

MEETING: 9 SEPTEMBER 2021

MINUTES OF PREVIOUS MEETING

Minutes of the 481st meeting of the Accounts Commission held via online meeting on Thursday 12 August 2021, at 9.30am.

PRESENT: Elma Murray (Interim Chair)
 Andrew Burns
 Andrew Cowie
 Sheila Gunn
 Christine Lester
 Tim McKay
 Stephen Moore
 Sharon O'Connor
 Pauline Weetman
 Geraldine Wooley

IN ATTENDANCE: Paul Reilly, Secretary to the Commission
 Antony Clark, Interim Controller of Audit and Director of Performance Audit and Best Value (PABV)
 Michelle Borland, Business Manager, PABV (Item 5)
 Elaine Boyd, Associate Director, Audit Quality and Appointments (AQA) (Item 11 and 13)
 Carol Calder, Senior Manager, PABV (Item 10)
 Lucy Carter, Policy Manager, PABV
 Blyth Deans, Audit Manager, PABV (Item 10)
 Fiona Kordiak, Director, Audit Services
 Diane McGiffen, Chief Operating Officer (Item 12)
 Mark Roberts, Audit Director, PABV (Item 5)
 Kathrine Sibbald, Senior Manager, PABV (Item 13)
 Owen Smith, Senior Manager, AQA (Item 11 and 13)
 Martin Walker, Associate Director, Corporate Performance and Risk (Item 12)

Item Subject

1. Apologies for absence
2. Declarations of interest
3. Order of business
4. Minutes of meeting of 10 June 2021
5. Dynamic work programme quarterly update
6. Secretary's update report
7. Interim Chair's update report
8. Interim Controller of Audit update report
9. Any other business
10. Local government overview 2020/21: scope (in private)
11. Audit Quality update (in private)
12. Audit Scotland update (in private)
13. New audit appointments – retention of audits (in private)
14. New audit appointments update (in private)
15. Any other private business (in private)

1. Apologies for absence

It was noted that apologies for absence had been received from Sophie Flemig.

2. Declarations of interest

No declarations of interest were made.

3. Order of business

It is proposed that items 10 to 15 be considered in private because:

- Item 10 requires the Commission to discuss the scope of an overview report which may require consideration of confidential policy matters in advance of audit work and subsequent publication.
- Item 11 requires the Commission to consider confidential commercial and policy matters in relation to the quality of audit.
- Item 12 requires the Commission to consider confidential policy matters in relation to Audit Scotland.
- Items 13 and 14 require the Commission to consider confidential commercial and contractual matters in relation to the appointment of auditors.
- Item 15 may require the Commission to consider matters of a confidential nature.

4. Minutes of meeting of 10 June 2021

The minutes of the meeting of 10 June 2021 were approved as a correct record.

Arising therefrom, the Commission:

- Noted advice from the Secretary:
 - In relation to item 5 (first bullet point), that a response to the consultation by the UK Secretary of State for Business, Energy and Industrial Strategy on improving the UK's audit, corporate reporting and corporate governance systems in the private sector had been submitted and shared with members.
 - In relation to item 5 (second bullet point), that the approach to engaging with the public would be discussed by members in a private session with Audit Scotland's Head of Communications following this meeting.
 - In relation to item 5 (third bullet point), that a contingency planning exercise around capacity and responsiveness would take place by the end of the year.
 - In relation to item 7, that the requested information in relation to the Best Value Assurance Report on Aberdeen City Council had been provided by the Controller of Audit, shared with members and published on the Commission website.
 - In relation to item 8, that a response to the consultation by the Acting Ethical Standards Commissioner on his draft strategic plan for 2021-24 had been submitted and shared with members.

- In relation to item 12 (second bullet), that the Best Value Assurance Report on Aberdeen City Council was published on 24 June.
- In relation to item 12 (third bullet):
 - That following discussion between the Interim Chair, Interim Deputy Chair and the Controller of Audit, the case study appended to the Commission report has been published by Audit Scotland on its website EHub.
 - That the Controller of Audit will discuss with the Commission at its October meeting the governance of the EHub.
 - That, following a request from Pauline Weetman, that the identification of good practice in Best Value Assurance Reports will be the subject of discussion by the Best Value Working Group.

Action: Secretary

- In relation to item 14, that Commission members had discussed a latest draft of the Commission Strategy at their Autumn Strategy Seminar on 11 August.
- In relation to item 17 (first bullet point), that following discussion with the Interim Chair, he had slightly revised the Commission 2022 meeting schedule – incorporating committee meetings in February 2022 – which would be circulated to members.
- In relation to item 17 (second bullet point), that he was continuing to discuss with the Interim Chair a schedule of Insight Programme speakers.
- Noted advice from the Interim Director of PABV, following queries by Stephen Moore in relation to item 8, that:
 - Child poverty would feature in a paper on equalities matters, to be considered by the Performance Audit Committee at its next meeting.
 - Human rights considerations in public service redesign would feature in a proposed paper to the Commission's committees on public sector reform, which is proposed for the committees' November meetings.

5. Dynamic work programme quarterly update

The Commission considered a report by the Interim Director of PABV proposing an update of the work programme.

During discussion, the Commission:

- Noted advice from Mark Roberts that he had had a fruitful discussion with Sophie Flemig on how to develop participative auditing, upon which he would report further to the Commission.
- Agreed a proposal by Christine Lester that the tracking of finances in relation to drug and alcohol policy considered as the subject of an output in the work programme, upon which the Interim Director will report further.

Action: Interim Director of PABV

- Following a query from Stephen Moore:
 - Noted advice from the Interim Director that an output on children with additional support needs was part of the longer-term work programme, and that the matter continued to be monitored in policy cluster work.
 - Agreed that an output in this regard in the shorter term be considered as part of Local Government Overview reporting.

Action: Interim Director of PABV

- Noted advice from the Secretary and Interim Director, in response to a query from Pauline Weetman, that consultation around the dynamic work programme remained under discussion.
- Noted advice from the Interim Director, in response to a query from Pauline Weetman, that he was still considering how to provide the Commission with more information on resources to inform its refreshing of the work programme.
- Noted advice from the Interim Director, in response to a query from Geraldine Wooley, that a proposed thematic summary of Best Value best practice examples was in response to a suggestion made by respondents to the Commission's consultation on the work programme earlier in the year.
- Agreed that further consideration be given to impact reporting, and in particular outstanding impact reports for previously published performance audits.

Action: Interim Director of PABV and Secretary

Following discussion, the Commission:

- Noted the progress in delivering the work programme from April to July
- Approved the proposed updated work programme.

Action: Interim Director of PABV

6. Secretary's update report

The Commission considered and noted a report by the Secretary providing an update on significant recent activity relating to local government and issues of relevance or interest across the wider public sector.

The Commission noted advice from the Secretary that, in line with the approach agreed with Commission members, members had been given the opportunity to provide queries on his report in advance of the meeting, a response to which he would circulate to members.

During discussion, the Commission:

- In relation to paragraph 15, noted advice from Stephen Moore that any outputs around children with additional support needs (see paragraph 5) be considered alongside the wider issue of people with learning disabilities.

Action: Interim Director of PABV

- In relation to paragraph 17, noted advice from Sharon O'Connor on the roundtable event on climate change hosted by Audit Scotland on 19 July in which she and Andrew Burns participated.

- In relation to paragraph 19, agreed a proposal by Tim McKay that consideration be given to including an output in the work programme on public libraries, to be considered in the first instance as part of the Local Government Overview report.

Action: Interim Director of PABV

- In relation to paragraph 57, in response to a point by Stephen Moore, that a watching brief be kept on the work of the Children and Young People's Mental Health and Wellbeing Joint Delivery Board.

Action: Interim Director of PABV

- Noted advice from the Secretary, in response to a query from Sheila Gunn, that he would report back on any policy position of COSLA in relation to councillor safety.

Action: Secretary

Following discussion, the Commission:

- Agreed with the proposal that its next update on Scotland's new financial powers be delayed until the Fiscal Framework Review is published (paragraph 21)
- Agreed not to respond to the consultations highlighted at paragraphs 84, 88, 138 and 206 of the report.
- Noted the report and in particular, in relation to paragraph 173, that the Secretary will propose to the Commission a draft response at the next meeting on the consultation by the Acting Ethical Standards Commissioner on the Code of Practice for Ministerial Appointments to Public Bodies in Scotland.

Actions: Secretary

7. Interim Chair's update report

The Commission considered a report by the Interim Chair providing an update on recent and upcoming activity.

The Commission:

- Noted advice from the Interim Chair that she had been invited, in her capacity as Chair of Young Scot and Deputy Chair of the Developing the Young Workforce board, to be a member of the Reform of Scottish Qualifications Authority and Education Scotland Practitioner and Stakeholder Advisory Group.
- Noted the report.

8. Interim Controller of Audit update report

The Commission considered and noted a report by the Interim Controller of Audit providing an update on recent and upcoming activity.

9. Any other public business

The Interim Chair, having advised that there was no business for this item, closed the public part of the meeting.

The live stream of the meeting was stopped at this point.

10. Local Government Overview 2022: project scope (in private)

The Commission considered a report by the Interim Director of PABV proposing a project scope for the Local Government Overview 2022.

During discussion, the Commission:

- Agreed a proposal by Stephen Moore that a historical perspective to council performance be provided in the project scope, to reflect the needs of a new cohort of councillors at the May 2022 local government elections.

Action: Interim Director of PABV

- Agreed further in this regard that careful thought be given to promotional activities on the Commission's work in relation to new councillors, including in conjunction with the Improvement Service as appropriate.

Action: Secretary

- Agreed, following a point by Christine Lester, that any output on public libraries (see item 6) include consideration of internet access and digital exclusion.

Action: Interim Director of PABV

- Agreed, following a point by Christine Lester, that consideration be given to including reference to the Scottish Government's proposals on a National Care Service.

Action: Interim Director of PABV

- Noted further in this regard advice from the Interim Chair that the Commission will have further opportunity to comment in a response to the Scottish Government's consultation on its proposals.

Action: Secretary

- Agreed, following a point by Geraldine Wooley, that consideration be given to making the structure of the Overview report be consistent with that of the Commission Strategy.

Action: Interim Director of PABV

- Agreed, following a point by Pauline Weetman, that consideration be given to including a forward-looking presentation of challenges and success factors for councils.

Action: Interim Director of PABV

Following discussion, the Commission approved the scope of the Local Government Overview 2022 and accompanying scope flyer leaflet, subject to the team considering, in conjunction with the audit sponsors (the Interim Chair and Interim Deputy Chair) the points raised in discussion.

11. Audit Quality update (in private)

The Commission considered a report by the Associate Director, AQA providing an update on the progress made by Audit Scotland in addressing the quality improvement areas identified in paragraphs 12 and 13 of the *Quality of Public Audit in Scotland 2021* report published in June 2021.

Following discussion, the Commission:

- Noted the action taken by Audit Scotland in response to the issues raised in *Quality of Public Audit in Scotland 2021*.

- Agreed that the Director of Audit Services, Audit Scotland, be invited to speak further to the Commission's committees at their August meeting.

Action: Secretary

- Noted that the Director of Audit Services would be responding to The Institute of Chartered Accountants of Scotland (ICAS) on the risk of material misstatements (ROMMs) raised by ICAS at two of the audits that ICAS reviewed.
- Noted the recommendations made by AQA in the report.
- Agreed that further updates on progress will be provided by AQA to the Commission's committees at their November meetings, including specifically on the ROMMs matter and on the outcome of root cause analysis work currently being undertaken by Audit Scotland.

Action: Associate Director, AQA

- Noted advice from the Interim Chair that she would also be monitoring the matter in her capacity as a member of Audit Scotland Board and of its Audit Committee.

12. Audit Scotland update (in private)

The Commission considered and noted a report by the Chief Operating Officer of Audit Scotland on providing an update on the business of Audit Scotland, particularly in relation to the progress of its Strategic Improvement Programme and on its plans for the return of its staff to office working.

13. New audit appointments – retention of audits (in private)

The Commission considered a report by the Associate Director, AQA proposing the retention of audits by Audit Scotland or by private firms as part of the round of new audit appointments from Spring 2022.

Following discussion, the Commission:

- Noted that Audit Scotland Audit Services Group is able to undertake audits of public interest entities.
- Agreed that no audits within the Commission's remit be retained either by Audit Scotland or a private firm in the new audit appointment arrangements.

Action: Associate Director, AQA

14. New audit appointments update (in private)

The Commission noted an update from the Interim Chair on the progress made in the new audit appointments project.

15. Any other private business (in private)

The Interim Chair, having advised that there was no business for this item, closed the meeting.

Close of meeting

The meeting closed at 12.40pm.

MEETING: 9 SEPTEMBER 2021

REPORT BY: SECRETARY TO THE COMMISSION

MINUTES OF MEETINGS OF COMMISSION COMMITTEES OF 26 AUGUST 2021

Introduction

1. This paper presents for the Commission’s approval the draft minutes of the meetings of the Commission’s two committees on 26 August 2021.
2. The Commission is also asked to consider approving the recommendations made by both committees to the Commission, as detailed below.

Background

3. The Commission normally approves for its interest the minutes of its committees. The recent review of committees considered their role and their reporting relationship to the Commission. In keeping with this, this report is a new way of presenting the minutes of the Commission’s committees. It helps clarify where the committees seek the Commission’s approval as appropriate on their conclusions.

Minutes

4. The minutes attached are as follows:
 - Financial Audit and Assurance Committee (FAAC) Appendix 1
 - Performance Audit Committee (PAC) Appendix 2
 - Joint meeting of committees Appendix 3
5. The Commission is asked to approve these minutes and consider any matters arising.

Recommendations

Financial Audit and Assurance Committee

6. The FAAC agreed to make the following specific recommendation to the Commission:
 - That it welcome the revisions in ISA (UK) 240 which are intended to provide clarification in recognition of the recommendation in the Brydon Review (into the quality and effectiveness of audit) on the obligations of auditors in respect of detecting fraud, and to encourage implementation of appropriate changes identified in the recent consultation by the Secretary of State for Business, Energy and Industrial Strategy on improving the UK’s audit, corporate reporting and corporate governance systems in the private sector (Item 5, third bullet point).
7. The Commission is asked to consider this recommendation for approval.

Performance Audit Committee

8. The PAC made no specific recommendation to the Commission.

Conclusion

9. The Commission is asked to:
 - a) Approve the attached minutes and consider any matters arising.
 - b) Agree the FAAC recommendation in paragraph 6.
 - c) Note any other updates provided at today's meeting.

Paul Reilly
Secretary to the Commission
3 September 2021

**MINUTES OF MEETING OF FINANCIAL AUDIT AND ASSURANCE
COMMITTEE OF 26 AUGUST 2021**

Minutes of meeting of the Financial Audit and Assurance Committee of the Accounts Commission held via online meeting on Thursday 26 August 2021 at 9.15am.

PRESENT: Tim McKay (Chair)
Elma Murray
Sharon O'Connor
Pauline Weetman

OTHER COMMISSION

MEMBER PRESENT: Christine Lester

IN ATTENDANCE: Antony Clark, Interim Controller of Audit
John Cornett, Audit Director, Audit Services (Item 4)
Fiona Kordiak, Director of Audit Services
Anne MacDonald, Senior Audit Manager, Audit Services (Item 4)
Paul O'Brien, Senior Manager, Performance Audit and Best Value (PABV) (Item 5)
Gillian Woolman, Audit Director, Audit Services (Items 4 and 7)
Mark Roberts, Audit Director, PABV (Item 8)

Item No Subject

1. Apologies for absence
2. Declarations of interest
3. Minutes of meeting of 27 May 2021
4. Current audit issues in councils
5. Accounting and auditing developments
6. Joint strategic discussion – 25 November 2021
7. Audit Scotland Audit Services Group quality update
8. Risk assessment and implications for the work programme
9. Any other business

1. Apologies for absence

It was noted that apologies for absence had been received from Andrew Burns, Sheila Gunn and Geraldine Wooley.

2. Declarations of interest

No declarations of interest were made.

3. Minutes of meeting of 27 May 2021

The minutes of the meeting of 27 May 2021 were noted, the Commission having previously approved them as a correct record and agreed the recommendations therein.

4. Current audit issues in councils

The Committee considered a report by the Interim Controller of Audit on a summary of emerging issues and recurring themes across local authorities in Scotland.

During discussion, the Committee:

- Noted advice from the Interim Controller of Audit that the external auditor was investigating matters in relation to the departure of the former Director of Governance from Glasgow City Council, upon which the Controller would report further.
- Noted advice from the Interim Controller of Audit that the external auditor was investigating matters in relation to press reports about payments from Strathclyde Pension Fund to a deceased person, upon which the Interim Controller would report further.
- Noted advice from the Interim Controller of Audit that he is monitoring matters in relation to press reports about statements made by the Chief Executive of Strathclyde Passenger Transport Authority in relation to his personal conduct and the circumstances associated with his early retiral, upon which he was liaising with the appointed auditor and would report further.
- Noted advice from the Interim Controller of Audit, in response to a query by Christine Lester on behalf of Geraldine Wooley, about risks associated with management team make-up at Orkney Islands Council.
- Noted advice from the Interim Controller, in response to a point raised by Pauline Weetman in relation to the accounting treatment for Coronavirus funding, given the potential public profile of the matter, that it be considered as part of the Commission's overview reporting and Annual Assurance and Risks Report.

Action: Interim Controller of Audit

- Noted advice from the Interim Controller that he will consider matters in relation to financial leadership in public bodies in the context of the work programme and in relation to dialogue with stakeholders, including liaison with the Auditor General for Scotland given the cross-sector nature of the matters.
- Noted the Committee's ongoing interest in capacity issues in the finance function of Clackmannanshire Council, and agreed that the Controller provide an update on the matter as appropriate (Pauline Weetman).

Action: Interim Controller of Audit

- Noted its ongoing concern about the continuing delays in implementing the new pay and grading system in Glasgow City Council (Pauline Weetman).
- Agreed that further information be provided on matters associated with the implementation of new a new payroll and benefit system in East Renfrewshire Council and a new general ledger, accounts payable and payroll systems I Fife Council (Pauline Weetman).

Action: Interim Controller of Audit

- Noted advice from the Interim Controller of Audit that he anticipated that the external auditor will report on the investigation into allegations of bullying in East Dunbartonshire Integration Joint Board in the annual audit report (Christine Lester).

Following discussion, the Committee:

- Noted the report, taking assurance that the auditors' responses detailed in the report recognises the scope of the risk identified and reflects the impact on planned audit work.
- Agreed in particular not to recommend to the Commission to direct the Interim Controller of Audit on any matters arising.

5. Accounting and auditing developments

The Committee considered a report by the Director of Audit Services informing members of recent accounting and auditing developments.

During discussion, the Committee:

- Noted the significance of new UK audit quality standards to the Commission's reporting of audit quality (point raised by Pauline Weetman).
- Agreed that the Associate Director, Audit Quality and Appointments brief the Committee on the impact of the new quality standards on quality reporting to the Commission and review of the audit quality framework (Elma Murray).

Action: Secretary

- Recommended to the Commission that it welcome the revisions in ISA (UK) 240 which are intended to provide clarification in recognition of the recommendation in the Brydon Review (into the quality and effectiveness of audit) on the obligations of auditors in respect of detecting fraud, and to encourage implementation of appropriate changes identified in the recent consultation by the Secretary of State for Business, Energy and Industrial Strategy on improving the UK's audit, corporate reporting and corporate governance systems in the private sector (Elma Murray).

Action: Secretary

Following discussion, the Committee noted the report.

6. Joint strategic discussion – 25 November 2021

This item was subject of a joint meeting with the Performance Audit Committee and is contained in a separate minute.

7. Audit Scotland Audit Services Group quality update

This item was subject of a joint meeting with the Performance Audit Committee and is contained in a separate minute.

8. Risk assessment and implications for the work programme

The Committee considered a report by the Secretary providing an update assessment on business and audit risk.

Following discussion, the Committee:

- Agreed the assessment of the controls in place in relation to business risk.
- Agreed the assessment of the audit response in place in relation to audit risk, and thus agreed that there was no specific action required to inform the next refresh of the work programme at the Commission's December meeting.
- Noted advice from the Commission Chair that she would liaise directly with the Secretary on points arising from the report.
- Noted advice from the Committee Chair that the Secretary will report to the meeting on future reporting in this regard.

9. Any other business

The Committee Chair, having advised that there was no business for this item, closed the meeting.

10. Close of meeting

The meeting finished at 10.35am

MINUTES OF MEETING OF PERFORMANCE AUDIT COMMITTEE OF 26 AUGUST 2021

Minutes of meeting of the Performance Audit Committee of the Accounts Commission held via online meeting on Thursday 26 August 2021, at 11.45am.

PRESENT: Christine Lester (Chair)
Andy Cowie
Sophie Flemig
Tim McKay
Elma Murray

IN ATTENDANCE: Paul Reilly, Secretary to the Commission
Antony Clark, Interim Director of Performance Audit and Best Value (PABV)
Pauline Gillen, Senior Audit Manager, Audit Services (Item 4)
Leigh Johnston, Senior Manager, PABV (Item 4)
Fiona Kordiak, Director, Audit Services (Item 7)
Becki Lancaster, Senior Auditor, PABV (Item 4)
Ashleigh Madjitey, Audit Manager, PABV (Item 5)
Carolyn McLeod, Audit Director, PABV (Item 4)
Tricia Meldrum, Senior Manager, PABV (Item 4)
Claire Richards, Senior Auditor, PABV (Item 4)
Richard Robinson, Senior Manager, PABV (Item 5)
Claire Tennyson, Auditor, PABV (Item 4)
Gillian Woolman, Audit Director, Audit Services (Item 7)

<u>Item no.</u>	<u>Subject</u>
1.	Apologies for absence
2.	Declarations of interest
3.	Minutes of meeting of 27 May 2021
4.	Cluster briefing on inequalities
5.	Performance audit - Scotland's financial response to the Covid-19
6.	Joint strategic discussion – 25 November 2021
7.	Audit Scotland Audit Services Group quality update
8.	Risk assessment and implications for the work programme
9.	Any other business

1. Apologies for absence

It was noted that apologies for absence had been received from Stephen Moore.

2. Declarations of interest

No declarations of interest were made.

3. Minutes of meeting of 27 May 2021

The minutes of the meeting of 27 May 2021 were noted, the Commission having previously approved them as a correct record and agreed the recommendations therein.

Arising therefrom, advice was noted from the Interim Director of Performance Audit and Best Value (PABV) that all actions assigned to him in the minutes were being taken forward as part of work programme development and thus reported to the Commission.

4. Cluster briefing on inequalities

The Committee considered a report by the Interim Director, PABV, updating the Committee on key risks relating to inequalities and how these are being considered as part of the work programme.

During discussion, the Committee:

- Agreed that the following themes be considered as part of the further development of the work programme:
 - Prevention, especially given the significant milestone of ten years since the Christie Commission's report (point raised by Andy Cowie).
 - Further in this regard, noting the potential public audit interest in the progress made by bodies such as Public Health Scotland and the Scottish National Investment Bank (Christine Lester).
 - Ensuring a 'wide lens' is applied to considering relevant areas such as child poverty, in other word reporting beyond, for example, progress against targets (Sophie Flemig).
 - More consideration of progress against outcomes, including the National Performance Framework and those at local partnership level (Andy Cowie).

Action: Interim Director of PABV

- Noted the importance to audit work of ongoing Scottish Government-led work on improving data at Scottish level and below (Sophie Flemig).
- Noted that further thought would be given by Commission members to points raised in recent Insight sessions in relation to the wellbeing economy (Elma Murray).
- Agreed that, as Audit Scotland develops how it will apply a human rights based approach to audit, that part of this approach include identifying more advanced approaches internationally (Elma Murray).
- Noted advice from Elma Murray on discussions between the Strategic Scrutiny Group and the Scottish Human Rights Commission on the impact on scrutiny of proposed Scottish human rights legislation.

Following discussion, the Committee noted the report.

5. Performance audit - Scotland's financial response to the Covid-19

The Committee considered a report by the Interim Controller of Audit with an update on current activities to scope work on Scotland's financial response to Covid-19, a joint performance audit with the Auditor General for Scotland.

During discussion, the Committee:

- Noted the importance of ensuring the reporting clarity on the reliability of data sources.
- Noted that it was anticipated that Commission sponsors have yet to be identified for this work, although it is anticipated from discussion with the Commission Secretary that this will be confirmed in coming days.
- Noted advice from the Interim Director of links between this work and other pieces of work, notably local government and NHS overview work.

Following discussion, the Committee:

- Agree the proposed approach to approving the scope and associated issues and investigation matrix.
- Agreed the timetable for the audit, including noting that the emerging messages would be considered by the Committee at its February 2022 meeting and the draft report considered by the Commission in March or April 2022.

Actions: Interim Director of PABV

6. Joint strategic discussion – 25 November 2021

This item was subject of a joint meeting with the Performance Audit Committee and is contained in a separate minute.

7. Audit Scotland Audit Services Group quality update

This item was subject of a joint meeting with the Performance Audit Committee and is contained in a separate minute.

8. Risk assessment and implications for the work programme

The Committee considered a report by the Secretary providing an with an update assessment on business and audit risk.

Following discussion, the Committee:

- Agreed the assessment of the controls in place in relation to business risk.
- Agreed the assessment of the audit response in place in relation to audit risk, and thus agreed that there was no specific action required to inform the next refresh of the work programme at the Commission's December meeting.
- Noted advice from the Committee Chair that the Secretary will report to the meeting on future reporting in this regard.

9. Any other business

The Committee Chair having advised that there was no business for this item, closed the

meeting.

10. Close of meeting

The meeting finished at 12.50pm.

MINUTES OF JOINT MEETING OF COMMISSION COMMITTEES OF 26 AUGUST 2021

Minutes of a joint meeting of the Financial Audit and Assurance Committee and Performance Audit Committees of the Accounts Commission held via online meeting on Thursday 26 August 2021 at 10.45am.

PRESENT: Tim McKay (Chair for item 6)
Christine Lester (Chair for item 7)
Andy Cowie
Sophie Flemig
Elma Murray
Tim McKay
Sharon O'Connor
Pauline Weetman

IN ATTENDANCE: Antony Clark, Interim Controller of Audit
Fiona Kordiak, Director of Audit Services
Gillian Woolman, Audit Director, Audit Services (Item 6)

Item No Subject

- 6. Joint strategic discussion – 25 November 2021
- 7. Audit Scotland Audit Services Group quality update

(Item numbers correspond to the item numbers on the agendas of both committees)

6. Joint strategic discussion – 25 November 2021

The Committees considered a report by the Interim Director of PABV proposing a joint strategic discussion session between the Commission's committees on 25 November as part of the ongoing development of the dynamic and agile work programme.

Following discussion, the Committees agree to hold a joint strategic discussion on the topic of 'the Scottish Government's public service reform and Covid-19 recovery agenda' as part of the scheduled committee meetings on 25 November.

7. Audit Scotland Audit Services Group quality update

The Committees considered a report by the Director of Audit Services providing an update on the progress made by Audit Scotland in addressing the quality improvement areas identified in the Quality of Public Audit in Scotland 2021 report published in June 2021. The report was made at the request of the Commission having considered a report by the Associate Director, Audit Quality and Appointments (AQA) on the matter at its August meeting.

During discussion, the Committees:

- Noted advice from the Director on:
 - The shape, size and activities of the quality assurance function being developed in Audit Services Group (point raised by Andy Cowie).
 - The resource implications to Audit Service Group of meeting audit quality requirements (Tim McKay).
 - The outputs from root cause analysis activity, including in identifying good practice (Andy Cowie) and learning and development (Tim McKay).
 - Considerations by Audit Services Group of engagement lead activities (Tim McKay).
 - The development of an improvement culture in Audit Services Group (Pauline Weetman).
- Noted the heightened awareness in the audit profession around identifying risks associated with material misstatement (Pauline Weetman).

Following discussion, the Committees:

- Noted the value of engaging directly with an audit provider such as Audit Services Group in addition to the independent quality reporting to the Commission provided by AQA (point raised by Pauline Weetman).
- Noted progress on the actions put in place as a consequence of quality review findings on 2019/20 audits.
- Commended the Director and her team on the improvement actions put in place progress being made.
- Noted that the Associate Director, AQA will provide a further report of progress in her interim quality update report to the committees in November.

Close of meeting

The meeting closed at 11.30am.

MEETING: 9 SEPTEMBER 2021

REPORT BY: SECRETARY TO THE COMMISSION

BEST VALUE ASSURANCE REPORT: EAST DUNBARTONSHIRE COUNCIL

Purpose

1. The purpose of this paper is to introduce for the Commission’s consideration the Controller of Audit’s Best Value Assurance Report for East Dunbartonshire Council.

Background

2. A key objective of the approach to auditing Best Value is to allow the Commission to provide regular assurance to the public about how councils are performing in relation to their Best Value statutory duties. It is intended that this will be achieved by the Controller of Audit submitting a Best Value Assurance Report (BVAR) on each council at least once during the five-year audit appointment and by Best Value being reported in annual audit reports.
3. The attached BVAR (**Appendix 1**) is on East Dunbartonshire Council. This is the first BVAR on the Council and reports on the progress made by the Council since previous Best Value reports. The Controller of Audit previously reported to the Accounts Commission on the Council in the [Best Value Follow-Up Audit 2017](#) which was published in November 2017. The Commission’s findings on that report are attached in **Appendix 2**. Since then, Best Value follow-up work has been integrated with the annual audit, and reported in the [2017/18](#), [2018/19](#) and [2019/20](#) annual audit reports.

The Controller of Audit report

4. The BVAR is made by the Controller of Audit to the Commission under section 102(1) of the Local Government (Scotland) Act 1973 (as amended by subsequent legislation including the Local Government in Scotland Act 2003).
5. The legislation enables the Controller of Audit to make reports to the Commission with respect to:
 - the accounts of local authorities audited under the Act;
 - any matters arising from the accounts of any of those authorities or from the auditing of those accounts being matters that the Controller considers should be considered by the local authority or brought to the attention of the public; and
 - the performance by a local authority of their statutory duties in relation to best value and community planning.
6. A copy of the report is being sent to the Council, which is obliged to supply a copy to each elected member of the Council and to make additional copies available for public inspection. Once the Controller of Audit’s report is sent to the Council it is effectively in the public domain.
7. The report concludes with a series of recommendations proposed by the Controller of Audit which are to be part of the Commission’s considerations.

Procedure

8. The legislation provides that, on receipt of a Controller of Audit report, the Commission may do, in any order, all or any of the following, or none of them:
 - direct the Controller of Audit to carry out further investigations
 - hold a hearing
 - state its findings.
9. Findings may include recommendations and the persons to whom those recommendations may be made include Scottish Ministers, who have powers to make an enforcement direction requiring an authority to take such action as is specified in the direction.
10. Members of the audit team will be present at the Commission's meeting and will be available to answer questions on the evidence and judgements presented in the report. This is done in the public part of the Commission meeting.
11. The Commission is then expected to consider in private how it wishes to proceed. Subsequently, the Commission is obliged by statute to inform the council of its decision, which the Commission does before making the decision public.

Conclusion

12. The Commission is invited to:
 - a) consider the Controller of Audit's BVAR on East Dunbartonshire Council; and
 - b) decide in private how it wishes to proceed.

Paul Reilly
Secretary to the Commission
30 August 2021

BEST VALUE ASSURANCE REPORT: EAST DUNBARTONSHIRE COUNCIL

See separate paper.

**BEST VALUE FOLLOW UP AUDIT – EAST DUNBARTONSHIRE COUNCIL:
COMMISSION FINDINGS**

NOVEMBER 2017

1. The Commission accepts the Controller of Audit's report on follow-up work in relation to the audit of Best Value in East Dunbartonshire Council. We endorse the Controller of Audit's support for the recommendations made by the appointed auditor in the [2016/17 annual audit report](#) of the council.
2. We are encouraged by the council's positive response to our findings from [December 2016](#). We commend the council for acting upon the various areas of concern set out in those findings.
3. Given the short period of time since our last findings, certain actions remain in progress and the longer-term effect of improvements has yet to be seen. We encourage the council to maintain momentum and continue to demonstrate effective leadership in taking improvements forward. It will be important for the council to assure itself that it has the right capacity to deliver the transformation needed for the challenges that lie ahead.
4. We note that progress against improvement actions will be reported through the annual audit and we require the Controller of Audit to update the Commission accordingly.

East Dunbartonshire Council

Best Value Assurance Report

ACCOUNTS COMMISSION 

Prepared by Audit Scotland
9 September 2021

The Accounts Commission

The Accounts Commission holds councils, health and social care integration joint boards and other local government bodies in Scotland to account and helps them improve. We operate impartially and independently of councils and of the Scottish Government, and we meet and report in public.

We expect councils to achieve the highest standards of governance, financial stewardship and value for money 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 and various joint boards and committees
- assessing the performance of councils and integration joint boards in relation to Best Value and community planning
- carrying out national performance audits to help councils improve their services
- requiring councils to publish information to help the public assess their performance.

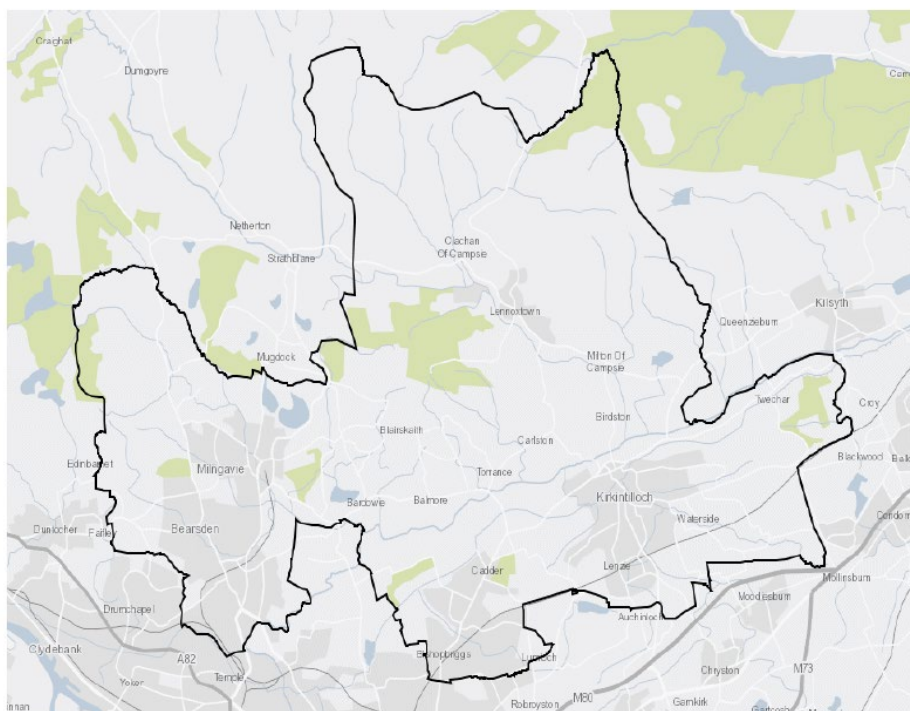
You can find out more about the work of the Accounts Commission on our website: www.audit-scotland.gov.uk/about-us/accounts-commission

Audit Scotland is a statutory body set up in April 2000 under the Public Finance and Accountability (Scotland) Act 2000. We help the Auditor General for Scotland and the Accounts Commission check that organisations spending public money use it properly, efficiently and effectively.

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Key facts



		East Dunbartonshire	Scotland
Population	Population	108,640	5,463,300
Economy	Economically Active	79.2%	77.5%
	Unemployment	2.6%	3.5%
	Average Weekly Pay (gross)	£700.60	£577.70
Housing	Total number of dwellings	46,986	2,636,871
	Average Annual House Price	£244,558	£179,121
	Average Household Size	2.34	2.15
	One Person Households	11.8%	15.8%
Education	School leavers participating in Education, Training or Employment	96.5%	91.6%
Health	Female Life Expectancy	83.4 years	81.1 years
	Male Life Expectancy	80.4 years	77.0 years
	In very good or good health	84.9%	82.2%
	Day to day activities limited a lot	7.8%	9.6%
Community Safety	Crimes and offences per 10,000 population	461	909
	Deliberate dwelling fires per 100,000 dwellings	12.8	19.5

Source: [East Dunbartonshire Area Profile – Corporate Performance and Research June 2020](#)

Audit approach

1. The statutory duty of Best Value was introduced in the Local Government in Scotland Act 2003. The audit of Best Value is a continuous process, reported each year through the Annual Audit Report. The Controller of Audit also presents a Best Value Assurance Report to the Accounts Commission at least once during the five-year audit appointment for each council. The council's recent Best Value audit timeline is outlined in [Appendix 1](#). This is the first assurance report on East Dunbartonshire Council and it reflects on the council's progress since the [Best Value Follow-Up Audit 2017](#).
2. This report seeks to provide the Commission with assurance on the council's statutory duty to deliver Best Value. We are looking for councils to demonstrate Best Value by showing that they are continuously improving how they provide services. The pace and depth of this improvement is key to how well councils will meet their priorities in the future. Depth of improvement is the extent to which services implement improvements across a council.
3. Our work covers many Best Value themes in the statutory guidance but does not cover them all. Our audit approach is proportionate and risk based, and it reflects the context, risks and performance of the individual council. It also draws on the information from audit and scrutiny work we have carried out in previous years, as shown in [Exhibit 1](#).

Exhibit 1 – Assessing Best Value across the audit appointment period

Best Value themes reported in the Annual Audit Reports

Best Value characteristics	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Performance, outcomes and improvement		√				
Vision and leadership			√			
Governance and accountability	√			√		
Effective use of resources	√					
Partnership and collaborative working			√			
Working with communities			√			
Sustainable development		√				
Fairness and equality				√		

Best Value Assurance Report					√	
Best Value Assurance Report follow-up						√

4. The [2019/20 Annual Audit Report](#) was the starting point for our work. In keeping with this approach, we did some initial work to identify risks and council initiatives to build into the scope of our audit. This included:

- reviewing previous audit and inspection reports and intelligence
- reviewing key council documents and committee papers
- reviewing media coverage, including local press and relevant social media platforms
- meeting with senior officers.

[Exhibit 2](#) shows the key areas of focus for our audit.

Exhibit 2

Key areas of focus for our audit



How effectively the council’s self-assessment framework drives continuous improvement in service priorities.



How effectively the council plans the use of its resources to support delivery of its priorities. This includes service planning, financial planning, asset management, workforce planning and digital/ICT strategy. The impact of the Covid-19 pandemic on these plans is considered.



How effectively the council works with partners in tackling its specific challenges such as its ageing population.



How effectively the council encourages and supports community participation in setting its priorities and delivery of services. This includes its engagement with the public and responsiveness since the start of the pandemic and how this will influence the council’s future priorities and activities.



A review of the council’s assessment of its outcomes and performance, as reported to elected members and through public performance reporting.

Source: Audit Scotland

5. The detailed audit work on these areas then included:

- document review and analysis of performance and outcomes data
- interviews with elected members and senior officers
- other discussions with staff and partner organisations.

Impact of Covid-19 outbreak on the audit approach

6. Most of the desk-based work for this report was completed by the end of May 2021, and because of Covid-19 restrictions the audit team held all interviews with key officers, elected members and partners remotely. Despite the restrictions on the on-site fieldwork, we were able to gather sufficient evidence to support the audit judgements in this report.

7. The outbreak has brought unprecedented challenges to organisations around the country. It is still unknown what long-term impacts these will have on populations and on the delivery of public services, but they will be significant and could continue for some time. The scope of our work covers the current impact of Covid-19 on the council where it is known.

Follow-up of the findings in this report

8. The council's auditors will continue to audit Best Value over the course of the audit appointment. This will include a follow-up on the findings from this report and more detailed audit work on other Best Value characteristics as appropriate.

Acknowledgement

9. We gratefully acknowledge the cooperation with and assistance provided to the audit team by all elected members, officers and other stakeholders during the audit.

Key messages

- 1** The council has demonstrated a good pace of improvement since the last Best Value report in 2017. Service performance is strong and has improved in most services, prior to the Covid-19 pandemic. The council's priorities are clearly reflected in its financial plans and its Business and Improvement Plans (BIPs). It is well placed to meet the challenges of the future.
- 2** The people of East Dunbartonshire are more satisfied with council services than in other areas of Scotland, but the council is not complacent. It has delivered a range of improvement projects. Corporate projects, such as its review of assets and facilities services, are targeted at realising efficiencies and financial savings in the council. Others such as the Snack and Play programme, which helps children in poverty, are targeted at reducing inequalities in its communities.
- 3** The council and its partners have a clear vision for East Dunbartonshire, through the Local Outcomes Improvement Plan (LOIP) and Place Plans. Partners work well together and are focussed on the needs of their communities. This has been crucial in delivering services to those most in need during the Covid-19 pandemic.
- 4** The Leaders of the Council and Chief Executive provide effective leadership in delivering the council's priorities from the LOIP. Officers and elected members work well together in the interests of residents. Elected members effectively scrutinise council decisions and performance.
- 5** The council is aware of where it needs to improve. Since the last Best Value report its performance management has improved. A comprehensive performance management framework is now in place for reporting progress against local outcome measures. Reviewing performance information triggers improvement actions, which are reflected in Business and Improvement Plans (BIPs). Progress is then reported through the council's How Good Is Our Service (HGIOS) progress reports.
- 6** The council consults widely and can demonstrate how communities are actively involved in decision-making. Covid-19 has presented an

opportunity to reassess priorities and further strengthen community engagement.

- 7** Financial management is effective, with budgets focused on the council's priorities. The council has consistently delivered services within budget. The financial impact of Covid-19 has been significant and will be enduring, but the council is well placed to meet the future challenges.
- 8** The council's medium-term financial model forecasts a funding gap of £23 million by the end of 2023/24. The plan now needs to be updated to consider the implications of Covid-19. Covid-19 restrictions have caused delays in the delivery of the capital programme.
- 9** The council takes a good practice approach to workforce planning. Workforce plans are in place which include demographic profiles and contain action plans to secure future workforce needs.
- 10** The council has good working relationships with the Health and Social Care Partnership, but the Integration Joint Board faces significant financial risk unless it transforms the way services are delivered in the longer term.
- 11** The council reacted well to the immediate challenges arising from the pandemic since March 2020. Governance arrangements were adapted quickly. Staff were supported and redeployed, and the council's progress with its digital strategy enabled it to adapt how services are delivered. The recovery from the pandemic is being built into the governance arrangements. The committee cycle has restarted, and this will aid scrutiny of the recovery phase. The ongoing risks from Covid-19 need to be managed through the corporate risk register.
- 12** The council recognises that its pace of improvement needs to be maintained as services adapt to the Covid-19 recovery phase. It is too early to see the full impact of the pandemic on service performance. The BIPs for 2021–2024 take the first steps to reflecting on how services will be delivered as the area recovers from the pandemic.

Part 1 – Does the council have clear strategic direction?



The council and its partners have a clear vision for East Dunbartonshire. The Local Outcomes Improvement Plan sets out how the council will work with its partners to achieve its local priorities.

Reducing inequalities for the area's most deprived communities is the focus of the Place Plans

The council has effective leadership and a clear strategic direction. Officers and elected members work well together in the interests of the residents of East Dunbartonshire.

The annual Transformational Change and Budget Reduction Strategy drives the service improvement and transformation programmes. Three year Business and Improvement Plans (BIPs) for each of the council's strategic service groups support the strategy.

The delivery of improvement plans is monitored and reported through the council's How Good Is Our Service reports. The Covid-19 pandemic has delayed progress in some areas.

The council has responded well to the challenges of the pandemic. Governance arrangements were restructured quickly to ensure that priority services were delivered.

The transformation programme needs to be updated to reflect the Covid-19 recovery priorities.

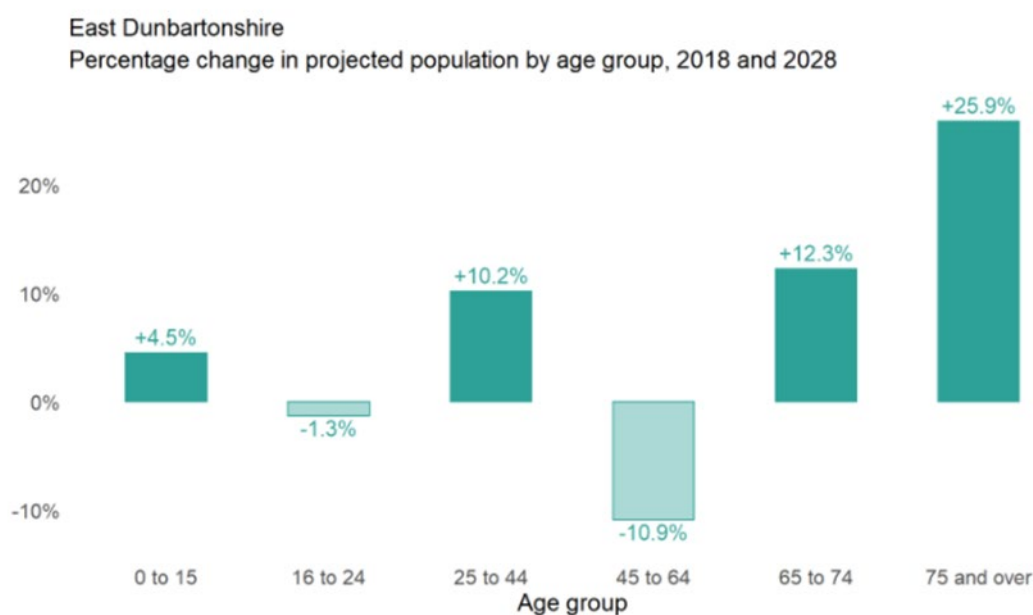
The local context

10. East Dunbartonshire is north of Glasgow and sits between the Campsie Fells and the Kilpatrick Hills. It has a population of around 108,000 and covers an area of 77 square miles, putting it in the mid-range of Scottish local authorities. The council area comprises a mixture of urban and rural areas, including those in and around Bearsden, Bishopbriggs, Kirkintilloch, Milngavie, Lenzie, Milton of Campsie, Lennoxton, Torrance and Twechar.

11. National surveys say that East Dunbartonshire is one of the best places to live in Scotland. Life expectancy in East Dunbartonshire is one of the highest in Scotland (80.4 years for men and 83.4 years for women). Like all other areas it has an increasingly ageing population, with 22.2 per cent of residents aged over 65, and 10.5 per cent aged over 75. This demographic profile puts significant pressure on a number of council services.

Exhibit 3

East Dunbartonshire projected population by age group between 2018 and 2028



Source: [National Records of Scotland](#)

12. [Exhibit 3](#) shows a significant increase in the percentage of people aged over 65 years old in the council area, with the most significant increase in the 75 and over age group. Population estimates provided by the National Records of Scotland show that by 2028 East Dunbartonshire's population is expected to grow a further 3.8 per cent. The number of people of pensionable age is projected to rise by 5 per cent, and the highest increase is expected to be seen in those aged 75 and over with a predicted increase of 26 per cent. This is

expected to put some council services, such as care services, under substantial pressure.

13. The council has low levels of poverty compared with other Scottish local authorities. Most East Dunbartonshire geographical data zones fall into the least deprived areas of the Scottish Index of Multiple Deprivation Data (SIMD), although the authority does have eight data zones in the most deprived 25 per cent in Scotland, including Hillhead, Auchinairn and Lennoxton.

14. The average gross weekly earnings of full-time workers living in East Dunbartonshire are substantially higher than in Scotland as a whole. A key contributor to this is the type of jobs residents do, with 28.9 per cent of adults working in professional jobs, which is 7.7 per cent higher than the Scottish average. The council area also has higher levels of employment than average, with 79.2 per cent economically active compared with the national average of 77.5 per cent.

The Local Outcomes Improvement Plan 2017–2027 sets out a clear vision for East Dunbartonshire

15. The council priorities are set out in its Local Outcomes Improvement Plan (LOIP) 2017–2027, published in November 2017. The LOIP sets clear a strategic direction, priorities and outcomes that have been agreed with community planning partners. There are six local priorities in the LOIP – these are reflected in local outcome measures, [Exhibit 4](#). The LOIP also contains seven guiding principles that underpin how the outcomes will be delivered: Best Value; co-production and engagement; evidence-based planning; fair and equitable services; planning for place; prevention and early intervention; and sustainability.

Exhibit 4

East Dunbartonshire Community Planning Partnership Local Outcomes Improvement Plan 2017–2027 strategic priority themes and outcomes

Local Outcome 1

East Dunbartonshire has a sustainable and resilient economy with busy town and village centres, a growing business base, and is an attractive place for visitors and investors.

Local Outcome 2

Our people are equipped with knowledge and skills for learning, life and work.

Local Outcome 3

Our children and young people are safe, healthy and ready to learn.

Local Outcome 4

East Dunbartonshire is a safe place in which to live, work and visit.

Local Outcome 5

Our people experience good physical and mental health and wellbeing with access to a quality built and natural environment in which to lead healthier and more active lifestyles.

Local Outcome 6

Our older population and more vulnerable citizens are supported to maintain their independence and enjoy a high quality of life, and they, their families and carers benefit from effective care and support services.

Source: East Dunbartonshire CPP Local Outcomes Improvement Plan 2017–2027

The LOIP reflects the needs of the communities. Reducing inequalities is a focus through the Place Plans for its most deprived communities

Exhibit 5

Addressing inequalities through the LOIP

‘Despite some local issues and needs, quality of life in East Dunbartonshire as a whole compares favourably to other local authority areas and Scotland as a whole. We have a high percentage of home ownership, low unemployment and a high percentage of economically active residents. Socio-economic inequality in East Dunbartonshire can often be overlooked due to good outcomes for people on average in the authority area.’

‘Planning for place – We will target resources where they are most needed to reduce disadvantage caused by socio-economic inequality. This is known as using a ‘Place’ approach.’

Source: East Dunbartonshire CPP Local Outcomes Improvement Plan 2017–2027

16. The LOIP was developed in consultation with communities and reflects their needs; this is discussed further at paragraph 144. For example, the council responds to the challenges for the area’s ageing population through LOIP Outcome 6. The council and its partners are planning to revise the LOIP during the Covid-19 recovery phase, reporting to the Council in early December 2021.

17. Reducing inequalities is a focus through the council’s four Place Plans for its most deprived communities (see [Exhibit 5](#)). This is discussed further at paragraph 148. Examples of how the council addresses inequalities in practice are reflected throughout this report:

- Education services have been performing particularly well for a number of years even in the council’s most deprived areas (paragraph 70).
- The Snack and Play programme helps children in poverty (Case study 6).

The annual transformational change and budget reduction strategy drives service improvements

18. The annual transformational change and budget reduction strategy is the driver for ensuring that the council meets its current and future financial challenges while delivering its outcomes. Exhibit 13 in Part 3 shows that, before Covid-19, the council delivered more than 70 per cent of its planned efficiency savings over several years.

19. In previous Best Value reports the Accounts Commission reported that there was a gap between the council’s ambitions and its ability to deliver its improvement programmes. Since then, the council has improved the delivery of its plans. The Transformation Programme Board, chaired by the chief executive, and attended by the strategic management team (SMT), leads the Transformational Change and Budget Reduction Strategy. The Organisational Transformation strategic service group manages all transformation projects. In addition, the strategy supports the delivery of Business and Improvement Plans (BIPs) for each of the council’s strategic service groups (including the Health and Social Care Partnership and East Dunbartonshire Leisure and Culture Trust). The BIPs are three year rolling plans that are updated annually. The Budget Strategy drives the BIPs which are linked to the LOIP.

20. The BIPs identify strategic service group improvement priorities and contributions to be made to the local strategic outcomes set out in the LOIP. They identify what services need to do to respond to the needs of local stakeholders and to implement local and national policy priorities. They also include details of the services’ consultation and engagement with stakeholders. The BIPs contain an improvement plan aligned to the delivery of local outcomes

The BIPs include the following sections:

- Purpose and priorities.
 - Achieving our local outcomes.
 - Planning for place.
 - Evidence-based planning.
 - Plans, policies programmes and strategies.
 - Stakeholder consultation and engagement.
 - Fair and equitable service delivery.
 - Sustainable development.
 - Benchmarking.
 - Our improvement plan.
 - Contact details.
-

within the LOIP, together with a range of performance indicators designed to enable an effective review of progress. Progress made against the BIPs is monitored through quarterly How Good Is Our Service (HGIOS) reports for each strategic service group.

21. Progress made against the BIPs and the transformation programme is monitored by elected members. The HGIOS reports and transformation plan updates are scrutinised at the relevant strategic service committees and by the Policy and Resources Committee. The scrutiny of performance is discussed further in Part 2.

The 2021–2024 Business and Improvement Plans consider the impact of Covid-19 on service delivery and priorities

22. BIPs are usually presented to the Council as part of the annual budget-setting meeting but, as a result of the impact of Covid-19, the BIPs for 2021–2024 were presented to the Council in March 2021, a month later than the budget. Each BIP explains how that service will contribute to achieving the LOIP outcomes. It includes a section setting out the impact that the Covid-19 pandemic has had on service delivery and the priorities of each strategic service. Officers also examined the performance target levels for each performance indicator in the BIPs to decide whether these remain achievable.

23. While it is too early to see the full impact of the pandemic on services, the BIPs for 2021–2024 take the first step to reflecting on how services will be delivered as the area recovers from the pandemic. The intention is for the 2022 BIPs update to be tabled alongside the annual budget papers.

The transformation programme needs to be updated to reflect the council's Covid-19 recovery priorities

24. Alongside the BIPs, the council manages a transformation programme of projects: some will achieve financial savings and others are designed to deliver service improvements or address inequalities for some citizens. In February 2020, when the latest version of the transformation programme was approved, there were 23 projects included in this programme with planned savings of £2.2 million, including six East Dunbartonshire Health and Social Care Partnership (HSCP) projects with savings of £1.4 million. In recent years, service changes from the programme include cashless payments and a parents' portal for clothing grants.

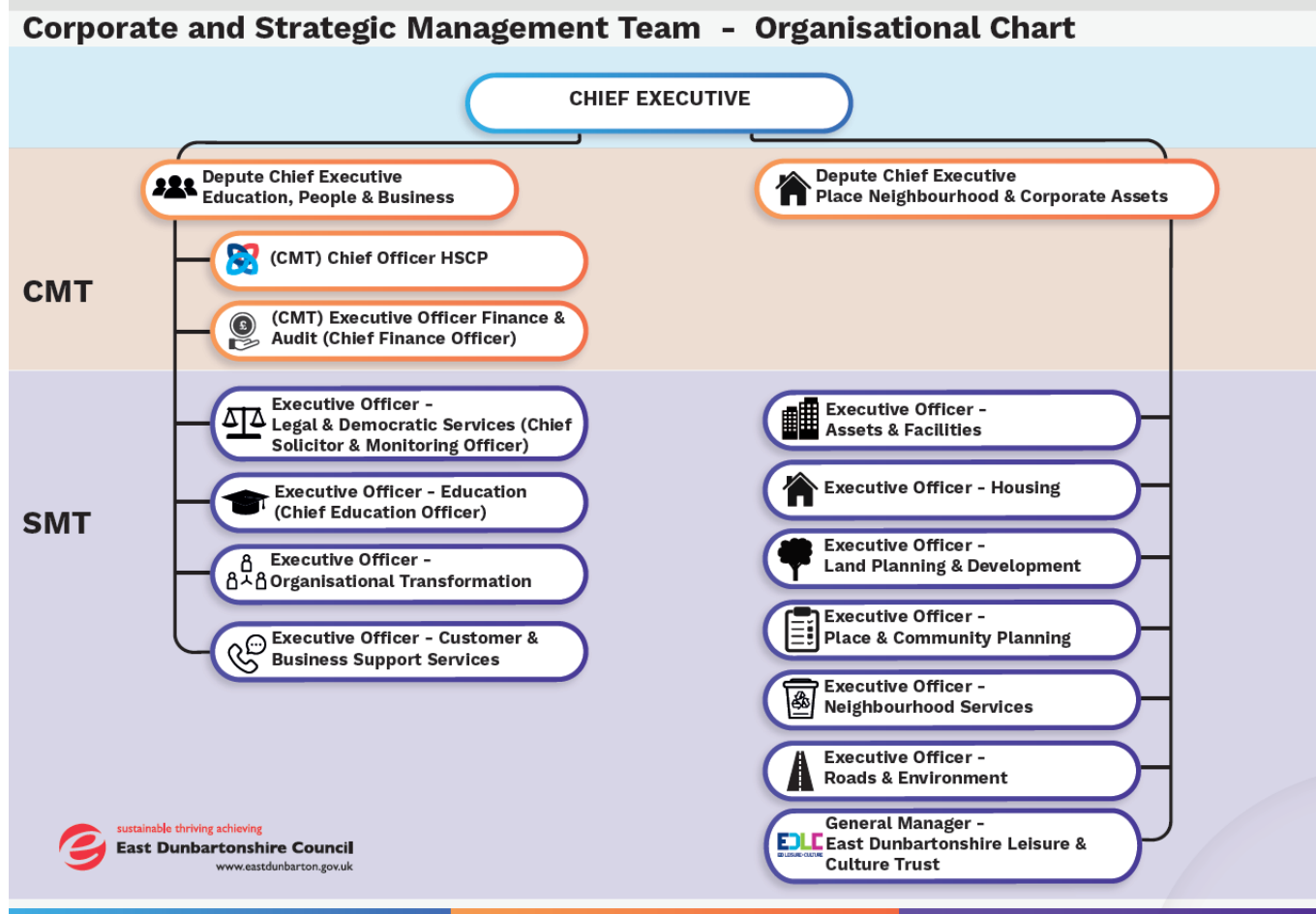
25. The programme has not been updated since the pandemic, as service improvements have focused on the council's Covid-19 response. Part 4 includes some case studies to demonstrate this. An interim updated programme is due to be reported to the Council in September 2021. The full transformation programme will then be updated to reflect any changes in priorities or the Covid-19 response following the council's public engagement process.

The Joint Leaders of the Council and Chief Executive provide effective leadership, and officers and elected members work well together

- 26.** East Dunbartonshire Council has been controlled by a coalition administration between the Conservative and Liberal Democrat parties since March 2018. Before that, it was controlled by an SNP minority administration following the 2017 local government elections.
- 27.** The Joint Leaders of the Council (one Conservative elected member and one Liberal Democrat elected member) and Chief Executive provide effective leadership and a clear strategic direction. Officers and elected members work well together in the interests of the residents of East Dunbartonshire. They understand their respective roles, which allows a constructive and professional working relationship between them.
- 28.** With the exception of political differences, there is a good degree of cooperation and consensus between elected members on the vision and objectives of the council and how to apply resources to achieve these objectives. Auditors have observed a good level of challenge and scrutiny from elected members in Council and committee meetings.
- 29.** Officer leadership is stable. The Chief Executive has been in post since 2009 and there have been no other new appointments to the Corporate Management Team (CMT) in recent years. The CMT structure has been in place for a number of years. In September 2018 the Council approved a revised strategic delivery model in which the Chief Finance Officer became a member of the CMT reporting directly to the Chief Executive. This structure has been temporarily amended during the Covid-19 pandemic period with the Chief Finance Officer reporting directly to the Depute Chief Executive of Education, People & Business in order to streamline the council's decision-making structure as part of the command and control arrangements. The Chief Officer of East Dunbartonshire Health and Social Care Partnership (HSCP) is also a member of the council's CMT.
- 30.** Each strategic service group has an executive officer, who is the equivalent of a head of service. These officers report directly to the council's two Depute Chief Executives and this reporting line mirrors the financial reporting format across the council. Executive officers are members of the Senior Management Team, along with members of the CMT.

Exhibit 6

East Dunbartonshire Council organisational structure



31. We are satisfied that the CMT has the skills and expertise to deliver the council's strategic objectives and improvement plans. The CMT is supported by executive officers who have a good understanding of how their service contributes to the LOIP objectives.

The council's committee structure works effectively

32. The decision-making structure of the council has been in place since the May 2017 local government elections. The committee structure includes two service committees (Education and Place, Neighbourhood and Corporate Assets), a Policy and Resources Committee, the Audit and Risk Management Committee and a Planning Board. There are also two scrutiny panels that report to the Audit and Risk Management Committee. The structure provides effective scrutiny of decisions and performance.

33. The Audit and Risk Management Committee has been a full committee since September 2016 (previously a sub-committee of the Policy and Resources Committee) and includes members from all political parties. In line with good practice, the Convenor is a member of an opposition party. The committee provides effective scrutiny of decision-making and undertakes its business in an open and transparent manner.

34. In December 2020, the Audit and Risk Management Committee discussed the results of a self-assessment exercise, and some low-risk improvement actions were agreed. These include updating the committee's terms of reference, approving the annual governance statement with the unaudited financial statements and publishing an annual report, summarising the committee's work. At this meeting the committee also discussed Audit Scotland's [Covid-19: Guide for audit and risk committees](#) report, which helped elected members to understand how they could effectively scrutinise the council's response to the pandemic.

35. The council's two scrutiny panels (Transformation, Economy and Employment, and Transformation and Community Wellbeing) help elected members scrutinise the council's transformation programme and its impact on services, as well as the council's priorities and financial challenges.

36. The convenor and vice-convenor of the Audit and Risk Management Committee meet with scrutiny panels' chairs in turn to discuss potential scrutiny topics and ensure that the reasons for selecting topics are clear and relevant. Recent topics discussed by scrutiny panels include the waste to landfill targets, universal credit, review of third sector grants, parking and traffic management around schools, homelessness and payroll control systems.

37. Elected members and officers, interviewed as part of our work, said that they feel that the council's committee structure and meeting arrangements are effective. There is opportunity for debate, members treat each other with respect and understand their respective roles and responsibilities in each committee. Based on our observation of meetings, and discussions with members and officers, we are assured that the committee structure and meeting arrangements work well for the council.

The council has improved its reports for elected members

38. Previous Best Value reports recommended improving committee report papers, as elected members said that papers taken to some meetings were lengthy. As a result, in 2017 the council changed the format of committee reports to distinguish between items for decision and items for information. The new template for committee reports was developed to make recommendations and the risks associated with decisions clearer. The volume of complex information presented to members has been reduced with for example, budget reports providing high-level detail supplemented with useful guidance for members similar to that provided in Accounts Commission and Audit Scotland national performance audit reports. Council officers say that verbal feedback from elected members on the effectiveness of the new report format, level of detail and use of plain English in the current reports is positive.

In March 2020, arrangements were adapted to provide an emergency response to the Covid-19 pandemic

39. In March 2020, the committee structure was suspended and arrangements adapted to provide an emergency response to the Covid-19 pandemic:

- All council meetings were suspended from 18 March 2020 in response to the developing public health crisis and the need to protect the health and wellbeing of elected members and officers.
- Powers were delegated to the Chief Executive (and Depute Chief Executives in his absence) from 18 March 2020.
- It was agreed that there would be no traditional 2020 Council recess because of the council's ongoing response to the pandemic and recovery planning.
- The Chief Solicitor & Monitoring Officer made arrangements for meetings of the Council to take place on 20 August and 1 October 2020 by video-conferencing.
- Authority was delegated to the Chief Executive, in consultation with the Joint Leaders of the Council, to call a Special Meeting of the Council when, in his opinion, there is a matter of such importance or significance that it requires consideration and/or determination by the Council and is so urgent that it cannot wait until a scheduled meeting.
- The Chief Executive provided updates to elected members at weekly briefings for group leaders. Officers also provided fortnightly service update technical notes for elected members; and the CMT continued to liaise with political group leaders and the joint administration leadership team.
- The Chief Solicitor and Monitoring Officer reviewed the Administrative Scheme, and a report detailing any necessary amendments was approved by the Council.
- It was agreed that a number of Standing Orders would be suspended, as a consequence of the above changes in governance arrangements, for example to allow video-conferencing for Council meetings.

Impact of Covid-19 outbreak

All committee meetings were suspended in March 2020 due to the impact of the COVID-19 outbreak. Delegated powers were approved that enabled the Chief Executive to make decisions in consultation with the convener of the appropriate committee and the relevant spokesperson for each of the political groups. Arrangements have now been put in place to hold Council and committee meetings virtually using YouTube.

40. Since the start of the Covid-19 pandemic, if officers have produced reports that do not need a specific decision and are for 'noting', these can now be presented through technical notes. This change was implemented to reduce the number of papers going to each Special Council meeting while the committee structure was suspended. This has reduced the time taken for meetings and focused the time that elected members have on discussing and scrutinising areas needing decisions. A [Hub](#) was developed on the council's website, where relevant technical notes could be uploaded, and became operational in early April 2021. These changes to the council's governance arrangements could have reduced the level of scrutiny provided by elected members, but the council has managed this risk effectively.

41. At the Council meeting on 1 October 2020, a report was presented updating elected members on the impact of ongoing Covid-19 measures on the council's governance arrangements. The report sought approval for the cycle of meetings (using video-conferencing) to be extended until December 2020. The report highlighted that, due to the ongoing restrictions as a result of Covid-19, the

cycle is not as comprehensive as normal, and meetings of some sub-committees and quasi-judicial bodies have not been scheduled as usual, for example meetings of the Human Resources Appeals Board.

42. In January 2021, the Scottish Government introduced further Covid-19 restrictions and, consequently, all committee meetings were again cancelled and held as part of Special Council meetings from January 2021. The council's committee cycle was reinstated in May 2021 and a full cycle has been approved for 2021/22.

43. A further paper detailing revised governance arrangements was presented to elected members in June 2021. This noted the willingness to return to face-to-face meetings when possible and the need to consider factors such as accommodation/logistics, technology and governance before this could be reintroduced. The current level of Covid-19 restrictions means that there are some challenges that the council must overcome before this can happen. A report will be submitted to a future meeting of the Council setting out the available options and what is needed (cost, time and other considerations) to implement each.

44. The paper also notes that, if the current volatility continues, then it is likely that a blended model of virtual, in-person and hybrid meetings will be put forward for consideration, ensuring that the council has flexible arrangements in place to quickly adapt to changing circumstances without significantly affecting the agreed cycle of meetings.

45. In its November 2020 paper '[Transitioning to the new normal: Political Governance](#)' the Improvement Service notes that around half of councils are now live-streaming meetings or allowing members of the public to participate. All meetings of East Dunbartonshire Council and its committees, boards and HSCP that have taken place since the reintroduction of meetings in June 2020 have been live-streamed on the council's YouTube channel.

46. The council does not record these meetings for future viewing. It has considered whether it should record and publish its meetings on two occasions, the most recent in June 2021. However, these proposals were rejected by elected members because of limited interest from the public, cost and the additional staff resources needed to provide this service.

The council has an effective training programme to support elected members

47. The council has a training programme to support elected members to perform their role effectively. This includes a comprehensive induction programme for new elected members, ad hoc training provided by each strategic service and member seminars.

48. The council has previously attempted to sign up all elected members to individual personal development plans, but uptake was limited. However, officers continue to discuss with elected members proposals for developing and scheduling personal development activities, such as annual refreshers on the

elected members code of conduct, and on updates to any important legal or policy developments.

49. As all Council and committee meetings have been held online since the start of the pandemic, members' training has also been delivered online in an e-learning environment during this time. The council's democratic services team has provided members with virtual sessions on governance and scrutiny, as well as on the more basic housekeeping procedures for accessing and using online meeting tools. The team also held sessions for Conveners, covering the additional challenges of chairing a virtual meeting and how officer support would be provided. Multiple dates and times were offered to maximise the number of attendees.

50. As there is no sign of a return to office working in the immediate future, further virtual training sessions are planned, including an update on the elected members' code of conduct and a session on the impact of Covid-19 and the UK's withdrawal from the EU on the council's commercial contracts.

Part 2 – How well is the council performing?



Service performance is strong and has been improving in most services. The people of East Dunbartonshire are more satisfied with council services than in other areas of Scotland.

Education services are performing particularly well and have done so for a number of years even in the council's most deprived areas. Economic development and some aspects of the housing service require the most improvement.

The Covid-19 pandemic has had a significant impact on services since March 2020. The council adapted services to ensure that they were delivered to those with greatest need throughout the pandemic.

The council has a comprehensive performance management framework, with local outcomes measures reported regularly to elected members.

The annual public performance report provides a good overview of council performance, and how it contributes to the Local Outcomes Improvement Plan.

The impact of Covid-19 on service performance in all Scottish councils will become clearer when 2020/21 performance information is published.

The council adapted services to ensure that they were delivered to those with greatest need throughout the Covid-19 pandemic

51. The Accounts Commission's [Local government in Scotland Overview 2021](#), describes how the Covid-19 pandemic is having a profound impact on all aspects of society, including the economy, jobs and people's physical and

mental health. Councils have been at the centre of the response to the pandemic, supporting communities through these difficult times.

52. The Covid-19 pandemic had a significant impact on the services provided by the council since March 2020. Since then, the council has continued to deliver services where it has been possible to do so through homeworking and online and telephone services. An alternative provision for the children of key workers and for vulnerable children in East Dunbartonshire, put in place by Education Services and East Dunbartonshire HSCP, has continued to provide essential care and protection services. All other frontline council services moved to emergency service delivery only.

53. The way in which a number of services are provided has now changed, staff have been redeployed and the digitalisation of services has enabled service delivery to continue. The council has reflected the changes in each service in its BIPs for 2021–2024, which include a separate section on the impact of the Covid-19 pandemic on service delivery and priorities.

The council has a comprehensive performance management framework, local outcomes measures are regularly reported to elected members

54. The council has a comprehensive performance management framework. Before the Covid-19 pandemic, performance information was reported quarterly to members as part of the HGIOS reports. These reports were presented to the relevant strategic service committee. They include reports of progress against performance targets linked to the LOIP priorities. The reports are used to identify areas of good practice and help drive action where improvement is needed. Performance targets set out in each BIP are reviewed annually to ensure that they are challenging and driving continuous improvement in service delivery.

55. As a result of the pandemic, during 2020/21 the quarterly HGIOS reports on service performance were replaced by fortnightly service updates to elected members. These are comprehensive, narrative Deputy Chief Executive service updates, which are published on the council's website. The 2019/20 annual HGIOS reports for each service were reported six months later than usual in December 2020. The 2020/21 annual HGIOS reports for each strategic service group were presented to the Council in June 2021.

56. The council now plans to review its strategic planning and performance framework in the light of the response to the Covid-19 pandemic to consider the lessons learned and evolving opportunities to support future improvement; see paragraph 185.

The annual HGIOS reports show that the council was on track to achieve many of its performance targets but that Covid-19 has had a detrimental impact on its performance

57. The 2019/20 annual HGIOS reports from December 2020 show that the council was on track to achieve 60 per cent of its prioritised performance indicators, a further 18 per cent were within 5 per cent of target and 22 per cent

HGIOS reports include the following sections:

- Local delivery story.
 - Progress of prioritised performance indicators (including absence management).
 - Progress on BIPs' areas for improvement.
 - Progress of financial targets.
 - Stakeholder engagement activity.
 - Plans, policies, programmes and strategies.
 - Improvement activities.
 - Current delivery focus.
-

were off target. The reports comment that some indicators, such as those relating to leisure activities, were starting to see the impact of Covid-19.

58. The annual HGIOS report for 2020/21 was presented to the Council meeting on 17 June 2021. Progress against the council's 112 prioritised performance indicators is reported, and the results are shown in Exhibit 7. Of the 101 indicators that could be reported on, 48 per cent are on target, 12 per cent are within 5 per cent of target and 40 per cent are off target.

Exhibit 7

Performance information for 2020/21

Strategic service group	On target	2–5% off target	Off target	Data not available *
Place, Neighbourhood and Corporate Assets				
Comprises the following strategic service groups:				
• Assets and Facilities	4		2	2
• Housing	2	2	4	1
• Land Planning and Development (including economic development)	3		6	1
• Neighbourhood Services	2		3	
• Place and Community Planning	1			3
• Roads and Environment	4	1	2	
• East Dunbartonshire Leisure and Culture Trust	1		5	
Education, People and Business				
Comprises the following strategic service groups:				
• Education	8	2	3	2
• Finance and Audit	2	2	3	
• Legal and Democratic Services	3	1	4	2
• Organisational Transformation	4		5	
• Customer and Business Support Services	6		3	
• Health and Social Care Partnership	8	4	1	
Total	48	12	41	11

Source: How Good Is Our Service reports 2020/21

* Data for the indicators in this column are not available because of the impact of Covid-19 and lockdown restrictions during 2020/21. These indicators include the percentage of children taking up free school meals, number of targeted underage sales test purchasing visits, percentage of environmental health high-risk food safety inspections, average achievement in reading for pupils at third/fourth level Curriculum for Excellence in secondary schools, average achievement in maths for pupils at third/fourth level Curriculum for Excellence in secondary schools and the number of data protection spot checks carried out.

59. The HGIOS reports explain why the indicators in [Exhibit 7](#) are off target, as achieving indicators has been affected since March 2020 by Covid-19. This provides information for scrutinising progress in the delivery of the BIP for each strategic service group. The following are examples:

- **Attendance at leisure centres:** 33,572 achieved against a target of 1,000,800, as all leisure centres were closed for most of the year due to Covid-19. The impact on the leisure trust is discussed at paragraph 98.
- **Number of new start businesses supported by local authority-funded business support activities (including the business gateway) and other partners:** 112 achieved against a target of 280. There was a significant drop in the number of clients willing to set up businesses in the current business climate as a result of Covid-19.

The council uses the Local Government Benchmarking Framework to evaluate its performance. Reports should show a link to BIPs for those indicators where performance is not improving in priority services

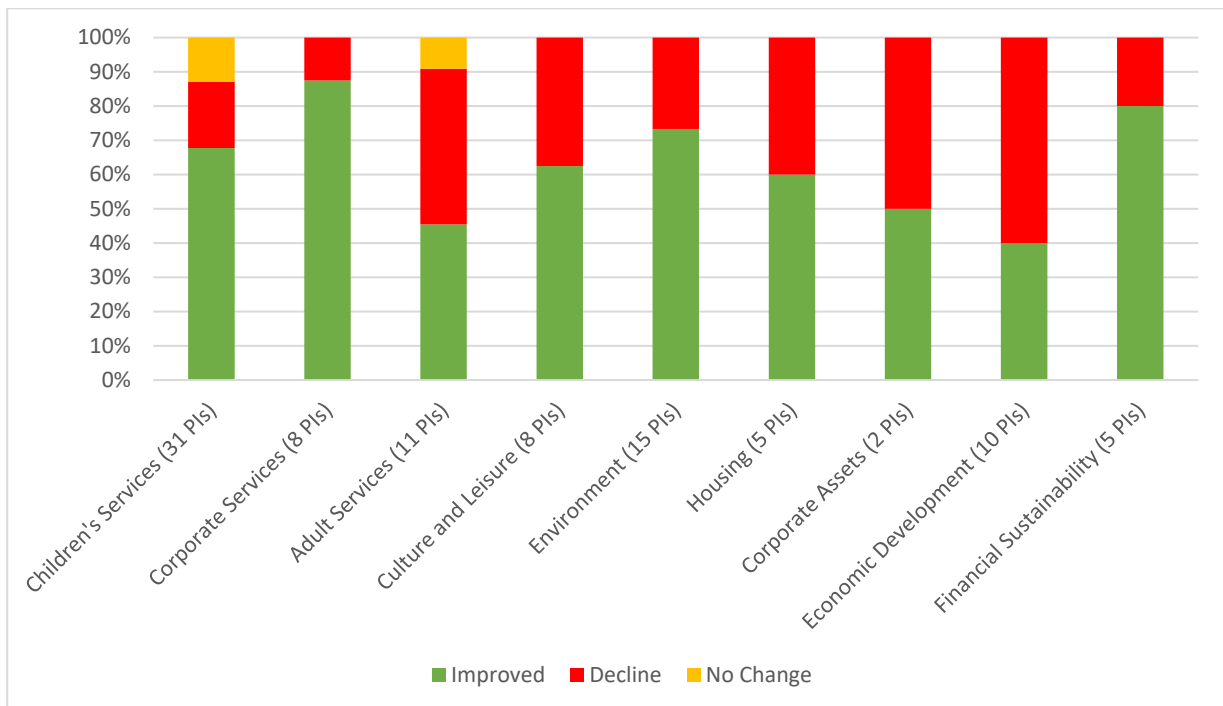
60. The council uses the [Local Government Benchmarking Framework](#) (LGBF) data to analyse and report on its performance. Officers provided an initial analysis report on the 2019/20 LGBF data published by the Improvement Service to elected members in February 2021 and a covering technical note in March 2021. A further report was discussed with elected members on 17 June 2021, when the full suite of Improvement Service data was published. Officers told the Council meeting on 17 June 2021 that they will provide a report to a future meeting explaining what improvement actions are planned against these indicators. This should be linked to the BIPs.

61. The council's Chief Finance Officer is the lead for the Chartered Institute of Public Finance and Accountancy directors of finance group on LGBF matters and attends LGBF board meetings to advise on financial matters on behalf of the group.

The LGBF shows that service performance is strong and has improved in the majority of services over time

62. The council's review of 2019/20 LGBF data highlights that performance has improved in 65 per cent of the council's performance indicators over the longer term since 2014/15, 5 per cent have stayed the same and 30 per cent have declined. See [Exhibit 8](#) for an analysis of these results across council services.

Exhibit 8 – The extent of improvement in LGBF service indicators since 2014/15



63. More recently, since 2018/19, 52 per cent of indicators have improved, 13 per cent have not changed and 35 per cent have declined. The service performance for education (included in children's services) is discussed further at paragraph 69, adult services at paragraph 175, housing at paragraph 76 and economic development at paragraph 73.

64. The council's ranked performance when benchmarked against other Scottish councils has improved. The number of LGBF indicators in the top two quartiles has increased from 58 per cent in 2017/18 to 61 per cent in 2019/20. At the same time the council has reduced the number of indicators in the bottom quartile from 17 per cent in 2017/18 to 8 per cent in 2019/20 (eight indicators). The indicators in the bottom quartile are spread across services and are as follows:

- Percentage of adults supported at home who agree that they are supported to live as independently as possible.
- Net cost of waste collection.
- Gross rent arrears as at 31 March each year as a percentage of rent due for the reporting year.
- Average number of days taken to complete non-emergency repairs.
- Number of business gateway start-ups per 10,000 population.
- Proportion of people earning less than the living wage.
- Percentage of procurement spent on local enterprises.

- The gross cost of ‘children looked after’ in residential services per child per week.

65. As noted earlier, officers are to provide a report to a future meeting explaining what actions are planned to improve performance in these indicators.

The council’s performance against its family group of peers is strong and improving. Fifty nine per cent of the council’s LGBF indicators were in the top half of the group in 2019/20

66. The council’s review of LGBF data includes a comparison of its performance with the Scottish average but not a comparison of performance against its LGBF family groups. These are groups of councils facing similar challenges based on population density and level of deprivation.

67. The 2019/20 Annual Audit Report includes a recommendation that the council should compare its performance with that of its LGBF family groups to identify councils that it could learn from. Officers have confirmed that, while they will use family groups as part of benchmarking analysis in future, elected members prefer for the council’s performance to be reported against that of all Scottish councils.

68. Our own analysis of the council’s performance against its family group of peers for the 2019/20 indicators (see [Exhibit 9](#)) shows that the council’s performance is strong. It is in the top half of its family group for 51 (59 per cent) of the 87 LGBF indicators. This is an improvement on 2018/19, when 55 per cent of indicators were in the top half.

Exhibit 9

Overall, the council was in the top half of its family group in 59 per cent of the indicators in 2019/20

LGBF service area	Number of LGBF indicators	Performance in top half of family group**	
		Number	(%)
Culture and Leisure	8	3	37
Environmental	15	8	53
Housing	5	2	40
Property	2	1	50
Economic Development	10	3	30
Social Work (includes health and social care indicators)	11	8	73
Corporate Services	8	5	63
Children	23*	18	79
Financial Sustainability	5	3	60
All LGBF indicators	87	51	59

* In 2019/20 the data for eight children’s indicators was not published as they were either biennial indicators or the data was not collected due to the impact of Covid-19.

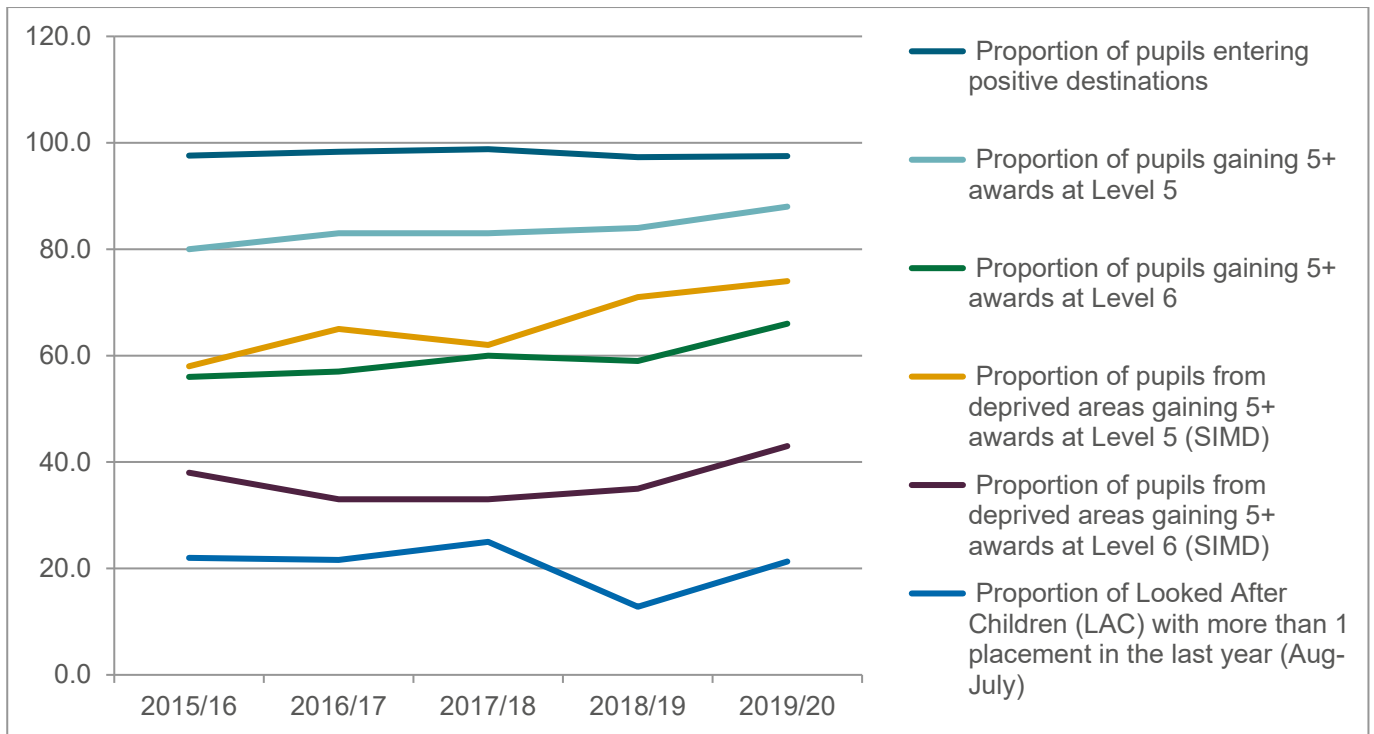
** - The LGBF family group for Children, Social Work and Housing indicators comprises Aberdeen City, Aberdeenshire, City of Edinburgh, East Dunbartonshire, East Renfrewshire, Orkney Islands, Perth & Kinross and Shetland Islands councils. For all other indicators, the LGBF family group comprises Aberdeen City, City of Edinburgh, Dundee City, East Dunbartonshire, Glasgow City, Falkirk, North Lanarkshire and West Dunbartonshire councils

Source: Audit Scotland

Education services have been performing particularly well over a number of years even in the council’s most deprived areas

69. The council’s Education Service has consistently performed particularly well. It makes a key contribution to LOIP priorities and outperforms the Scottish average.

70. In the year 2019/20, most of the council’s LGBF Children’s Services indicators were in the top two quartiles of performance. The council is ranked the highest in Scotland for five of the Children’s Services indicators, including the percentage of pupils gaining five or more awards at level 5, the percentage of pupils living in the 20 per cent most deprived areas gaining five or more awards at both level 5 and level 6 and the percentage of funded early years provision that is graded good/better. The council is also ranked the second highest in Scotland for the percentage of pupils gaining five or more awards at level 6. [Exhibit 10](#) shows the trends in the council’s performance against a number of key education indicators since 2015/16.

Exhibit 10**Selected LGBF Children’s Services indicators, 2015/16 to 2019/20**

Source: Local Government Benchmarking Framework, Improvement Service 2021

71. The March 2021 report [Improving outcomes for young people through school education](#) shows that East Dunbartonshire is one of 13 councils reporting improved performance against four key senior phase educational attainment indicators over time. The report shows that in 2018/19 East Dunbartonshire Council had the smallest gap in Scotland between most deprived and least deprived pupils in percentage of school leavers achieving five or more awards at level 5.

72. The Covid-19 pandemic has disrupted education in schools in Scotland since March 2020. This is widening the poverty-related attainment gap across Scotland. The impact of this will become clearer over time and will be reported in future years.

Performance in some economic development indicators is not as strong as in other councils

73. A LOIP priority is for East Dunbartonshire to have a sustainable and resilient economy. This is a particular challenge in East Dunbartonshire whose geography is a mix of small urban settlements and rural areas, where it is difficult to attract investment.

74. Our analysis of the council’s performance against its family group of peers for the 2019/20 LGBF indicators ([Exhibit 9](#)), highlighted that the council’s performance was in the bottom half of its family group for seven (70 percent) of the ten Economic Development Service indicators, with three indicators in the

bottom quartile. The council is ranked 28th for the number of business gateway start-ups per 10,000 population, 25th for the percentage of procurement spent in local enterprises and 25th for the proportion of people earning less than the living wage.

75. The 2021–2024 BIP for the Land Planning and Development Service includes some plans for improvement in the area of economic development. This includes implementing the council's economic recovery plan to help local economic recovery and resilience, including delivering the grants programme. The first draft of the Economic Recovery Plan was produced in August 2020 and revised again at the beginning of 2021. The plan identifies the impacts on and key issues for East Dunbartonshire's economy and sets out the actions the council and community planning partners are doing to address them.

Some housing services have been identified for improvement

76. The council has 3,576 council houses. As part of the Strategic Housing Investment Plan, the council, with its partners, is planning to build 350 new homes (over three years) and increase the number of properties bought on the open market.

77. The Scottish Housing Regulator's (SHR) 2019/20 Landlord Report for East Dunbartonshire Council provided a summary of the council's performance against the Scottish Social Housing Charter's standards and outcomes. The council's performance against the charter's standards and outcomes during 2019/20 was poor, compared with the Scottish average ([Exhibit 11](#)). The 2021–2024 BIP for the Housing service includes improvement projects on the turnaround of empty properties, reducing rent arrears and homeless services.

Exhibit 11

East Dunbartonshire Council's overall performance against the Scottish Social Housing Charter's standards and outcomes during 2019/20 was poor, compared with the Scottish average

	East Dunbartonshire Council	Scottish average
Tenant satisfaction		
Proportion satisfied with overall service provided (%)	82.0	89.2
Proportion who felt landlord was good at keeping them informed (%)	87.3	92.0
Proportion satisfied with opportunities to participate in landlord's decision-making (%)	87.5	87.2
Quality and maintenance of homes		
Proportion of homes that meet Scottish Housing Quality Standard (%)	95.1	94.4
Average time to complete emergency repairs (hours)	4.2	3.6
Average time to complete non-emergency repairs (days)	14.3	6.4

Proportion of reactive repairs completed 'right first time' (%)	78.6	92.4
Proportion of tenants who were satisfied with repairs or maintenance carried out (%)	91.0	91.3
Neighbourhoods		
Proportion of antisocial behaviour cases resolved within locally agreed target (%)	83.3	94.1
Value for money		
Current and past rent collected during the year as a proportion of total rent due in year (%)	98.6	99.3
Uncollected rent due because homes were empty (%)	1.0	1.2
Time taken to re-let homes (days)	57.2	31.8

Source: [Scottish Housing Regulator's 2019/20 Landlord Report for East Dunbartonshire Council](#)

78. The tenant satisfaction levels are disappointing, as the landlord report shows that the council's average weekly rents were 29 per cent lower than the Scottish average. The 2021–2024 BIP for the Housing service confirms that, as part of its stakeholder engagement, it will review the feedback from the tenant satisfaction surveys to identify areas for improvement.

79. While the proportion of homes that meet Scottish Housing Quality Standard in Exhibit 11 exceeds the Scottish average, the SHR is continuing to engage with the council on the quality of its houses and in particular the management of gas safety checks. The [SHR engagement plan](#) for the council for the period 31 March 2021 to 31 March 2022 also shows that SHR will engage with the council on the impact of the Covid-19 pandemic on outcomes for homeless people and how it is working with its registered social landlord partners to provide accommodation.

An investigation relating to allegations within social work services at the council is nearing conclusion

80. An investigation relating to allegations on the treatment of staff within social work services at the council is nearing conclusion. The auditors will report on the findings as appropriate.

The people of East Dunbartonshire are more satisfied with most of their council services than the Scottish average

81. The LGBF includes customer satisfaction data that is derived from the Scottish Household Survey. The LGBF 2019/20 initial analysis report by officers highlights that service satisfaction has generally gone down across Scotland. [Exhibit 12](#) shows that East Dunbartonshire Council is in the top two quartiles for 6 of the 11 indicators and above the Scottish average for 8 of the 11 indicators. The percentage of adults supported at home who agree that they are supported to live as independently as possible is the one indicator in the lowest quartile.

Exhibit 12**East Dunbartonshire Council's performance against service satisfaction LGBF indicators**

Indicator	Satisfaction level (%)	Scottish average (%)	Ranking out of 32 Scottish local authorities	Quartile
Adults satisfied with local schools	78.3	71.8	6th	1st
Adults supported at home who agree that their services and support had an impact in improving or maintaining their quality of life	85.8	80	5th	1st
Adults supported at home who agree that they are supported to live as independently as possible	77.8	80.8	27th	4th
Adults supported at home who agree that they had a say in how their help, care or support was provided	73.6	75.4	23rd	3rd
Carers who feel supported to continue in their caring role	37.6	34.3	5th	1st
Adults satisfied with libraries	77.4	72.4	10th	2nd
Adults satisfied with parks and open spaces	83.9	83.5	17th	3rd
Adults satisfied with museums and galleries	57.5	69.3	23rd	3rd
Adults satisfied with leisure facilities	72.9	70.1	12th	2nd
Adults satisfied with refuse collection	84.4	74.3	6th	1st
Adults satisfied with street cleansing	63.3	62.6	18th	3rd

Source: Local Government Benchmarking Framework, Improvement Service 2021

82. In addition to using the LGBF satisfaction indicators, the council routinely undertakes customer satisfaction surveys at a local level as part of its

performance management framework. Summary results are reported in the quarterly HGIOS reports. For example, the 2020/21 year-end HGIOS performance report for the Assets and Facilities Service highlights that, in relation to property maintenance, of the 935 customer satisfaction surveys completed in 2020/21, 93 per cent of tenants said they were very or fairly satisfied with the service provided, an increase of 2 per cent from 2019/20.

83. The council now uses a multi-channel approach for delivering services to customers through face-to-face, phone and digital/online access. Officers have said that a service-wide review of all customer service performance measures is planned to reflect the new ways of delivering services; see paragraph 186.

The public performance report provides a good overview of council performance and how it contributes to achieving the LOIP's priorities

84. The council's 2019/20 Public Performance Report (published in March 2021) provides a good overview of council performance across all service areas within each of the six local outcomes. It includes the council's own performance indicators that contribute to each LOIP local outcome for the years 2017/18 to 2019/20 and, where available, the Scottish average. In addition, local examples and case studies provide evidence to support progress for each local outcome and guiding principle in the LOIP. An example is the Care and Repair Service which supports the council's elderly residents who want to live independently (LOIP Local Outcome 6). A 'handyman' service is available for residents aged over 65 and those aged over 60 with a disability or long-term illness, who are homeowners or private tenants. Minor jobs are done in their homes by council workers to avoid the worry for residents of having to engage tradespeople themselves. There is no charge for labour or travel costs; residents pay only for the cost of any materials.

The council's website provides lots of information on its performance, but the format could be improved to make it easier to understand and it needs to be kept up to date

85. The council uses the [performance and governance](#) section of its website to report performance to the public and includes the following information:

- The most recent annual Public Performance Report for 2019/20 (with links to the two previous years' reports).
- A link to the LOIP for 2017–2027.
- A link to the BIPs.
- A link to the HGIOS performance reports (annual and quarterly); since March 2020 regular service updates have also been published.
- An explanation of the LGBF and a link to a separate section of the council's website containing reports analysing the council's

performance using the annual LGBF data issued by the Improvement Service.

86. While performance information is easily available on the website, because of the number of links to the sources of performance information, some of it may not be easy for stakeholders to follow. The website could be improved by introducing a dashboard showing a graphical representation of the direction of travel for each indicator (both LGBF and council specific) and the trend in performance over the last few years. The Corporate Performance Improvement Action Plan 2021/22 was presented to the council meeting in June 2021. It includes a commitment to enhance the performance section of the council's website, allowing for more user-friendly access to performance information and increasing the scope to cover wider areas of the strategic planning and performance framework.

87. Our review of the various links to performance information listed above found that the LGBF section contains some out-of-date information that needs to be updated and kept up to date.

Part 3 – Is the council using its resources effectively?



Financial management is effective, with a budget-setting process focused on the council's priorities. The council has consistently delivered services within budget.

The financial impact of the Covid-19 pandemic has been significant, and the impact will be enduring, but the council is well placed to meet the future financial challenges.

The 2021/22 budget is focused on the council's continued response to Covid-19 pressures and looking towards the recovery phase.

A funding gap of £23 million is projected by the end of 2023/24. The council's medium-term financial plan will now need to be updated to consider the implications of Covid-19.

The council's long-term capital plan sets out an ambitious capital investment programme, but Covid-19 restrictions could delay the projects' completion.

The council's progress with its digital strategy enabled it to adapt services in response to Covid-19. It plans to capitalise on this progress in a revised digital strategy.

The council's workforce strategy shows that the council is applying a good practice approach to workforce planning. Individual service workforce plans are in place and include demographic profiles and action plans.

The council has a well-established budget-setting process that supports elected members to develop and scrutinise savings plans and understand the impact of proposed service changes

88. The council's budget is aligned to its strategic service structure and reflects its overarching objectives. The Council has agreed a consistent set of principles with Officers applying these consistently throughout the budget-setting process. During this process, officers provide briefings and training for elected members. The Chief Executive, Chief Finance Officer, and finance staff also work with members from all political groups to answer their queries and assist them to develop budget and savings proposals that reflect the council's priorities.

89. In previous years, finance staff discussed with elected members, possible savings options. Elected members would then decide which options to take forward to be developed into full business cases. Details of these business cases were presented to members as part of the budget-setting process. No business cases were prepared for 2021/22, as resources were prioritised for the Covid-19 response.

The annual budget-setting process is informed by a public consultation exercise

90. As part of the budget-setting process for 2020/21, the council ran a budget consultation process, '20/20 Vision', between August and October 2019. As a result of this, a number of priority areas were agreed with the local community and were used to inform the 2020/21 budget. The consultation process included a number of drop-in sessions across the area, and a 20/20 vision budget engagement document and survey were available on the council's website and as printed copies. The council also engaged with community councils and the youth council as part of this exercise.

91. The council published all responses to the survey as part of its report on the Budget Engagement Outcomes & Financial Strategy Update which was presented to the Council in November 2019. A total of 412 survey responses were received, of which 98 (24 per cent) were from council employees.

92. As part of the 2020/21 budget-setting process, executive officers prepared business cases to be considered by elected members as part of the annual budget and for potential inclusion in the transformation programme. When these can be implemented without significant intervention and business change, they are known as 'management actions' and delegated to executive officers to implement the required changes. Longer-term, strategic or more

significant operational changes are included in the transformation programme for the council's agreement.

93. These business cases include equality impact assessments, which detail the actions the council will take to monitor and mitigate any risks identified as part of this process. However, these impact assessments were not completed as part of the 2021/22 budget exercise, as the council did not propose any budget savings and instead planned to use reserves to fund the financial gap.

94. There was no public consultation completed for the 2021/22 budget due to Covid-19 restrictions. The 2021/22 budget is seen as a 'holding budget' that is still reacting to changes resulting from the Covid-19 pandemic.

95. The council has confirmed that a review of the Prioritising our Services, Prioritising our Resources programme will be undertaken for the 2022/23 budget through a revised budget consultation process. In a similar approach to the 20/20 Vision budget consultation process, officers plan to run the programme from late August to October 2021, with a view to reporting its findings to the Council in December 2021. The key objectives of this programme will be:

- to raise awareness of the continuing financial challenge facing local government
- to highlight the council's current priorities and commitments
- to understand residents views and needs in the light of Covid-19
- to identify the views and priorities of East Dunbartonshire residents on future budget decisions.

96. The outcome of this engagement exercise will inform any revisions to strategic priorities and the budget planning process for 2022/23 and beyond. Details of the budget consultation process were presented to the Council in June 2021.

Financial management is effective. The council has consistently delivered services within budget. Its services are sustainable in the foreseeable future

97. The council has consistently delivered services in line with its total budget. In February 2020, before the Covid-19 outbreak, the Council approved the 2020/21 budget; this was subsequently revised to include estimated Covid-19 costs. The revised budget totalled £285.1 million. The actual outturn was a net expenditure of £265.0 million. The significant contributions to the £20 million underspending were:

- underspending on education of £2.8 million; of this £1.8 million relates to employee costs with the balance representing unspent Covid-19 funding
- reduced debt charges of £2.5 million, because of delays in the capital programme (see paragraph 123)
- Covid-19 funding for 2021/22 services of £7.3 million for the council and £5.3 million for the HSCP.

98. East Dunbartonshire Leisure and Culture Trust (EDLCT), provides services on behalf of the council and is included as a 100 per cent subsidiary in its accounts. As a result of the closure of facilities caused by Covid-19, EDLCT has experienced a significant drop in its income and reported a loss of £4.7 million for 2020/21. The council has provided letters of comfort to EDLCT to ensure its sustainability during the course of the year. During the lockdown periods some EDLCT staff worked on other services, including setting up a personal protective equipment distribution centre at Kirkintilloch Leisure Centre and establishing three vaccination centres at two other leisure centres and Kirkintilloch Town Hall. The council is now working with EDLCT on its Covid-19 recovery, and plans are reflected in its 2021–2024 BIP.

99. The council provided additional funding in 2020/21 to EDLCT for vaccination costs (£0.3 million) and loss of income (£0.7 million). This was in addition to the £0.5 million that was passed to EDLCT as part of the budget-setting process for 2020/21.

100. The detailed scrutiny of the council's financial performance is delegated to the Policy and Resources Committee, which receives regular revenue and capital monitoring reports. The reports forecast the outturn position for the year and include good explanations for significant variations from budget. They allow both elected members and officers to effectively scrutinise the council's finances.

101. Revenue budget monitoring reports include an appendix that shows the progress in achieving the targets of efficiency savings programmes, some of which are included in the council's transformation programme. Following audit recommendations, since 2019/20 the reports show whether a saving is included in the transformation programme and also whether it has been achieved or is expected to be achieved. However, when we reviewed the 2019/20 transformation programme update reports presented to elected members, we were unable to match the savings in this report to the efficiency savings appendix in the revenue budget monitoring reports.

The longer-term financial position is more uncertain because of Covid-19. However, the council is well prepared to face future financial challenges

102. The 2020/21 outturn report discussed with elected members on 28 June 2021 explains that the council has received £24.4 million of extra funding during the year to cover Covid-19 costs. Service costs relating to Covid-19 included in the accounts totalled £10.1 million (including HSCP costs of £2.3 million), and £14.3 million is unspent. This balance is held in the general fund balances to fund future service costs relating to Covid-19. The council explains in the financial outturn report that the increased reserves from this funding should be viewed with caution. Much of this funding was received late in the year. It is earmarked to meet the costs of specific Covid-19 initiatives, or it is needed in the medium term for the council's recovery phase as it resets its priorities.

103. The approved original 2020/21 budget identified a funding gap. As a result, £6.8 million of efficiency savings was agreed, with the remaining funding gap of £1.8 million to be met from general fund reserves. The council achieved total savings of £5.6 million in 2020/21, £4.4 million from management efficiencies and £1.2 million from budget reduction and income generation plans.

104. The extent of efficiency savings achieved by the council over recent years is shown in [Exhibit 13](#). Despite not all planned savings being achieved, over time the council's general fund reserves have increased; see paragraph 111. In 2020/21 the council did not need to use reserves to fund the efficiency gap because of the additional Covid-19 funding received.

Exhibit 13

Efficiency savings achieved

Year	Budgeted savings (£ million)	Savings achieved (£ million)	Savings achieved (%)
2020/21	6.8	5.6	82
2019/20	5.2	3.8	73
2018/19	14.2	10.7	75
2017/18	11.5	9.1	79
2016/17	10.0	5.6	56

Source: East Dunbartonshire Council Annual Accounts

105. The 2018/19 Year End Transformation Programme Performance Report was discussed with the Policy and Resources Committee in September 2019. For example, it reported on the completed property management review. This was part of a wider Assets and Facilities Service review covering property management, facilities management and assets and estates management. A key part of the review was changes to work shift patterns that facilitates increased productivity and improves supervision of capital work and reduces pressure in key areas such as repairs. Reductions of £0.4 million have now been built into budgets to reflect the cost savings arising from this review. Unfortunately, the impact of Covid-19 resulted in increased costs, as approximately 140 cleaners had to be employed to enable schools to open safely. The estimated savings were therefore not achieved but the changes arising from the review will increase efficiency in future.

106. As a result of Covid-19, progress with the 2019/20 transformation programme (including 23 projects with a value of £2.2 million) was delayed, and an update was not reported after February 2020. According to the 2019/20 year-end budget outturn report, £0.7 million of the savings achieved were attributable to the transformation programme. The June 2021 Organisational Transformation HGIOS report shows that 85 per cent of the projects in the current team plans were completed on schedule, but the report gives no detail on individual projects. The 2021/22 budget is driven by the need to continue to respond to Covid-19 pressures.

107. In February 2021, the council approved the Prioritising Our Services, Prioritising Our Resources: General Fund Revenue Budget 2021/22 report. The budget totals £268 million to be spent on services, an increase of £16 million compared with the previous year. The budget was based on a freeze on council tax. The council has decided against implementing savings plans for 2021/22, as it feels that it could impair the council's response to the longer-term challenges posed in the post-pandemic environment.

108. The 2021/22 budget used the previous year's budget as a baseline and included uplifts for known increases, but there were no significant changes in policy or council activities, as the council is still in the reactive phase of the Covid-19 pandemic. The council reflected the freeze on council tax levels and there were no increases applied on any council fees and charges. Provision was made for anticipated Covid-19 costs.

109. The projected financial gap of £7.4 million will be funded from reserves, the application of financial flexibilities and a refreshed transformation programme. In future, the council will assess the impact of Covid-19 on its service delivery and cost base and build this into its medium-term financial planning model.

110. The council has reserves to see it through this challenging period but recognises that using reserves to meet budget gaps is not sustainable in the longer term.

The council's uncommitted general fund balance has increased. This is due to rescheduling loans fund repayments in earlier years and Covid-19 funding

111. At 31 March 2021, non-earmarked or uncommitted reserves were £18.0 million. The council identified £5.3 million of this as a contingency reserve to meet unforeseen costs. This represented around 2 per cent of the £285.5 million net cost of services. Uncommitted general fund balances of 2 per cent are the level considered prudent by the council's Chief Finance Officer and set out in the council's reserve strategy. In recent years, reserves have increased due to rescheduling loans fund repayments, leading to reduced costs of £6.5 million in both 2018/19 and 2019/20 and Covid-19 funding to cover future services (see Exhibit 14).

Exhibit 14

The council's total general fund balance

Reserve	31 March 2018 (£ million)	31 March 2019 (£ million)	31 March 2020 (£ million)	31 March 2021 (£ million)
General fund earmarked	11.2	18.5	17.8	18.0
General fund non-earmarked	5.9	5.4	5.7	17.0
Housing revenue account	3.8	4.8	6.5	8.9
Vehicle repair and renewal fund	0.6	0.6	0.6	0.6
Capital fund	6.2	6.0	6.0	6.3
Central energy efficiency fund	0.1	0.2	0.2	0.2
Total usable reserves	27.8	35.4	36.7	51.0

Source: East Dunbartonshire Council Annual Accounts

The council has a medium-term financial plan. The council recognises that this needs to be updated to reflect the implications of Covid-19

112. The Accounts Commission's April 2018 report, Local government in Scotland: Performance and challenges 2017,

highlights the importance of medium- to long-term financial planning, given the continuing pressures that councils will face in the future.

113. The council's medium-term financial plan covers the period up to 2023/24 and is supported by a long-term financial strategy. This is reviewed on an annual basis and includes an assessment of the risk cause, planned control measures, likelihood, impact and strategy. The implications of the UK's withdrawal from the EU are considered in the council's medium-term financial model.

114. The first medium-term financial plan, approved in November 2018, forecast funding gaps of £10.1 million in 2021/22, £6.3 million in 2022/23 and £5.3 million in 2023/24, totalling £21.7 million over these three financial years.

115. The council's medium-term financial model was summarised in the 'Prioritising Our Services, Prioritising Our Resources: General Fund Revenue Budget 2020/21' report approved by the Council in February 2020. This shows a funding gap of £5.7 million. In future, the council will assess the impact of Covid-19 on its service delivery and cost base and build this into its medium-term financial planning model.

116. As well as its medium-term financial plan, the council has a long-term financial risk management strategy, but it has yet to develop a long-term financial plan.

117. A paper presented to the Council meeting on 17 June 2021, 'Prioritising our Services, Prioritising our Resources 2021/22 & 2022/23 – Financial Planning during a Pandemic', reflects on the way the council has adapted its financial planning process during the Covid-19 pandemic and details how the lessons learned over this period will be used to inform the council's future planning and longer-term strategy. It also sets out the council's path as it moves from the Covid-19 response to the recovery phase.

The council's long-term capital plan sets out an ambitious capital investment programme, but there is a risk that Covid-19 restrictions may delay projects

118. The council's capital investment plan is a core part of its overarching Prioritising our Services, Prioritising our Resources programme. It is a rolling ten-year capital plan that is aligned with the council's Capital Investment Plan and Treasury Management Strategy. The anticipated capital funding available for each of the next ten years is set out along with the expected sources of this funding and any related borrowing costs and the profile of borrowing repayments.

119. The plan is also linked to the council's existing Corporate Asset Management Plan and individual service asset management plans

(including the Schools Estate). These plans will be refreshed during 2021 and presented to a meeting of the Council in February 2022.

120. The council's General Services Capital Investment Plan 2021–2031 was approved in February 2021. The £373 million programme of work shows that £176 million (47 per cent) of spending is projected to be incurred in the next two financial years, including significant projects such as £36 million for Boclair Academy, £32 million for a new additional support needs school and £38 million for the Allander Leisure Centre and Kelvinbank Day Care Centre replacement.

121. The council's Housing Capital Plan covers a five-year period and includes planned expenditure of £134 million. Of this, £86 million relates to new build housing, a further £20 million is for the corporate housing programme and the remaining £29 million is for housing repair works.

There has been substantial slippage in the capital programme due to the impact of Covid-19

122. In recent years the council has completed a number of large capital projects including St Nicholas' Primary School, Mavis Valley transfer station, Bishopbriggs relief road and Kirkintilloch Town Hall.

123. In previous years slippage has been reported in the completion of the capital plans (35 per cent in 2018/19). The position improved in 2019/20 with underspending on the capital programmes of £2 million (4 per cent) of the total capital budget. Covid-19 has had a significant impact on the 2020/21 general services capital plan. In 2020/21 capital spending was £29.8 million compared with an initial budget of £38.1 million, which was subsequently revised downwards.

124. Although construction work has been able to resume in line with Covid-19 restrictions, any further restrictions applied in future could significantly affect the council's ability to complete its long-term capital plan within the planned timescales, for both general services and housing. While work on Boclair Academy and the Allander Leisure Centre has accelerated recently, there is a risk that projects will be completed later than planned. The main areas of slippage relate to the early years centres (£7.2 million) and roads and footway works (£3.7 million). These projects will be rescheduled to 2021/22.

125. Housing capital expenditure totalled £10.8 million against a budget of £24.4 million. The main areas of slippage include £3 million on the former Lairdsland Primary School site and £3.4 million for off-the-shelf and open-market purchase.

126. The capital plans represent a significant and ambitious level of investment by the council. Significant additional borrowing is planned (£13.3 million over three years), which, alongside developers' contributions and capital grants, will finance the 2021/22 General Services Capital Plan. The council has demonstrated its affordability:

the increase in debt charges is to be financed from the treasury management reserve and using in-year capital receipts from the capital fund.

127. The 2019/20 Annual Audit Report shows that, using a measure of gross and net external debt as a proportion of annual revenue, East Dunbartonshire Council was in the lowest third compared with other Scottish councils. Gross external debt was £280.6 million and net external debt £258.5 million at 31 March 2020 (net external debt is total external debt less short-term investments).

The council is applying a good practice approach to workforce planning

128. Since the last Best Value report the council has made significant improvements in its workforce planning arrangements. The council's workforce strategy demonstrates that it is applying a good practice approach to workforce planning, as reflected in the 2013 report [Scotland's public sector workforce](#). The strategy includes a four-phase approach, which the council used to develop its three-year workforce and skill profile for 2018–2021 relating to succession planning, cluster analysis, scenario planning, and planning and implementation.

129. A Workforce Strategy Action Plan is included in the updated workforce strategy for 2018–2021. Before Covid-19, quarterly progress reports were being presented to the Council. The last update report on the strategy and associated action plan was presented in June 2019. That report highlighted that planning was under way to review phases 1 to 4 of the model, with council services taking into account the outcomes of service reviews, succession planning, talent management and skills development. The report also gave details of the work undertaken by officers on the potential impact of withdrawal from the EU on the council's workforce.

130. Individual service workforce plans have been developed and are reviewed as part of the strategy. The plans apply the workforce planning principles of the right people in the right place at the right time. They contain an analysis of the workforce in terms of demographics and roles. The action plan for each strategic service group provides a list of areas of future demand or forecast need and for each of these the potential impact on the workforce, a risk assessment and the actions being taken by the council. The plans are live documents and are subject to ongoing review.

131. The council has no plans to reduce staff numbers; savings are being pursued through service improvements and maximising the use of the workforce. The service reviews have combined detailed workforce profiling with alternative service delivery options to identify current skills needs and workforce plans.

132. A revised iteration of the workforce strategy was planned for approval by the Council in June 2020, along with the results of a planned employee survey. Covid-19 has delayed these. In the meantime, workforce planning has continued, and many staff have been redeployed to priority tasks during the pandemic. Officers feel that this has worked well. As a result, the council is waiting to see how services will be delivered when the pandemic is over before revisiting the workforce strategy and workforce plans.

Risk management arrangements have been updated in response to the pandemic, but the corporate risk register now needs to be updated

133. The council has restructured the officers responsible for risk management as a result of the Covid-19 pandemic. It has transferred oversight from the Audit and Risk Manager to the executive officer for Customer and Digital Services. This is to allow a more considered response to significant service and business continuity issues.

134. The council chose not to have a separate Covid-19 risk register. This decision was based on the fast pace required to address the issues of the pandemic as they arise rather than the longer-term view of risk management. To maximise the pace of response to the issues arising from Covid-19, officers at senior management team meetings frequently discuss the risks arising and what action the council should take to respond to them.

135. Members were kept up to date with how the risks of the pandemic were being mitigated and managed through frequent technical notes and service updates. These detail the operational actions taken by officers to deal with the challenges of the pandemic and any changes in service level provision required.

136. As part of the corporate risk strategy, the risk register should be reviewed and updated regularly. The last time the updated risk register was presented to elected members was June 2019. While elected members are regularly provided with updates to the Covid-19 response in the form of technical notes and ad hoc reports, the corporate risk register should now be updated to reflect the current risks facing the council in the Covid-19 recovery phase.

The council's progress with its digital strategy enabled it to adapt service delivery in response to Covid-19. It plans to capitalise on this progress with a revised digital strategy

137. The council has made progress in implementing its digital strategy, which was approved in March 2019. In March 2020, the rapid switch from office to homeworking due to the Covid-19 pandemic resulted in reprioritising tasks. The council was well positioned to make the switch, as most staff already had access to

portable computing devices and many had experience of working from home as part of the council's Smart Working project.

Case study 1

Smart working 2020: Remaining connected and productive

Since March 2020 the majority of council employees have been fully deployed, providing and supporting the delivery of a full range of emergency and essential services to the community. These services have been delivered through face-to-face activities, via telephone, email or online and through the delivery of essential support functions enabling front line service provision to continue. In services where staff can work from home, they continue to do so using smart working technology, which is in place across most service areas.

As an interim measure, the council used its Cisco-based telephony package and successfully implemented the Cisco Webex virtual meeting solution. In June 2020 Microsoft Teams was initially deployed to 240 priority users. Although this removed most Webex users, some Webex licences were retained and used for Council and committee meetings. A second phase of deployment of Microsoft Teams was undertaken in July 2020: approximately 1,300 users were given access to Teams in batches of 300 to maintain a responsive technical and functional support service throughout the deployment. Support for users was available through the ICT service desk for technical issues or a dedicated mailbox for more functional issues and questions. Frequently asked questions, guidance notes, videos and online one-to-one training were also provided.

Under the schools replacement programme for devices, the council already had a stock of computers due to go schools. Because of the pandemic, this programme was revised and the council delivered over 530 laptops and over 100 mobile Wi-Fi devices to pupils across East Dunbartonshire to help with home learning. The council worked closely with head teachers to identify where these devices were needed most to ensure that pupils were not disadvantaged because they could not access online learning opportunities.

Source: Audit Scotland

138. The council now plans to review its digital strategy and capitalise on this progress and make the most of technology in the future. It is working with [East Renfrewshire Council](#) to deploy Internet of Things devices in the roads service and other council service areas. The Internet of Things describes the network of physical objects ('things'), that are embedded with sensors, software and other technologies for the purpose of connecting and exchanging data with other devices and systems over the internet.

139. The council's review of its digital strategy will reflect new Scottish Government strategies including 'A changing nation: How Scotland will thrive in a digital world', 'Unlocking the potential of artificial intelligence' and 'Cyber Resilient Scotland: Strategic Framework'.

Part 4 – Is the council working well with its partners?



The council works effectively with its partners across sectors and with communities. This has been crucial in delivering services to those most in need during the Covid-19 pandemic.

The Community Planning Partnership works well, and the Local Outcomes Improvement Plan provides a clear strategic direction for the partners.

The council uses a place based approach to develop and deliver services in communities requiring support – reducing inequalities is a focus.

The council consults widely and encourages citizen participation, particularly in areas with place plans. Covid-19 has presented an opportunity to reassess priorities and further strengthen community engagement across all services.

The council has good working relationships with the Health and Social Care Partnership, but the Integration Joint Board faces significant financial risks unless it transforms the way services are delivered.

The council is committed to partnership working and has positive relationships across the public, business and third sectors

140. East Dunbartonshire Council has a well-established vision of working in partnership to achieve the best outcomes for its citizens. The council has good working relationships with a range of partners, including NHS Greater Glasgow and Clyde, Police Scotland, the Scottish Fire and Rescue Service, the third sector, business partners and community representatives. It has one arm's length external organisation (ALEO) – the East Dunbartonshire Leisure and Culture Trust. Collaborative working

ranges from informal engagement to structured partnership forums such as public protection and economic partnerships. Partnership working has been further strengthened during the response to Covid-19 and will also be a focus during the recovery period.

141. Throughout the pandemic the Chief Executive has continued to meet on a regular basis with his counterparts in other councils through the Convention of Scottish Local Authorities (COSLA), SOLACE, the West of Scotland Regional Resilience Partnership and the Greater Glasgow and Clyde Local Resilience Partnership (LRP), which also has oversight of other resilience matters, including departure from the EU. In addition to formal LRP meetings, the chief executives of the six local authorities involved and the Chief Executive of NHS Greater Glasgow & Clyde and the Greater Glasgow and Clyde Director of Public Health have been meeting on a regular basis throughout the pandemic.

The council is a member of the Glasgow City Region and the City Deal infrastructure programme

142. In August 2014, the UK Government and Scottish Government jointly announced the first city region deal in Scotland for the Glasgow region. Under the deal, the eight councils in the Glasgow City Region agreed to work together to manage an infrastructure investment programme. The £1.1 billion deal is funded by both the Scottish and UK Governments with the partner councils. There is a £34 million City Deal project in the council area, of which £30 million will be provided by the City Deal programme and the remaining £4 million by the council. This funds the Bishopbriggs relief road, a masterplan for the Westerhill area, regeneration of Bishopbriggs town centre and improvement of the A83 route corridor. The council is represented on all the city region groups and leads on the land use and sustainability portfolio.

The council has some shared services and co-production arrangements in place

143. The council has a shared ICT service with West Dunbartonshire Council, and a Joint Management Committee for Mugdock Country Park, in partnership with Stirling Council. East Dunbartonshire Council Community Protection Services operate from Kirkintilloch police office in a co-production arrangement. This includes daily joint tasking and planning meetings to ensure that areas of common interest, such as antisocial behaviour, are tackled jointly and in the most effective way. The co-production arrangement also makes it easier to run large-scale initiatives on topics such as firework safety, bogus caller awareness and festive safety campaigns. This way of working made it easier to respond rapidly during the Covid-19 pandemic.

Community planning partners have a shared vision for East Dunbartonshire, and partnership working has been further strengthened during the Covid-19 pandemic

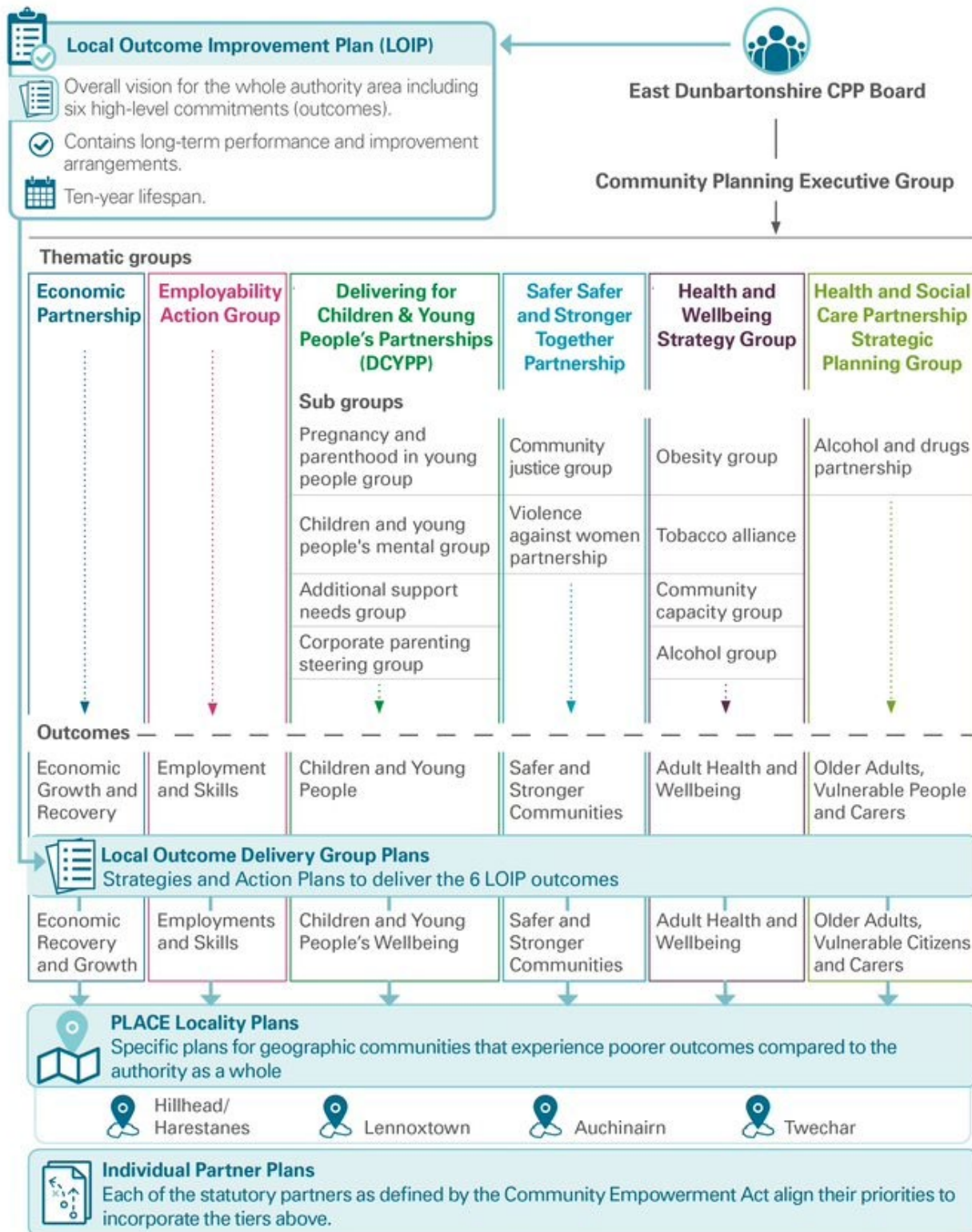
144. The council is one of five statutory partners in the East Dunbartonshire Community Planning Partnership (CPP). Partners work closely both at a strategic level and on an operational level (see [Exhibit 15](#)). The CPP's priorities are set out in the LOIP 2017–2027 (see [Exhibit 4](#), Part 1). Partners have also aligned their own strategic plans with the LOIP outcomes.

145. Board membership consists of senior officers from each of East Dunbartonshire's statutory agencies, representatives from other services operating in the area and elected members of the council. The community planning executive group includes lead officers from partner organisations. It meets quarterly and reports to the CPP board. Covid-19 affected the partners' ability to attend scheduled meetings and neither the CPP board nor the executive group met formally in 2020. Despite this, CPP members worked together to successfully deliver services and support to the community. Partners worked more closely and liaised more regularly but outwith the formal CPP structures. Alternative governance arrangements were put in place, with regular reporting to the council's senior management team on the Covid-19 response.

146. There are also six thematic groups, each delegated with responsibility for achieving the outcome associated with its theme. Each thematic group is responsible for its own strategy and action plan. Thematic groups consist of representatives from national, regional and local organisations who are involved in providing services relevant to the theme. Much of the day-to-day partnership working is completed through these sub-groups. The six local outcome delivery groups continued to meet and progress work during the pandemic. Some work continued as planned, but much of the work planned and resources were rapidly adapted to respond to the emergency. For example, council officers were deployed to take on contact tracing roles in NHS Greater Glasgow and Clyde's Test and Protect programme, and partners worked together to provide support to the most vulnerable (Case study 2).

Exhibit 15

East Dunbartonshire Community Planning Partnership



Source: Audit Scotland

147. The Covid-19 response required ongoing and regular liaison with Police Scotland through the established co-production arrangement, including Covid-19 restrictions and enforcement. The third sector interface, East Dunbartonshire Voluntary Action (EDVA), and other organisations such as Citizens Advice Scotland and Women’s Aid were also core to the local joint response, holding formal weekly meetings throughout the pandemic. Formal CPP board and executive group meetings are due to start again in September 2021.

Case study 2

Humanitarian assistance during Covid-19

By the end of March 2020, three distinct but mutually supportive services had developed in East Dunbartonshire:

- **The Shopping and Prescription Assistance Service.** This was mainly aimed at people who had to self-isolate and needed help with shopping and prescriptions but were otherwise able to pay for their shopping. EDVA arranged with local supermarkets to pay for shopping in advance, and the money was recouped from individuals.
- **Shielding support.** People who were shielding were supported by staff from East Dunbartonshire Council and the National Shielding Line to access weekly food parcels.
- **The Humanitarian Assistance Service.** The council established this service to provide weekly food parcels for people who were assessed as vulnerable and not in a position to pay for shopping but who were not shielding.

The partners worked together to ensure that these three services interlinked. For example, people contacting the Shopping and Prescription Assistance Service who were unable to pay for shopping were referred to the Humanitarian Assistance Service or the local foodbank. When there was a delay between people registering as shielding and receiving parcels, they were supported by the Shopping and Prescription Assistance Service. People who were shielding could also request prescription deliveries from the Shopping and Prescription Assistance Service.

Staff were in contact on a day-to-day basis, and senior officers from East Dunbartonshire Council, the HSCP and EDVA met twice weekly to monitor the local situation, respond to developments and increase or decrease provision of assistance as and when necessary.

Source: Audit Scotland

The council uses a place based approach to develop and deliver services in communities requiring support

148. The Community Empowerment Act (Scotland) 2015 required CPPs to identify areas with the poorest outcomes and to publish locality plans to improve outcomes for those communities. The council has a well-

established place based approach to developing and delivering services in its areas of highest deprivation and need. East Dunbartonshire CPP has published Place Plans for Lennoxton, Hillhead and Hairstones, Twechar and Auchinairn. These were identified as the four communities where people experience relatively poorer outcomes when compared either nationally or with the rest of East Dunbartonshire. In Auchinairn, council officers worked with the community on the newly built Auchinairn Community and Early Years Centre (Case study 6) in creating the place plan.

149. The plans were developed alongside the LOIP and reflect the particular needs and aspirations of the communities in areas of life such as health and wellbeing, local economy and environment. The place plans also highlight why these communities were identified, the improvement actions to be carried out and how their success will be measured. Community development workers have continued to support community groups throughout the pandemic, in particular in place areas – often in conjunction with third sector and HSCP partners. All place plans will continue to evolve and be reviewed.

150. During the pandemic, officers worked with the Scottish Council for Voluntary Organisations and third sector colleagues to deliver the Scottish Government Connecting Scotland project, tackling digital exclusion of people on low incomes who were at greatest risk of isolation due to coronavirus. Two place areas, Twechar and Hillhead, received funding from the Supporting Communities Fund to provide local third sector support to individuals.

The CPP has reported progress against the LOIP throughout the pandemic, but the 2019/20 annual public report has been delayed

151. There is a programme of progress reporting to the CPP on each local outcome delivery area, including a rolling programme of reports from the thematic groups to the executive group every 18 months. During the pandemic, the usual reporting arrangements were suspended. However, LOIP local outcome leads have been reporting to the council's senior management team on a more frequent basis throughout this period. Before the pandemic, some thematic groups were reviewing their performance indicators. The work was not completed at that time and will be resumed in tandem with revising the LOIP and other strategic documents. Accountable partner leads have been identified for each target and outcome in the place plans and these will also be reviewed.

The CPP annual performance report does not give a clear summary of progress against identified LOIP performance indicators

152. In addition to the council performance reports (Part 2), and the reporting described above, the CPP publishes annual updates on the

LOIP. The latest report, a 2018/19 update on the LOIP 2017–2027, was published in October 2019. This showed the key achievements in 2018/19 for each of the council's local outcomes and provided a number of case studies. However, the report does not provide a summary of progress against the 35 outcome performance indicators set out in the LOIP. The 2019/20 update has been delayed by Covid-19, as the CPP has not met since October 2019. It is now expected to report by the end of 2021.

153. The council and its partners acknowledge that the way its performance against outcomes is communicated to the public could be further improved and this will be considered as part of the LOIP review.

The council and its partners are committed to meaningful engagement with communities

154. Co-production and engagement with communities is one of the guiding principles in the LOIP. Since 2018, an annual consultation and engagement plan has been collated from the BIPs and published on the council's website. The consultation page also includes live consultations and an archive of those concluded. The council's Consultation and Engagement Strategy (2021-2024) is aligned to the national standards for community engagement and links to the council's BIPs.

155. Council services are required to follow council-wide principles and specific stages of planning for consulting and engaging with communities. The communications and engagement team provides guidance and advice on this work. Two community development workers provide community outreach expertise. They primarily work in place areas to build capacity and support people to engage with the council and other services. (Case studies 3 and 4)

Case study 3 Hillhead Summer Sessions

The council and community planning partners ran regular family summer sessions in Hillhead to work with the community to tackle the root causes of poverty. Several activities were available, such as cooking lessons and sports sessions, and information about learning at the local college was also provided. During the sessions, people attending became more confident in engaging with staff and it provided an opportunity to discuss local issues that mattered to them. For example, they discussed why clothing grants were not used, and the council is changing its policy on how this support is accessed.

Source: Audit Scotland

Case study 4

Auchinairn Community Hub

In 2015, the CPP team developed a series of workshops to engage with local people in the community of Auchinairn. Engagement with the community included a series of workshops, discussion with partners, a self-evaluation event, a mapping session, a family fun day, and a health and wellbeing event. The workshops captured local people's vision of a new community facility and explored the types of provision they were looking for. Further engagement continued throughout 2016/17 to support local voluntary groups and encourage local residents to get involved in the planning and design of a new community facility that would become Auchinairn Community and Early Years Centre. In 2018, many of the voluntary groups moved into the new building. Facilities available at the community centre include a large hall that can be split into two smaller spaces, three community meeting rooms, a cafe, a community garden a nursery and a play area. This project was considered vital to increase the community's capacity to engage with decision-makers. Consultation continued throughout 2018 to develop community-led themes that informed the Auchinairn Place Plan. Engagement with the community group is ongoing to ensure that the council and its partners can respond to the community's needs. Challenges include achieving regular engagement from local people. This has been increasingly difficult during the pandemic, but community workers have adapted their ways of engaging, for example using phone calls, emails and video conferencing.

Source: Audit Scotland

156. As a result of Covid-19, front line services and face-to-face meetings have been postponed for some time, and online engagement with service users has become essential. The council and its partners recognise the importance of engaging in different ways, including digital communication alongside more inclusive approaches when face-to-face contact and council events are permitted.

157. Despite the council's commitment to community engagement, the results of the 2019 Scottish Household Survey show that, out of 260 respondents from the East Dunbartonshire Council area, only 12 per cent felt that they could influence decisions in their area (compared with 18 per cent nationally). Thirty-one per cent said that they wanted to be more involved in decision-making (compared with 30 per cent nationally).

158. The council is working to improve engagement with a wider range of people in the community. For example, older people, who may not have access to more used platforms such as social media, are prevalent in of East Dunbartonshire's population. It is also considering reintroducing a Citizens Panel or a similar engagement model to involve a range of communities. The community engagement team is looking at good practice in other areas as a benchmark (e.g. East Ayrshire and Perth and Kinross Councils) to inform future plans.

159. The HSCP has an established public, service users and carers representative group. In July 2020, the group gathered feedback from local people about their experiences with GPs and primary care. This led to it

producing short films to answer some of the recurring questions identified. This was supported by social media campaigns aiming to target members of the public with specific health and wellbeing information

160. The council has established a Youth Council and there are plans for representatives from this group to sit on the CPP board and on the Education Committee in the future. The council is gathering young people's views about how the pandemic has impacted them through the Young Scot website. The East Dunbartonshire Youth Council will use the results to influence services at the council.

161. Covid-19 has delayed the implementation of a new consultation platform on the council's website. It intends to use the 'We asked, you said, we did' format in the future to improve reporting on outcomes.

Local projects are targeted at addressing inequalities across different communities

162. The Accounts Commission's report [*Local government in Scotland: Overview 2021*](#) says that Covid-19 has laid bare and exacerbated existing inequalities in areas such as health, work, income, housing and education across Scotland's communities. The multiple impacts of these inequalities have affected the most vulnerable, minority groups and women. Fairness and equality is a cross-cutting Best Value theme that should be integral to all council activities.

163. The LOIP's guiding principles include fair and equitable services and planning to deliver services that account for the different needs of population groups. The council routinely uses equality impact assessments when required. Completed assessments are provided to elected members when they are considering decisions. The council appointed an equalities officer shortly before the start of the pandemic. They have been working with services across the council to create equality outcomes with measurable actions for the next Equality Outcomes and Mainstreaming report to be published later in 2021. Examples of how the council is addressing inequalities are given in case studies 5 and 6.

164. The council is also considering how the proposed new legislative framework for human rights in Scotland will affect its work, including how to adopt human rights-based budgeting approaches in future. The director of finance is working with representatives from Glasgow City, Highland and West Dunbartonshire Councils to consider these issues on behalf of COSLA's Directors of Finance Executive Group. In future, the council intends to review current processes against the Scottish Human Rights Commission's PANEL principles (Participation, Accountability, Non-discrimination, Equality, Empowerment and Legality).

Case study 5

Self-directed support: considering human rights in practice

Self-directed support is designed to ensure that people are given a range of options for how their social care is delivered, empowering them to decide how much ongoing control of and responsibility for their own support arrangements they want. The council has considered people's right to choice, dignity and control when setting its budget for 2021/22. People who choose to control their own budgets are offered the average rate among the council's current suppliers, rather than a rate aligned to the lowest cost provider. This is expected to incur additional costs of more than £100,000, but it promotes choice and reduces the need for people to top up their allocation when their preferred choice costs more than the former, lower, rate.

Source: Audit Scotland

Case study 6

Snack and Play to reduce child poverty

The council's Child Poverty Action Plan outlines its commitment to eradicate child poverty with early and preventative interventions to ensure that children have the best start. The Snack and Play programme gives children an opportunity to attend a local primary school during school holidays free of charge for play, sports and craft activities and a hot lunch. Children who receive free school meals and those identified as vulnerable are prioritised – the remaining places are open to all.

The programme is delivered by the council's Education Department in partnership with EDLCT. The programme was piloted in 2017/18 and, as a result of its success, it has now been expanded and is permanently established as part of the council's revenue budget.

The Covid-19 pandemic has underlined the need to provide for children affected by poverty and those who are vulnerable. During this period, the programme was targeted at vulnerable children and key workers' children during the Easter and summer school holidays and provided across the Council area.

The programme will continue to target those children who are in need of support over the holiday periods. It will be evaluated to inform improvements and to ensure that it provides targeted support in line with the council's Child Poverty Action Plan.

Source: Audit Scotland.

The council and its partners are planning to revise the LOIP and its related plans in response to Covid-19. Community engagement and consultation will underpin the review

165. As part of developing the current LOIP, stakeholders provided feedback on the draft LOIP. Feedback could be provided through the council's website or in person at locations throughout East Dunbartonshire where council officers were available to answer questions and provide paper copies of the survey.

166. The council and its partners now plan to revise the LOIP and locality plans to reflect the impact of the pandemic. The LOIP development process and consultation will begin in September 2021 and is expected to report to the full council in early December 2021. This will include face-to-face consultation wherever possible, including roadshows, community group meetings and school visits. There will also be some online consultation and continuous engagement with the CPP. The thematic plans for each outcome and the place plans will also be revised following feedback from stakeholders on the LOIP priorities.

The council has made progress in implementing the requirements of the Community Empowerment (Scotland) Act 2015

167. The Community Empowerment (Scotland) Act 2015 gives people more influence over how their council and its partners plan services. It provides formal routes for people to become more involved, including participatory budgeting, participation requests and community asset transfers. The Act also aims to tackle poverty and inequalities across communities by targeting resources to those most in need. The council and its partners have embraced the requirements of the Act and built upon existing arrangements to encourage further community-based activity. The council has engaged with individual communities to understand local needs, aspirations and ambitions. In some areas, this has been challenging, but the focus has remained on delivering a plan based on local needs.

168. The council has not received any formal participation requests. Any informal approaches have been directed to the CPP officers, who offer advice on the best ways to engage with the council and provide support where required. The council is preparing a participation request policy to further support people to become more involved in community planning.

169. The Act makes it easier for communities to take ownership of, or responsibility for, land and buildings belonging to the council through community asset transfers. The council has a history of supporting community groups to manage and own facilities, for example long-term rentals of community halls. East Dunbartonshire Council published a community asset transfer policy in 2018 in response to the requirements of the Act. It sets out clearly the process for making a request for an asset transfer, assisting community groups and assessing community benefits. The council's asset register is publicly available on the council's website to help community groups identify assets. Despite this, since the introduction of the Community Empowerment Act, no asset transfers have been completed. The council has received 11 enquiries and one formal request, which is currently being progressed.

The council is developing its approach to participatory budgeting

170. Participatory budgeting is a way of giving local people a greater say in how the council spends some of its money. The council is committed to spending 1

per cent of its budget on community choices by December 2021. It has already supported a number of small projects:

- The Community Fund linked to the Glasgow 2018 European Championships in which communities voted to choose which projects to fund; 21 out of 28 projects were approved for funding.
- In 2017, Twechar Community Action Group worked with the Coalfields Regeneration Trust to carry out a household survey and hold an open day so that residents could vote for their favourite projects to share in £25,000 funding. Surveys were returned from 84 households, representing the views of 252 people, and 110 people attended the voting event. The funding supported projects such as wood craft, cycling skills for families and music courses. This led to greater community participation in the area as a result of increased awareness of existing projects and accessible activities.
- The East Dunbartonshire Grants Advisory Committee assesses grant applications made to the Community Grants Scheme run by the council. Small grants in the region of £3,000 are awarded by the committee. £110,229 was awarded in 2020/21 for online learning tools, Covid safety equipment, outdoor learning, mental health awareness and essential food and care packages.

171. The council intends to further develop its understanding of and approach to participatory budgeting. All place plans include specific actions to involve local people and groups in making choices on how budgets can be spent in line with the aims of participatory budgeting.

172. The council has a dedicated capital plan for place and community planning, with £47.4 million allocated over the next ten years, including £1.9 million specifically for place- and area-based priorities. For 2020/21, the capital budget for place and community planning equated to 28 per cent of planned capital spending. The council has built a community facility in Auchinairn (Case study 6), at the cost of £4.5 million, which equated to 2.2 per cent of the total ten-year capital plan at that time.

There is a risk that the health and social care services delivered in partnership with the IJB are not financially sustainable. The way that services are delivered needs to change

173. The East Dunbartonshire Integration Joint Board (IJB), known as East Dunbartonshire Health and Social Care Partnership, is a key partner in delivering health and social care services in the area. In 2019/20 the IJB's auditor reported that the lack of reserves, combined with a trend of overspending, represented a significant financial sustainability risk for the IJB. The board reported a surplus of £12.0 million for 2020/21, due to some late funding being directed to IJBs from the Scottish Government, which is expected to be used in 2021/22. Despite this, concern remains around the affordability of

the services provided by the IJB if services are not delivered in a different way in the future.

174. East Dunbartonshire's population is expected to grow by a further 3.8 per cent by 2028, with the highest population increase expected to be seen in those aged 75 and over (paragraph 11). This will have a significant impact on the demand for the services provided by the IJB. In 2019/20, the £1.1 million deficit included a £2.8 million overspend in older people's services, which illustrates the level of demand from this demographic.

175. The council's review of LGBF indicators over time in [Exhibit 8](#), shows improved performance in a number of areas, including reducing hospital readmissions, the number of days people spend in hospital when they are ready to be discharged, the proportion of care services graded good or better and an increase in people aged 65 or over with intensive needs receiving care at home.

176. The LGBF indicators also show a decline in some care services: the percentages of carers who feel supported to continue in their caring roles, of adults supported at home who agree that they had a say in how their care or support was provided and of those who agree that they are supported to live as independently as possible have declined. The performance on these indicators is discussed in the HSCP's 2021–2024 BIP.

177. The council feels that the data on these national indicators are not as representative of local performance as those gathered by the council. For example, the HSCP HGIOS annual report for 2020/21 shows that 95% of service users are satisfied with their involvement in the design of their care packages. These data reflect local surveys carried out by the council. The council feels that these local data cover more individuals and are more focused than the data reflected in the LGBF indicators. Nevertheless, the council plans further analysis of the national figures. The percentage of service users satisfied with their involvement in the design of their care packages remains a priority indicator being monitored through the HGIOS reports.

178. A joint inspection of the IJB by Healthcare Improvement Scotland and the Care Inspectorate in July 2019 concluded that there was an adequate strategic plan and communication in place and that its key performance indicators were good. The report also noted adequate leadership and a direction that promotes partnership approaches. It is important that the council continues to work with partners to build on the progress made and ensure that the IJB can demonstrate how it will deliver good-quality sustainable health and social care services in future.

Part 5 – Is the council demonstrating continuous improvement?



The council has demonstrated a good pace of improvement since earlier Best Value audits.

The council demonstrates awareness of where it needs to improve. It recognises that the pace of improvement needs to be maintained as services adapt to the Covid-19 recovery phase.

The council plans to review its strategic planning and performance framework in the light of the response to the Covid-19 pandemic.

The council has processes in place to seek and report on stakeholder feedback. It has reported on the action being taken in response to complaints received.

Throughout the pandemic the council has been engaging with staff and providing them with support. An all-staff survey is planned in September 2021. The results of this survey will be used to inform action plans to improve levels of employee engagement.

The LOIP includes Best Value and a commitment to continuous improvement in its guiding principles

179. It is good to see that a [guiding principle of the 2017–2027 LOIP](#) is Best Value. Partners have said, ‘We will endeavour to maintain an appropriate balance between the quality of the performance of our functions, the cost of that performance, and the cost to people of any service provided. In maintaining that balance, the Partnership shall have regard to safety, efficiency, effectiveness and economy.’

180. The LOIP goes on to describe what Best Value means for its partners and the requirement to show clearly how they will ‘ensure continuous improvement across all activities and deliver improved performance and outcomes’. As discussed earlier, the council demonstrates its commitment to improving its performance against the LOIP outcomes through the BIPs.

The council has demonstrated a good pace of improvement since previous Best Value audits

181. A timeline of the council’s previous Best Value reports is shown in Appendix 1. A 2016 report on the council made a number of improvement recommendations. In the [Best Value Follow-Up Audit 2017 \(November 2017\)](#), the Accounts Commission reported that it was encouraged by the council’s positive response to the findings of the previous Best Value audit. It encouraged the council to keep up the momentum and continue to demonstrate effective leadership in taking improvements forward and delivering the transformation needed for the challenges that lie ahead.

182. Since then, Best Value Follow-Up work has been integrated with the annual audit, and reported in the [2016/17](#), [2017/18](#), [2018/19](#) and [2019/20](#) Annual Audit Reports. The council has kept up the momentum and demonstrated continuous improvement in the areas identified in previous Best Value reports. [Exhibit 16](#) (page 64) compares the improvement actions from the 2017 follow-up report with our findings in this report.

183. We have found that the council has demonstrated a good pace of improvement since earlier Best Value audits. It has demonstrated strong and improved performance in many services up to March 2020. Examples of improvements in its Best Value arrangements are the good practice approach to workforce planning and the improved performance management framework.

The council is aware of where it needs to improve

184. The council uses self-assessment to drive improvement. It analyses local performance indicators to identify areas for improvement and includes actions for improvements in the BIPs; see paragraph 20. Some of the actions will need service reviews, which in turn will trigger further specific improvement projects or actions when the review is completed. Progress against these actions is then reported quarterly to members through the HGIOS reports; see paragraph 21. Annual BIP updates also report progress.

The council plans to review its strategic planning and corporate performance framework in the light of the response to the Covid-19 pandemic

185. In December 2020, a paper was presented to the Council meeting highlighting the importance of corporate performance, research and benchmarking against comparable councils to inform a proposed review of the council’s strategic planning and performance framework. This paper highlighted the national and local performance requirements, but it also considered the

Covid-19 response, lessons learned and evolving opportunities to support future improvement.

186. In June 2021, the Corporate Performance Improvement Action Plan was presented to the Council giving details of planned actions including:

- realigning corporate priorities in response to the post pandemic-landscape
- improving data gathering and reporting to better inform and engage with communities and improve the measurement of outcomes in communities
- increasing the use of benchmarking data.

187. The action plan outlines a number of key actions to deliver the council's agreed aspirations including, milestones and timescales for implementation. Progress will be reported to the Council or to the Policy and Resources Committee, in line with corporate performance reporting cycles.

The council has processes in place to seek and report on stakeholder feedback

188. The council gathers feedback on services through surveys, focus groups, representative groups and consultations. The BIPs provide details of ongoing and proposed stakeholder consultation and engagement. This includes a description of the activity, the audience, how the engagement will be used to inform planning and service delivery, and the planned start and end dates. The annual HGIOS reports also provide similar stakeholder engagement activity. The feedback gathered by these means is reported to the Council and/or committees and there is a [Consultations – Archive section](#) on the council's website, which provides details of all stakeholder consultation exercises undertaken by the council.

189. In June 2021, the latest consultation and engagement strategy for 2021/22 to 2023/24 was presented to the Council. It reflects the impact of Covid-19 on consultation and engagement activity through the national framework for recovery and for the immediate post-pandemic period. It acknowledges the importance of community consultation and engagement plans influencing and shaping future policies and decisions. The importance of reporting back on the outcome of engagement activity to communities is also highlighted.

The council's complaints handling performance has been reported to elected members, and biannual reporting is planned

190. The council handles complaints using the model Complaints Handling Procedure for Local Authorities. The council has stated its intention to identify any lessons learned from complaints and feed these into the service improvement plans.

Planned improvements to the corporate performance framework include the following sections:

- Transition to monthly HGIOS reporting.
 - Investigate options for an area-wide satisfaction survey to improve outcome measures.
 - Regular reporting to relevant strategic committees, based on benchmarking of priority areas.
 - Desk-based study of best practice and area-based data to inform service planning.
 - Enhanced performance area on the website for improved public performance reporting.
-

191. The council's Public Performance Report (PPR) for 2019/20 provides an analysis of the 29 complaints received by the Scottish Public Services Ombudsman by subject group. The PPR also provides this information for a number of other Scottish councils (East Renfrewshire Council, North Lanarkshire Council and West Dunbartonshire Council) to allow comparison with East Dunbartonshire Council's results.

192. A complaints handling annual report was introduced for 2020/21 and presented to the June 2021 Council meeting. The report outlines the council's performance against the Scottish Public Services Ombudsman's complaint indicators. It shows that the council received 395 complaints during the year (compared with 513 during 2019/20). The report provides examples of cases in which the council has made improvements as a result of complaints and more are planned. Biannual reporting to elected members to reflect the work undertaken in response to complaints is planned.

Throughout the pandemic the council has been engaging with staff and providing them with support

193. Since March 2020, the council has been engaging with staff through employee newsletters and [Depute Chief Executive updates](#) (including Covid-19 service updates) on the council's website. For staff without a council email address, the council created an [employee zone](#) on its website, which provides Covid-19 updates.

194. There is a telephone number available seven days a week that staff with health or wellbeing issues can call for support and advice from human resources staff. Staff who are shielding or are caring for someone report regularly to their line manager. At the start of the pandemic, line managers made one-to-one telephone calls to individual members of staff who were deemed to be high risk or vulnerable to find out if they needed help or support. Engagement with Healthy Working Lives has continued (through Depute Chief Executive updates newsletters), and staff can be referred to counselling services or occupational health services if required.

195. Members of the council's management team visited all schools in East Dunbartonshire on two occasions later in 2020 to meet with teachers, local trade unions officials and all other school staff to discuss any concerns they had in order to address any problems. More visits were planned in early 2021, but these were postponed because of local lockdown restrictions.

196. The council has established a project board, 'Smart Working for the Future', with representation from trade unions and staff. The aim is to take the lessons learned from the pandemic and the different ways of delivering services that the council has had to introduce to help staff improve productivity by allowing them as much flexibility as possible in the way they work, for example more or less remote working.

An all-staff survey is planned in September 2021. The results of the survey will inform action plans to improve levels of employee engagement

197. The council conducted an employee survey in autumn 2019 covering areas including leadership, communication and engagement, management, teamwork and wellbeing. The results were due to be discussed with executive officers when Covid-19 interfered with the council's work. Officers now feel that the relevance of the survey findings is diminished and are planning a new survey to start in September 2021 and end in March 2022. The results of this survey will be used to inform council-wide and service-specific action plans to improve levels of employee engagement.

Trade union representatives believe that earlier engagement on proposed service changes would be constructive. They have commented positively on how the council has responded to staff concerns following the Covid-19 outbreak

198. Trade union representatives stated that there is a good level of engagement and communication between management and unions. However, they said that consultation on proposed changes affecting their members would be more useful if it were earlier in the development of proposals, giving them the opportunity to raise concerns or propose alternative solutions. Representatives were generally satisfied with how management deals with individual staff concerns and complaints and are confident that whistleblowing and disciplinary issues are treated seriously and dealt with in a fair manner.

199. All representatives were positive about how the council has responded to Covid-19. Separate weekly meetings are being held between management and representatives of all unions (teaching and non-teaching) to discuss concerns raised by members, including health and safety issues facing front line staff. This process has worked well and proved effective in quickly resolving issues as they arise. Union representatives commented that officers demonstrated a genuine commitment to understanding the issues facing staff and what needed to be done to fix them.

Exhibit 16

A comparison of key Best Value judgements from 2017 and 2021 shows that the council has made good progress in all areas

Controller of Audit improvement action 2017	Controller of Audit judgement 2021	View
Leadership of the council's improvement plans needs to improve to address its significant funding gap.	The council has demonstrated that it has strengthened its leadership of the improvement plans. Progress is scrutinised by elected members.	Part 1/Part 2

Clearer reporting on the benefits of the transformation programme is required.	The council has revised its transformation programme update reports to show, for each project completed, the year to which it relates. The update reports have also been revised to provide more detail on the estimated savings arising from the transformation programme. However, the transformation programme reports cannot be tied into the year-end budget outturn report for 2019/20.	Part 3
Workforce planning needs to improve.	The council has made significant improvements in relation to its workforce planning arrangements, and the council's updated workforce strategy demonstrates that the council is applying a good practice approach to workforce planning.	Part 3
Information reported to members needs to improve to support scrutiny.	The council has improved its reporting to elected members to support more effective scrutiny.	Part 1
The council's strategic priorities need to be clearly reflected in financial and operational plans.	The council's current priorities are set out in its Local Outcomes Improvement Plan (LOIP) 2017–2027. The Transformational Change & Budget Reduction Strategy drives the Business and Improvement Plans (BIPs) for each of the council's strategic service groups that are linked to the LOIP. This is now consistent with good practice.	Part 1
Long-term financial plans need to be developed.	Improvements have been made in financial planning. The council has a medium-term financial plan. This now needs to be updated to reflect the implications of Covid-19. The council has a long-term financial strategy, but it does not yet include financial forecasts.	Part 3

Recommendations



The Local Government Benchmarking Framework reports to elected members should include a link to Business and Improvement Plans for those indicators where performance is identified for improvement.

Paragraph 60

The ‘Performance and Governance’ section of the council’s website should be improved in line with the commitment made in the Corporate Performance Improvement Action Plan 2021/22. The presentation of performance information should be enhanced to make it easier for citizens to see how the council is performing overall.

Paragraph 86

Officers are planning to update the medium-term financial plan to reflect the impact of Covid-19. Once this has been completed, the council should consider developing a long-term financial plan that includes forecasts of its financial position in the years ahead.

Paragraph 117

The corporate risk register should be updated to reflect the council’s risks during the Covid-19 recovery phase. Regular review of the corporate risk register by elected members should be introduced.

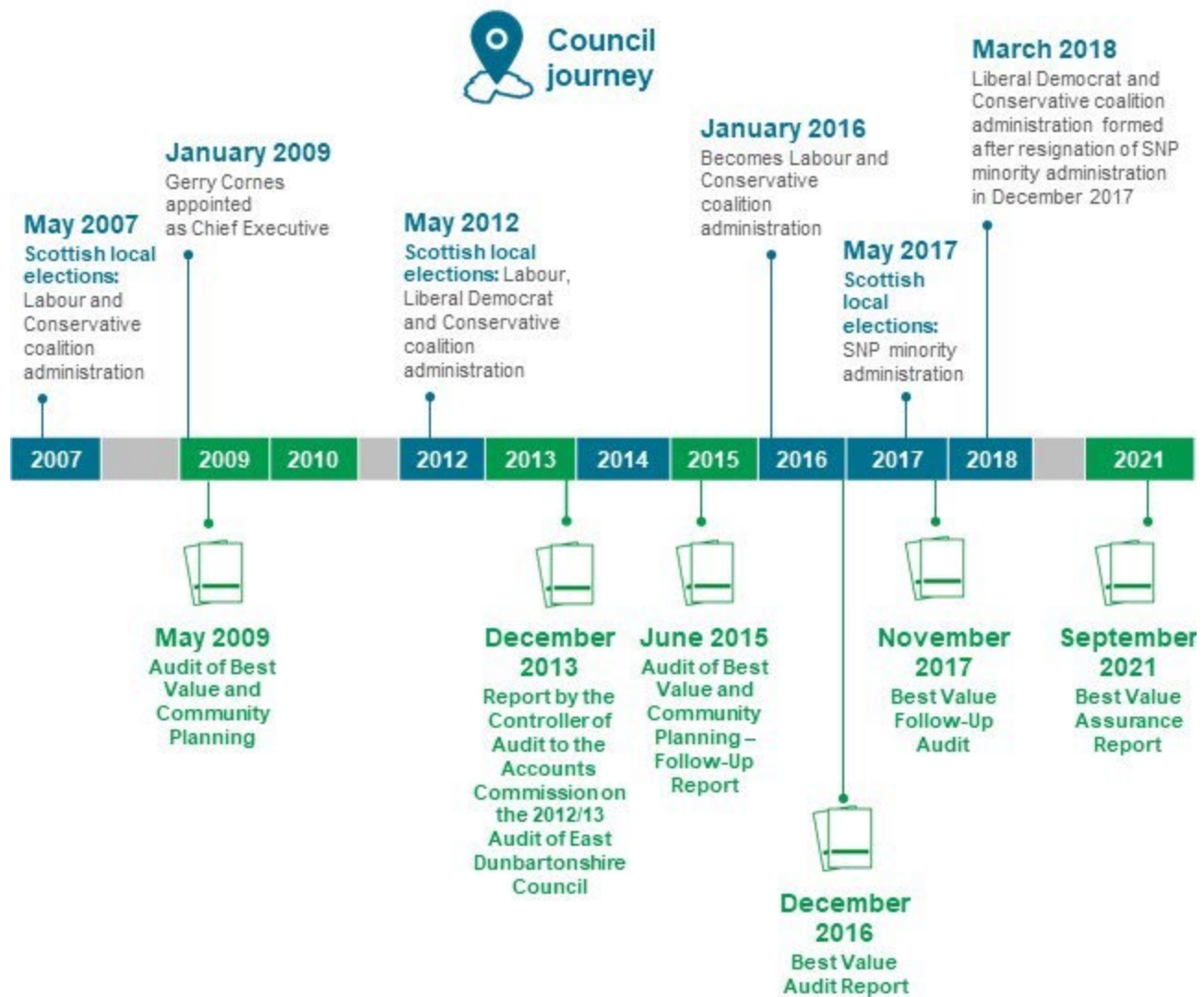
Paragraph 136

The council should work with the Community Planning Partnership to revise the Local Outcomes Improvement Plan annual progress reports to include a summary of progress against the outcome performance indicators.

Paragraph 152

Appendix 1

Best Value audit timeline



May 2009 – Audit of Best Value and Community Planning

The Accounts Commission found that council services have improved, there was positive leadership, good working relationships and a 'can do' attitude. The commission concluded, however, that the council still had more to do to ensure that it could provide the best value for local people.

December 2013 – Report by the Controller of Audit to the Accounts Commission on the 2012/13 Audit of East Dunbartonshire Council

The Accounts Commission discussed the annual audit report findings on Best Value audit work carried out at the council covering asset management, procurement, workforce management and performance information and management. The commission asked for further follow-up work to be reported.

June 2015 – Audit of Best Value and Community Planning – Follow-Up Report

The Accounts Commission found that the council delivers a good standard of services and has made progress in addressing some of the issues raised previously. It recognised the council's commitment to improving but that there was a gap between East Dunbartonshire Council's ambitions and delivering them on the ground.

December 2016 – Best Value Audit Report

The Accounts Commission found that East Dunbartonshire Council had worked to respond to the concerns expressed by the Commission in previous findings. There is better prioritisation of improvement projects and some stronger aspects of workforce planning. Scrutiny of performance by elected members is also improving. But the commission remained concerned that the council does not demonstrate the capability to deliver its ambitious transformation programme and thus its ability to address its significant funding gap.'

November 2017 – Best Value Follow-Up Audit

The Accounts Commission found that East Dunbartonshire Council had responded positively to previous concerns but needed to maintain the momentum.

September 2021 – Best Value Assurance Report

The Controller of Audit will present a Best Value Assurance Report to the Accounts Commission at least once during the five-year audit appointment for each council. This is the first such assurance report on East Dunbartonshire Council. The report seeks to provide the Commission with assurance on the council's statutory duty to deliver Best Value.

East Dunbartonshire Council

Best Value Assurance Report

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MEETING: 9 SEPTEMBER 2021

REPORT BY: SECRETARY TO THE COMMISSION

SECRETARY'S UPDATE REPORT

Purpose

1. The purpose of this report is to provide an update to the Commission on significant recent activity relating to local government, including issues relating to Covid-19.
2. The Commission receives regular information to complement this report, which is available through the [members' SharePoint site](#). This includes:
 - The Controller of Audit report to the Commission, updating the Commission on his activity.
 - An update on issues relating to local government which is considered by the Commission's Financial Audit and Assurance Committee.
 - A weekly news coverage briefing provided to the Commission by Audit Scotland's Communication Team.

Commission business

Publications

3. Audit Scotland collects media coverage on all reports published by the Accounts Commission. [Appendix 1](#) provides download statistics for the Commission's published reports over the last 12 months. [Appendix 2](#) provides additional information on the overall engagement that reports and other business have received on social media.
4. August was a quieter month than normal due to the summer period and no publications to promote. The Commission promoted the [recruitment](#) of Chair of the Accounts Commission, August's monthly [vlog](#) by Sharon O'Connor (which has been viewed over 300 times so far), as well as re-promoting some of its previous work, including [its Digital progress in local government report](#). The Commission will promote the [Secretary's blog](#) on the role of Chair on social media, as well as new publications, in the next period.

Other Commission business

5. On 30 July the Scottish Government launched stage two of its review of the operation of the Public Sector Equality Duty in Scotland, to progress the areas of focus identified in its [stage one report](#) published in March 2021. As part of this process, the Scottish Government sought views from Duty holders (including the Commission and Audit Scotland). A response from the Commission and Audit Scotland was agreed with the Interim Chair and has been placed on the [members' SharePoint site](#).
6. On 5 August, Elma Murray, in her capacity as Deputy Chair of the Developing the Young Workforce board, attended the Deputy First Minister's Covid Recovery Roundtable. Slides for this event can be found on the [members' SharePoint site](#).

7. On 12 August, as part of their 'Insight' series of discussions, Commission members met with Jimmy Paul, Director of the Wellbeing Alliance Scotland. The slides for this session can be found on the [members' SharePoint site](#).
8. On 18 August, the Commission met with representatives of Aberdeen City Council to discuss the Best Value Assurance Report on the Council which was published on 24 June 2021. The Commission was represented by Elma Murray; Andrew Burns; Sharon O'Connor; Paul Reilly, Secretary to the Commission; and Michael Wilkie, Director, KPMG (the appointed auditor). The Council was represented by councillors Jenny Laing, Leader of the Council (Aberdeen Labour); Marie Boulton, Independent Alliance Group leader; Ryan Houghton, Conservative Group leader; Alex Nicoll, Scottish National Party Group leader; and Ian Yuill, Liberal Democrat Group leader; and by Angela Scott, Chief Executive. A note of the meeting has been shared with members and is available on the [members' SharePoint site](#). The Council considered the BVAR at its [meeting on 23 August](#), accepting the Commission findings and noting the actions in place to respond to the report.
9. On 19 August Elma Murray joined Stephen Boyle, Auditor General, and Professor James Mitchell, Chair of Public Policy at the University of Edinburgh for a presentation and discussion with colleagues across Audit Scotland on 'Tackling inequalities and helping public services recover – what's next for our work'. If members wish to watch a recording of the session, please get in touch with the Commission Support Team.
10. On 23 August the Scottish Government and the Commission [announced](#) that they are seeking a new Commission Chair from January 2022. Completed applications must be received on or before midnight on Monday 20 September 2021.
11. On 31 August, Elma Murray, alongside Antony Clark, Interim Controller of Audit and other representatives from Audit Scotland, attended the [Local Government, Housing and Planning Committee](#) to discuss the two most recent publications of the Commission's [Overview reports](#).
12. Member queries on the August Secretary report have been saved on the [members' SharePoint site](#). There was one query, relating to the Department for Business, Energy & Industrial Strategy's recent consultation on restoring trust in audit and corporate governance.
13. Members are asked to review the members' communications schedule on the [members' SharePoint site](#). This includes a list of planned publications and communication activities for the year, along with indicative roles for members in promotion and engagement activities. This document is live and is updated monthly, following discussion with the Interim Chair and Audit Scotland's work programme and communications teams. Members are asked to share their thoughts on the schedule, as well as any suggestions for further communications directly to the [schedule](#).
14. At its last meeting, I advised the Commission on the consultation paper [published by](#) the Acting Ethical Standards Commissioner on a revised Code of Practice for Ministerial Appointments to Public Bodies in Scotland. This consultation proposes a draft Code, and is based upon the conclusion of the previous consultation in this regard, to which the Commission responded in [October 2020](#). The Commissioner's proposals largely fit with the Commission's response to this earlier consultation, and therefore it is proposed that the Interim Chair will respond to the consultation noting how this fits with the Commission's previous response. The response will be shared with Commission members for information. A similar response will be made separately by the Auditor General.

Auditor General

15. On 24 August the Auditor General responded to the Finance and Public Administration Committee's Pre-Budget [call for views](#). The response can be found on [the members SharePoint site](#).

Audit Scotland

16. On 12 August – International Youth Day – Tricia Meldrum, Senior Manager wrote about what Inform100, Audit Scotland's Youth Panel, taught colleagues about engagement. A copy is saved [here](#) on the members' SharePoint site.
17. On 31 August Antony Clark, Interim Director of Performance Audit & Best Value and Interim Controller of Audit [published](#) a blog on access to children and young people's mental health services. Serious concerns have existed for years about access to children and young people's mental health services and the pandemic's impact has made the need for change more urgent.
18. On 2 September, Audit Scotland published its latest assessment of the [strategic risks and issues affecting the Scottish public sector](#). It is currently intended to update and report this assessment every six months.
19. On 29 September at 2pm, Audit Scotland is holding a staff insight event with the Venture Trust, a charity which works with people struggling with involvement in Scotland's criminal justice system, long-term unemployment, and mental health and wellbeing. Audit Scotland has extended an invitation to Commission members: to attend, please sign up [here](#).

Issues affecting Scottish local government

Scottish Government

20. Given that Covid-19 has resulted in a significant number of matters originating from the Scottish Government, this section is divided, for ease of reference, into the following sub-sections:
 - Local government general
 - Economy
 - Health and social care
 - Education
 - Transport
 - Communities
 - Business
 - Covid-19 measures
 - Climate change
 - Other matters

Local government general

21. On 10 August the Scottish Government [published](#) management information provided by local authorities relating to support to isolate and support for people during the coronavirus pandemic.

22. On 21 August the Scottish Government [announced](#) that play parks across Scotland will be modernised and restored through £5 million of funding, following agreement between the Scottish Government and COSLA.
23. On 24 August the Scottish Government [published](#) figures on the number of Council Tax Reduction recipients and the income foregone for all local authorities from April 2013 to June 2021.
24. On 24 August the Scottish Government [published](#) a whole school approach framework to support local authorities and schools to embed support for children and young people's mental health and wellbeing across all aspects of the school environment.

Economy

25. On 2 August the Scottish Government [published](#) the monthly economic brief for July 2021.
26. On 4 August the Scottish Government [published](#) GDP Quarterly National Accounts for 2021 Quarter 1.
27. On 5 August the Scottish Government [published](#) a summary of findings from the Digital Economy Business Survey (DEBS) 2021.
28. On 17 August the Scottish Government [published](#) the latest labour market trends. The unemployment rate in the three months to June 2021 was 4.3 per cent, up 0.6 per cent from pre-pandemic levels but down 0.1 per cent over the quarter.
29. On 18 August the Scottish Government [published](#) the latest [Government Expenditure & Revenue Scotland \(GERS\) statistics](#). New figures show record public spending of £99.2 billion, an increase of 21 per cent on 2019/20, reflecting the costs of the health and economic responses to the pandemic. The [Institute for Fiscal Studies \(IFS\)](#) and the [Fraser of Allander Institute](#) commented on the publication. The Fraser of Allander Institute concluded that, in view of Covid-19 making public sector deficits that much bigger, the challenge of building a model of fiscal sustainability just got harder.
30. On 25 August the Scottish Government [published](#) monthly GDP estimates for June 2021, when Scotland's onshore GDP grew by 0.9 per cent.
31. On 25 August the Scottish Government [highlighted](#) that £14 million of funding will be invested to support North East based workers impacted by the pandemic and the Oil and Gas downturn, creating 3,000 training opportunities.

Health and social care

32. On 1 August the Scottish Government [announced](#) the launch of a scheme to provide children in eligible pre-school settings with milk and a portion of fruit or vegetables.
33. On 3 the August the Scottish Government [announced](#) that a new residential rehabilitation facility to support families affected by drug use is to be developed in North Ayrshire.
34. On 6 August the Scottish Government [published](#) lessons identified from the initial Health and Social Care Response to Covid-19 in Scotland.
35. On 9 August the Scottish Government [launched](#) a consultation on the creation of a National Care Service. The consultation closes on 18 October. It is proposed that the Commission respond to this consultation, to be considered at the Commission's October meeting.

36. On 9 August the Scottish Government [announced](#) an extension to the appointment of Paul Edie as Chair of the Care Inspectorate.
37. On 19 August the Scottish Government [announced](#) that an expert group of leading scientists and medical specialists set up to advise on preparing for the threat of future pandemics will meet for the first time.
38. On 20 August the Scottish Government [published](#) a Women's Health Plan, which outlines improvement and change in areas including menopause, heart health, menstrual health including endometriosis, and sexual health.
39. On 25 August the Scottish Government [published](#) its NHS Recovery Plan, which commits £1 billion of targeted investment for the recovery and renewal of the health service. The plan also sets out actions for the next five years to help address backlogs and increase capacity by at least 10 per cent.

Education

40. On 4 August the Scottish Government [highlighted](#) that up to 130,000 children will be able to benefit from 1,140 hours of free early learning and childcare each year from this month.
41. On 9 August the Scottish Government [announced](#) £50 million of funding to recruit 1,000 new teachers and 500 pupil support assistants.
42. On 10 August Scottish Government [highlighted](#) that 137,000 learners received SQA results. The poverty-related attainment gap is narrower than in 2019, although slightly wider than in 2020. The SQA also [published](#) its equalities monitoring report.
43. On 12 August the Scottish Government [published](#) new guidance to help schools better support transgender children and young people.
44. On 16 August the Scottish Government [highlighted](#) that discussions with local government are underway to provide every school pupil in Scotland with a laptop or tablet.
45. On 17 August the Scottish Government [published](#) an equality impact assessment on the £20 million 'Get Into Summer' programme for children and young people.
46. On 18 August the Scottish Government [highlighted](#) that temporary Covid-19 recovery funding of £80 million that helped to recruit 1,400 teachers and 250 support staff is to be made permanent.
47. On 18 August the Scottish Government [announced](#) that National 5, Higher and Advanced Higher exams will be held in spring 2022 if public health advice allows.
48. On 19 August the Scottish Government published information on the [remit](#) of Professor Ken Muir CBE, the advisor to the government on the reform of the SQA and Education Scotland. The advisor will establish a [supporting expert panel](#), for which the draft terms of reference have been published. A [practitioner and stakeholder advisory group](#) will also be set up and its draft terms of reference have been published.
49. On 26 August the Scottish Government [announced](#) a new package of support materials for teachers and staff, to help embed anti-racism and race equality into all aspects of school life.

Transport

50. On 30 July Transport Scotland [highlighted](#) that the Scottish Government is providing up to £5.7 million to help bus, coach and community transport operators to comply with Low Emission Zones (LEZs) through retrofitting technology.
51. On 19 August Transport Scotland Minister for Transport Graeme Dey [launched](#) the procurement process for the most northerly section of the Scottish Government's £3 billion programme to dual the A9 between Perth and Inverness.

Communities

52. On 2 August Scottish Government [opened](#) a consultation on the development of its commitment to deliver an Islands Bond, offering 100 bonds of up to £50,000 to young people and families to stay in or to move to islands currently threatened by depopulation. The consultation closes on 25 October and largely focuses on local service users. It is proposed that the Commission does not respond.
53. On 9 August the Scottish Government [highlighted](#) that projects aiming to help transform towns and neighbourhoods could apply to a new £10 million multi-year fund – 'Scotland Loves Local'.
54. On 15 August the Scottish Government [highlighted](#) that organisations and community groups working to support refugees in Scotland will share £2.8 million through a new grant scheme.

Business

55. In August Scottish Enterprise:
 - [published](#) a market insights report for August. It gathers a range of commercial research on consumer trends, travel and tourism, and digital technology; and
 - [published](#) its economic commentary for August, which found optimism continued to improve as Covid-19 restrictions were lifted, but uncertainty remained in consumer-facing sectors.
56. On 5 August Highlands & Islands Enterprise (HIE) [published](#) analysis of the findings of the Scottish Government's Digital Economy Business Survey. 78 per cent of Highlands and Islands companies are now using mobile technology, up from 70 per cent in 2017
57. On 4 August the Scottish Government [announced](#) that applications have now opened for a fund to support Scottish food and drink suppliers and producers to invest in future growth.

Covid-19 measures

58. On 1 August the Scottish Government [announced](#) that children and young people aged 12-17 with certain conditions are to be offered the Covid-19 vaccine. On 4 August, in line with the latest advice from the Joint Committee on Vaccination and Immunisation (JCVI), the Scottish Government [announced](#) that all young people 16 to 17 years of age will now be offered the Covid-19 vaccination in Scotland.
59. On 17 August the Scottish Government [launched](#) a consultation on legislative reform to support Scotland's recovery from the Covid-19 pandemic. Proposals include whether some temporary provisions made under Scottish and UK coronavirus legislation and due to expire in March 2022 should be maintained. This includes public health measures, maintaining pre- eviction protocols relating to rent arrears in the private

rented sector and remote registration of deaths. The consultation period ends on 9 November. It is proposed that the Commission does not respond.

60. On 24 August the Scottish Government [announced](#) that work is underway to set up a public inquiry to investigate the handling of the Covid-19 pandemic in Scotland. The proposed inquiry would take a person-centred, human rights-based approach with a focus on outcomes and timely reporting to identify lessons and recommendations. Particular consideration would also be given to the 'four harms' of the pandemic: direct health impacts of Covid-19, including:
- direct health impacts of Covid-19, including cases and deaths in care homes
 - other non-Covid health impacts
 - societal impacts, including education
 - economic impacts.

The Scottish Government is [seeking](#) feedback on the draft aims and principles. The consultation closes at the end of September 2021. It is proposed that the Commission responds on the basis of drawing to the inquiry's attention the reports made by the Commission which may be of relevance.

61. On 27 August the Scottish Government issued guidance on the re-opening of Scottish Government offices. The [letter](#) from Lesley Fraser, DG Corporate and a copy of that [guidance](#) have been saved on the members' SharePoint site.

Climate change

62. On 6 August the Scottish Government [highlighted](#) that a total of £16.5 million has been awarded to the Net Zero Technology Centre. Seven projects will be developed through the centre's Net Zero Technology Transition Programme (NZTTP) to transform the North Sea energy system, with a focus on emissions reduction.
63. On 12 August Nicola Sturgeon [wrote](#) to Prime Minister Boris Johnson calling for the UK Government to reassess oil and gas licencing plans. The First Minister also proposed a UK four nations summit in the run-up to COP26 in light of the recent Intergovernmental Panel on Climate Change [report](#).
64. On 22 August the Scottish Government [highlighted](#) that scientists, climate and nature professionals have been appointed to a new group of international experts, tasked with advising the Scottish Government on environmental issues.
65. On 25 August the Scottish Government [set out](#) the next steps in reforming the agriculture sector in Scotland and supporting farmers and crofters to cut emissions and produce sustainable, high quality food.
66. On 27 August the Scottish Government [highlighted](#) that an estimated £1.2 billion of Scotland's buildings, transport infrastructure, cultural and natural heritage may be at risk of coastal erosion by 2050, according to new research. As part of the Scottish Government's Dynamic Coast project, funded by the Centre of Expertise for Waters (CREW), the University of Glasgow has developed new maps to serve as a coastal change adaptation planning tool for government, agencies, local authorities as well as communities and businesses.

Other matters

67. On 8 July the Scottish Government [published](#) recommendations for the 2021 to 2026

parliamentary session from the Equality Budget Advisory Group. This included recommendations on improving budgetary processes, communications, culture and knowledge and understanding, all on the basis of advancing equality and human rights.

68. On 3 August the Scottish Government [highlighted](#) that organisations across Scotland will share £21 million funding over three years to advance human rights, promote equality and tackle discrimination.
69. On 12 August First Minister Nicola Sturgeon [met](#) with trade union representatives to discuss issues including the furlough scheme, reversing planned cuts to the £20 uplift in Universal Credit, and the protection of workers' during the net zero transition.
70. On 17 August the Scottish Government [highlighted](#) that work has begun on a Minimum Income Guarantee. The public has been [asked](#) to share its views, with the consultation period ending on 16 September. It is proposed that the Commission does not respond.
71. On 18 August the Scottish Government [published](#) information about changes to procurement legislation since the UK's exit from the EU.
72. On 20 August the Scottish Government [announced](#) that it has agreed to work with the Scottish Green Party Parliamentary Group over the next five years. A draft shared policy programme [details](#) collaboration on the climate emergency, economic recovery, child poverty, the natural environment, energy and the constitution. The programme is expected to develop during the parliamentary session and proposals for amendments can be made by either the government or the Green Group (GG).
73. On 23 August the Scottish Government [announced](#) that Professor Linda Bauld will take up the role of interim Chief Social Policy Adviser on 27 September, replacing Professor Carol Tannahill who will retire at this time.

Scottish Parliament

74. The Scottish Parliament is in recess until 31 August 2021.
75. On 20 August the Scottish Liberal Democrats [announced](#) Alex Cole-Hamilton as its new leader. On 27 August Alex Cole-Hamilton [announced](#) his new spokespeople team. The new leader will remain as health spokesperson and former leader, Willie Rennie, will become the party's spokesperson on education, economy and communities.
76. On 20 August Shona Robison MSP, Cabinet Secretary for Social Justice, Housing and Local Government, [provided](#) a written answer to Mark Griffin MSP's question on what the scope and timeline is for the planned comprehensive audit of current housing and homelessness legislation. The response notes the audit work will begin later in 2021.
77. On 24 August Anas Sarwar MSP [lodged](#) a motion that Parliament welcomes the launch of "A Fair Deal for Glasgow Campaign", which calls on the city's arts, culture and leisure venues to be properly funded and supported.
78. On 30 August, the First Minister confirmed her intention to [appoint](#) Patrick Harvie MSP as Minister for Zero Carbon Buildings, Active Travel & Tenants' Rights and Lorna Slater MSP as Minister for Green Skills, Circular Economy & Biodiversity.
79. In August SPICE published:
 - A [briefing](#) on August's labour market update.
 - A [briefing](#) about constitutional issues.

- A [briefing](#) on income tax in Scotland.
- A [briefing](#) on the Carer's Allowance Supplement (Scotland) Bill.
- A [briefing](#) on the three devolved benefits for carers: Carer's Allowance, Carer's Allowance Supplement and Young Carer Grant, and the plan to introduce a Scottish replacement for Carer's Allowance.
- A [subject profile](#) on Equalities and Human Rights.
- A [subject profile](#) on land use and rural policy.
- A series of briefings on Brexit Statutory Instruments (SIs).
 - The first [briefing](#) sets out the process followed by the Scottish Parliament to consider Brexit SIs including the Protocol 1 process.
 - The second [briefing](#) is to help inform the implementation of Protocol 2, and examines the implementation of Protocol 1, the impact of UK Exit SIs on the devolution settlement.
 - The third [briefing](#) highlights some of the challenges encountered in the implementation of Protocol 1 which, it is hoped, will assist the committees, their support staff and MSPs in future scrutiny exercises under Protocol 2.
- A [briefing](#) on local government finance: concepts, trends and debates.
- A [briefing](#) on the impact of the removal of the Universal Credit uplift on Scottish households (on 1 September).

Parliamentary Committee news

Public Audit Committee

80. Sharon Fairweather, director of internal audit and assurance at the Scottish Government, has [written](#) to the Public Audit Committee with a six-month update on major IT projects. See [Annexe A: Major IT Project Report July 2021](#)

Local Government, Housing and Planning Committee

81. The Committee published the following:
- A [letter](#) from the Scottish Government in response to the Committee Convener's request for information on priorities for the forthcoming Parliamentary session that are of interest to the committee, including the Local Governance Review and Local Democracy Bill, and the funding formula for local government, housing and planning.
 - A [letter](#) from Shona Robison, Cabinet Secretary for Social Justice, Housing and Local Government concerning funding for affordable and social housing.
 - A series of [responses](#) from stakeholders on their priorities for the Parliamentary session, including from the [Accounts Commission](#).
82. On 31 August the Committee discussed its [agenda](#), including the Accounts Commission's priorities (see paragraph 9).

Finance and Public Administration Committee

83. On 30 August the Cabinet Secretary for Finance and the Economy Kate Forbes [wrote](#) to the Committee on the Process and timetable around Scottish Budget 2022-23. In her letter she stated that she would be amenable to reverting toward the timetable envisaged in the Written Agreement, and publishing Scottish Budget 2022-23 during this calendar year.
84. On 31 August the Committee discussed its [agenda](#), which included consideration of the Scottish Fiscal Commission's [economic and fiscal forecasts](#).

Covid-19 Recovery Committee

85. The Committee did not meet in August.

Other committees

86. The Constitution, Europe, External Affairs and Culture Committee [launched](#) a call for views on funding for culture in Scotland. The deadline for submissions is Wednesday 8 September. Following consultation with colleagues in Audit Scotland, the Interim Chair will issue a response on behalf of the Commission, which will be uploaded on to the members' SharePoint site on 8 September.

Local government news

87. On 19 July Open Access Government [published](#) an article entitled "Local authorities, digital transformation and the COVID rebound." The article mentions Argyll and Bute Council's use of innovative technology to deliver medical supplies to remote islands.
88. On 2 August the National [reported](#) that GMB Union has advised 2,300 local authority street cleaners and bin collectors to refuse to return to work and instead self-isolate if they have been exposed to Covid-19.
89. On 5 August Edinburgh Council [highlighted](#) that a consultation will be launched in September on whether Edinburgh should be a short term let control area, where property owners must acquire planning permission to run a short-term let.
90. On 6 August the UK Government [highlighted](#) the construction of a Greenock cruise ship visitor centre as part of a £19.2 million development. The development, led by Inverclyde Council as part of the £1 billion Glasgow City Region Deal, is expected to increase visitor numbers to 150,000 per year and provide a £26 million boost to the economy.
91. On 7 August, the Herald [reported](#) that Glasgow City Council's (GCC) previous Solicitor and Director of Governance (until April 2021 when she took voluntary redundancy) had become a consultant for a firm GCC had previously awarded an IT contract to. This matter has been considered by the Commission's Financial Audit and Assurance Committee.
92. On 8 August Glasgow City Council leader Susan Aitken [spoke](#) about her vision for the future of Glasgow in an interview with the Herald. She said her goal was to revive the areas of the city along the Clyde and create a "bustling waterway which creates jobs", rivalling the Seine in Paris or the South Bank of the Thames in London.
93. On 17 August Edinburgh Evening News [reported](#) that more than 200 witnesses have now come forward to the independent inquiry into the organisational culture at Edinburgh City Council.

94. On 18 August Public Finance [reported](#) that Shetland Island Council's reliance on reserves is 'unsustainable', according to a [report](#) discussed at a full council meeting.
95. On 18 August Holyrood [reported](#) that the Scottish Trade Unions Congress (STUC) has [called for](#) local authorities to establish publicly owned bus services.
96. On 20 August Public Finance [reported](#) that West Lothian Council [agreed](#) to guarantee West Lothian Leisure's cash flow for the remainder of this year to assist its auditors Azure, in signing-off the 2020-21 accounts.
97. On 25 August Unison [confirmed](#) that it has informed employers that it is to conduct a formal ballot of its members over a pay dispute with local authorities.
98. On 27 August STV [reported](#) that plans to close five council-run care homes in Edinburgh have been delayed after an angry response from staff and families. Edinburgh Integration Joint Board [confirmed](#) that a consultation will now take place on the proposals.

Public policy news

99. In August the Fraser of Allander Institute [announced](#) a new project, funded by the Standard Life Foundation, in which it will work with parents with lived experience of poverty to design and simulate policies aimed at reducing child poverty.
100. On 9 August Common Weal [published](#) a report setting out 21 actions for Scotland to take to tackle climate change.
101. On 11 August the David Hume Institute [published](#) a briefing paper advocating for multi-year budgetary planning for the Scottish Government. The briefing mentions Audit Scotland, including its conclusion that: "we would like to see the Scottish Parliament, Scottish Government and Audit Scotland work together to make multi-year budgeting the established norm in Scotland."
102. On 17 August the Green Alliance [published](#) a report on developing a greener tax system. The report investigated public attitudes towards tax reform which could benefit the environment.
103. On 18 August the Scottish Children's Reporter Administration [published](#) an explainer on Equality & Human Rights Impact Assessments.
104. On 20 August the Social Housing Resilience Group with Housemark Scotland and Scotland's Housing Network [published](#) a joint report - The Impact of COVID-19 on the social housing sector in Scotland and comparisons with the whole of the UK.
105. On 23 August IPPR Scotland [published](#) its report *Delivering a fair work recovery in Scotland: Securing a living income for all*. The authors of the report found women and minorities had been hit hardest by labour market changes due to the pandemic.
106. In August The David Hume Institute [published](#) its response to the Finance & Public Administration Committee's consultation on [Scotland's public finances 2022-23](#). The think tank argues more should be done to outline where trade-offs exist between the coming financial year and planned investments in subsequent years, as it reinforces its calls for multi-year budgeting.
107. On 25 August Includem [published](#) the interim report for the National Childhood Bereavement Project, setting out its participation and engagement strategy, detailing its reach across Scotland, and outlining its initial findings.

108. In August Citizens Advice Scotland (CAS) [published](#) its latest monthly summary of data on advice sought from people in Scotland. CAS also [published](#) its annual housing data briefing.
109. On 26 August the Scottish Fiscal Commission [published](#) its report on Scotland's Economic and Fiscal Forecasts August 2021, setting out its five-year forecasts of the Scottish economy, tax receipts, social security expenditure and an assessment of whether the Scottish Government's projections of borrowing are reasonable.
110. On 26 August Our Scottish Future [published](#) a paper calling on the UK Government to hold at least four meetings each year with the leaders of devolved administrations.

COSLA

111. On 3 August COSLA launched its *Why You?* [campaign](#) aimed at encouraging people to consider standing for office ahead of 2022 local government elections.
112. On 9 Aug COSLA [responded](#) to the launch by the Scottish Government on its [consultation](#) on the creation of a National Care Service, stating "It is deeply concerning that the consultation is (also) a considerable departure from the recommendations of the independent review set up to look at Adult Social Care' (see paragraph 35).
113. On 9 August COSLA [welcomed](#) the [announcement](#) of £50 million of funding to recruit 1,000 new teachers and 500 support assistants in the next academic year.
114. On 13 August COSLA, SOLACE and CIPFA Directors of Finance [provided](#) a joint response to the Finance and Public Administration Committee's Pre-Budget [call for views](#). COSLA's Spokesperson for Resources, Councillor Gail Macgregor, said: "Our response emphasises the need for Local Government to be funded fairly in the Scottish Government's Budget, in order that Councils can deliver the critical services needed in communities - for recovery from the COVID pandemic; to tackle poverty and inequality; and to enable a move to net zero emissions."

Improvement Service

115. On 16 August, the Improvement Service and Public Health Scotland as members of the Spatial Planning, Health and Wellbeing Collaborative [published](#) a briefing – *Place and wellbeing: integrating land use planning*.
116. On 24 August, the Improvement Service [announced](#) it is coordinating a short-term research project on *Understanding the mental health needs of women and girls experiencing gender-based violence*.
117. On 24 August, the Improvement Service [reported](#) that Climate Emergency UK is developing a Council Climate League by scoring council's Climate Action Plans and creating a database. The deadline for councils to publish a Climate Action Plan and it being scored is 20 September 2021.
118. On 24 August, the Improvement Service [announced](#) that jointly with COSLA and in the run up to the COP26 UN Climate summit they are planning a social media campaign to highlight the work of Scottish councils across service areas in tackling climate change. The Improvement Service is looking for examples of innovative practice to share as case studies.

Commissioner for Ethical Standards

119. Nothing to report in August.

Scottish Public Sector Ombudsman (SPSO)

120. On 18 August the SPSO's [August newsletter](#) outlines statistics on complaints and learning points from decision reports, statistics on Scottish Welfare Fund reviews and case studies.

Scottish Housing Regulator (SHR)

121. On 10 August the SHR published the first [quarterly dashboard report for 2021-22](#), which showed that arrears levels had remained stable since quarter four of 2020/21. This report is designed to help the Scottish Government and social landlords to understand the continuing impact of the pandemic and to support the work of the Social Housing Resilience Group. The dashboard for quarter four of 2020-21 showed that rent arrears had fallen to their lowest level since the regulator started collecting monthly returns from social landlords in April 2020.

Care Inspectorate

122. During August, the Care Inspectorate published the following reports:
- Joint inspection reports of adult support and protection measures in [East Ayrshire Partnership](#) and [Fife Partnership](#).
 - A progress review of services for children and young people in need of care and protection in [Orkney](#).

Other UK audit bodies

123. On 4 August the National Audit Office (NAO) posted a [blog](#) – *Six reasons why digital transformation is still a problem for government*.
124. On 5 August the NAO published a [good practice guide](#) for Audit and Risk Assurance Committees on Climate change risk.

UK Government

125. On 4 August the UK Government [published](#) guidance for policy and decision makers to help them consider the value of a natural capital approach. It explains what natural capital is and how to find evidence of it.
126. On 11 August the UK Government [highlighted](#) the establishment of the UK Resilience Forum, which provides a forum for national, regional and local government; private and voluntary sectors and other interested parties to consider risk; provide challenge and insight and help align emergency preparedness activities.
127. On 17 August the UK Government [published](#) the UK Hydrogen Strategy, which sets out the approach to developing a low carbon hydrogen sector in the UK to meet the ambition for 5GW of low carbon hydrogen production capacity by 2030.
128. On 19 August the UK Government [highlighted](#) that it has agreed the first state-backed green transition loan to help businesses reduce emissions. Wood Group, an Aberdeen engineering company, has been given a £430 million loan from UK Export Finance, the government's credit agency.
129. On 20 August the UK Government [highlighted](#) that councils in England, Scotland and Wales will have access to a share of £5 million to help them provide the necessary housing and support for those arriving from Afghanistan.

130. On 22 August the UK Government [launched](#) a UK-wide Covid-19 antibody surveillance programme, with home antibody tests to be made available for up to 8,000 people a day across the UK.
131. On 26 August the UK Government [announced](#) that John Edwards, who is currently New Zealand's Privacy Commissioner, is its preferred candidate for the UK's Information Commissioner.
132. In August the Office for National Statistics published:
 - [data](#) on economic activity and social changes in the UK
 - [data](#) on public sector finances in the UK
 - a [time series](#) for public sector finances.

Other UK news

133. On 2 August the National Institute of Economic & Social Research (NIESR) [published](#) its economic outlook for summer. It forecasts the UK economy to grow by 6.8 per cent in 2021, up 1.1 per cent from its spring outlook, and 5.3 per cent in 2022.
134. On 5 August the Institute for Government (IfG) [published](#) a report on productivity and recovery from Covid-19. IfG suggests that a narrow focus on high-value sectors will not address the UK's £300 billion growth gap.
135. On 11 August the Institute for Government (IfG) [published](#) a paper exploring alternative types of examination in 2022 and beyond. The IfG considers that improved contingency planning, alongside wider reform to secondary assessment including some essay-based tests replacing in-person exams, would create a fairer and more reliable system for England's schools.
136. On 11 August CIPFA [launched](#) a new value-for-money toolkit in partnership with the Government Outcomes Lab (GO Lab) based within the University of Oxford's Blavatnik School of Government. The tool is available [here](#) on CIPFA's website.
137. On 20 August the Electoral Reform Society [published](#) a blog comparing the results of Westminster Elections to those of devolved institutions.
138. On 20 August Public Sector Audit Appointments (PSAA) [published](#) its 2020/21 audited statement of accounts, noting that the organisation's financial position enables it to distribute a further £5.6 million of surplus funds to opted-in eligible bodies.
139. On 23 August Public Finance [reported](#) that councils in England will be required to provide more information on reserve levels to the government, in a bid to improve Whitehall's understanding of financial risks.

Conclusion

140. The Commission is invited to:
 - a) Agree the proposed approach to responding to the consultation by the Acting Ethical Standards Commissioner on a revised Code of Practice for Ministerial Appointments to Public Bodies in Scotland (paragraph 14)
 - b) Agree that the Commission responds to the consultation on the National Care Service (paragraph 35)

- c) Agree the proposed approach to responding to the Scottish Government's consultation on the terms of the Covid-19 inquiry (paragraph 60).
- d) Agree that the Commission does not respond to the consultations highlighted at paragraphs 52, 59 and 70.

Paul Reilly
Secretary to the Commission
1 September 2021

Appendix 1 - Accounts Commission reports in past 12 months – downloads

Report	Date	Report downloads
Best Value Assurance Report: Aberdeen City Council	24 Jun 21	461 (+179)
Accounts Commission annual report 2020/21	3 Jun 21	238 (+37)
Local government in Scotland Overview 2021	27 May 21	1,533 (+222)
Equality Outcomes 2021-25	27 Apr 21	330 (+69)
Mainstreaming equality and equality outcomes: progress report 2019-21	27 April 21	274 (+51)
Improving outcomes for young people through school education	23 Mar 21	4,729 (+249)
Local Government in Scotland: Financial Overview 2019/20	26 Jan 21	2,233 (+175)
Digital progress in local government	14 Jan 21	2,376 (+164)
Digital progress in local government – supplement 1 (checklist)	14 Jan 21	279 (*)
Digital progress in local government – supplement 2 (methodology)	14 Jan 21	115 (*)
Housing Benefit Performance audit: annual update 2020	8 Dec 20	300 (*)
Best Value Assurance Report: The City of Edinburgh Council	26 Nov 20	1,443 (+61)
Covid-19 Strategic Scrutiny Group	5 Nov 20	818 (*)
Best Value Assurance Report: Aberdeenshire Council	22 Oct 20	1,032 (+47)
Best Value Assurance Report: Dundee City Council	29 Sept 20	1,212 (+39)

Key:

(x) Increase in numbers since last month

* This figure is below 30

n/a Not applicable

Appendix 2: Accounts Commission social media engagement data

	Followers	Posting views	Video views	Links accessed	Retweets	Likes	Replies	No. of public'ns
Sep 20	605 (+15)	9,700	607	82	35	46	2	1
Oct 20	617 (+12)	10,700	526	34	26	34	0	1
Nov 20	639 (+22)	23,400	730	106	49	53	3	2
Jan 21	683 (+30)	50,000	2,400	128	94	103	9	2
Feb 21	686 (+3)	11,000	307	20	9	10	1	0
Mar 21	701 (+15)	36,100	2,100	76	66	138	10	1
Apr 21	704 (+3)	3,300	n/a	1	1	0	0	0
May 21	726 (+22)	46,300	836	122	95	148	9	1
Jun 21	740 (+14)	56,900	513	348	113	174	8	1
Jul 21	758 (+18)	7,700	24	5	16	229	0	0
Aug 21	757 (-1)	11,200	339	48	3	13	0	0

Increase on previous month shown in brackets

MEETING: 9 SEPTEMBER 2021

REPORT BY: INTERIM CHAIR OF ACCOUNTS COMMISSION

INTERIM CHAIR'S UPDATE REPORT

Purpose

1. This report provides an update on the engagements and work of the Interim Chair of the Accounts Commission.

Engagement and Audit Scotland business

2. August is a light month for Audit Scotland business, but the Audit Committee chair took the opportunity to have a Special Workshop to look at the Risk Register in detail and to spend some time scanning the risk horizon. This was an excellent opportunity to look wider than the Covid-19 risks and to explore the Board's overall approach to risk.

Audit Scotland engagement

- 2 August – Catch-up with Kathrine Sibbald, New Audit Appointments (NAA) Project Manager, on New Audit Appointments.
- 3 August – Observed the Audit Scotland Management Team as part of my induction to the Audit Scotland Board. I found this to be an extremely useful opportunity and I have suggested to the Management Team that we jointly give some thought to how this could work on a more regular basis.
- 4 August – Auditing the here and now: The legacy of our work on devolution and Brexit Knowledge Café organised by Audit Scotland colleagues.
- 4 August – Monthly catch up with Stephen Boyle, Auditor General for Scotland. These meetings focus on joint areas of interest and how we can work well together.
- 4 August – Monthly catch up with Diane McGiffen, Chief Operating Officer. These meetings tend to focus on operational matters.
- 5 August – Preparatory meeting for Keynote Speaker Event (details below) on 19 August with Professor James Mitchell, University of Edinburgh, facilitating the event, Stephen Boyle, Kirsty Gibbons, Joanna Mansell and Patrick McFall, Communication Advisers.
- 10 August – Attended the Performance Audit and Best Value (PABV) Strategic Managers Meeting to talk with the Performance Audit and Best Value Senior managers and Audit Directors who liaise with the parliamentary clerks about the Commission's ambitions and desired impact for parliamentary engagement.
- 10 August – New Audit Appointment Steering Group Meeting.
- 17 August – Monthly catch up with Antony Clark, Interim Controller of Audit and Director of Performance and Best Value, to discuss key areas of work and intelligence.

- 19 August – Audit Scotland 2021: Shaping our future programme. The Keynote events are an opportunity for members of Audit Scotland’s Management Team, Board, and the Accounts Commission to engage directly with Audit Scotland colleagues on key issues and how the organisation develops. The subject matter covered was the role of audit in tackling inequalities and we received a number of excellent questions from Audit Scotland staff.
- 23 August – Catch up with Antony Clark on our approach to Parliamentary Engagement.
- 24 August – Strategic Scrutiny Group Meeting. We heard from Adam Lang from Nesta, where he presented on Innovation and Risk. Adam has also agreed to meet with the Commission to explore this further. A more detailed update will be provided to members at the September Accounts Commission meeting.
- 26 August – Joint Work Programme Update and Review with Stephen Boyle, Tim McKay, Interim Deputy Chair, Antony Clark, Paul Reilly, Commission Secretary, Mark Roberts and Gemma Diamond, Audit Directors, Performance Audit and Best Value and Michelle Borland, Business Manager, Performance Audit and Best Value.

External engagement

- 10 August – Scottish Human Rights Committee (SHRC) Roundtable pre meeting to prepare for the meeting on the 26 August with Judith Robertson, Kavita Chetty and Luis Felipe Yanes of the SHRC and Carol Calder, Audit Director.
- 18 August – Aberdeen City Council pre-meeting with Andrew Burns and Sharon O’Conner, Commission Members, Paul Reilly and Martin McLaughlin, Audit Manager, to prepare for the Best Value Assurance Report (BVAR) meeting with the Council later in the day.
- 18 August – Meeting with Aberdeen City Council to discuss Best Value report with Sharon O’Connor and Andrew Burns.
- 19 August – Introductory meeting with Ben Macpherson MSP, Minister for Social Security and Local Government. This was an excellent meeting and the Minister is very keen to look at new ways of engaging with and working with the Commission.
- 19 August – Introductory meeting with Kenneth Gibson MSP, new Convener of the Finance and Public Administration Committee. The discussion with the Convener was very wide ranging and we touched on a number of different areas of joint interest. He also offered the opportunity for me to contact him on an ongoing basis to keep him apprised of the Commission’s work. You can see my follow-up letter to him on the Commission’s SharePoint site.
- 26 August – SHRC Expert Roundtable Discussion: Human Rights and the role Regulators, Inspectorates and Ombudsman with Carol Calder and members of the Strategic Scrutiny Group.
- 31 August – Evidence session at the Local Government, Housing and Planning Committee on the overview reports.

Commission business, development and support

3. Commission business has been as follows:

- Regular catch ups with Paul Reilly and Jillian Elgin, Executive Assistant to the Commission.
- 2 August – Catch up with Tim McKay to discuss ongoing Commission business and how we are working.
- 4 August – Preparatory meeting for August Commission meeting Antony Clark, Paul Reilly, Tim McKay and Jillian Elgin.
- 4 August – Catch up with Christine Lester, Performance Audit Committee Chair.
- 5 & 31 August – Forward Planning meetings with Tim McKay, Paul Reilly, Lucy Carter, Policy Manager for the Commission, and Jillian Elgin to plan up and coming Commission business.
- 9 August – Strategy Seminar catch up meeting with Andrea Quinn, external facilitator, to prepare for the Commission’s Strategy Seminar on the 11 August.
- 10 August – Strategic Scrutiny Group pre-meeting with Carol Calder.
- 11 August – Account Commission pre-meeting.
- 11 August – Accounts Commission Mid-Year Strategy Seminar.
- 12 August – Accounts Commission meetings.
- 12 August – Commission insight session with Jimmy Paul, Wellbeing Economy Alliance.
- 17 August – Aberdeen City pre-meeting with Commission members, Sharon O’Connor and Andrew Burns, in advance of formal meeting on 18 August.
- 19 August – Best Value Working Group meeting. Updates are shared with Commission members at each monthly Commission meeting as a standing item on our agenda.
- 24 August – Meeting with Antony Clark, Carol Calder, Brian Howarth, Blyth Deans and Joanna Mansell, all from Audit Scotland, to prepare for the session at the Local Government Housing and Planning Committee on the 31 August.
- 26 August – Attended Financial Audit and Assurance Committee and Performance Audit Committee.

4. Other areas of work have included:

- I attended the Deputy First Minister’s Covid Recovery Roundtable on Sustainable Employment on the 5 August. The slides were shared with members on 11 August and uploaded to members SharePoint Site.
- Undertaking preparation for the evidence session at the Local Government, Housing and Planning Committee on the overview reports.
- Signing off a detailed response for the Review into the effectiveness of the Public Sector Equality Duty in Scotland (Stage 2).
- Signing off a response to Professor Ken Muir on his Review following the publication of the OECD Report of Curriculum for Excellence.

- I was invited to attend the Enable Scotland Board meeting to discuss how I go about my work and connect all of the different strands.

Forthcoming activities

5. My forthcoming engagement activities include:

- 1 September – Preparatory meeting for September Commission meeting Antony Clark, Paul Reilly, Tim McKay and Jillian Elgin.
- 1 September – Audit Scotland Audit Committee.
- 8 September – Accounts Commission pre-meeting.
- 9 September – Accounts Commission meeting.
- 14 September – Strategic Scrutiny Group and Strategic Operational Group catch up with Brian McNulty, Chair, and Carol Calder.

Conclusion

6. The Commission is invited to:

- a) Note this report and enquire about any areas of interest.
- b) Consider whether there are any changes that they would wish to see to the format and content of the report for the future.

Elma Murray
Interim Chair
31 August 2021

MEETING: 9 SEPTEMBER 2021

REPORT BY: INTERIM CONTROLLER OF AUDIT

INTERIM CONTROLLER OF AUDIT UPDATE REPORT

Purpose

1. This report provides an update on my engagement activity during August 2021.

Engagement

2. Please note below my engagements in August:
 - **2 August** – Quarterly engagement meeting with Communications Manager.
 - **5 August** – Local Government Sector Forum.
 - **5 August** – Best Value (BV) in Integration Joint Boards (IJBs) Advisory Group meeting – the second of two workshops on the BV in IJBs pilot.
 - **6 August** – Monthly engagement meeting with Secretary to the Commission.
 - **10 August** – New Audit Appointments (NAA) Steering Group meeting.
 - **13 August** – Monthly Integration huddle – presentation with Leigh Johnston, Senior Manager, Performance Audit and Best Value (PABV), to health scrutiny partners and improvement agencies on the Commission’s current thinking on its proposed approach to auditing BV in IJBs.
 - **17 August** – Monthly engagement meeting with Interim Chair of the Commission.
 - **18 August** – Audit Partners meeting.
 - **19 August** – Best Value Working Group meeting.
 - **19 August** – Lynn Hendry, The Hunter Foundation – general introductory meeting, including discussions about the foundation’s work, new models of public service leadership, service innovation and the role of the third sector.
 - **20 August** – Meeting with Secretary to the Commission – general catch up on Commission business outwith the monthly meeting schedule.
 - **23 August** – Anna Fowle, Chief Executive, Scottish Council for Voluntary Organisations (SCVO) – general introductory meeting, including discussions around collaborative leadership, new models of service commissioning and the role of third sector work in supporting improved outcomes. This meeting also covered Anna’s participation with Antony and Jennifer Wallace (Carnegie Trust) in the Audit Scotland ‘Shaping our Future’ staff conference event on 28 October (2pm-3:30pm).
 - **24 August** – Pre meeting ahead of the briefing session with the Local Government, Housing and Planning Committee on the Local Government

Overview (LGO) and Financial Local Government Overview (FLGO) reports on 31 August (Elma Murray, audit team and Communications team).

- **24 August** – Strategic Scrutiny Group meeting.
- **24 August** – Emily Lynch, Programme Manager, Improvement Service – pre meeting to discuss the Community Planning Improvement Board (CPIB) deep dive into ‘Climate Change: the role for Community Planning’ on 26 August.
- **25 August** – Sarah Gadsden, Chief Executive, Improvement Service – quarterly engagement meeting, including discussions on research into a future 21st century operating model for councils, progress in implementing the IS/Accounts Commission’s strategic alliance, Climate Change activity in councils, Child Poverty, Christie 10 years on, and the leadership and effectiveness of Community Planning in Scotland.
- **26 August** – Joint Work Programme meeting with Auditor General for Scotland (AGS) and Accounts Commission.
- **27 August** – Jennifer Wallace, Carnegie Trust – general introductory meeting about their work, including discussions around the well-being economy, National Performance Framework (NPF) outcome and flourishing towns. This meeting also covered Jennifer’s participation with Antony and Anna Fowlie (SCVO) in the Audit Scotland ‘Shaping our Future’ staff conference event on 28 October (2pm-3:30pm).
- **31 August** – Local Government, Housing and Planning Committee – briefing on Local Government Overview report and Financial Local Government Overview 2021 reports (with Elma Murray and audit team).

3. Commission members are invited to note this report.

Antony Clark
Interim Controller of Audit
26 August 2021