

484th meeting of the Accounts Commission for Scotland

Thursday 11 November 2021, 9.30am

by video conference and public livestream

Agenda

1. **Apologies for absence**
2. **Declarations of interest**
3. **Order of business**

The Chair seeks approval of business, including proposing taking items 11 to 16 in private (* see note).

Business requiring decisions in public

4. **Minutes of meeting of 7 October 2021**
5. **Draft Communications and Engagement Strategy**
Report by the Head of Communications and Public Affairs.
6. **Housing Benefit Performance Audit Annual Review**
Report by the Director of Audit Services.

Business for information in public

7. **Secretary's update report**
Report by the Secretary.
8. **Interim Chair's update report**
Report by the Interim Chair.
9. **Interim Controller of Audit update report**
Report by the Interim Controller of Audit.

Any other public business

10. **Any other public business**
The Interim Chair will advise if there is any other public business to be considered by the Commission.

Business requiring decisions in private

11. **Consultation: The replacement of the Scottish Qualifications Agency and the reform of Education Scotland – draft response**
Report by the Interim Director of Performance Audit and Best Value.
12. **Audit Scotland website: e-hubs**
Report by the Interim Director of Performance Audit and Best Value.

13. The National Fraud Initiative

Report by the Director of Audit Services.

14. Best Value Working Group update

Report by the Secretary.

15. Digital update

Report by the Digital Services Manager.

Any other private business

16. Any other private business

The Interim Chair will advise if there is any other business to be considered by the Commission in private.

* It is proposed that items 11 to 16 be considered in private because:

- Item 11 proposes a response to a consultation exercise which the Commission is to consider before publishing.
- Item 12 may require the Commission to consider confidential policy matters.
- Item 13 may require the Commission to consider confidential policy matters.
- Item 14 may require the Commission to consider confidential commercial and contractual matters.
- Item 15 will require the Commission to consider confidential policy matters.
- Item 16 may be required if there are any confidential matters that require to be discussed outwith the public domain. The Interim Chair will inform the meeting in public at the start of the meeting if this item is required and what it covers.

MEETING: 11 NOVEMBER 2021

MINUTES OF PREVIOUS MEETING

Minutes of the 483rd meeting of the Accounts Commission held via online meeting on Thursday 7 October 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 Accounts Commission
 Antony Clark, Interim Controller of Audit and Director of Performance Audit and Best Value (PABV)
 Adam Bullough, Audit Manager, PABV (items 6 and 12)
 Aileen Campbell, Auditor, PABV (items 6 and 12)
 Yoshiko Gibo, Auditor, PABV (items 6 and 12)
 Pat Kenny, Director, Deloitte (items 6 and 12)
 Fiona Kordiak, Director Audit Services (item 16)
 Mark MacPherson, Senior Manager, PABV items 6, 12 and 13)
 Jillian Matthew, Senior Manager, PABV (item 13)
 Claire Richards, Senior Auditor, PABV (item 13)
 Karlyn Watt, Senior Manager, Deloitte (items 6 and 12)
 Nichola Williams, Senior Auditor, PABV (items 6 and 12)

Item Subject

1. Apologies for absence
2. Declarations of interest
3. Order of business
4. Minutes of meeting of 9 September 2021
5. Audit Scotland Board update
6. Best Value Assurance Report: South Ayrshire Council
7. Statutory Performance Information: 2021 Direction
8. Secretary's update report
9. Interim Chair's update report
10. Interim Controller of Audit update report
11. Any other business
12. Best Value Assurance Report: South Ayrshire Council (in private)
13. A National Care Service for Scotland: consultation – draft response (in private)
14. Draft publication: Community empowerment – Covid-19 update (in private)
15. Auditing Best Value: next steps (in private)
16. Meeting arrangements (in private)
17. Any other private business (in private)

1. Apologies for absence

It was noted that no apologies had been received.

2. Declarations of interest

Elma Murray declared an interest in items 6 and 12, as a former chief executive of a council neighbouring and working in partnership with South Ayrshire Council.

3. Order of business

It is proposed that items 12 to 17 be considered in private because:

- Item 12 requires the Commission to consider actions in relation to a report by the Interim Controller of Audit. The Commission is then obliged by statute to inform the appropriate council of its decisions, which the Commission does before making the decision public.
- Item 13 requires the Commission consider a draft response to a consultation which may include confidential policy matters.
- Item 14 proposes a draft publication which the Commission is to consider in private before publishing.
- Item 15 may require the Commission to consider confidential commercial and contractual matters.
- Item 16 requires the Commission to consider confidential commercial and contractual matters.
- Item 17 may be required if there are any confidential matters that require to be discussed outwith the public domain. The Interim Chair will inform the meeting in public at the start of the meeting if this item is required and what it covers.

4. Minutes of meeting of 9 September 2021

The minutes of the meeting of 9 September 2021 were approved as a correct record.

Arising therefrom, the Commission:

- In relation to item 7, noted advice from the Secretary that the Commission had responded to both Scottish Government consultations and the responses had been shared with members.
- In relation to item 8 (first, third and fourth bullet points), noted advice from the Secretary that the Commission had responded to the relevant Scottish Government consultations and the responses had been shared with members.
- In relation to item 8 (second bullet point), noted advice from the Secretary that the proposed response to the Scottish Government consultation on the National Care Service was the subject of a paper at today's meeting.
- In relation to item 8 (sixth bullet point), noted advice from the Secretary that the matter would be considered by Audit Scotland's Equalities and Human Rights Steering Group.

Action: Secretary

- In relation to item 14 (fourth bullet point), noted advice from the Secretary that he would be discussing the matter with the Associate Director Audit Quality and Appointments, upon which he would report further to the Commission.

Action: Secretary

- In relation to item 14 (sixth bullet point), noted advice from the Interim Chair that she had been in discussion with the Auditor General about matters arising from the consultation with auditors on the draft planning guidance, which was to be signed off in advance of a conference of auditors in November.

5. Audit Scotland Board update

The Commission considered a report by the Secretary providing an update on the business of the Audit Scotland Board.

During discussion, the Commission:

- Noted advice from the Interim Chair, in response to a query from Tim McKay in relation to item 9 of the minutes of Audit Scotland Board of 2 June 2021, on the latest position with the Board's commitment to public access to its meetings and business.
- Noted advice from the Interim Chair, in response to a query from Tim McKay in relation to item 14 of the agenda of the meeting of Audit Scotland Board of 22 September 2021, on her latest discussion with the Auditor General (as Audit Scotland's Accountable Officer) on the proposed review of the framework agreement between the Commission, Auditor General and Audit Scotland.

Following discussion, the Commission agreed to note the report.

6. Best Value Assurance Report: South Ayrshire Council

The Commission considered a report by the Secretary presenting the Interim Controller of Audit's Best Value Assurance Report on South Ayrshire Council.

The Commission raised several questions and points of clarification from the Interim Controller of Audit and his team on his report in the following areas:

- Workforce planning (raised by Andrew Burns)
- Leadership capacity (Andrew Cowie)
- Community planning and partnership working (Tim McKay)
- Community empowerment (Geraldine Wooley)
- Performance information and reporting (Sophie Flemig)
- Education services (Sharon O'Connor)
- Progress since the previous report and the role of the annual audit in reporting (Pauline Weetman)
- Financial position and financial planning (Stephen Moore)
- Progress of the Integration Joint Board (Christine Lester)

- Climate change (Sheila Gunn)
- Housing (Sheila Gunn)
- Digital transformation and accessibility (Elma Murray)

Following discussion, the Commission agreed to consider in private how to proceed.

7. Statutory Performance Information: 2021 Direction

The Commission considered a report by the Secretary proposing a draft 2021 Statutory Performance Information (SPI) Direction to act as a basis for consultation with stakeholders with a view to subsequent approval and publication by the Commission in December 2021.

During discussion, the Commission

- Agreed that the following be considered by the Commission support team in the further drafting of the consultative draft of the Direction:
 - In the requirement to ensure easy access to performance information, making clearer reference to the use of different media and innovation in how they report and communicate on performance (points raised by Tim McKay, Christine Lester and Elma Murray)
 - Including reference to councils' approaches to mitigating climate change (Stephen Moore)
 - Better reflecting the current priorities of the Commission as set out in its Strategy (Elma Murray).
- Agreed that it consider, at an appropriate time in the future, how to assess progress by councils against the 2021 Direction as part of its consideration of the dynamic work programme.

Action: Secretary and Interim Director of PABV

- Agreed to discuss with the Improvement Service the scope for collaborating on supporting councils in their development of approaches to public performance reporting.

Action: Secretary

Following discussion, the Commission:

- Noted councils' progress against the requirements of the 2018 SPI Direction.
- Agreed that such progress was good albeit inconsistent across councils in some features, despite the particular challenges arising from the Covid-19 pandemic.
- Noted the outcome of informal consultation by the Secretary with the Local Government Benchmarking Framework (LGBF) Board and the Scottish Performance Management Forum.
- Agreed its overall approach and thus the terms of a proposed three-year Direction as set out in the report, to be applied first in the year ending 31 March 2023, subject to points raised in discussion (set out above) being considered by the Commission support team.

- Agreed that this forms the basis of formal consultation with stakeholders.
- Agreed to consider the results of this consultation and a draft Direction at its December 2021 meeting, with a view to publishing the new Direction shortly thereafter.
- Agreed that the Commission support, and as appropriate collaborate with, the LGBF Board in its encouragement of councils to make more use of LGBF information in the reporting of performance information to the public.

Actions: Secretary

8. Secretary's update report

The Commission considered 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 the Secretary's report in advance of the meeting, a response to which he would circulate to members.

During discussion, the Commission:

- Noted advice from the Secretary, in response to a query from Tim McKay, that the Commission would be provided with the response to the consultation by CIPFA on revisions to the Prudential and Treasury Management Codes (paragraph 16 of the report).

Action: Secretary

- Noted advice from the Interim Chair that on 3 November Sharon O'Connor would be briefing the Scottish Parliament's Education Committee on the performance audit *Improving outcomes for young people through school education* and on 1 December Sheila Gunn would be hosting along with the Improvement Service a joint event with local education leaders on exploring the conclusions and recommendations of the same report.

Following discussion, the Commission

- Agreed that members be given the opportunity to comment on the following consultations:
 - Scottish Government: its overarching approach to Scotland's first tax framework (paragraph 28)
 - Scottish Government: review of the National Strategy for Community Justice (paragraph 56).

Action: Secretary

- Noted that the Scottish Government consultation on the replacement of the Scottish Qualifications Authority and the reform of Education Scotland (paragraph 50) will be considered by the Commission at its November meeting.
- Agreed not to respond to the Scottish Government consultation on proposals for strengthening the Health and Social Care Standards (paragraph 39).
- Noted the report.

9. Interim Chair's update report

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

10. 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.

11. Any other 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.

12. Best Value Assurance Report: South Ayrshire Council (in private)

The Commission discussed how to proceed in relation to the Interim Controller of Audit's Best Value Assurance Report for South Ayrshire Council.

Following discussion, the Commission agreed to make findings to be published on 27 October.

13. A National Care Service for Scotland: consultation – draft response (in private)

The Commission considered a report by the Interim Director of PABV proposing arrangements for and the content of a response to the Scottish Government consultation on a new National Care Service for Scotland.

Following discussion, the Commission agreed:

- That a joint response to the consultation be submitted by the Accounts Commission, Auditor General for Scotland, and Audit Scotland.
- The terms of a draft response as the basis for further refinement, subject to the drafting team considering points raised in discussion.
- That a further draft be shared with a Commission sub-group comprising Elma Murray, Andrew Burns, Sophie Flemig, Christine Lester and Stephen Moore.
- That the Interim Chair be given delegated authority to approve the final consultation response in consultation with the Auditor General.

Actions: Interim Director of PABV

14. Draft publication: Community empowerment – Covid-19 update (in private)

The Commission considered a report by the Interim Director of PABV proposing a publication summarising the learning on the community response to the Covid-19 pandemic.

Following discussion, the Commission agreed:

- The terms of the draft publication, subject to the drafting team considering points raised in discussion in conjunction with the sponsors, Sophie Flemig and Geraldine Wooley.
- The approach for its publication and promotion.

15. Auditing Best Value: next steps (in private)

The Commission considered a report by the Secretary proposing the next steps for the development of the Commission's approach to auditing Best Value.

Following discussion, the Commission agreed:

- The proposed themes and workstreams for the Best Value Working Group (BVWG) in relation to auditing Best Value in councils and the associated timetable, as set out in the report.
- That the Commission's committee review sub-group be reconvened to discuss the status of the BVWG.

Actions: Secretary

16. Meeting arrangements (in private)

The Commission considered a report by the Secretary presenting the results of the second survey of members on future meeting arrangements, and proposals arising from the survey.

Following discussion, the Commission:

- Agreed to continue livestreaming formal meetings of the Commission.
- To further explore options for a 'hybrid' formal meeting, involving a combination of remote and in-person attendance, for the January 2022 meeting of the Commission.

Actions: Secretary

17. 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 3.30pm.

MEETING: 11 NOVEMBER 2021

REPORT BY: HEAD OF COMMUNICATIONS AND PUBLIC AFFAIRS, AUDIT SCOTLAND

COMMUNICATIONS AND ENGAGEMENT STRATEGY

Purpose

1. This report introduces a draft Accounts Commission communications and engagement strategy for 2021 to 2026.
2. Members are invited to discuss the attached document (Appendix), which provides the structure of the strategy and overviews of its supporting workstreams, and to provide feedback and approval.

Background

3. At its September meeting, the Commission approved its Strategy 2021-26 which was published on 23 September.
4. Previously, at a meeting of members in August 2021, the Audit Scotland Communications team, Commission Secretary and Commission support team presented proposed objectives and pillars for a communications and engagement strategy to support the overarching commission strategy during its lifespan. Members were supportive of the proposal and approved further development.
5. The draft strategy is attached at Appendix. This should be considered alongside:
 - [The Accounts Commission strategy](#)
 - [The work programme of performance audits](#)
 - The updated [Code of Audit Practice](#)
 - [Audit Scotland communications and engagement strategy 2020-23](#).
6. In line with the Commission's previously stated commitment to review the partnership framework between the Commission, Auditor General for Scotland and Audit Scotland, and the Public Audit in Scotland publication, work has recently started on these. This strategy will support that work.

Communications and engagement strategy

7. The attached draft reflects the approach and priorities agreed by members in August. It outlines:
 - Objectives and strategic pillars.
 - Positioning.
 - Communicating the Commission's strategic priorities.

- Audit promotion.
 - Stakeholder engagement.
 - Maximising the Commission.
 - Reporting impact, and learning and development.
8. These overarching workstreams are supported by plans and programmes such as the stakeholder engagement programme, audit promotion plans, the member promotion schedule and Audit Scotland's social media programme.
9. Please note that regarding measuring impact, Audit Scotland will shortly start to revise its corporate approach. The Commission will be consulted on this to ensure its objectives and direction are reflected in the updated approach.

Publication and implementation

10. It is proposed that the draft Communications and Engagement Strategy be published forthwith. Updates on progress will be made regularly to the Commission.
11. Previously, in March 2020, the Commission agreed that its Strategy and Communications and Engagement Strategy be combined. We will look at ways in how we ensure that we are consistent with this aim, particularly in their presentation and in how we report progress.

Conclusion

12. Members are asked to review the attached draft strategy, provide feedback and approve for implementation.

Simon Ebbett
Head of Communications and Public Affairs
1 November 2021

COMMUNICATIONS AND ENGAGEMENT STRATEGY

Please see separate document.

Communications and Engagement Strategy

2021-26

ACCOUNTS COMMISSION 

November 2021

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1. Introduction

1. The Accounts Commission aims to assure the people of Scotland about the performance of local government, and to help councils and Integration Joint Boards (IJBs) improve. We seek to achieve these aims through the audit work we secure, the findings and recommendations we make, and by reporting in public.

2. Communicating and engaging effectively with the wide range of stakeholders affected by and interested in our work is crucial to supporting these objectives. This means communicating clearly, accurately and appropriately to all of our audiences and stakeholders, and demonstrating the relevance, usefulness and robustness of our work to the lives, priorities and needs of individuals, communities, organisations and decision-makers.

3. It also means effectively establishing and asserting the unique position the Accounts Commission holds in Scotland's public sector.

4. This strategy sets out how we will achieve the above by:

- supporting our core priorities through clearly and consistently communicating and amplifying our priorities
- engaging effectively with our diverse stakeholders
- promoting and disseminating the audit work we oversee
- maximising our unique blend of expertise and experience
- and monitoring and reporting on the effectiveness of our communications and the impact of our work.

5. This strategy supports and complements the [Accounts Commission Strategy: 2021-2026](#), [its work programme](#), the [Code of Audit Practice](#), and [Audit Scotland's Communications and Engagement Strategy: 2020-23](#). At the time of drafting, we are working with the Auditor General and Audit Scotland to refresh *Public Audit in Scotland*, a joint statement underpinning public audit in Scotland. We will support the updated statement through this strategy.

Stakeholders

6. A wide range of stakeholders are affected by and are interested in our work:

- Communities
- Councils and IJBs
- Councils' partners

- Scottish Parliament
- Scottish Government
- Third and voluntary sector
- Strategic scrutiny partners

7. In the past 15 years there has been a revolution in how stakeholders receive, understand and share information. The rise of social media, digital platforms and on-demand video streaming has been mirrored by a decline in the consumption of traditional media, circulation and news organisations' resources. Our audiences have dramatically changed their behaviour, as have organisations trying to reach audiences and disseminate information.

8. Our communications must reflect these changes through how and where we communicate. We will need to increasingly take an audience-focused approach in order to reach, inform and engage with our stakeholders. This means speaking to the specific priorities and concerns of these diverse audiences, and using the most appropriate language, content and channels to connect with them. We recognise the importance of ensuring easy access to our work for all of our stakeholders. By reaching our stakeholders and showing how our work directly addresses their needs, we can increase its impact.

9. Understanding our stakeholders and their priorities comes from effectively engaging through various methods and channels, to both inform our understanding and our audit work, and to increase the value and impact of our work once it is complete.

Public sector context

10. The Covid-19 pandemic has significantly increased pressure on Scotland's public services and exacerbated long-standing inequalities. Prior to the pandemic, Scotland's councils and IJBs were facing increasing demand due to inequalities, changing demographics, the ongoing impacts of the global financial crisis, and a lack of financial stability and certainty in local government.

11. In coming years, public services will have a significant role in Scotland's recovery from the pandemic and its response to the climate emergency as well as addressing these other long-standing issues. The domestic and international political context remains volatile, with the impacts of the UK leaving the European Union beginning to be felt, and continuing developments and debate over Scotland's constitutional future and its economic implications. There is also declining trust in institutions, the political process and the mainstream media.

12. Through communicating and engaging with stakeholders, we want to position ourselves as a trusted, authoritative, robust and independent expert on the issues affecting councils and IJBs and the communities they serve. We also provide assurance about how services are run and public money is spent.

2. Objectives and strategic pillars

13. The primary and overarching aim of this communications and engagement strategy is to support the [Accounts Commission's Strategy: 2021 – 2026](#).

14. Supporting this are four objectives:

- Appropriately positioning the Commission in Scotland's public sector
- Raising awareness of the key issues facing local government in Scotland
- Ensuring effective engagement and dialogue with stakeholders
- Increasing the impact of the Commission and its work to support and encourage improvement.

15. These are underpinned by four strategic pillars:

- Amplifying the Commission's four strategic priorities
- Promoting the Commission's audit work to stakeholders
- Planning and delivering a stakeholder engagement programme
- Making more of the Commission's expertise, experience and work

16. Audit Scotland's Communications Team and Commission Support Team will monitor the strategy's effectiveness through impact reporting and support its development through learning and development activities.

17. Exhibit 1 shows the strategy's structure.

Exhibit 1: Structure of communications and engagement strategy



3. Positioning

18. For the Commission to effectively provide assurance and to drive improvement, it needs to hold an appropriate position or strategic space in Scotland's public sector.

19. Through this strategy, we will work to achieve and consolidate our role as:

- Scotland's national body for holding local government to account
- The public body with a unique and independent overview across local government in Scotland
- An authoritative, evidence-based voice on the issues facing local government in Scotland, both as a sector and as organisations.

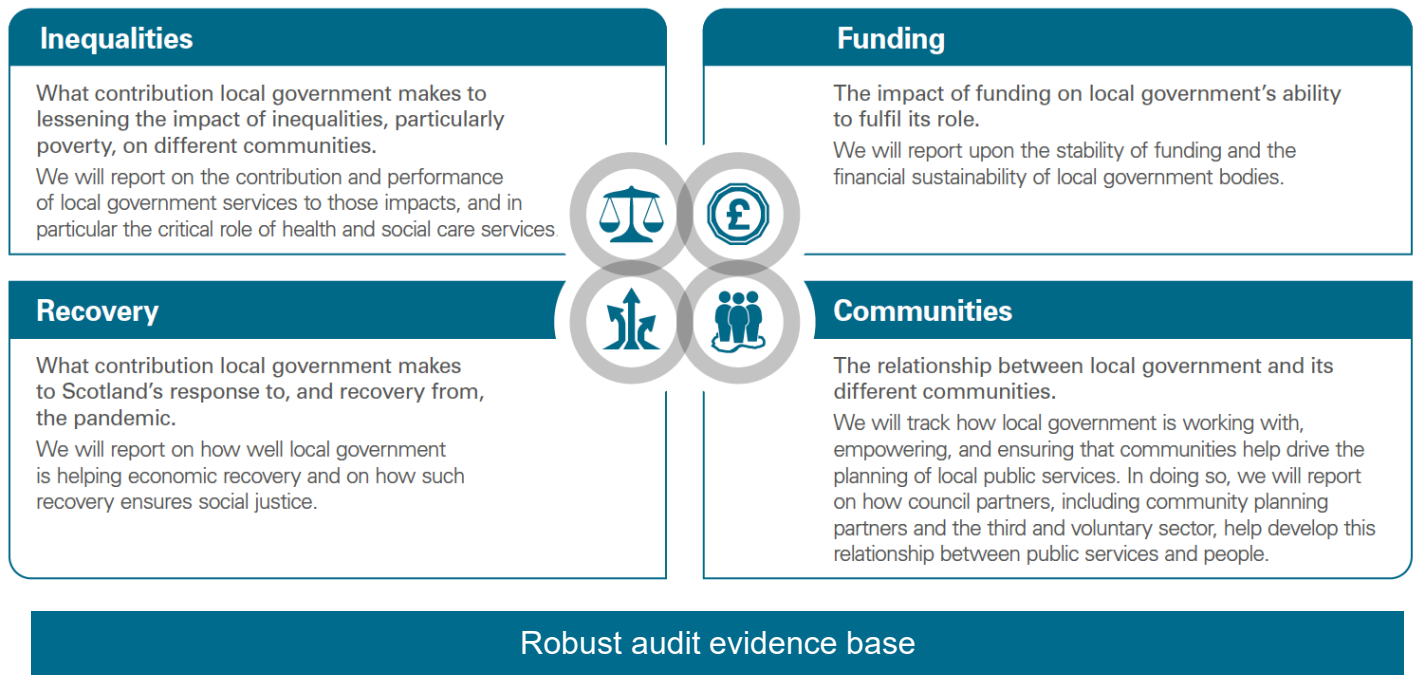
20. We will assess whether this position has been achieved, and the effectiveness of this position, through both engaging with our stakeholders and measuring and reporting on impact.

4. Communicating our strategic priorities

21. Through the duration of the strategy, we will emphasise and amplify the Commission's four strategic priorities (Exhibit 2):

- Inequalities
- Finance and Funding
- Recovery from Covid-19
- Communities

Exhibit 2: Accounts Commission strategic priorities 2021-26



22. We will support the communication of these priorities through themes of:

- our impartiality and independence
- our unique expertise and position across all of local government
- the robustness of the evidence base our conclusions, findings and views.

Delivery

23. We will deliver this through two methods. The first is through specific, bespoke activities that focus on our strategic priorities (themes). These include:

- Producing specific audit outputs on a core theme.
- Interviews on core themes.
- Blogs
- Speaking at conferences and seminars on the core themes.

An example of how this would work in practice is extending the impact and 'life' of the joint report on educational outcomes. For example, the Commission recently discussed the [Improving outcomes for young people through school education](#) performance audit at the [Scottish Learning Festival](#) and will explore findings and recommendations of the same report with local education leaders, through a [joint event](#) with the Improvement Service.

24. The second approach is through leveraging other opportunities to highlight and amplify the themes. These include:

- Weaving messaging into our promotion and joint outputs
- Basing case studies for audit outputs on the core themes
- Using external and internal events to amplify the themes
- Emphasising core themes in media comment on related issues.

Recent examples of this include the news release for [East Dunbartonshire Council](#) and the joint update on [community empowerment](#). Both amplified the Commission's core themes.

5. Promoting our work

25. We will support the dissemination and impact of our audit work through targeted promotion and engagement.

26. This will be based on the specific aims and key stakeholders for each audit. These considerations will drive the messaging, outputs, channels, targets and measurements used in the promotion of audits.

Delivery

27. We will take a phased approach to the promotion of our work. The phases are:

- Scoping
- Preparation
- Promotion
- Post-publication
- Evaluation

28. These phases will run simultaneously with planning and drafting work. Specific promotion and post publication activities will depend on the type and theme of each report. For each report we will develop an action plan to determine the priorities for each phase and the activities we will undertake.

6. Engaging with stakeholders

29. Engaging effectively with stakeholders will mean our priorities, work programme and audits are better informed, relevant and targeted. It also supports the impact of our work by ensuring service users, service deliverers and decision-makers receive and act on our findings and recommendations.

30. Our approach to engaging with all stakeholders needs to reflect the unique needs, priorities and context of each, and support our strategic priorities. To achieve this, we will engage with all stakeholders based on two core questions:

- What are their priorities?
- How can we address and reflect those?

31. This will require identifying how our audiences each receive and consume information, the language and terms they use, the organisations and influencers they follow – be that other public bodies, charities and media and social media outlets – and the types of outputs that most effectively communicate with them. We will engage with stakeholders in both formal and informal settings.

32. Detailed below are our main stakeholders. We will develop an action plan to determine the priorities for each stakeholder group, our 'offer' for each group and the activities we will undertake.

Stakeholder groups:

- Citizens and communities
- Councils and IJBs
- Scottish Parliament
- Scottish Government
- Third and voluntary sectors
- Councils' community planning partners
- Our strategic scrutiny partners

33. An example response and action plan for engaging with citizens and communities is below:

| Stakeholder | Example priorities | Our 'offer' | Example activities |
|---------------------------------|---|---|---|
| Citizens and communities | <p>How good are my council or IJB's services?</p> <p>Does my council/IJB offer good value?</p> <p>Does it need to improve and if so, where?</p> | <p>Reflecting communities' and service users' experiences</p> <p>Promoting community engagement and citizens' say in shaping services and localities</p> <p>Independent scrutiny of service quality, provision, planning</p> <p>Financial management and governance</p> | <p>Newsletters</p> <p>Roundtables</p> <p>Media relations</p> <p>Social media targeting</p> <p>Social media</p> <p>Outreach events</p> <p>Opinion surveys</p> <p>Blogs and videos</p> <p>Market research</p> |

7. Making more of our work and expertise

34. We will make more of our diverse expertise and experiences, and its unique position overseeing all of local government in Scotland. This will help us position our work as authoritative, impartial and independent, as well as better connecting with audiences – particularly in communities – and thus better demonstrate our relevance to their lives and experiences of public services.

35. By making more of our work and expertise, we can help achieve more impact and more value for the public money funding our operations.

36. We propose five key strands in achieving this:

- Emphasising the human face of Commission
- Showcasing expertise
- Extending the life of audits
- Maximising existing work
- Building partnerships

37. We will develop an action plan, which will detail the purpose of each strand and its supporting activities. An example of this for ‘emphasising the human face of the Commission’ is below.

| Strand | Purpose | Activities | Supporting plans |
|---|--|--|--|
| Emphasising the human face of Commission | Better connect with stakeholders and reduce barriers to engagement with an ‘institution’ | Showcase Commission members Emphasise impact of work and issues on people and communities Interact with communities more | Member promotion schedule Audit promotion plans Stakeholder engagement programme |

8. Reporting and reviewing impact

38. We will measure and report on the impact of our work regularly to assess what influence it is having, whether it is helping achieve our aims and priorities, and how we and our work are perceived.

39. As part of this, we will consider our impact at a macro level, asking:

- What is the overall impact of the Commission?
- Are we achieving our goals and our priorities?
- How do our key stakeholders view us and our work?
- Are we in the strategic positions we aim to occupy?
- Are we seen as independent, relevant, robust and value for money?

40. We will continue to explore opportunities to apply tools such as annual opinion surveys and targeted feedback with key stakeholders.

41. We will also monitor and report on the impact of our individual audits and outputs, using agreed performance indicators for each. For example:

- What reach did the output achieve?
- How well disseminated were our key messages?
- How did key stakeholders respond and how did communities engage with our work?
- Have our findings and recommendations been acted on, and what impact is that having on services?

42. It is worth noting that specific aims for specific outputs will mean focusing on the right indicators for that output. For example, if a key aim is wide dissemination, we will focus on indicators such as volume and reach of media coverage and reach of social media. If it is engagement with targeted audiences, we will focus on indicators such as reactive statements, sentiment and social media engagement.

43. We will ensure that our approach informs and is consistent with Audit Scotland's approach to measuring and reporting impact.

44. We will use all our learning from our impact reporting to develop and improve our approaches, linked to the Commission's own development needs.

MEETING: 11 NOVEMBER 2021

REPORT BY: AUDIT DIRECTOR, AUDIT SERVICES

HOUSING BENEFIT PERFORMANCE AUDIT ANNUAL REVIEW

Purpose

1. The purpose of this report is to advise the Commission of the outcome of the housing benefit (HB) performance audit work for 2020/21 and to seek approval for the proposed 2021/22 work programme and a way forward for the Commission's work in this regard.

Background

2. The Accounts Commission has responsibility for inspecting HB services in Scotland under Section 105A of the Local Government Scotland Act 1973. It agreed to this role from 2008, following a request from the Department for Work and Pensions (DWP). This replaced the work of the Benefit Fraud Inspectorate in Scottish councils and arrangements for the work are set out in a Memorandum of Understanding between Audit Scotland and the DWP, which is reviewed every five years. The Commission discharges this responsibility through a programme of HB performance audit work.
3. In March 2019, the Commission agreed to a [new approach](#) to HB performance audit work. It introduced more thematic cross-cutting reviews to look strategically at the issues raised across councils, reducing the number of individual performance audits undertaken.
4. Subsequently, as a result of Covid-19 the Commission paused the HB work programme in March 2020. Our planned work on 'Resourcing the benefit service' did not go ahead due to our awareness of the pressures on council services, and our own resource constraints. In November 2020, the Commission approved the proposed thematic study 'The impact of Covid-19 on Scottish councils' benefit services'. The study report was approved by the Commission at its September meeting and published on 7 October.
5. This paper proposes the publication of an annual update report as a blog on the Commission website and our work programme for 2021/22.

Strategic context

6. The Commission has committed to a priority in its new Strategy to reporting on the contribution local government makes to lessening the impact of inequalities, particularly poverty, on different communities. Our housing benefit performance audit work helps fulfil this priority. We work closely with the Social Security Scotland team to provide an insight across the Scottish benefits system and are looking to build on this alongside our core role in providing the DWP with assurance that Scottish councils are delivering an efficient and effective benefit service.

Annual audit update

7. As there were no HB performance audits carried out in 2020/21, we propose to provide the 2020/21 annual update report as a blog on the Commission website. Although there is no statutory requirement for the Commission to produce an annual update report, it would be sensible for the Commission to set out its intentions for this important

responsibility. It is therefore proposed that a blog be authored by one of the sponsors of the thematic work (Andrew Burns and Andrew Cowie), which will set out how the recently reported thematic work acts as a basis for future work, as proposed in this paper.

2021/22 work programme

8. We are proposing to carry out two HB performance audits in 2021/22, based on a desktop assessment of performance. We will not just target councils where performance is declining, but also look to understand particularly strong areas of performance to support wider improvement.
9. In addition, we plan to carry out a thematic study during the year, and have identified the following three possible themes:
 - Resourcing the benefit service.
 - The accuracy of benefit processing.
 - The impact of Covid-19 on Scottish councils' benefit services – the customer's experience.
10. We have completed an analysis of each option, as detailed in Appendix 1, and are recommending option 1 to the Commission. We believe option 3 is a critical area but that the time would not be right for this work now due to the ongoing implications of the Covid-19 pandemic and the pressures this brings. We have noted this as an area for our future work plans below.

Assurance

11. To provide assurance that best use is made of available resources, in addition to performance audits, the team carries out regular scrutiny of Scottish councils' claims processing performance and engages with the DWP and other colleagues across Audit Scotland.
12. This ensures that potential issues are identified early and allows for the work programme to be adjusted accordingly. Local audit teams' annual work on the HB subsidy audit provides additional assurance that the £1.4 billion in HB paid out by Scottish councils each year is being scrutinised.

Future strategy

13. We plan to re-introduce and publish the annual audit update report for the Commission next year as this will be able to cover our thematic work and focused HB performance audits.
14. Looking forward, the team will continue to identify future thematic review areas and will revisit the possibility of more customer experienced focused work as part of our 2022/23 work programme. We are hopeful that this will provide sufficient time for benefit services to be operating normally, and the logistics for carrying out this type of study (e.g. focus groups, community engagement) will be possible.
15. In a wider strategic sense, we will wish to take the opportunity to explore how the joint work programme with the Auditor General for Scotland can reflect our shared interest in poverty and inequalities. Audit Scotland has for example built audit capacity to reflect the devolution of significant social security responsibilities to the Scottish Parliament. (Audit Scotland is the appointed auditor for Social Security Scotland and the payments that it administers, and the Auditor General for Scotland continues to report on how the

Scottish Government is managing the delivery of the devolved social security powers through the work programme. The latest report was published in May 2019.)

16. Local government is an important stakeholder in this benefits landscape, and while it is acknowledged that housing benefit is not a devolved function, there is potential for the joining up of messages from the Commission and the Auditor General for Scotland. We will keep the Commission updated and bring proposals as part of its quarterly refreshing of the work programme.

Conclusion

17. The Commission is invited to:

- Approve the publication of an annual update report blog on the Commission website.
- Consider and approve the proposed HB performance audit work programme.
- Agree the theme for the next thematic study.
- Note continuing work on how to reflect the Commission and Auditor General for Scotland's shared interest in reporting on poverty and inequalities in the context of social security and benefits.

Carole Grant
Audit Director, Audit Services
3 November 2021

PROPOSED THEMATIC STUDIES**1. Resourcing the benefit service**

- **Benefits** – This study was planned before the Covid-19 pandemic. As the findings from the Covid-19 thematic study found a strong correlation between councils with reduced resources and declining claims processing performance, this study could provide more context in this key area. This work would also provide an opportunity to fully document the structure of each council's benefit service and understand the impact of non-housing benefit related workloads (e.g. school clothing grant assessments). We would also explore how the structure and resourcing of the service affects claims processing performance and the relationship between the structure and delivery of the service.
- **Risks** – It may be challenging to compare the resource datasets for each council due to the different processes and systems used to record absence data. A lack of resource detail was an issue identified in the Covid-19 study as some councils had not recorded Covid absences fully. If this were replicated across 'other absences,' it would present a challenge in comparing performance.

2. The accuracy of benefit processing

- **Benefits** – It is vital that councils pay benefit accurately, and that sufficient management checks are carried out to provide assurance that claims are correct before a payment is made. Incorrect payments can lead to a loss of subsidy and additional work in relation to the recovery of overpayments. Our previous audit work in this area established that there is an inconsistent approach to accuracy checks in Scottish councils. This study would highlight this disparity and identify good practice with a view to recommending a standard approach across Scotland, therefore providing councils with an opportunity to compare performance on an equitable basis.
- **Risks** – In light of the change to remote working in 2020/21 and IT issues experienced; some councils may not have had the same amount of time to fully establish the delivery of the service. In the Covid-19 study councils also advised that they had reduced management checks due to remote working, and therefore this may be more appropriate as a future theme. This would provide councils with sufficient time for any new processes and procedures to be fully implemented and established.

3. The impact of Covid-19 on Scottish councils' benefit services – the customer's experience

- **Benefits** – The Commission are keen to understand how services affect customers, and the pandemic has presented an opportunity to determine their experience in accessing the benefit service remotely during 2020/21. The Covid-19 study showed that many councils transitioned to remote working with minimal impact, but this study could provide an insight and comparison between councils' perception of service delivery in 2020/21, and the customer experience. The report findings could be used by councils when considering their post pandemic approach to the future delivery of the service.
- **Risks** – Data collection could be a challenge as the team would be reliant on our questionnaire being issued by councils to a sample of customers, and further reliant on councils to forward the responses received. As the team would have no control over the administration process, and would not be engaging directly with customers, this could result in a complex data gathering exercise. In addition, we would want to ensure that councils had not carried out a similar survey as part of any review into the delivery of the service remotely. There is a risk that this thematic study may not result in sufficient useful and complete data for a report.

MEETING: 11 NOVEMBER 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 and activities

3. Audit Scotland collects media coverage on all reports published by the Accounts Commission. [Appendix 1](#) provides download and view statistics for the Commission's published reports and blogs in October and over the previous 12 months. [Appendix 2](#) provides additional information on the overall engagement that reports and other business have received on social media.
4. During October, with the promotion of a number of reports and accompanying videos, the Commission's Twitter page has seen strong levels of engagement. The blog on the Christie Commission and the update reports on auditing climate change and community empowerment were particularly popular. The Commission also experimented with targeted advertising on Facebook ahead of the live streaming of the last Commission meeting. Statistics on downloads and engagement on Twitter for the following reports are outlined in [Appendix 1](#):
 - On 4 October a [blog](#) by the Interim Chair was published, on her reflections on the Christie Commission, ten years since that report was published
 - On 7 October the Commission [published](#) its report on the impact of Covid-19 on Scottish councils' benefit services
 - On 14 October, a [blog](#) by Commission member Andrew Cowie was published, on his thoughts on the important role of report sponsor.
 - In the run up to the Commission meeting on 7 October, the Communications team ran a Facebook promotion advertising the live streaming of the meeting on social media, specifically targeting community groups in South Ayrshire Council.

- On 21 October, the Commission and Auditor General [published](#) an update report on the role of public audit in helping Scotland meet its net zero ambitions. As of 22 October (one day after publication) the post had reached 6,830 people on social media.
 - On 27 October the South Ayrshire Best Value Assurance Report (BVAR) was [published](#).
 - On 28 October the Commission and Auditor General [published](#) an update report on Community Empowerment and how communities played a crucial role in the response to Covid-19.
5. On 2 November the Accounts Commission issued its four-monthly [newsletter](#) to all Scottish councillors.
 6. On 2 November, the Commission met with representatives of East Dunbartonshire Council to discuss the Best Value Assurance Report on the Council, published on 29 September. The Commission was represented by Tim McKay, Andrew Cowie and Pauline Weetman, accompanied by Paul Reilly, Commission Secretary and Fiona Mitchell-Knight, Audit Director, Audit Scotland (the appointed auditor). The Council was represented by councillors Andrew Polson, Joint Leader (Scottish Conservative and Unionist Group); Vaughn Moody, Joint Leader (Scottish Liberal Democrat Group); Gordan Low (Leader of the Scottish National Party Group); Alan Moir, Leader of the Scottish Labour Party Group; Gerry Comes, Chief Executive; and Jamie Robertson, Chief Finance Officer. The Council will consider the Commission's findings on 4 November.
 7. On 3 November, Sharon O'Connor attended the [Education, Children and Young People Committee at the Scottish Parliament](#). Alongside the Auditor General for Scotland and the audit team, Sharon gave evidence to the committee on the *Improving outcomes for young people through school education* performance audit as part of the Committee's pre-budget scrutiny.
 8. The Commission will consider an annual update on the progress of its Strategic Alliance with the Improvement Service at its March 2022 meeting. Meantime, a summary of the first six months of the initiative will be shared in coming days with members via SharePoint.

Forthcoming publications and activities

9. During November, the following activities are planned:
 - On 9 November, the Commission will issue its four-monthly newsletter to community groups and third sector organisations and make this available to the public.
 - On 24 November, Elma Murray will jointly chair a roundtable with the Improvement Service for council chief executives, as part of work on the 2022 financial local government overview report.
 - The Commission will publish a blog on its future reporting on housing benefit services (following consideration of item 6 at the meeting today).

Other Commission business

10. On 20 October, Audit Scotland [published](#) a tribute to Robert Black CBE, former Controller of Audit and Scotland's first Auditor General who sadly passed away earlier in

the month. Andrew Burns attended, on behalf of the Commission, a memorial service for Mr Black on 1 November.

11. On 1 November, as part of Audit Scotland's Insight Events programme, Pauline Weetman reflected on her career and time on the Commission. 52 Audit Scotland colleagues attended the session and they provided positive feedback. The session was [recorded](#) and is available for members to view.
12. On 1 November, the Commission, Auditor General and Audit Scotland submitted a response to the Scottish Government's consultation on a National Care Service for Scotland. A copy of the response has been saved on [the members' SharePoint site](#).
13. Member queries on the October Secretary update report have been saved on [the members' SharePoint site](#).
14. Members are asked to review the members' communications schedule on the [members' SharePoint site](#). This includes a list of planned publications and 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](#).

Auditor General for Scotland

15. On 7 October the Auditor General for Scotland and the audit team [gave evidence](#) to the Public Audit Committee on the Interim Controller of Audit's [blog](#) on Child and Adolescent Mental Health Services (CAMHS) as well as the 2018 joint performance audit on [Children and young people's mental health](#).
16. On 12 October, the Auditor General for Scotland [published](#) a section 22 report¹ on the 2020-21 audit of NHS National Services Scotland (NSS). This considered how NHS National Services Scotland used emergency procurement provisions to award PPE contracts.
17. On 13 October the Auditor General for Scotland [published](#) a section 22 report on the 2020/21 audit of the Crofting Commission. The report concluded that the body responsible for overseeing Scotland's 20,000 crofts must improve its governance and rebuild damaged relationships between its board and managers.
18. On 28 October the Auditor General and the audit team gave [evidence](#) to the Public Audit Committee on the [Covid-19 vaccination programme](#) briefing paper. At the same session the Auditor General, Interim Controller of Audit and audit team gave [evidence](#) on the [Community Justice, sustainable alternatives to custody](#) report.

Audit Scotland

19. Following the [publication](#) by HM Inspectorate of Constabulary in Scotland (HMICS) of its assurance review report about the policing of the 26th Conference of the Parties (COP26) in June 2021, the most recent liaison meetings held in July between Audit Scotland and the Police Investigations and Review Commissioner (PIRC) and in September with HMICS, covered the following aspects of the COP26 conference: operational policies and priorities and the impact on court schedules; plans for arrangements to deal with any rise in arrests; and arrangements of mutual aid offers

¹ Section 22 reports are prepared by the Auditor General if any specific concerns or issues have been raised in the annual audit of one of the public bodies for which he is responsible. This is done under Section 22(3) of the Public Finance and Accountability (Scotland) Act 2000.

between the PIRC, Police Scotland and Crown Office and Procurator Fiscal Service.

20. On 7 October, Audit Scotland hosted one of its 'Insight' events for staff with Scotland's National Clinical Director, Professor Jason Leitch on leading during a pandemic. The session was [recorded](#) and is available for members to view on MS Stream.
21. On 20 October, Audit Scotland's LGBTQ+ Network Group hosted an Insight event with a panel of guests from Stonewall Scotland and the Scottish Trans Alliance to explore key issues affecting LGBTQ+ people and communities in Scotland. The session was [recorded](#) and is available to members to view on MS Stream.
22. On 28 October, Antony Clark, Interim Controller of Audit and Interim Director of PABV hosted an Insight event on how audit work can better reflect the contribution the third sector and communities make to improving the lives of Scotland's people. Panel members included Jennifer Wallace, Head of Policy at the Carnegie Trust and Anna Fowlie, Chief Executive of the Scottish Council for Voluntary Organisations. The session was [recorded](#) and is available for members to view on MS Stream.
23. Links to a number of Audit Scotland's Insight events taking place over the next month have been shared with members. This includes:
 - On 8 November, Audit Scotland's Green Future Team will explore Scotland's public sector response to the climate emergency with George Tarvit, Director of the Sustainable Scotland Network, based within the Edinburgh Climate Change Institute.
 - On 10 November, Director of Audit Services, Fiona Kordiak will host a keynote event, *What does the future look like for the audit profession?* with Audit Director, Gillian Woolman, Rob Whiteman CBE, Chief Executive of the Chartered Institute of Public Finance and Accountancy (CIPFA), and Alison Ring OBE FCA, Director for Public Sector at the Institute of Chartered Accountants in England and Wales (ICAEW).
 - On 11 November, MND Scotland's Carla Belkevitz, Advocacy Worker and Morag McGown, Corporate Partnerships Manager, will explore the charity's experiences of the pandemic.
 - On 24 November, Tricia Meldrum, Senior Manager, will host a panel of experts from Who Cares Scotland?, The Promise, the Fostering Network and Edinburgh City Council for the Insight event How has Covid-19 impacted on Scotland's care experienced community?

Issues affecting Scottish local government

Scottish Government

24. On 29 September, the Scottish Government launched its [consultation](#) on the next Fire and Rescue Framework for Scotland. It runs until 22 December 2021 and provides stakeholders the opportunity to influence the strategic direction of SFRS to keeping communities safe. The Auditor General will be responding to the consultation, but given the Commission's interest in local government collaboration with SFRS, we will maintain a watching brief on the progress of the consultation. Meantime, the Auditor General's response will be shared with the Commission.
25. On 5 October, the Scottish Government [published](#) its revised Fairer Scotland Duty guidance for public sector bodies to help them actively consider how they can reduce inequalities caused by socio-economic disadvantage. To fulfil their legal obligations

under the Duty, public bodies must actively consider how they could reduce inequalities of outcome in any strategic decision they make. Key points include:

- The Duty applied from 1 April 2018 and does not cover decisions made before this date.
- The Duty does not override other considerations – such as equality or best value.
- The Duty is a key consideration, underpinned by statute.
- The Equality and Human Rights Commission (EHRC) is the Regulator for the Fairer Scotland Duty and is closely involved with monitoring and the development of best practice for the Duty.

Audit Scotland's Equalities and Human Rights Steering Group will consider the implications of the revised Duty.

26. On 12 October an independent Expert Advisory Group [published](#) its report considering the drivers, impacts and support needs of migrant families. The final chapter sets out ten suggestions on how policy at UK, Scottish and local authority level could better support migrant families.
27. On 20 October the Scottish Government opened a [consultation](#) on its draft national plan to end the need for food banks. The consultation closes on 25 January 2022. As the consultation focuses on a specific policy, it is proposed that the Commission does not respond.
28. On 29 October, the Scottish Government [published](#) the refreshed Transforming Planning in Practice work programme, following the impact of the pandemic on the implementation of the Planning (Scotland) Act 2019 and other aspects of planning reform. The refresh provides an update on the programme and a new schedule for the remaining aspects of the work to reform Scotland's planning system.

Local government general

29. On 13 October, the Scottish Government [published](#) a report summarising the activities delivered by local authorities using flexible funding streams between October 2020 and March 2021. These funding streams allowed councils to provide emergency income, food, fuel and wellbeing support for those in need during the pandemic. The report highlights trends and learning to enhance future policy and practice.
30. On 14 October the Scottish Government [published](#) its 2021/22 council tax datasets including average council tax per dwelling and council tax by band.

Health and social care

31. On 30 September the Scottish Government [published](#) its autumn/winter vaccination strategy 2021 outlining its progress on Covid vaccinations and detailing plans for Covid and seasonal influenza vaccinations.
32. On 5 October, the Scottish Government [announced](#) additional investment of £300 million in hospital and community care to help tackle winter pressures within the NHS and social care system.
33. On 15 October the Scottish Government [announced](#) the launch of a new £15 million Communities Mental Health and Wellbeing Fund to help tackle the impact of social isolation, loneliness and the mental health inequalities made worse by the pandemic. On

22 October the Scottish Government published its [Adult social care - winter preparedness plan: 2021-22](#) and accompanying [Health and Social Care Winter Overview 2021-22](#).

34. On 26 October the Scottish Government [published](#) details of additional funding allocated to NHS Boards and Integration Authorities to meet the costs of the pandemic and remobilising health services.
35. On 27 October the Scottish Government and COSLA [published](#) and updated the [Digital health and care strategy](#) 'to improve the care and wellbeing of people in Scotland by making best use of digital technologies in the design and delivery of services.'

Education

36. On 5 October the Scottish Government [published](#) its Covid Education recovery plan, with a renewed focus on excellence and equity, underpinned by four priorities:
 - Improvement in attainment.
 - Closing the attainment gap.
 - Improvement in children and young people's health and wellbeing.
 - Improvement in employability skills and sustained, positive school-leaver destinations for all young people.
37. On 27 October the Scottish Government [published](#) its implementation framework for the review of the Curriculum for Excellence (CfE) and sets out how it will address the recommendations in the [Organisation for Economic co-operation and Development report](#). Actions include:
 - Re-assess the vision of CfE.
 - Agree measurement and evaluation approach.
 - Clarify roles and responsibilities.
 - Align assessment and qualifications.
 - Increase curriculum development capacity.
38. On 27 October the Education Secretary [announced](#) exams and national qualifications are to be reformed and new qualifications developed. It is expected that externally marked exams will remain part of the new assessment approach. Views on the reforms will be sought from young people and teachers.
39. On 1 November the Scottish Government and COSLA [published](#) a progress report on the Additional Support for Learning Action Plan, highlighting good progress, but recognising improvements required in a number of areas.

Welfare

40. On 29 September, the First Minister [announced](#) more than 2,000 jobs will be created with Social Security Scotland over the next 12 months, with the majority of the new roles based in Social Security Scotland's Dundee head office and Glasgow.
41. On 30 September, the Scottish Government [announced](#) its commitment of £20.4 million over the next four years to the provision of new programme of advocacy support to

disabled people looking to access Scottish social security benefits. The service will be operational in the new year and is independent of the Scottish Government and Social Security Scotland.

42. On 3 October the First Ministers of Scotland and Wales and the Deputy First Minister of Northern Ireland united to [demand](#) the Prime Minister reverse the decision to withdraw the £20 a week uplift to Universal Credit.
43. On 7 October the Scottish Parliament [unanimously](#) passed the Carer's Allowance Supplement Bill which means unpaid carers will receive a double payment of the Carer's Allowance supplement this winter.
44. On 21 October the Scottish Government [published](#) its second benefit take-up strategy which outlines plans to make sure no one misses out on financial support due to a lack of awareness or barriers to applying.
45. On 26 October the Scottish Government [published](#) Scottish Welfare Fund statistics to Wednesday 30 June. During April to June, local authorities received 21,705 applications for Community Care Grants, an increase of 37 per cent compared to the same quarter the year before. Awards distributed totalled £8.7million, a 150 per cent increase on April to June 2020.
46. On 29 October the Scottish Government [published](#) its outlines for the £41 million Winter Support Fund. The package includes £10m to help those struggling to pay fuel bills, £25m discretionary funding to local authorities to support wellbeing and respond to financial insecurity, and £6m for third sector partners to support low-income families.

Communities

47. On 28 September the Scottish Government [published](#) its annual report on Community Ownership in Scotland for 2020. This includes consideration of assets in community ownership by local authority area. The local authorities with the most community owned assets currently recorded are Highland (145) and Argyll and Bute (89); Falkirk is the only local authority with no community owned assets currently recorded.
48. On 4 October, Scotland's Chief Statistician [published](#) the latest reconviction rates in Scotland for the 2018-19 offender cohort.
49. On 5 October, the Scottish Government [announced](#) funding up to £50 million will be given to councils and social landlords to build housing infrastructure to help deliver new homes across the country.
50. On 7 October the Scottish Government [published](#) its 2021 annual report setting out the progress made in the last 12 months by national government, local government and third sector partners against actions in the Ending Homelessness Together action plan. Six out of 58 actions have been completed since the last annual report.
51. On 13 October the Scottish Government [announced](#) £1 million funding for eight local groups to bring land into community ownership and use.
52. On 15 October the Scottish Government [announced](#) funding for 23 projects focusing on developing sustainable economic activities on islands, through the £2 million Island Communities fund.

Economy and business

53. On 29 September, the Scottish Government [published](#) Scotland's labour market statistics from the Annual Population Survey 2020/21, presenting analysis on the labour

market, education and training. Model Based Unemployment rates have increased in all 32 of Scotland's local authorities since April 2019-March 2020

54. On 30 September the Scottish Government [published](#) its Fiscal Framework Outturn Report on reconciliation and outturn information for Scottish Income Tax, Scottish Landfill Tax, Land and Buildings Transaction Tax, devolved social security benefits and updates on borrowing and the Scotland Reserve. Breakdowns by local authority will be published later in 2021/22.
55. On the 8 October, the Scottish Government [announced](#) an additional £450,000 to the £2.75 million Scotland's Events Recovery Fund. The fund will support 275 cultural and sporting events across the country.
56. On 14 October the UK and Scottish Governments [discussed](#) and agreed in principle the scope of the independent report that will inform the subsequent review of the Scottish Government's Fiscal Framework.
57. On 14 October, the Scottish Government [published](#) Fair Start Scotland's third annual report that highlights the national employment support service. There is reference to partnership working with local authorities.
58. On 15 October the Scottish Government [published](#) its labour market monthly briefing for October 2021 – a summary of employment, unemployment and economic inactivity sourced from the Labour Force Survey and other labour market statistics from a range of official sources for Scotland and the UK. Some of the information is broken down into Scottish local authority areas. On the 13 October SPICe [published](#) an overview of the labour market for Scotland in October.
59. On 26 October the Scottish Finance Secretary [published](#) a letter she had written to the Chancellor of the Exchequer ahead of the UK Autumn Budget and comprehensive spending review, calling for additional spending to support households and businesses who are facing rising prices, reduced support and increasing shortages.
60. On 26 October the Scottish Government [published](#) a summary of local and non-local authority funds that supported businesses to help mitigate the economic impact of the pandemic.
61. On 28 October the Scottish Government [published](#) non-domestic rates relief statistics in Scotland 2021. It includes breakdowns by relief, property type and local authority area, and additional information on Small Business Bonus Scheme (SBBS) and reliefs introduced to support businesses through the pandemic.

Covid-19 measures

62. On 1 October the Scottish Government's Covid-19 vaccine certification scheme came into [force](#). There was initial [reports](#) of major problems with the app. Following an 18-day grace period, the scheme [enforcement measures](#) came into effect on 18 October the Scottish Government [published](#) guidance to help local authorities enforce the vaccine certification (or Covid passport) scheme.
63. On 5 October the Scottish Government [published](#) its *Covid Recovery Strategy: for a fairer future*, setting out their vision for recovery and actions that will be taken to address systematic inequalities made worse by Covid. It includes a section on rebuilding public services and partnership working with local government.
64. On 14 October the Scottish Government [published](#) the latest findings on modelling Covid-19 in Scotland, both in terms of the spread of the disease through the population and of the demands it will place on the system.

65. On 19 October the Scottish Government [announced](#) existing Covid-19 safety mitigations in schools are to remain, following advice from senior clinicians. Pupils will continue to be required to wear face coverings in secondary school classrooms and in communal areas.
66. On 21 October the Coronavirus (Covid-19) Advisory Sub-Group on Education and Children's issues [published](#) its guidance on baseline Covid-19 mitigations that should be in place within schools following the October holidays.
67. On 26 October the Cabinet Secretary for Social Justice, Housing and Local Government [published](#) a letter to local authorities about the continuation of special measures guidance for building standards during Covid-19. The guidance is being extended until 30 September 2022, with a review scheduled for summer.

Climate emergency

68. On 7 October the Scottish Government [published](#) its Heat in Buildings Strategy, which sets out the pathway for cutting greenhouse gas emissions from Scotland's homes and buildings – which currently account for about a fifth of Scotland's emissions and will require over a million homes and the equivalent of 50,000 non-domestic buildings to convert to zero emissions heat by 2030.
69. On 8 October the Scottish Government [announced](#) the first Green growth pathfinder projects to benefit from a programme driving investment in low carbon infrastructure. The projects come from five different local authority areas.
70. On 19 October the First Minister of Scotland [signed](#) Scotland up to a climate agreement with 260 state, regional and city governments to become net-zero in less than 30 years.
71. On 25 October the First Minister gave a [speech](#) to young people in Glasgow, setting out Scotland's priorities for COP26. She outlined the importance of the conference and urged participants to bring the same sense of urgency world leaders had when dealing with the Covid pandemic. She also set out plans for an analysis of Scotland's energy needs and [advised](#) that the Scottish Government will no longer support unlimited recovery of hydrocarbons and work will be undertaken to support a just transition for the energy sector.
72. On 27 October the Scottish Government [announced](#) the reopening of the Agri-Environment Climate Scheme (AECS) for funding in 2022. The fund is to support farmers, crofters and land managers for the conversion to and maintenance of organic land and sits alongside a suite of measures aimed at promoting low carbon farming and protecting the environment.
73. On 26 October, Transport Scotland [published](#) guidance for local authorities on the creation, modification and revocation of low emission zones in Scotland.
74. On 27 October the Scottish Government [published](#) its annual report on progress with the renewable heat target and action.
75. On 28 October the Scottish Government launched a [consultation](#) on the Scottish Government's ambition to more than double Scotland's onshore wind capacity by 2030. The consultation closes on 21 January 2022. It is proposed that the Commission does not respond.
76. On 29 October the Scottish Government [published](#) guidance for Scotland's public bodies on their leadership role in the shared national endeavour to tackle the global crises of health, climate emergency and biodiversity loss.

Other matters

77. On 16 October the Scottish Government [announced](#) a major transformation programme that will overhaul the way evidence is handled and used by the criminal justice system. A pilot of the system will launch in Spring 2022.
78. During October the Scottish Government's Director of Communications and Ministerial Support shared with public organisations their revised risk assessment, [protocol](#) and guidance for commissioning celebrities or influencers for external engagement to public organisations for their consideration. This also included a [contract template](#). The protocol requests that should any concerns about an individual's suitability to be engaged in publicly-funded engagement and communications activity arise then the Scottish Government Head of Marketing should be notified.
79. On 22 October the Scottish Government [launched](#) its consultation on the production and dissemination of Scotland's recorded crime statistics. The consultation ends on 22 December 2021. It is proposed that the Commission does not respond to this consultation (Audit Scotland is currently considering whether to respond).
80. On 27 October the Scottish Government [published](#) a progress report for 2021 on the British Sign Language (BSL) national plan. The report covers the period 2017-2023 and covers work in a variety of areas including education, public services, transport, justice, training, social security, democracy and health. It concludes that many of the actions in the plan "remain wholly or partly incomplete" but the government commits to considering what further work needs to be done as it develops Covid-19 recovery plans.
81. On 27 October Transport Scotland [published](#) a report looking at trends in transport and travel in Scotland during the first year of the Covid-19 pandemic between March 2020 and March 2021. It considers the impact of local authorities being at different restriction levels and movements between restriction levels.

Scottish Parliament

82. In October, SPICe published:
 - A [blog](#) on how Scotland is performing against the indicators in the national performance framework.
 - A [blog](#) considering how the UK and Scottish Governments are thinking differently about health and care reform.
 - A [briefing](#) on the Scottish House conditions survey 2019 annual report which includes information on council powers to address poor house conditions and sources of support for improving conditions in private housing.
 - A [briefing](#) on the impact of Covid-19 on Lesbian, Gay, Bisexual, Trans (LGBT+) population in Scotland.
 - A [briefing](#) considering the impact of Covid-19 on women entrepreneurs in Scotland and the support available to them during the pandemic.
 - A [blog](#) considering how school pupils might be assessed in the future.
 - A [blog](#) considering increasing gas prices and fuel poverty.
 - A central [hub](#) for all SPICe material related to COP26 and climate change, including:

- A [blog](#) on the science behind COP26 and the Intergovernmental Panel on climate change's (IPCC) code red for Humanity report.
 - A [blog](#) on the Agenda for COP26.
 - A [blog](#) on the history of climate COP.
83. On 7 October the Scottish Government [introduced](#) the Good Food National Bill to Parliament. It will require public bodies including health boards and local authorities to prepare plans help ensure good quality, locally sourced and produced food is a practical everyday reality for everyone.

Parliamentary Committee news

Public Audit Committee

84. In October, the Committee [took evidence](#) on the Auditor General reports on Child and Adolescent Mental Health Services (CAMHS), Sustainable alternatives to custody and the Covid-19 vaccination programme.
85. Following a meeting on 7 October, the Convener [wrote](#) to the Auditor General advising of the Committee's concern about limited progress having been made in terms of Children and young people's mental health. The letter acknowledges the impact the Covid-19 pandemic has clearly had on the system and encourages the Auditor General to consider how to review his work programme accordingly.

Local Government, Housing and Planning Committee

86. In October, the Committee [took evidence](#) on and considered subordinate legislation, the Code of Conduct for Councillors (the Code) and pre-budget scrutiny.
87. The Committee [published](#) a letter from Shona Robison, the Cabinet Secretary for Social Justice, Housing and Local Government to the Convener updating the Committee on revised plans for the Civic Government (Scotland) Act 1982 (Licensing of Short-term Lets) Order 2021. This includes proposed changes to local authority powers concerning short-term lets.
88. In October the Committee [published](#) a report recommending that the Code of Conduct for Councillors be approved.

Finance and Public Administration Committee

89. In October, the Committee [took evidence](#) on and considered its work programme and pre-budget scrutiny 2022-23 and the impact of Covid-19 on public finances.
90. In October the Deputy First Minister and Cabinet Secretary for Covid recovery [wrote](#) to the Convener about the national performance framework to provide further detail about the timing of the NPF review.

Covid-19 Recovery Committee

91. In October, the Committee [took evidence](#) on and considered the work programme and subordinate legislation.

Constitution, Europe, External Affairs and Culture Committee

92. On 1 November the Committee published its pre-budget scrutiny [report](#) on culture sector funding. Recommendations include an outcome-based process centred on the now

established health and social benefits of cultural engagement. The Commission submitted a response to its consultation in September 2021.

Local government news

93. On 25 October the Paisley Daily Express [published](#) a news story about an ex-councillor who lost his appeal on the decision by the Standards Commission that he be banned for 16 months.
94. On 28 Oct the City of Edinburgh Council [heard](#) a paper on the Independent Inquiry report arising out of allegations concerning the conduct of the late Sean Bell (a former senior manager in the Communities and Families directorate, who passed away in August 2020. Mr Bell was due to stand trial for sexual offences charges, but Police Scotland's criminal investigation was brought to a close following his death.)

COSLA

95. On 1 October COSLA [welcomed](#) the news that the Scottish Government is funding a £2 million initiative to roll out a ground-breaking approach to interviewing vulnerable child victims and witnesses across Scotland. The Scottish child interview model was developed by local authorities and Police Scotland.
96. On 6 October COSLA's president [expressed](#) disappointment on the Supreme Court Judgement in relation to the United National Convention on the Rights of the Child and European Charter Bills which they had supported. The Supreme court unanimously ruled there were certain provisions in each bill that were outside of the competence of the Scottish Parliament and would have imposed undue requirement on the UK Parliament.
97. On 1 and 8 October, COSLA raised [concerns](#) about the Scottish Government's proposals for a National Care Service. In particular that it put at risk vital links between essential services that vulnerable people rely on and that there is no evidence to demonstrate the need to centralise children's services.

SOLACE

98. On 29 September, SOLACE UK [stated](#) that the forthcoming Spending Review must address the issue of the local government workforce capacity and capability crisis.

Improvement Service

99. On 27 September, the Improvement Service [published](#) an Early Learning and Childcare Expansion Delivery progress report which shows 90,890 children were accessing childcare as at the end of August 2021. On 4 October COSLA [welcomed](#) the latest figures.
100. On 27 September the Improvement Service, in partnership with COSLA, the Scottish Government, NHS Education for Scotland and the Safe & Together Institute, [published](#) a companion document to support professionals working on domestic abuse.
101. On 5 October the Improvement Service [published](#) an article on Scotland's green recovery and what role local government could have.
102. On 14 October the Improvement Service [announced](#) it has agreed a net zero statement that will guide their approach to climate change and support COSLA and the Scottish Government's commitment to a just transition to net zero by 2045.
103. On 18 October the Improvement Service published a [blog](#) by its Climate Change Transformation Manager on the importance of the local government contribution to

tackling climate change and how it is working to embed climate change in everything the Improvement Service does.

Commissioner for Ethical Standards

104. On 8 October, the Commissioner [published](#) the revised Strategic Plan 2021-2024 outlining the Commissioner's key objectives and [published](#) the Biennial Business Plan 2021-2023 detailing how the Commissioner will work to achieve its strategic objectives and reflecting progress up to 30 September 2021. The Commission provided comments previously on the draft plan.
105. On 18 October, the Commissioner published the [Public Appointments Annual report](#) which covers the work carried out on public appointments during 2020/21.

Scottish Public Sector Ombudsman (SPSO)

106. The SPSO's [October newsletter](#) outlines statistics on complaints and learning points from decision reports, statistics on Scottish Welfare Fund reviews and case studies and the Annual report 2020/21.
107. On 19 October the SPSO [published](#) its Annual Report and Accounts 2020/21.

Scottish Housing Regulator (SHR)

108. On 12 October, the SHR [published](#) its updated guidance about how it uses its statutory intervention powers if it needs to take action to safeguard the interests of tenants and service users.

Care Inspectorate

109. In September the Care Inspectorate and Health Improvement Scotland [published](#) the Foundations of a Barnahus (Bairns' Hoose) model in Scotland – a child-centred response for children who are victims or witnesses of serious crime and abuse.model in Scotland – a child-centred response for children who are victims or witnesses of serious crime and abuse.
110. In September the Care Inspectorate [published](#) a report on its review of throughcare practice in community justice social work services across Scotland. The report found a clear commitment to reintegration, that risk management was a strength and effective partnership working was key. Challenges included gaps in mental health support, systemic barriers which hindered reintegration and improvements are needed to ensure staff had access to key training and learning opportunities.
111. On 26 October the Care Inspectorate [launched](#) a consultation on their Corporate Plan, which will cover the three-year period from 2022 – 2025. The consultation will run until 21 November.

Scottish public policy news

112. On 4 October, the Joseph Rowntree Foundation [published](#) its annual poverty in Scotland 2021 report that outlines the current state of poverty in Scotland. The summary notes that even before the Covid-19 pandemic a million people (including a quarter of a million children) were trapped in poverty, and that without further action the Scottish Government will miss the interim child poverty targets in April 2024.
113. On 6 October the Scottish Social Services Council (SSSC) [published](#) a workforce skills report 2021. The report considers Scotland's population and policy changes and the impact on the care workforce, the supply and demand of training provision, qualifications

and skills challenges.

114. On 6 October the Child Poverty Action Group [published](#) a report stating 22,000 children in Scotland will be pushed into poverty as a result of the cut to Universal Credit.
115. On 6 October Holyrood magazine [reported](#) concerns raised by a number of groups about the impact of the removal of the Universal Credit uplift at the end of September 2021. This included the Child Poverty Action Group in Scotland, Save the Children and the Joseph Rowntree Foundation.
116. On 8 October, Citizens Advice Scotland (CAS) [published](#) research which identified almost 430,000 people missed a council tax payment in the last year after running out of money before pay day.
117. On 11 October, the Scottish Association of Landlords (SAL) [reported](#) there could be a shortage of properties available to rent over the winter. This is increasing pressure on local councils to provide emergency housing. SAL says its members reported reductions of 80 per cent or more in the number of properties available to let in the past two months.
118. On 12 October the Office for National Statistics (ONS) [published](#) its latest unemployment statistics including claimant count by unitary and local authority which is an experimental dataset. The unemployment rate in Scotland remained at 4.4 per cent, with more than 2,630,000 people aged 16-64 employed in Scotland between June and August. Across the UK, the unemployment rate was estimated at 4.5 per cent.
119. On 14 October the Joseph Rowntree Foundation published a [briefing](#) about poverty levels for people in minority ethnic communities in Scotland which are double the national average, and rising.
120. On 19 October the Office for National Statistics (ONS) [published](#) its figures for Workless households for regions across the UK: 2020. This includes annual figures for the numbers and percentages of working, mixed and workless households within all local authorities. Glasgow City and Inverclyde featured in the top ten areas with the highest percentage of workless households.
121. On 20 October the Fraser of Allander Institute published a [report](#) on adults with learning disabilities and set out six recommendations for Scottish Government to consider to build evidence-based effective action for people with learning disabilities in Scotland.
122. On 22 October the Institute for Fiscal Studies (IFS) [published](#) research that found Scotland spends more on education than any other devolved UK nation, with its core per-pupil figure expected to be over £800 higher than in England, Wales and Northern Ireland in the current academic year.
123. On 22 October Citizens Advice Scotland [published](#) a briefing on fuel debt, warning that increasing numbers of people are missing energy payments because they have run out of money before pay day.
124. On 25 October Charlotte Street partners and Diffley Partnership [published](#) their inaugural quarterly report Understanding Scotland which highlights the Scottish population's views on several key issues. From over 2,000 respondents, the survey found 34 per cent of individuals put tackling poverty and inequality in the top three issues facing the country, with the environment a significant concern among those aged 16-34 years old.
125. On 25 October the Royal Society of Edinburgh Post-Covid-19 Futures Commission [published](#) a report reflecting on the Commission's learnings, findings and recommended

actions to support Scotland as it emerges from the pandemic. It makes several recommendations for decision-makers, to support Scotland's Covid recovery and future resilience, including transforming the delivery of public services. [Summaries](#) of each working group were also published including one on inclusive public services, chaired by former Auditor General, Caroline Gardner.

Other UK audit bodies

126. On 30 September Audit Wales published reports on [local government](#) and the [financial sustainability](#) of local government.
127. On 7 October Audit Wales [published](#) a report on social care. The report outlines some key issues facing the sector in Wales, including financial sustainability, funding, slow progress in addressing the challenges and the impact of Covid-19.
128. On 14 October, the Auditor General for Wales [published](#) three reports that identified unlawful activity and failure to exercise minimum standards of financial management and governance in three local community councils.
129. On 21 October, the Northern Ireland Audit Office (NIAO) [published](#) a joint report with the Strategic Investment Board (SIB) on a strategic approach to the use of public sector assets – a good practice guide for local government in Northern Ireland.

UK Government

130. On 19 October the UK Government [published](#) its Net Zero Strategy, outlining how the UK will meet its net zero emissions target by 2050. It includes a commitment to setting clearer expectations for local government.
131. On 20 October the Office of the Secretary of State for Scotland [announced](#) the appointment of Tom Harris as lead non-executive director for the Office of the Secretary of State for Scotland and the Office of the Advocate General of Scotland for three-year terms.
132. During October the government [published](#) its programme of presidency events for COP26. The two-week programme of events starts with a World Leaders' Summit (1-2 November), hosted by the UK Prime Minister.
133. On 27 October the UK Government [published](#) its Autumn Budget and Spending review 2021. Key announcements included:
 - In relation to Barnett consequentials, on top of the 2021/22 block grant base rate of £36.7 billion, the Scottish Government will receive an average of £4.6 billion in additional funding per year over the Spending Review Period. However, the 2021/22 base rate does not include Barnett consequentials received as a result of spending on Covid-19, which means that overall levels of block grant funding from 2022/23 onwards will likely be lower than in 2020/21 and 2021/22.
 - In relation to direct UK Government spending in Scotland, announcements included £170 million to be allocated to eight projects in Scotland, as part of its first round of the Levelling Up Fund.
134. On 27 October the Fraser of Allander Institute [published](#) a summary of implications for the Scottish Budget for 2022/23.
135. On 27 October, SOLACE UK [published](#) its response, welcoming the extra investment in local government over three years. However, SOLACE noted that the investment will fall short of what is needed because of rapidly rising demand for vital services.

136. On 28 October, SPICe [published](#) a blog summarising key points from the budget and setting out some of the implications for Scotland.

UK Parliament

137. On 12 October, the House of Commons and Science and Technology Committee and Health and Social Care Committee [published](#) their report, Coronavirus: lessons learned to date, examining the initial UK response to the Covid pandemic. The Committee praised the UK's vaccine programme but raised concerns over a delay in establishing an adequate test and trace system.
138. On 20 October, the Public Accounts Committee [announced](#) an inquiry into the cost of the UK's response to the Covid-19 pandemic and how this interacts with the Spending Review. The deadline for submitting evidence is Wednesday 10 November.
139. On 21 October, the Public Accounts Committee [published](#) its report on the Test and Trace programme. The report finds the programme has not achieved its objective of breaking chains of Covid-19 transmission and has underspent by £8.7billion (of its £37 billion budget).
140. On 26 October the UK Parliament [published](#) a research briefing on Covid-19 and withdrawing crisis social security measures.

UK public policy news

141. On 5 October the CIPFA Chief Executive Rob Whiteman [wrote](#) an open letter to new Communities Secretary, Michael Gove in which he says local government would welcome radical change to its functions and form in return for greater funding certainty.
142. On 12 October, the Public Sector Audit Appointments (PSAA) [reported](#) that as at the target date 30 September 2021 only 9 per cent of local government bodies' 2020/21 audits have been completed. The position compares to completion of 45 per cent of 2019/20 audits and 57 per cent of 2018/19 audits by the respective target dates. The challenges posed by Covid-19 have contributed to the current position as have a number of other pressures. This story was also [reported](#) in Public Finance later in the month.
143. On 15 October Charles Randell, chair of the Financial Conduct Authority (FCA) and Payments Systems Regulator, [announced](#) he will step down from both organisations in Spring 2022. The Treasury has begun the recruitment process for his replacement.
144. On 21 October, the British Social Attitudes (BSA) survey [published](#) its annual findings, which show 73 per cent of Scots believe the distribution of income in the UK is unequal, compared to 65 per cent in England. On the issue of Covid-19, it found individuals' outlook towards broad areas of public policy remained the same, but attitudes towards working patterns had changed in light of home working.
145. On 29 October the Financial Reporting Council [published](#) its inspection findings into the quality of major local body audits in England and found 30 per cent required improvements. This is an improvement on the prior year inspection results where 60 per cent of audits inspected required either improvements or significant improvements.

Conclusion

146. The Commission is invited to:
- a) Agree that it maintains an interest in the progress of the Scottish Government consultation on the next Fire and Rescue Framework for Scotland (paragraph 24).

- b) Agree not to respond to the consultations highlighted at paragraphs 28, 75 and 79.
- c) Note this report.

Paul Reilly
Secretary to the Commission
3 November 2021

Appendix 1 - Accounts Commission activity over the past 12 months – report downloads, blog and Commission meeting views and Twitter engagement

| October outputs | Date | Downloads/ views * | Twitter engagement rate (%) |
|---|-------------|-------------------------------|--|
| Blog: Christie - it really is now or never | 4 Oct | 467 | 4.1 |
| Blog: The impact of Covid-19 on Scottish councils' benefit services | 7 Oct | 176 | - |
| October Accounts Commission meeting*** | 7 Oct | 27 live 26 recorded | 2.3 |
| Blog: The role of sponsors in our reporting work | 14 Oct | 118 | - |
| Briefing: Auditing climate change: An update | 21 Oct | 213 | 2.3 |
| Best Value Assurance Report: South Ayrshire Council | 27 Oct | 145 | 2.4 |
| Briefing: Community empowerment: Covid-19 update | 28 Oct | 503 | 1.8 |

Key:

* Figures as of 28 October

** Engagement rates over two per cent are considered strong.

*** Figures compare to 13 live and 18 recorded views of the meeting in September

| Previous outputs | Date | Report downloads/ blog views** |
|---|-------------|---|
| Accounts Commission Strategy 2021-26 | 23 Sept 21 | 152 |
| Blog: Digital exclusion | 16 Sept 21 | 293 |
| Blog: Child and Adolescent Mental Health Services | 31 Aug 21 | 468 |
| Best Value Assurance Report: Aberdeen City Council | 24 Jun 21 | 664 (+111) |
| Accounts Commission annual report 2020/21 | 3 Jun 21 | 296 (+44) |
| Local government in Scotland Overview 2021 | 27 May 21 | 2,234 (+428) |
| Equality Outcomes 2021-25 | 27 Apr 21 | 436 (+54) |
| Mainstreaming equality and equality outcomes: progress report 2019-21 | 27 April 21 | 409 (+87) |
| Improving outcomes for young people through school education | 23 Mar 21 | 5,845 (+724) |

| Previous outputs | Date | Report downloads/ blog views** |
|---|-------------|---------------------------------------|
| Local Government in Scotland: Financial Overview 2019/20 | 26 Jan 21 | 2,547 (+183) |
| Digital progress in local government | 14 Jan 21 | 2,715 (+193) |
| Digital progress in local government – supplement 1 (checklist) | 14 Jan 21 | 326 (*) |
| Digital progress in local government – supplement 2 (methodology) | 14 Jan 21 | 114 (*) |
| Housing Benefit Performance audit: annual update 2020 | 8 Dec 20 | 337 (*) |
| Best Value Assurance Report: The City of Edinburgh Council | 26 Nov 20 | 1,570(+61) |
| Covid-19 Strategic Scrutiny Group | 5 Nov 20 | 851 (*) |
| Best Value Assurance Report: Aberdeenshire Council | 22 Oct 20 | 1,121 (+49) |

Key:

** Figures are reported as of 30 September 2021

(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 publications |
|---------------|------------------|----------------------|--------------------|-----------------------|-----------------|--------------|----------------|----------------------------|
| Oct 21 | 778 (+13) | 22,500 | 316 | 93 | 47 | 97 | 6 | 6 |
| Sep 21 | 765 (+8) | 13,600 | 584 | 43 | 35 | 39 | 0 | 3 |
| Aug 21 | 757 (-1) | 11,200 | 339 | 48 | 3 | 13 | 0 | 0 |
| Jul 21 | 758 (+18) | 7,700 | 24 | 5 | 16 | 26 | 0 | 0 |
| Jun 21 | 740 (+14) | 56,900 | 513 | 348 | 113 | 174 | 8 | 1 |
| May 21 | 726 (+22) | 46,300 | 836 | 122 | 95 | 148 | 9 | 1 |
| Apr 21 | 704 (+3) | 3,300 | n/a | 1 | 1 | 0 | 0 | 0 |
| Mar 21 | 701 (+15) | 36,100 | 2,100 | 76 | 66 | 138 | 10 | 1 |
| Feb 21 | 686 (+3) | 11,000 | 307 | 20 | 9 | 10 | 1 | 0 |
| Jan 21 | 683 (+30) | 50,000 | 2,400 | 128 | 94 | 103 | 9 | 2 |
| Dec 20 | 653 (+24) | 26,400 | 688 | 46 | 34 | 47 | 0 | 1 |
| Nov 20 | 639 (+22) | 23,400 | 730 | 106 | 49 | 53 | 3 | 2 |
| Oct 20 | 617 (+12) | 10,700 | 526 | 34 | 26 | 34 | 0 | 1 |

Figures as of 28 October 2021

Increase on previous month shown in brackets.

MEETING: 11 NOVEMBER 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. The engagements and work in the period of 1 to 31 October have been as follows:

Audit Scotland Board and Committee meetings

- There were no meetings in October.

Audit Scotland engagement

- 6 October – Attended Leading in a Pandemic – what does the road to recovery look like for our health and social care services. This was a Knowledge Café organised by Audit Scotland colleagues with Professor Jason Leitch, National Clinical Director of the Scottish Government. This provided an excellent insight into the team working between civil servants and politicians working to manage the pandemic. It also provided some valuable reminders about how to take care of 'self' when things are really tough. It was extremely well hosted by Jillian Matthew, Senior Audit Manager.
- 11 October – 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 and how we work together.
- 20 October – Pride in our Workplaces: Understanding Lesbian, Gay, Bisexual, Transgender, Queer (LGBTQ+) rights and issues Knowledge Café organised by Audit Scotland colleagues. I did not manage to attend this but picked up the recording afterwards. It was extremely interesting looking at how Scotland's legal framework supports our LGBTQ+, developments happening internationally, how we can all take steps to be allies and the role of audit work in amplifying inequalities.
- 28 October – Attended Recovery and Radical Thinking keynote session, which was hosted by Antony Clark and heard from Anna Fowlie, CEO of Scottish Council for Voluntary Organisations (SCVO) and Jennifer Wallace, of Carnegie. They discussed the role of audit, communities and the third sector as well as how we think about kindness, a wellbeing economy how we become more radical in our approach to reform. I was delighted that Andrew Burns and Geraldine Wooley, Commission Members, also joined this session.

External engagement

- 5 October – Attended the Scottish Leaders Forum event where Deputy First Minister John Swinney and Alison Evison, Convention of Scottish Local Authorities (COSLA) President jointly launched the Scottish Government's Covid Recovery Strategy. The Strategy covers many themes that the Commission has discussed and will be jointly overseen by the Scottish Government and COSLA. We discussed the role of public audit, the opportunity for greater innovation and risk-taking, as well as the need to maintain the urgency to 'get things done' that was evident during the response to the Covid pandemic.
- 12 October – Introductory meeting with Louise Halpin, Scottish Human Rights Bill Team Leader at the Scottish Government to discuss engagement with the Strategic Scrutiny Group in the bill development. There is more to do here but this provides an excellent opportunity for ongoing engagement between the Bill Team and auditors, inspectors and regulators.

Commission business, development and support

3. Commission business has been as follows:

- Regular catch ups with Paul Reilly, Secretary to the Commission, and Jillian Elgin, Executive Assistant to the Commission.
- 6 October – Account Commission pre-meeting.
- 7 October – Accounts Commission meeting.
- 12 October – Best Value Working Group meeting. Updates are shared with Commission members at each monthly Commission meeting as a standing item on our agenda.
- 13 October – Forward planning meeting with Tim McKay, Interim Deputy Chair, Paul Reilly, Lucy Carter, Policy Manager for the Commission, and Jillian Elgin to plan up and coming Commission business.

4. Other areas of work have included:

- On holiday from 15 October until 9 November when I mostly picked up and responded to emails (see below) and queries, as well as attending some of the Insight/Knowledge Café sessions organised by Audit Scotland.
- Commented on and signed off South Ayrshire Findings.
- The Local Government Overview (LGO) audit team provided a good update, to me and Tim McKay, on the progress of evidence gathering to support our Local Government Overview (LGO) – Performance and Challenges report for 2022. While good progress is being made there are some challenges for this report and the Financial LGO, associated with the timescales for concluding annual audits. In view of this, as well as ensuring that we manage the programme of formal Commission business at the start of 2022, we plan to circulate Emerging Messages to Commission members for their input in February 2022 prior to the draft report being considered by the Commission in April. We will of course review how this works afterwards.
- Commented on and signed off responses to the following:

- A National Care Service for Scotland: consultation response.
- Community Empowerment Briefing, led by Geraldine Wooley and Sophie Flemig, on behalf of the Commission. This was welcomed by Anna Fowle at the event on the 28 October – see above.
- Just prior to Conference of the Parties (COP26) signed-off a joint press release with the Auditor General for Scotland drawing attention to our Climate Change Update published the previous week.

Forthcoming activities

5. My forthcoming engagement activities include:

- Hopefully listen in to Insight events organised by Audit Scotland for the 1, 4 and 8 November.
- 9 November – Strategic Scrutiny Group pre-meeting.
- 9 November – Audit Scotland Board Strategic Discussion.
- 11 November – Accounts Commission meeting.

Conclusion

6. This month's Commission meeting will see Professor Pauline Weetman attend her final meeting as a member of the Commission after eight years. At a personal level, Pauline has provided me with a wealth of support first of all when I was Deputy Chair and then in my Interim Chair role. A Chair cannot provide leadership to the Commission without willing supporters and followers, and I am immensely grateful to Pauline for her support and encouragement over an extremely challenging period.

7. 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 October 2021

MEETING: 11 NOVEMBER 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 October 2021.

Engagement

2. Please note below my engagements in October:
 - **1 October** – Monthly engagement meeting with Secretary to the Commission.
 - **1 October** – Discussion with Auditor General for Scotland (AGS) and Accounts Commission sponsors on the National Care Service consultation.
 - **4 October** – Following the Pandemic Pound (FtPP) audit reporting discussion with the audit team, AGS and Accounts Commission sponsors.
 - **5 October** – Quarterly engagement meeting with Sean Neill, Director, Local Government and Communities, Scottish Government.
 - **5 October** – Scottish Government Permanent Secretary and Executive Team meeting with AGS and Michael Oliphant, Audit Director, with a focus on public service reform and Covid-19 recovery.
 - **6 October** – Introductory meeting with Fiona Duncan, Chair, The Promise Oversight Board and colleagues (Claire Stuart, Head of Evidence and Fi McFarlane, Head of Oversight).
 - **6 October** – Attended 'Leading in a pandemic – what does the road to recovery look like for our health and social care services' event with Professor Jason Leitch.
 - **7 October** – Accounts Commission meeting.
 - **8 October** – Scottish Leaders Forum (SLF) Accountability and Incentives Action Group meeting.
 - **11 October** – Monthly engagement meeting with Interim Chair of the Commission.
 - **11 October** – Participation, Accountability, Non-discrimination- Empowerment and Legality (PANEL) self-assessment session (for Performance Audit and Best Value colleagues): one of several sessions organised across the business to carry out organisational self-assessment exercises on the human rights-based approach to our work.
 - **12 October** – Best Value Working Group meeting.

- **13 October** – Drugs and Alcohol output discussion with AGS and Accounts Commission sponsors.
- **13 October** – Regular engagement meeting with Sally Loudon, Chief Executive, Convention of Scottish Local Authorities (COSLA).
- **18 October** – Sistema evaluation workshop discussion: debrief session to follow up to the workshops delivered in May and July to help Sistema Scotland to develop their evaluation strategy with input from community representatives.
- **19 October** – Northern Ireland Audit Office (NIAO) extraordinary audit of Causeway Coast and Glens Borough Council. Virtual attendance at Quality Review meeting to provide independent review and challenge of the audit work undertaken by the NIAO and the content of the draft audit report.
- **19 October** – Pre-meeting with Jennifer Wallace, Head of Policy at the Carnegie Trust and Anna Fowlie, Chief Executive of the Scottish Council for Voluntary Organisations (SCVO) in advance of my keynote event on how public services and public audit need to change in response to the impact of Covid-19 (28 October).
- **20 October** – Meeting with Barry Mcleod, Programme Manager, Improvement Service, to discuss joint working on auditing Best Value (BV) in Integrated Joint Boards (IJBs) focusing in particular on how self evaluation can be embedded into the new BV audit approach.
- **25 October** – Strategic Alliance catch up - meeting with Sarah Gadsden (Chief Executive, Improvement Service) and Secretary to the Commission as follow up to the July meeting to discuss joint areas of work.
- **27 October** – Meeting with Audit Scotland colleagues to discuss Planning for Outcomes progress and follow up on a Strategic Scrutiny Group (SSG) action on auditing for outcomes (Richard Robinson, Senior Manager, and Carol Calder, Audit Director).
- **28 October** – Delivering my keynote event ‘Recovery and radical thinking – the role of audit, communities and the third sector’. The event will focus on how our audit work can better reflect the vital contribution the third sector and communities make to improving the lives of Scotland's people. The panel will also discuss the importance of considering the experiences of service users throughout our work and how best to do that, as well as exploring the impact of inequalities on people's lives and how public services are delivered.
- **28 October** – Bi-monthly engagement meeting with Communications Advisor and Policy Manager to the Commission.
- **29 October** – Education, Children and Young People Committee pre meeting with AGS, Sharon O'Connor and the team ahead of their appearance on 3 November in relation to the [Improving Education Outcomes](#) audit report.
- **29 October** – Social Care Briefing draft discussion with AGS and Commission sponsors.

Forthcoming activities

3. My upcoming engagements in November include:

- **1 November** – Attendance at the memorial service of Robert Black, CBE (ex-Controller of Audit and ex-Auditor General for Scotland).
- **4 November** – Monthly engagement meeting with Secretary to the Commission.
- **4 November** – Best Value in IJBs audit update at Scottish Government divisional meeting with Leigh Johnston, Senior Manager.
- **8 November** – Meeting with Mark McAteer, Director of Strategic Planning, Performance and Communications, Scottish Fire and Rescue Service (SFRS).
- **8 November** – Quarterly engagement meeting with Communications Manager.
- **11 November** – Accounts Commission meeting.
- **12 November** – UK&I Public Audit Forum (National Audit Office, Northern Ireland Audit Office, Wales Audit Office and Audit Scotland) introduction meeting.
- **15 November** – Pre-meeting with Elma Murray and Audit Scotland colleagues ahead of Elma's meeting with the Public Audit Committee (PAC) Convener, Richard Leonard, MSP.
- **15 November** – Joint Local Government Overview (LGO) Emerging Messages discussion with Accounts Commission sponsors.
- **16 November** – Strategic Scrutiny Group meeting.
- **17 November** – Introductory meeting with Interim Chair of the Commission and Eddie Fraser (Chief Executive) and Joe McLachlan (Chief Financial Officer and Head of Finance and Information and Communications Technology) at East Ayrshire Council.
- **17 November** – Monthly engagement meeting with Interim Chair of the Commission.
- **19 November** – Meeting with Oliver Escobar, University of Edinburgh around the Local Governance Review.
- **22 November** – Regular engagement meeting with Tim McKay as Chair, Financial Audit and Assurance Committee.
- **25 November** – New Audit Appointments (NAA) Steering Group meeting.
- **29 November** – Quarterly update engagement meeting with Sarah Gadsden, Chief Executive, Improvement Service.
- **30 November** – Sistema Scotland evaluation strategy meeting.

Antony Clark
Interim Controller of Audit
27 October 2021