

Minutes

Performance Audit Committee

Thursday 23 May 2024,

10.30 am

Online via Microsoft Teams

Present:

Andrew Burns (Chair)

Angela Leitch

Jennifer Henderson

Jo Armstrong

Ruth MacLeod

Apologies:

Apologies were received for the following:

Christine Lester

Malcolm Bell

Antony Clark, Executive Director of Performance Audit and Best Value (PABV)

In attendance:

Allan Campbell, Secretary to the Accounts Commission

Helena Gray, Controller of Audit

James Troy, Audit Officer, PABV

Joe Chapman, Policy Manager to the Accounts Commission

Jack Nixon, Executive Assistant to the Accounts Commission

Carol Evans, Accounts Commission member

Ray Buist, Audit Manager, Performance Audit and Best Value (PABV)

Mark McCabe, Audit Manager, Performance Audit and Best Value (PABV)

Mark MacPherson, Audit Director, Performance Audit and Best Value (PABV)

Fiona Brannigan, Senior Auditor, Performance Audit and Best Value (PABV)

Hannah Ashwell, Audit Officer, Performance Audit and Best Value (PABV)

Rebecca Seidel, Senior Manager, Performance Audit and Best Value (PABV)

Jillian Matthew, Senior Manager, Performance Audit and Best Value (PABV)

Ciaran Morrison, Auditor, Performance Audit and Best Value (PABV)

Tricia Meldrum, Senior Manager, Performance Audit and Best Value (PABV)

Joanna Mansell, Communications advisor, CSG

Douglas Black, Audit Manager, Performance Audit and Best Value (PABV)

1. Apologies for absence

Apologies were received for Christine Lester and Malcolm Bell.

2. Declaration of connections or conflict

Carol Evans declared a connection to item 5 as a Board member for SEPA. It was agreed Carol could remain in the meeting for the item but not participate in the discussion.

Helena Gray (Controller of Audit) declared a connection as former Deputy Director for Climate Change, Scottish Government. It was agreed Helena could remain in the meeting for the item but not participate in the discussion.

There were no further declarations of connections of conflict.

3. Minutes of meeting of 22 February 2024

The minutes of the meeting of 22 February 2024 were noted, the Commission having previously approved them as a correct record and agreed the recommendations therein.

4. Emerging messages – Alcohol and drug services performance audit

The Committee considered Emerging messages – Alcohol and drug services performance audit.

During discussion, the Committee discussed the following:

Carol Evans asked if prevention and root causes of drug and alcohol issues, the role of people's living environment, use of substitutes, and minimum unit pricing, would be covered in more detail in the report. Jillian Matthew confirmed the scope of the audit and confirmed the issues raised would be covered to some extent in the report. Further Jillian detailed that it can be difficult to measure how much is spent on prevention and its impact.

Members queried the recent downward trend shown in charts on slide 6 and enquired about the sustainability of programs beyond end of funding. Ray Buist recognised the concern about what may happen after the National Mission comes to an end in 2026. Ray advised the graph on slide 6 covers up to 2022 which is when statistics showed a decrease, but it estimated figures indicate that drug-related deaths are likely to increase and confirmed the report will allow space for commentary explaining these trends.

Additionally, Ray confirmed the Scottish Government is now considering what comes next, and is focused on investing in harm reduction measures, more than prevention measures, because that is where there is the most urgent need. Similar uncertainty currently about funding arrangements between Corra and Alcohol and Drug Partnerships.

Members discussed what the Scottish Government's expected to achieve from its investment and to what extent that has been achieved as analysis will inform future decisions and assess value for money. Jillian detailed that there is a lack of clarity about evaluation of outcomes with only some basic measures of outputs and confirmed the Scottish Government is looking to improve this.

Angela queried whether and how audit work captures views and experience of people being unable to access services, or who don't know what support is available. Members also commented on the disparate nature of funding and policies and the lack of transparency around funding between ADP and Cora, for example. The Audit team acknowledged the commonality of the issue across audits. It was confirmed that it is difficult to really measure the amount of people who can't access services but provided reassurance that ADPs are doing work in encouraging individuals to present to services and offering a 'no wrong door' approach.

Ray advised the evidence on the relationship between ADPs and Cora was generally positive as the primary source of local 3rd sector funding. However, it was acknowledged

that there could be an improvement in the nature of the funding and what is allocated to once distributed.

Following discussion, the Committee noted the report.

5. Performance audit: Building flood resilience in communities - scope

The Committee considered Performance audit: Building flood resilience in communities - scope.

During discussion, the Committee discussed the following:

Mark MacPherson introduced the report, explaining that a once potentially wide scope has been focused in on flood resilience as an area where investment can have substantial impact.

Members discussed whether consideration of how public bodies are working together on this issue goes far enough, given the role of private bodies and landowners, and whether public bodies are doing enough to work with and influence them. The audit team highlighted that one of the four policy areas is land use, albeit it will be a lighter-touch area than others, so public bodies' engagement with stakeholders including private landowners would be a consideration as part of this work.

Additionally, members were reassured that the extent to which flood vulnerability and resilience features in land use policies, strategies and actions will be considered as part of the land use aspect of the audit

Following discussion, the Committee approved the flyer and I&I matrix for a performance audit on building flood resilience in communities.

6. Additional support for learning – proposed approach

The Committee considered Additional support for learning – proposed approach.

During discussion, the Committee discussed the following:

Mark MacPherson introduced the paper, detailing the long-standing commitment to this policy area, and noted that Carol Evans and Ruth MacLeod are sponsors for the report.

Mark advised that the Education, Children and Young People Committee published its report last week, sooner than expected, and the audit team is comfortable to continue with its current approach (including the output being a detailed briefing rather than a full performance audit report) – there had been an intention to pause some aspects pending the Committee report; the announcement of the election is now another consideration.

Members discussed the trend of increasing numbers of requests for placement in special schools and reflected on possible reasons for or messages within this. The audit team advised that future audit work may investigate trends in demand, related factors, who is involved in making decisions about provision of additional support and variations between different council areas may also be considered.

Following discussion, the Committee:

- Agreed to delegated authority for the sponsors to agree the final scope and publication type with the AGS by the end of June 2024. This would avoid PABV waiting for a decision by the Commission at its next meeting, on 22 August 2024, which would delay the work further.
- Approved the recommendations outlined in the paper.

7. Any other business

Andrew Burns passed on the Committees thanks to Chritine Lester for her Chairing of the PAC over the recent period.

With no other business it was noted this was the final FAAC and PAC meetings following a review of Commission business.

8. Close of meeting

The meeting finished at 11.30am.