

Aberdeenshire Council

Assurance and Improvement Plan Update

2012–15

Introduction

1. The first Assurance and Improvement Plan (AIP) for Aberdeenshire Council was published in July 2010. That document set out the planned scrutiny activity for the council for the period April 2010 to March 2013 based on a shared risk assessment undertaken by a local area network (LAN) made up of representatives of all of the main local government audit and inspection agencies.
2. The aim of the shared risk assessment process was to focus scrutiny activity where it is most needed and to determine the most proportionate scrutiny response over a three year period. The AIP gave an overview of the information that informed the risk assessment and showed how this links to the proposed scrutiny response.
3. The local area network met again in November 2010 to update the AIP for the period 2011-14. The AIP Update was published in May 2011.
4. This report is the result of the shared risk assessment which began in November 2011. The update process drew on evidence from a number of sources, including:
 - The annual report to the Controller of Audit and elected members for 2009/10 from the council's appointed external auditors.
 - The council's own performance data and self-evaluation evidence.
 - Evidence gathered from Education Scotland, the Care Inspectorate and the Scottish Housing Regulator (SHR) (including published inspection reports and other supporting evidence).
5. The outcomes of that exercise are contained in this short report which summarises changes to risk assessments and proposed scrutiny responses. Appendix 1 to this report sets out a timetable for proposed audit and inspection activity between April 2012 and March 2015 which reflects the revised and updated scrutiny risk assessment.
6. Council services continue to demonstrate no significant risk. Education services are achieving good outcomes. Social work services have emerged from external scrutiny over the period with no outstanding areas of risk or uncertainty. One aspect of the housing service – homelessness - requires clarification – the intention being to support self-evaluation in this area.

7. At corporate level, this update has revealed improvement or sustained performance in a number of key areas – for example, governance and accountability, risk management and financial management. Moreover, there continue to be no areas of significant risk identified. Despite evidence of progress over the past year, performance management remains an area of uncertainty. Some uncertainty has also emerged as a result of the efficiencies identified in the workforce and challenges in delivering these efficiencies.

Summary

8. The overall assessment of risk for Aberdeenshire Council is that there are no significant risks. As a result, the level of scrutiny activity will be correspondingly low. The council displays evidence of good performance and improvement in a number of areas, achieving good outcomes for the community it serves. Aberdeenshire has demonstrated a positive response to external scrutiny over the past two years, and continues to take steps to set its own improvement agenda through developments in self-evaluation and performance management. In responding to the challenging financial situation, the council has set out to achieve a significant reduction in the workforce. This, along with other factors identified by the LAN, means that some areas of uncertainty remain at the present time.

National risk priorities

9. A number of core national risk priorities will be applied to all 32 councils. These are:
 - **The protection and welfare of vulnerable people (children and adults) including access to opportunities:** Scrutiny of social work and regulated care services has provided some assurance in this area. The last child protection inspection in Aberdeenshire was carried out in September 2009. The outcome of that was incorporated in the 2010-11 update. Overall, there are no significant concerns in relation to this national priority.
 - **Assuring public money is being used properly:** The council has sound budgeting processes, prudent financial management, and can demonstrate efficiency savings. While there is a lack of information regarding competitiveness due to a lack of benchmarking information, there are no significant risks in relation to this national priority
 - **How councils are responding to the challenging financial environment:** The financial climate will continue to impact on the council's ability to deliver intended outcomes and maintain service performance. Although the financial outlook continues to be uncertain, there are no significant concerns in relation to the council's ability to respond to emerging financial pressures. Overall, the council has shown a good understanding of the financial pressures it faces. It has been proactive in responding to the difficult financial situation, achieving savings and efficiencies, as well as demonstrating a strategic approach to capital planning.

10. The LAN is committed to maintaining its engagement with the council between now and the next SRA/AIP refresh so that we can retain an overview of how the council is managing its response to the significant financial challenges that it and all other Scottish public bodies face.

Areas of unchanged scrutiny risk assessments

11. This update focuses predominantly on those areas assessed as being uncertain or having significant risk. However, in the interest of providing a broader view of the council's overall risk assessment, it is important to highlight those areas that were previously assessed as having no significant risks which, based on additional evidence in the current year, continue to be so. The following comments therefore relate to issues where perceived risks in the council's processes and activities remain unchanged since the 2011/12 AIP Update.

Area	Risk assessment	2011/12 Update
Education, learning and leisure	No significant risk	<p>The overall quality of education at establishment level remains at a high standard. Most schools compare favourably with the national average. The absence rate for teachers has been improving year on year and is better than the Scottish average.</p> <p>Active Aberdeenshire continues to have a positive impact on levels of participation in sport and leisure activities. The council is considering the business case for transferring leisure services to an arms-length external organisation (ALEO). Having considered all the financial and legal implications, a decision is expected next financial year (2012-13).</p>
Social work	No significant risk	<p>Good progress has been made towards meeting the recommendations following the post ISLA¹ scrutiny – for example, in relation to managing waiting lists, risk assessment and risk management. Improvement is supported by a programme of self-evaluation. All statutory performance indicators showed some improvement, although the council remained in the lowest quartile of performance for the number of homecare hours provided.</p> <p>Inspections of regulated care services, carried out by the Care Inspectorate up until 30 November 2011, demonstrated that the vast majority of services were consistently maintaining good grades and that the council compares favourably with other local authorities in relation to the four quality themes.</p>
Housing (management and finance)	No significant risk	<p>The council programme to comply with the Scottish housing quality standard (SHQS) requirements was on track according to the report submitted to committee in November 2011. The percentage of properties that complied with the requirements at 2010-11 was 48%, which was below the national figure of 54%.</p> <p>Key performance indicators generally demonstrate a positive performance in housing service areas. For example, rent lost to empty houses, while still slightly above the Scottish average of 1.3%, has reduced to 1.5% from the previous year. Also a</p>

¹ Initial Scrutiny Level Assessment – risk assessment of social work services, carried out by the Care Inspectorate, in order to determine the level of scrutiny required.

Area	Risk assessment	2011/12 Update
		<p>significant proportion of lettings, 51%, are made to homeless applicants.</p> <p>The council is performing particularly well in terms of maintaining low levels of tenant rent arrears. However, support service costs as a percentage of housing service running costs are the highest across all councils. A review of housing support services is due to be completed by March 2012.</p>
Transport and infrastructure	No significant risk	<p>Overall, the council made positive progress towards achieving the objectives set out in the infrastructure services 2011-2014 service plan, with 72% of performance indicators and 82% of actions on or above target.</p> <p>Aberdeenshire's roads are the second best in Scotland compared to other councils in terms of the percentage of the network in need of repair. However, this figure has, in line with the national picture, been increasing year on year. Road and lighting costs are relatively low in comparison to other councils.</p>
Community well-being	No significant risk	<p>Healthier outcome indicators present a positive picture with most ranking in the top quartile of performance and showing improving trends. The percentage of children living in households dependant on benefits is one of the lowest across all councils and has been improving.</p> <p>Safer and stronger theme indicators present a generally positive picture, comparing well to other councils and most showing improvement.</p>
Sustainable environment	No significant risk	<p>The 2010 residents' survey showed that over 60% of residents were satisfied with Aberdeenshire council's protection of the environment. In 2010 nine beaches in Aberdeenshire were recognised in the Keep Scotland Beautiful seaside awards scheme. The council is responsible for the management for four country parks, which attract high satisfaction levels from visitors (84% being the last figure available).</p> <p>The rate of new house building is one of the highest in Scotland and has been improving. The area does not compare so well for the rate of affordable housing completion, but this indicator is also showing improvement.</p>
Jobs and the economy	No significant risk	<p>Since 2007, Aberdeenshire council and its partners within the Aberdeen City and Shire Economic Future (ACSEF) have taken steps to deliver sustainable economic growth for the region. This has resulted in a shared economic manifesto and subsequent action plan which identifies the strategic priorities and the necessary actions key to promoting Aberdeen City and Shire as one of the most attractive places to do business.</p> <p>Outcome indicators show a generally positive picture for this theme, with all except a few indicators ranking in the top quartile of councils.</p>
Developing our partnerships	No significant risk	<p>In terms of working with communities, single outcome agreement (SOA) performance indicators show improvement in the percentage of active community councils. Within the context of the work of ACSEF (see above) and the development of a shared economic manifesto, performance indicators point to an increase in the</p>

Area	Risk assessment	2011/12 Update
		number of self-sustaining social enterprises. Developing partnerships are also evident at council service level – for example, inter-authority work with Aberdeen City Council, exploring collaborative approaches to the development of science education.
Lifelong learning	No significant risk	Echoing the account of performance referred to under education, learning and leisure (above), indicators for the 'smarter' theme present a very positive picture, with eight out of ten located in the top quartile.
Vision and strategic direction	No significant risk	The council has 33 strategic priorities set out how the council plans to achieve its goal of making Aberdeenshire the best area and the best council in Scotland. The strategic priorities are supported by 86 key actions.
Partnership working and community leadership	No significant risk	The council chief executive's Q1 Performance Report for 2011-12 states that 'all our statutory partners questioned are satisfied or very satisfied with Aberdeenshire council as the statutory lead for community planning.'
Community engagement	No significant risk	<p>The community planning partnership continues to build upon the development of a community engagement strategy, having signed up to the national standards for community engagement.</p> <p>The council and its partners are committed to community engagement and have been active in seeking the views of the local community, making widespread use of surveys. A community engagement survey, carried out in February 2011 showed a significant improvement in the proportion of respondents who felt they had sufficient opportunities to influence what happens in their communities, rising from 38% in 2010 to 46% in 2011. This improvement was also reflected in the single outcome agreement indicator which detailed the percentage of residents who feel they can influence decisions.</p>
Customer focus and responsiveness	No significant risk	<p>Performance indicators that show response to applications for council services and complaints consistently demonstrated the need for improvement in this area. There was uncertainty surrounding the council's progress in using ICT to improve customer responsiveness – eg delays in the identification of an agreed site for a second contact centre, and upgrade of the customer relationship management (CRM) system.</p> <p>A report confirming the preferred option for expansion of the customer contact centre has subsequently been considered by management team (February 2012). At time of writing (February 2012), the CRM upgrade is almost completed, with all services now over to the new system with the exception of the feedback section, which is due to be completed in March 2012.</p>
Governance and accountability	No significant risk	<p>The scrutiny and audit committee meets regularly to receive reports from internal and external audit. The committee complies with the majority of the expectations set out in CIPFA's guidance note 'Audit Committee Principles in Local Authorities in Scotland'.</p> <p>No material weaknesses in the accounting and internal control systems were identified during the external audit which could adversely affect the ability to record, process, summarise and report financial and other relevant data so as to result in a material</p>

Area	Risk assessment	2011/12 Update
		misstatement in the accounts.
Performance management	Area of uncertainty	<p>The council's corporate planning and improvement framework aims to bring together the council's strategic planning, performance management, performance monitoring and continuous improvement activities under one umbrella ('Aberdeenshire Performs'). For the period 2012-13 and beyond, all council-wide improvement activity, identified through self-evaluation or external scrutiny, will be integrated into the service planning and performance monitoring approach. This is intended to ensure that improvement activity supports the relevant council or service key objective, is appropriately resourced and prioritised, and there is appropriate governance through management teams, policy and area committees. The improvement programme board will receive exception reports when necessary.</p> <p>This remains an area of uncertainty until it becomes fully embedded within the council activity to establish what impact this will have on improvement.</p>
Planning and environment	No significant risk	<p>The council compares poorly on the indicators for dealing with planning applications, although all indicators are showing improving trends. Costs of the planning service are average.</p> <p>The council proposes to improve performance in relation to planning by developing an improving performance strategy. This is intended to identify methods of improvement and establish realistic targets and is being produced following a period of review, both internal and external.</p> <p>In relation to environment, recycling rates compare poorly to other councils, with Aberdeenshire ranking in the bottom quartile of performance. There is no clear trend for this indicator. The cleanliness indicator is just below average and again there is no clear trend.</p> <p>Costs for refuse collection are comparatively low while costs for refuse disposal in contrast are relatively high. Support services as a percentage of total environmental services running costs are the second highest across all councils. Trading standards and environmental health costs are comparatively average.</p> <p>In response, the council has developed an action plan following a scrutiny and audit investigation into waste management. The actions include joint working with a range of partners to maximise resources. In addition, as part of the council's review of its sustainable integrated waste management strategy, and in particular its recycle collection operations, the council has engaged Zero Waste Scotland to carry out a detailed review of the collection systems presently used by the council and make recommendations on the way forward. This work was concluded by the end of February 2012.</p>
Planning and resource alignment	No significant risk	<p>The council is able to demonstrate an inter-relationship between all levels of the planning process (referred to as a 'golden thread') – from community planning/SOA level down through to team planning and individual employee annual review.</p> <p>There are clear links between revenue budget and its strategic priorities/community planning themes. In terms of capital planning, the council demonstrates a strategic approach, including a</p>

Area	Risk assessment	2011/12 Update
		corporate asset management plan which incorporates the council's capital plan for the 15 year period, 2010-25. Both plans include clear links to the council's strategic priorities.
Risk management	No significant risk	The council has made good progress in developing its risk management framework. Services have developed risk registers for operational risks and risk registers have been developed for the council's academies and highest risk primary schools.
ICT	No significant risk	The council's ICT service appears to be meeting the needs of service users. A comprehensive review of the council's ICT services was underway at time of writing. This is likely to result in changes to the way ICT services are delivered.
Use of resources – financial management	No significant risk	<p>Overall, the council has shown a good understanding of the financial pressures it faces, with current estimates requiring an additional £25.8m of savings in 2012-13, £9.2m in 2013-14 and £18.4m in 2014-15.</p> <p>In November 2010, the council agreed to implement budget savings of £52m over the two years 2011-13. Savings totalling £10m were also agreed for later years at this time. Identifying these savings for future years has allowed management time to undertake any reviews or projects required to deliver savings. For 2011-12, the council are reporting an underspend of £10m against a budgeted underspend of £9.8m.</p> <p>Continuing to deliver public services with these reducing budgets will be a significant challenge for the council.</p>
Use of resources – asset management	No significant risk	As stated above, the council has a strategic approach to capital planning, including a corporate asset management plan which incorporates the council's capital plan for the 15 year period 2010-2025. Both plans include clear links to the council's strategic priorities. The council's capital plan is updated annually to cover the next 15 years. The capital plan for 2011-2026 highlights that the council intends to invest £796.8 million in its assets over the period.
Use of resources - procurement	No significant risk	The council operates a central procurement unit with Aberdeen City council and in 2010 both councils scored 51% which is classed as 'improved performance' and demonstrates improvement on the 2009 score of 42%. Areas of noticeably stronger performance included collaboration (61%), procurement strategy and objectives (67%), people (62%) and defining the supply need (60%). The weakest area of performance was in contract and supplier management (22%).
Sustainability	No significant risk	A report was presented to the Scrutiny and Audit Committee in November 2011 giving members an update on how the council was progressing with its climate change action plan, through energy, waste and travel activities. Results demonstrated an increase of approximately 0.7% in carbon emissions in 2010-11 compared to 2009-10. Council business travel was continuing to decrease - by 6% in 2010-11 compared to the previous year. Recycling from council premises was reported to be increasing. Measures to reduce energy consumption, emissions and costs in buildings continued to be identified and implemented.

Area	Risk assessment	2011/12 Update
Equalities	No significant risk	<p>A recent review of the council's current multi-equality scheme action plan demonstrated good progress, with 83% of actions either completed or on track.</p> <p>A revised equality policy was approved by the Policy and Resources Committee in September 2011. A report to the Policy and Resources Committee in February 2012 proposed that the multi equality scheme required to be reviewed to be reflective and compliant with the requirements of the Equality Act 2010, and as such, be brought to an end this financial year. The 14 actions which have not progressed or are not yet completed will be continued in a new 'single equality scheme'. This will be based on the needs of residents, statutory duties and be capable of measurement in relation to the outcomes it has achieved and the impact it has had on the Aberdeenshire equalities agenda.</p> <p>It is further proposed that in order to be able to measure the impact of the equalities agenda, the council adopts the 'equality framework for local government', which will support and inform the actions required within its single equality scheme, and be assessable and robust in evidencing its equality actions impact.</p>

Changes to 2011/12 risk assessments

12. The following table relates to risk assessments that have been changed from the 2011/12 AIP Update.

Area	2011/12 Risk Assessment	2012/13 Risk Assessment	Reason for change
Housing (services for homeless people)	New sub-category	Area of uncertainty	<p>The council demonstrates positive outcomes across a number of homeless indicators, although it has a high level of intentionally homeless decisions - 5.3% compared to a Scottish average of 2.9%. This is a 29.3% increase on the previous year. The council is also ranked the 6th highest authority in Scotland for the use of B&B for homeless people.</p> <p>The council is in the process of reviewing its homelessness strategic outcome statement and action plan in order to expand the range of homelessness prevention activities. It is adopting a 'housing options' model with a focus on early intervention and homeless prevention. The impact of these intended measures is not known.</p>
Corporate improvement (including corporate services)	Area of uncertainty	No significant risk	The majority of performance measures show steady improvement. There are 33 projects and actions supporting the 11 core service objectives. The majority of projects and actions are on schedule. Notable exceptions to this include identification of an agreed site for a second contact centre, and upgrade of the customer relationship management system (both referred to under customer focus and responsiveness).
Corporate	Area of	No significant	The 2010 housing benefit inspection risk assessment

Area	2011/12 Risk Assessment	2012/13 Risk Assessment	Reason for change
improvement - benefit (new sub-category)	uncertainty	risk	<p>identified that the council had a number of areas of good performance relating to customer services and had improved its accuracy and benefit fraud sanction performance. However, the council had not made sufficient progress in implementing all agreed actions planned to address risks identified in the 2008 report.</p> <p>Audit Scotland's specialist benefits team carried out a second stage focused audit, resulting in a Section 102(1) Controller of Audit Report which was submitted to the Accounts Commission in July 2011. The report concluded that all outstanding risks needed to be addressed by the council, particularly in light of the fundamental changes and risks highlighted in the coming years for benefits services. In response, the council has prepared an action plan to address all of the issues raised.</p>
Leadership and culture	Previously included under <i>vision and strategic direction</i>	Area of uncertainty	<p>In January 2011 the council further revised its organisational structure and reduced the number of directors to four.</p> <p>In February 2011, the assistant chief executive left the council and was not replaced. Two new directors (education, learning and leisure, and infrastructure services) were appointed during 2010-11 and the head of finance (and the council's section 95 officer) left the council at the end of October 2011. This represented a change in nearly half of the council's senior management team/statutory officers within the preceding 12 months, and a loss of experience to the council at a time when it was facing unprecedented financial pressure. Corresponding reductions in other layers of management were also made. In the last two years the number of directors has reduced from seven to four, the number of heads of service from 29 to 19 and at third tier manager level, the number of posts has reduced by 24. This has contributed savings of £2.4m to the council.</p> <p>Whilst the new management team is making demonstrable progress in a number of key areas (referred to throughout this report), leadership and culture is identified as an area of uncertainty, until the full impact of these changes is known.</p>
Challenge and improvement	Previously included under <i>performance management</i>	Area of uncertainty	<p>The council received a full best value review in 2008. The corporate improvement plan (CIP) incorporated the outstanding actions from the BV improvement plan. A report to full council in January 2012 noted that the outstanding actions within the BV improvement plan and the CIP which are not monitored through an alternative governance structure had been reviewed by the newly created improvement programme board in order to confirm the actions were still fit for purpose.</p> <p>All outstanding actions will now be integrated into the relevant 2012-2015 service plans to ensure the actions continue to be progressed and monitored on a regular</p>

Area	2011/12 Risk Assessment	2012/13 Risk Assessment	Reason for change
			<p>basis. This remains an area of uncertainty until this process becomes fully embedded, and it is clear what impact this has had on improvement.</p> <p>In July 2011, the council adopted the 'How good is my council?' model for self-evaluation and plans were in place for a council wide self-assessment, starting in November 2011. A report on the results of the 2012-15 AIP update and the 2011-12 council self-assessment and evaluation will be presented to council on 28 June 2012.</p>
Use of resources - efficiency	Previously included under <i>use of resources</i>	No significant risk	<p>Traditionally, efficiency savings targets have been identified through the revenue budget process and agreed at an officer and political level.</p> <p>Efficiency targets have not generally been monitored separately. However, a successful financial outturn, with expenditure contained at or below the budget target has confirmed that efficiency savings have been achieved.</p>
Use of resources - competitiveness	Previously included under <i>use of resources</i>	Area of uncertainty	<p>At corporate level, there is commitment to the SOLACE benchmarking project that will be going 'live' following the local elections in May 2012. Within services, there is membership of several professional organisations that support benchmarking including the Scottish housing best value network and community care benchmarking network.</p> <p>The council has recently undertaken self-assessment using the 'How Good Is Our Council?' framework and as part of this assessment it has been recognised that benchmarking is not undertaken consistently across services and there is not a common understanding of what benchmarking is and how it can be used. The council are considering development of a benchmarking strategy that will enable services to use benchmarking appropriately and effectively.</p> <p>Supporting this area for improvement, the council has very recently awarded a contract for the supply and support of a corporate performance management system. When procuring the system, a key consideration was the capability of the system to support benchmarking. The system selected will enable the council to benchmark statutory and agreed local indicators with all or selected other users of the system including other council and public sector organisations.</p> <p>This remains an area of uncertainty until the changes outlined above become fully embedded and the impact on improvement is more apparent.</p>
Use of resources – managing people	No significant risk	Area of uncertainty	<p>The council had set out to achieve a more efficient, flexible workforce through its 'Work Smart' initiative. The 'Work Space' programme has now commenced – intended to bring together a reduction in the number of offices the council operates with smarter working and</p>

Area	2011/12 Risk Assessment	2012/13 Risk Assessment	Reason for change
			<p>improved customer service.</p> <p>However, uncertainty in this area stemmed from the challenges involved in reducing the workforce. The council had estimated that it needed around 900 fewer staff (full-time equivalent) over the next two financial years in order to deliver its package of sustainable budget reductions. This equated to approximately 10% of its workforce. Action had already been taken by the council to manage vacancies, and reduce levels of overtime and the use of agency staff.</p>

Review of 2011/12 scrutiny activity

13. All planned scrutiny activity was delivered on schedule - ie
- Supported self-evaluation and case file audit in social work services, provided by the Care Inspectorate. Activity here revealed no significant risks.
 - SHR reviewed the post-inspection improvement plan for homelessness
 - Audit Scotland Best Value audit of fire and rescue services.

Scrutiny plan changes

14. Given the uncertainties identified in respect of homelessness, the SHR will arrange for the council to complete a self-assessment in these areas.
15. In response to some of the areas of uncertainty identified in this report, Audit Scotland will carry out some targeted Best Value work, focussing on the following areas: performance management, corporate improvement, leadership and culture, challenge and improvement, people management and competitiveness.

Scrutiny plans

Scrutiny activity in the shaded rows does not result from the shared risk assessment but is either at the request of the council eg supported self-evaluation work or national activity eg national follow-up work or work requested by Ministers.

ABERDEENSHIRE COUNCIL		2012-13											
Scrutiny activity year 1		Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar
Scottish Housing Regulator: council self-assessment on aspects of homelessness and SHQS, with some focused onsite follow-up activity.													
Audit Scotland: Focused Best Value													
Audit Scotland: Housing Benefit follow-up													
Audit Scotland: Maintaining Scotland's Roads follow-up (TBC)													
		2013-14											
Scrutiny activity year 2		Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar
No activity planned													
		2014-15											
Indicative scrutiny activity for rolling third year	Potential scrutiny bodies involved												
No planned activity													

Footnotes

- The focus of the AIP Update is **strategic scrutiny activity**, that is scrutiny activity which is focused at corporate or whole service level, but there will also be baseline scrutiny activity at unit level on-going throughout the period of the AIP. This will include, for example, school and residential home inspections.
- At the request of Scottish Ministers the Care Inspectorate will lead a **Joint Inspection of Children's Services** in each local authority area in Scotland. These inspections will commence in 2012/13 starting with a development site in April/May 2012 and a cycle of inspection of services for children which will report publicly from autumn 2012. The selection of local authority areas for inspection will be based on intelligence and risk and take account of the Shared Risk Assessment. LAN leads will be advised in due course.

- In addition, Audit Scotland will be working with scrutiny partners to pilot an approach to assessing the **delivery of outcomes by community planning partnerships**. Pilot sites will be confirmed with the LAN lead in due course.
- Audit Scotland undertakes an annual rolling programme of **thematic performance audits**. The fieldwork sites are identified as part of the development of the scope for each individual audit. Fieldwork sites will be confirmed with LAN leads as each audit is developed.
- The **annual audit** of local government also comprises part of the baseline activity for all councils. In April 2008, the Accounts Commission agreed to a request from the Department for Work and Pensions (DWP) to take over the Benefit Fraud Inspectorate's responsibility for inspecting housing and council tax benefit (benefits) services in Scotland. As Audit Scotland has no inspection function, this '**benefits performance audit**' work has been incorporated into the annual audit of local government. The exact timing of the audits will be confirmed through the LAN lead.
- **Education Scotland**, through the District Inspector, will continue to support and challenge Education Services regularly and as appropriate the **Care Inspectorate** will regulate care services and inspect social work services based on the Public Services Reform (Scotland) Act 2010.
- Scrutiny bodies also reserve the right to make unannounced scrutiny visits.