

# Agenda

Thursday 7 November 2024 10.00am  
Audit Scotland offices, 102 West Port,  
Edinburgh, and online via Microsoft Teams  
515<sup>th</sup> meeting of the Accounts Commission

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1. Apologies for absence
  2. Declaration of connections
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## Business requiring decisions in public

3. **Order of business**  
The Chair seeks approval of business including taking items 9 to 19 in private for the reasons set out on the agenda.
  4. **Minutes and matters arising from previous meeting** Secretary 10.05
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## Business for discussion in public

5. **Best Value report: Scottish Borders Council** Controller of Audit 10.10
  6. **Local government policy update report** Policy Manager 11.15
  7. **Chair's update** Chair 11.25
  8. **Any other public business** Chair 11.30  
The Chair will advise if there is any other public business to be considered by the Commission.
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## Business for discussion in private

9. **Controller of Audit's update** Controller of Audit 11.35
  10. **Best Value report: Scottish Borders Council** Controller of Audit 11.45  
[Item to be taken in private as it requires the Commission to consider actions in response to a statutory report.]
- Break for lunch* 12.15
11. **Accounts Commission 2025/26 budget proposal** Chief Operating Officer 13.00  
[Item to be taken in private as it requires the Commission to consider confidential financial matters.]

<b>12. Chief Operating Officer update</b> [Item to be taken in private as it requires the Commission to consider confidential policy matters.]	Chief Operating Officer	13.15
<b>13. Auditor General update</b> [Item to be taken in private as it requires the Commission to consider confidential policy matters.]	Auditor General for Scotland	13.20
<b>14. Proposed approach to community health and social care reporting</b> [Item to be taken in private as it requires the Commission to consider its approach to future work.]	Executive Director of PABV	13.50
<b>15. Proposed approach to local government overview reporting</b> [Item to be taken in private as it requires the Commission to consider a draft publication in private before publishing.]	Executive Director of PABV	14.20
<b>16. Sustainable transport performance audit: draft report</b> [Item to be taken in private as it requires the Commission to consider a draft publication in private before publishing.]	Executive Director of PABV	14.50
<b>17. Audit quality interim report 2024</b> [Item to be taken in private as it requires the Commission to consider confidential policy matters.]	Director of Audit Quality and Appointments	15.15
<b>18. Audit Quality Framework</b> [Item to be taken in private as it requires the Commission to consider confidential policy matters.]	Director of Audit Quality and Appointments	15.30

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## Any other private business

<b>19. Any other private business</b> [Item may be required if there are any confidential matters that require to be discussed out with the public domain.]		15.45
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## Close of meeting

# Minutes and matters arising from previous meeting

Secretary to Accounts Commission

**Item 4**  
Meeting date: 7 November 2024

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## Purpose

1. This paper presents for the Commission's approval the draft minutes of the previous meeting of the Commission along with a summary of matters arising from those minutes.

## Recommendations

2. The Commission is asked to:
  - Approve the attached draft minute of its previous meeting.
  - Consider any matters arising from the draft minute.

## Minutes

3. The minute of the previous meeting is in Appendix 1.
4. Members should note that the action tracker – available to members via SharePoint and shared with them monthly – provides updates on progress from previous meetings.

# Minutes

Thursday 10 October 2024, 10.00am

Audit Scotland offices, 102 West Port, Edinburgh, and  
online via Microsoft Teams  
513<sup>th</sup> meeting of the Accounts Commission

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## Present:

Jo Armstrong (Chair)  
Nichola Brown  
Andrew Burns  
Andrew Cowie (online)  
Carol Evans (online)  
Jennifer Henderson  
Angela Leitch  
Christine Lester  
Ruth MacLeod  
Mike Neilson  
Derek Yule

## In attendance:

Sarah Watters, Secretary to the Accounts Commission  
Helena Gray, Controller of Audit  
Joe Chapman, Policy Manager to Accounts Commission (item 6)  
Michael Oliphant, Audit Director, Audit Services Group (ASG) (items 5, 11 and 12)  
Christopher Gardner, Senior Audit Manager, ASG (items 5 and 11)  
Tarryn Wilson-Jones, Audit Manager, ASG (items 5 and 11)  
Alison Cumming, Executive Director of Performance Audit and Best Value (PABV) (item 9)  
David Sim, Auditor, ASG (item 12)  
Gemma Diamond, Director of Innovation and Transformation (item 13)  
Michelle Borland, Head of Organisational Improvement (item 13)  
Vicki Bibby, Chief Operating Officer (item 14)

## 1. Apologies for absence

Malcolm Bell sent apologies.

No other apologies for absence noted.

## 2. Declaration of connections

Andrew Burns declared a connection to items 5 and 11 as a former elected member and leader of the City of Edinburgh Council until 2017. It was agreed that, due to the passage of time, this did not preclude him participating in discussions.

No other connections were declared.

### 3. Order of business

It was agreed that the following items be considered in private:

Items 9 to 15, for the reasons stated on the agenda.

### 4. Minutes and matters arising from previous meetings

The Commission considered a report by Sarah Watters, Secretary to the Commission, presenting the minutes of the September meeting, including a summary of actions arising from the minutes. With no comments, the minutes were approved as a correct record.

### 5. Best Value in City of Edinburgh Council

The Commission considered the Controller of Audit's report on Best Value in City of Edinburgh Council.

Following an introduction by Helena Gray, the discussion was structured according to the following themes:

- The council's budgets, including:
  - clarity of budget information
  - strategies for use of reserves
  - approach to addressing budget gaps
- Savings and transformation, including:
  - success/progress in achieving savings
  - strategic approach to savings and transformation
  - role of shared services and partnership working
- Borrowing, including:
  - risks associated with planned borrowing
  - proportion of capital plan to be funded by borrowing
- Strategic priorities, including:
  - progress towards net zero and poverty ambitions
  - joint working with partners
- Community engagement, including:
  - depth of engagement on budget decisions and impacts
  - challenges in ensuring broad representation
- Workforce, including:
  - covering all service areas in new workforce plan
  - people strategy and need for better use of data
  - sickness absence trends and monitoring
- Other areas, including:
  - relationship with the Integration Joint Board
  - management of cyber and health & safety risks
  - potential revenue raising through e.g. Visitor Levy

Following discussion, the Commission agreed to decide in private how it wishes to respond to the report.

## 6. Local Government policy update report

The Commission considered a report by Joe Chapman, Policy Manager, providing an update on significant recent activity relating to local government.

During discussion,

- Regarding the call for views on City Region and Regional Growth Deals, Joe advised that Audit Scotland colleagues had recommended not submitting a response, as the audit team have already been in contact with the Committee on the same issues, which are also reflected in previous reports by the Commission and Auditor General.
- Derek Yule suggested the winners and finalists of the COSLA Excellence Awards could be used as examples of good practice in the relevant service areas and in relation to transformation. Joe agreed that it was a useful source of information, and the examples highlighted could be looked into by audit teams and communications colleagues.
- Carol Evans inquired about which bodies are covered by the Finance and Public Administration Committee's inquiry into the 'Commissioner landscape'. Joe explained this covered the officeholders governed by the Scottish Parliamentary Corporate Body, and not the Accounts Commission, and agreed to provide the list of bodies.

**Action: Policy Manager**

- Christine Lester highlighted, to members and the support team, the Joseph Rowntree Foundation's recent 'Poverty in Scotland' report.

Following discussion, the Commission noted the report.

## 7. Chair's update report

The Commission considered an update by Jo Armstrong on recent and upcoming activity.

During discussion,

- The Chair provided an update on the meeting with the Cabinet Secretary for Finance and Local Government, Shona Robison, and confirmed Ms Robison is due to attend a Members' Forum on the day of the Accounts Commission's March 2025 meeting.

Following discussion, the Commission noted the update.

## 8. Any other public business

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

## 9. Strategic Alliance with the Improvement Service: annual review

The Commission considered a report by the Secretary on Strategic Alliance with the Improvement Service: annual review.

During discussion:

- Sarah Watters introduced the report, flagging the perceived risk of conflicts of interest and options for a repositioning based on advice from the Ethics Partner. It was agreed

there was merit to this, and it was decided that a more operational agreement between IS and Audit Scotland could mitigate this risk.

- Alison Cumming, Executive Director of PABV, provided reassurance that due to the operational nature of the majority of work with IS, it would be 'business as usual' following the proposed repositioning and agreed work with the Improvement Service is very useful e.g. around data they can bring.

Following discussion, the Commission agreed to the recommendations in the paper.

## 10. Controller of Audit's update report

The Commission considered a written and verbal update by Helena Gray, Controller of Audit, on recent and upcoming activity.

During discussion:

- Helena provided an update from her recent attendance at the Solace and COSLA conferences and reflected on how some of the Commission's messaging has been landing with external stakeholders. It was advised this would be reflected in the stakeholder engagement plan for the Chair and Deputy Chair that is currently being developed.
- Helena confirmed she has been meeting with members of the Scrutiny Coordination Group and once these meetings have concluded she will meet those leading the IS/Solace transformation work and then discuss next steps with the Commission Chair. Helena clarified the wording in paragraph 6, confirming the Commission's role in coordination of scrutiny is a Ministerial direction rather than a statutory duty.
- On audit delivery, Helena advised that half of Local Government bodies have signed off their 23/24 audit reports, representing a 50% increase on the number of audits signed off by the same time last year. Helena also discussed the outstanding 22/23 audits at West Dunbartonshire and East Dunbartonshire councils, advising members that AQA and Vicki Bibby are working closely with the audit provider and will update the Commission on progress, including the sign-off of 23/24 audits.
- Helena gave an update on her meeting with the Chief Executive of Clackmannanshire Council following the publication of the Best Value report. She also advised that she intends to take stock of the Best Value approach, alongside PABV colleagues, for discussion at the March Strategy Seminar.
- Helena confirmed the Statutory report on Aberdeen City Council will be presented in December and the Best Value report on Renfrewshire Council will be presented in Spring 2025. Helena confirmed Renfrewshire Council's Annual Audit was due to be signed off and would be circulated to members once received.

### **Action – Controller of Audit**

Following discussion, the Commission noted the update and agreed to the reporting schedule for Year 3 of the Best Value programme as set out in paragraphs 12-14 in the report.

## 11. Best Value in City of Edinburgh Council

The Commission considered its response to a report by the Controller of Audit on Best Value in City of Edinburgh Council.

Following discussion, the Commission agreed to make findings to be published on 24 October 2024; the drafting of those findings would be delegated to the Chair and the Secretary on behalf of the Commission and would then be circulated to all members for comment, with responsibility for final sign-off resting with the Chair.

In discussing what the findings should include, the following general points were raised:

- The Commission welcomed progress since the last BVAR in 2020, urging pace to complete the remaining actions around community engagement, in service improvement and delivery and to implement the Edinburgh Partnership's new governance arrangements and progress reporting.
- Members highlighted the fine balance of political power within the Council, emphasising a collaborative political leadership will be critical to take difficult decisions on how to transform services to ensure financially sustainable.
- Members acknowledged the council's ambitious plans to end poverty and become a net zero city by 2030 but noted that there is still much to do in relation to the targets set and the associated project costs must be established urgently.
- Members highlighted the scale of the of the financial challenge, and the need for the council to accelerate its transformation and change programme. Members agreed the council has a good track record of delivering savings, but there has been a reliance on those that are non-recurring, and options for further such savings are limited.
- The Commission noted the council's plans to significantly increase borrowing to realise its capital plan and the associated risks to future financial sustainability. The Commission agreed this was an area that would need to be monitored in terms of affordability and impacts on wider service provision.
- The Commission highlighted the council's opportunities to raise additional income, including a visitor levy. Members agreed the Commission would monitor progress to maximise these opportunities but agreed it shouldn't use these potential benefits to delay difficult short-term decisions.
- Agreed the Council has an opportunity with its new people strategy, workforce plan and HR/payroll system to ensure it has the correct resources where they are needed, highlighting the importance for key areas such as housing, waste and the relationship with the IJB.
- Members advised the council's engagement with staff, partners, and communities in shaping transformation and change will be vital, along with clear and transparent communications and embedding community engagement across service redesign, utilising a wider range of demographics than those who have previously engaged.

## **12. Housing benefit performance audit: draft report**

The Commission considered a draft of the report on Housing Benefit performance audit. During discussion, the Commission highlighted:

- The audit team and sponsors confirmed the report is a niche product, which is a responsibility given to the Commission by the UK Department for Work and Pensions. It has a specific target audience focused on councils, and previous reports on Housing Benefit have been well-received by them.



- Members raised concerns over the accessibility of the report and agreed further work was required to ensure that impact is maximised. The audit team confirmed that they will work with sponsors and Communications colleagues to produce a shorter version of the report, focused on key messages, with the exhibits made available separately via the website.
- There was a discussion about the messaging in the report regarding the recovery of housing benefit debt, including trends in councils' performance in this area and the extent to which debt recovery should be actively pursued. The audit team agreed to consider this aspect of the report based on feedback from members.

Following discussion, the Commission decided not to publish the report in its current form and agreed it would come back to the Commission at a future date.

### **13. Diversity, Equality and Inclusion strategy: consultation**

The Commission considered a report by the Director of Innovation and Transformation on the Diversity, Equality and Inclusion strategy.

During discussion,

- Members praised the level of detail in the report and expressed support for the proposed equality outcomes, including the split between organisation-related and audit-related activities, and the degree to which the outcomes are specific. There were discussions about how to effectively measure progress towards the audit-related outcomes, and considerations in adopting a human rights-based approach to audit.
- There was a discussion about whether targets regarding staff retention relate to specific groups, based on protected characteristics, or staff in general. Michelle Borland, Head of Organisational Improvement, explained that there is a legislative requirement to report by these groups, but numbers can be very small, and employees are not obliged to provide all information or reasons for leaving.
- Jennifer Henderson asked about whether reporting requirements apply to the Commission, and also offered to provide advice on increasing the diversity of people recruited, based on her experience elsewhere. Michelle explained that the Scottish Government has a duty to collect data on the constitution of public body boards.
- Michelle clarified Audit Scotland's statutory obligation to report every 2 years against the Public Sector Equality Duty, but that it will report to the Commission annually. Regarding audited bodies, Gemma Diamond explained the proposed audit requirement is to report at least once in each five-year audit appointment, to ensure alignment but avoid duplication with the regulator.

Following discussion, the Commission noted the report and agreed that its discussion represented its response to the consultation.

### **14. Chief Operating Officer update**

The Commission heard an update from Vicki Bibby, Chief Operating Officer.

During discussion,

- Vicki advised members that Colin Crosby is the new Chair of the Audit Scotland Board following Alan Alexander's retirement. Additionally, it was confirmed that recruitment for a new non-executive director was underway, and that the Board will be participating in the Board apprentice scheme.
- It was confirmed the Partnership Working Framework (PWF) will be formally reviewed every three years, but the outcome of an annual discussion on effectiveness (as outlined in the PWF) will be presented to the Commission in January.
- An update on audit delivery was provided and confirmation that audit delivery recovery was on track for the current period. COO advised the 2022/23 West Dunbartonshire Council and East Dunbartonshire Council audits are planned to be signed later in October and November respectively.
- Vicki confirmed that the Commission's budget sub-group would hold a discussion on the Audit Scotland and Accounts Commission budget for 2025/26 following today's meeting, and the proposed Commission budget will be presented at its November meeting. Vicki advised there are risks, including the upcoming UK Budget, but reassured members that some potential risks had been mitigated, such as a two year pay deal agreed for staff.
- Vicki confirmed that information on 2024/25 local government audits fees will be provided to the Commission shortly for information, and fees will be decided by Audit Scotland Board.

Following discussion, the Commission noted the update.

## **15. Any other private business**

Jo Armstrong provided a private update to members following her meeting with Ellen Leaver, Interim Director of Local Government around objective setting for the Chair and other Commission members. Jo thanked Commission members for their feedback on her objectives and confirmed that Member appraisal meetings, to discuss their objectives for the coming period and development would be scheduled in the coming months, ideally face to face.

## **Close of meeting**

The meeting closed at 14.30.

## Purpose

1. This report introduces the Controller of Audit's report on Best Value in Scottish Borders Council for the Commission's consideration, alongside the associated publication arrangements.

## Recommendations

2. The Commission is invited to:
  - Consider the Controller of Audit's report.
  - Approve the proposed publication arrangements.
  - Decide how it wishes to proceed.

## Background

3. The report draws the Commission's attention to the findings set out in Scottish Borders Council's 2023/24 Annual Audit Report (AAR) on how effectively the council demonstrates Best Value through continuous improvement in how it delivers its strategic priorities.
4. Best Value audit work is fully integrated into annual financial audit work to increase its impact and efficiency and reduce the scrutiny burden on councils. Best Value work is reported in AARs and also includes follow-up and thematic Best Value work, providing judgements on the pace and depth of continuous improvements and service performance. This work provides the Commission with the opportunity to offer a national overview of key aspects of Best Value, as well as supporting accountability and improvement within individual councils to generate greater impact from the Best Value audit work.
5. The theme chosen by the Commission for its annual Best Value thematic work for 2023/24 is Workforce Innovation.
6. At least once during the current five-year audit appointment the Controller of Audit is required to report to the Commission on Best Value in each council. These reports are based on the best value audit findings reported in AARs. They replace the Best Value Assurance Reports that were published on all councils between 2017 and 2022.
7. Both the AAR and the Best Value thematic report for Scottish Borders Council were presented to the council's Audit Committee on 23 September 2024. Both reports were subsequently presented to the full Council on 26 September.

## The Controller of Audit's report

8. This report is made by the Controller of Audit to the Commission under section 102(1) of the Local Government (Scotland) Act 1973 (as amended by subsequent legislation including the Local Government in Scotland Act 2003).
9. The legislation enables the Controller of Audit to make reports to the Commission with respect to:
  - The accounts of local authorities audited under the Act;
  - Any matters arising from the accounts of any of those authorities or from the auditing of those accounts being matters that the Controller considers should be considered by the local authority or brought to the attention of the public; and
  - The performance by a local authority of their statutory duties in relation to best value and community planning.
10. The Controller of Audit Report was sent to Scottish Borders Council on 30 October 2024, the same date it was issued to the Commission. The council has been advised that it is obliged to supply a copy of the report and the AAR on which it is based to each member of the council and to make additional copies available for public inspection. Once the Controller of Audit's report is sent to the council it is effectively in the public domain.

## Procedure

11. The legislation provides that, on receipt of a Controller of Audit report, the Commission may do, in any order, all or any of the following, or none of them:
  - direct the Controller of Audit to carry out further investigations
  - hold a hearing
  - state its findings.
12. Findings may include recommendations and the persons to whom those recommendations may be made include Scottish Ministers, who have powers to make an enforcement direction requiring an authority to take such action as is specified in the direction.
13. Members of the audit team will be present at the Commission's meeting and will be available to answer questions on the evidence and judgements presented in the AAR, with a focus on Best Value. This is done in the public part of the Commission meeting.
14. The Commission will then consider in private how it wishes to proceed. Subsequently, the Commission is obliged to inform the council of its decision shortly after the Commission meeting, which the Commission does before making the decision public.
15. The Commission asks the council for a meeting, preferably in the period between the Commission publishing findings and the council considering them, to do the following:
  - for Commission members to hear what the council thinks of their findings
  - to discuss what the council will do with the findings
  - to confirm any next steps
  - to review the audit process.

**16.** The council is required by statute to do the following:

- consider the findings of the Commission within three months of receiving them
- publish in a newspaper circulating in the local area a notice stating the time and place of the meeting, indicating that it is to consider the findings of the Commission and describing the nature of those findings (at least seven clear days before the meeting)
- after the council has met, notify the Commission of any decisions made, and publish in a newspaper circulating in the local area a notice containing a summary, approved by the Commission, of the council's decision.

## **Publication arrangements**

**17.** The main communications outputs for each of the new Best Value reports currently include:

- Short animation – key messages for local communities from the annual audit report
- News release – based on the Account Commission's findings, including a quote from the Chair of the Accounts Commission
- Social media – detailed list of key groups to tag within each council area, including community councils, tenant groups, third sector and local third sector interfaces.

**18.** In addition, we will carry out the following communications and engagement:

- Local media – advance engagement to increase the potential for interviews
- Third sector interfaces – provide materials and support to share across their contacts
- Ongoing engagement with the local council.

**19.** The main audiences for our communications are:

- Council and council staff
- Local communities, and third sector groups
- Local and specialist media
- COSLA and the Improvement Service
- Other councils – to share best practice.

## **Conclusion**

**20.** The Commission is invited to:

- consider the Controller of Audit's report on Best Value in Scottish Borders Council
- approve the proposed publication arrangements
- decide in private how it wishes to proceed.

Best Value

# Scottish Borders Council

ACCOUNTS COMMISSION 

Prepared by the Controller of Audit

November 2024

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# Key facts

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**1,827** Square miles

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**116,820** Population

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**4,178** Workforce (FTE)

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**34** Elected members  
15 Conservative, 8 SNP, 7 Independent, 3 Liberal Democrats and 1 Green Party.  
(Conservative and Independent coalition administration)

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**£18.1m** Savings required over 2024-25 - 2028/29 (1% of revenue spend over the 5 years)

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**£346.5m** Net revenue expenditure 2023/24

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**£90m** Capital expenditure 2023/24

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# Controller of Audit report

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- 1.** This report is made by the Controller of Audit to the Accounts Commission under Section 102(1) of the amended Local Government (Scotland) Act 1973. It is based on evidence collected in the 2022/23 and 2023/24 annual audits of the council, with the latter reported in September 2024. [Appendix 1](#) includes links to the 2022/23 and 2023/24 Annual Audit Reports (AAR) and [Appendix 2](#) includes a link to the Best Value Statutory Guidance.
- 2.** The reporting of Best Value is undertaken through the annual audit of each council and includes detailed work focusing on a Scotland-wide theme. The Best Value theme for 2022/23 was councils' leadership of the development of new local strategic priorities while the 2023/24 theme focused on workforce innovation.
- 3.** Scottish Borders Council (the council) made good progress with actions from previous Best Value reports, including developing action plans to address the recommendations. The council reported progress against these to the Audit Committee.
- 4.** A Best Value Assurance Report (BVAR) on the council was published in October 2019, containing seven improvement recommendations. Initially progress on implementing the action plan was limited during 2020/21 as the council responded to the Covid-19 pandemic. The 2022/23 annual audit concluded that all the recommendations had been addressed, and the council will continue to monitor these against its corporate improvement plan.
- 5.** The 2022/23 Best Value Thematic report had six recommendations, which related to the refresh of the community plan, updating elected members training policy, a review of the senior management structure, the performance management framework, transformation reporting and people planning. The 2023/24 annual audit concluded that the council has completed all six improvement recommendations. As the recommendations were only implemented during the year, it is too early to clearly assess the impact of the changes and extent to which they are embedded.
- 6.** The Council Plan sets a clear vision for the next ten years (approved February 2024), linked to six outcomes, five of which focus on improving the well-being of citizens in the area and making the region a more sustainable and better place to live, work and visit. The sixth outcome is about developing a council that is as effective and efficient as it can be. The vision is rooted in the challenges of the area: the climate and nature emergencies, the cost-of-living crisis, demographic pressures and challenges around transport and digital connectivity.
- 7.** The 2019 BVAR contained the recommendation that the council should improve how the Scottish Borders Community Planning Partnership involves

communities and the third sector. The council has made efforts to engage with its citizens and communities when developing the current council plan priorities and enhancing community engagement was a key focus of the council's Fit For 2024 transformation programme. The council acknowledges it could do more to encourage participation in consultations about the vision and strategic priorities and in April 2024 the council approved its Community Engagement Strategy (CES). The CES will be subject to periodic review.

**8.** There are examples of effective cross-party working including in developing council budgets and elected members have shaped the council's priorities. The council has established a comprehensive induction programme to support elected members. In response to the recommendation in the Best Value Thematic report 2022/23 the council updated its elected members' training policy to encourage the uptake of personal training and development plans.

**9.** The 2023/24 annual audit noted that the council has appropriate short, medium and long-term financial planning arrangements in place, including a medium to long-term financial strategy covering revenue and capital for the next five to ten years. There are effective and appropriate governance arrangements for delivery of these plans.

**10.** The council's medium-term financial plan shows a planned revenue spend of £1.9 billion over the period 2024/25 - 2028/29. It also identified a cumulative budget gap of £27.7 million over the same five year period, £14 million relating to 2024/25. The council planned to make recurring savings of £4.4 million as well as using reserves of £1.2 million and financial flexibilities of £8.4 million to close the gap in 2024/25. It plans to find £13.7 million of recurring savings to close the gap over the remainder of the period without using reserves.

**11.** There has been a significant increase in the level of General Fund reserves held by the council. They increased from £49.6 million in 2022/23 to £60.1 million in 2023/24, a net increase of £10.5 million, predominately from service concession arrangements. There are £7.5 million of specific departmental earmarked balances. There are £46.2 million earmarked as 'allocated reserves'. These include £20 million for the Change Fund (a self-replenishing fund to support transformation projects), £8.4 million to deliver the financial plan in 2024/25 and £7 million of funding brought forward from 2023/24 to support specific projects in 2024/25.

**12.** There are £7.4 million unearmarked (unallocated) reserves and the council's financial strategy intends to retain these at this level for 2024/25. The council considers that this level of reserve reflects a suitable contingency to contribute towards any unanticipated pressure. This level of unallocated reserves was approved for 2024/25. As part of the suite of budget papers, a financial strategy risk register is produced. The financial strategy risk register has been identified as an area of good practice. It details risks over the five years of the revenue plan, the associated cost of these risks materialising and links this with unearmarked reserves.

**13.** The 2023/24 budget included planned savings of £8.4 million and brought forward savings from 2022/23 of £3.1 million giving a total of £11.5 million,

which the council achieved in year. £6.6 million (58 per cent) of savings were achieved on a recurring basis.

**The council should continue to ensure that future savings are made on a recurring basis to support financial sustainability.**

**14.** Total capital expenditure in 2023/24 was £90 million against a revised budget of £96.9 million. Whilst there was an underspend of £6.9 million on the planned budget, there was still a significant increase in capital investment from 2022/23 when £63.5 million was spent. The council's capital investment plan is primarily focused on economic regeneration and the learning estate, with £454 million of capital investment planned over the next ten years. The council recognises the revenue implications of borrowing and ensures borrowing is in line with prudential indicators detailed in the CIPFA Prudential Code for Capital Finance in Local Authorities 2021. In 2023/24, the council noted the higher interest rates in the UK and sought advice from its treasury management specialists. As a result, the council undertook short-term borrowing and used existing cash balances for capital investment.

**15.** The council's Fit for 2024 transformation programme, which was established in 2019, reported on its conclusions in February 2024. The council set out to generate £30 million of permanent savings during this period and reported permanent (recurring) savings of £37 million and that the five key themes of Fit for 2024 had been met: service reviews, enhanced community engagement, physical assets, digital investment and process improvement. Fit for 2024 also included a review of each directorate and service. This led to the restructuring of services including HR and the Council Management Team. The council has reported that many of the savings have come from improvements to back office functions, which has protected frontline services. Going forward there is a sector-wide need for innovative transformation of service delivery to support future financial sustainability.

**16.** The council's transformation work was refreshed in February 2024 under the SBC Way programme, which has nine workstreams and an increased focus on future service delivery. Although this programme is embedding, it needs to move with pace to deliver the required transformation to support the council's priorities. Ongoing projects from SBC Way include the transformation of culture and leisure services to improve performance and financial sustainability and work to develop care villages. There is detailed information regarding the culture and leisure services available within committee papers and minutes and information about the care villages on the council website. There is more limited public information regarding the detail of SBC Way as a whole and the expected milestones and benefits to be achieved from the transformation programme.

**Reporting of transformation could be enhanced so that progress against defined measurable milestones and achievements from the SBC Way workstreams are more clearly reported to the community.**

**17.** In April 2024 the council undertook a review of its Strategic People Plan (SPP) outlining the progress made by the council since the SPP was set in 2016. It sets out the council's strategic approach to ensuring it has the right people with the right skills through its talent management, succession planning and learning processes. The SPP does not provide an assessment of what the

council's future workforce requirements and profile will be in the medium to long term. The council monitors the progress of its workforce initiatives, and each service has its own performance indicators, but it is not clear how the council intends to assess performance and what metrics it will use to measure the impact of the SPP. The council recognises that further work is required to fully align the SPP with the council's future operating model, council and financial plans to take account of the changing strategic and operational landscape, performance and evolving priorities.

**18.** The council has good examples of using digital technology to improve workforce productivity and improve services. Given the rural and disparate population, the use of technology will provide significant benefits for the council and its workforce. The council has an established approach to agile working, which it monitors and continues to evolve. Like many local authorities, workforce is a key challenge and staff recruitment and retention remains a recognised risk. The council has implemented, and had success with, several workforce initiatives to try and address some of these challenges. The council operates a shared centralised model for services including finance, payroll and property, integrated joint services with NHS Borders and has arrangements with City of Edinburgh Council to provide insurance services. It is currently exploring shared service arrangements with its sports and leisure trust Live Borders and Dumfries and Galloway Council.

**19.** The council is aware of the challenges around climate change, including the risk of flooding in certain localities. The Council Plan 2023/24 and strategic vision for 2033 have an outcome relevant to tackling climate change, and which it reports progress against quarterly and annually.

**20.** Inequalities are incorporated into the Council Plan. The council has published a progress report against its Equality Mainstreaming report 2022 – 2025. This includes Equality Outcomes Performance Data, Employment Data and Equality Impact Assessments. Relevant reports are available on the council's Equality and Diversity/Fairer Scotland Duty web pages. The council is implementing actions across its equalities mainstreaming report and anti-poverty plans and it has tailored its measurement framework to suit local needs.

**21.** The 2023/24 annual audit noted that appropriate performance reporting arrangements are in place. The BVAR in 2019 recommended the council embed a culture of continuous improvement by implementing a corporate approach to self-evaluation and benchmarking. The council responded by implementing a revised Performance Management Framework (PMF) which now measures performance in three ways; actions in the council plan (milestones), performance indicators and comparison with other councils. The revised PMF was published in early 2022 and looks to place a greater emphasis on the use and management of performance information to drive continuous improvement and deliver Best Value.

**22.** Quarterly reporting on key performance indicators (KPIs) is shared with the Executive Committee and is readily available on the council's website. The council has established a suite of KPIs to help monitor progress against the outcomes detailed in the Council Plan and Community Plan. There is ongoing

work to continue to build the suite of indicators including introducing new indicators for 2024/25 in safer communities and carbon usage.

**23.** The council reports on a series of annual performance measures in its Annual Performance Report. It summarises the performance indicators and trends for the year, but there is limited information on longer trends in the report. The council uses the local government benchmarking framework (LGBF) to highlight performance related to its family group and across Scotland as a whole. LGBF information is detailed across the six council plan outcomes, but it is not always clear how these link to the council priorities and the council's own KPIs.

**Performance reporting can be enhanced by giving more detail and clearer linkages to actions being taken to address areas for improvement identified in the quarterly and annual performance reports.**

**24.** The council has reported that they were able to maintain service performance levels with some improvements in education indicators and recycling. Challenges exist in indicators relating to looked after children and complaints handling and completing FOI (freedom of information) requests within the statutory deadline which have both declined in year. The council is making changes to its FOI process to address the statutory deadlines not being met, and there is a focus for improvement for looked after children being progressed via the Children and Young People Planning Partnership.

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# Appendix 1.

## 2022/23 and 2023/24 Annual Audit Reports

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### 2022/23 and 2023/24 Annual Audit Reports

These reports summarise the findings from the 2022/23 and 2023/24 annual audits of Scottish Borders Council.

Each Annual Audit Report comprises:

- significant matters arising from the audit of the council's Annual Accounts.
- conclusions on the council's performance in meeting its Best Value duties.
- conclusions on the following wider scope areas that frame public audit as set out in the Code of Audit Practice 2021:
  - Financial management
  - Financial sustainability
  - Vision, leadership and governance
  - Use of resources to improve outcomes.

[LINKS TO BE ADDED FOR PUBLICATION]

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# Appendix 2.

## Best Value

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[The Local Government in Scotland Act 2003](#) introduced a statutory framework for Best Value for local authorities. The Best Value duties set out in the Act are:

- to make arrangements to secure continuous improvement in performance (while maintaining an appropriate balance between quality and cost); and, in making those arrangements and securing that balance, to have regard to economy, efficiency, effectiveness, the equal opportunities requirement and to contribute to the achievement of sustainable development.
- to achieve break-even trading accounts, subject to mandatory disclosure
- to observe proper accounting practices
- to make arrangements for the reporting to the public of the outcome of the performance of functions.

Best Value

# Scottish Borders Council



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## Purpose

1. This regular report provides updates on notable recent activity relating to local government. Similar updates are provided through the Weekly Digest, sent to members by Audit Scotland's Communications Team and available via the [members' SharePoint site](#).

## Recommendations

2. The Commission is invited to:
  - Note this report and consider any implications for its work programme

## Recent publications and engagement

3. Below are details of the media coverage, download statistics and social media engagement for publications issued recently by the Commission.
  - **Best Value in City of Edinburgh Council** (*24 October 2024*)
    - Media: [Daily Record](#), [Edinburgh Evening News](#), [Edinburgh Live](#), [North Edinburgh News](#), [Edinburgh Minute](#), [Local Gov](#). Broadcast: [BBC Radio Scotland](#) (from 21:20; live interview with Jo), STV News (recorded interview for TV news bulletins).
    - Social media and downloads statistics: to follow in the December report.
  - **Alcohol and drug services** (*31 October 2024*)
    - Published after this report was produced – details to follow in December report.
4. Quarterly download statistics for Commission publications are also provided, to supplement the usual monthly data. The next quarterly update, covering the period up to the end of September 2024, is provided in the Appendix to this report.

## Media and Parliamentary monitoring

5. There were several references to the Accounts Commission in the Local Government, Housing and Planning Committee's [pre-budget scrutiny evidence sessions](#). Shona Robison, Cabinet Secretary for Finance and Local Government, highlighted the Commission's role as a safeguard against councils getting into severe financial difficulty. MSPs also asked Ms Robison about the size and use of councils' reserves, and the need for collaboration on transformation work – citing the Commission's recent reports.
6. Similar questions were also asked in the preceding session with Cllr Katie Hagmann, COSLA Resources spokesperson, and Solace and Director of Finance colleagues. Members may be interested in the [explanation of reserves given by Jonathan Belford](#), Chief Financial Officer at Aberdeen City Council and Vice Chair of CIPFA Directors of Finance.

## Local and Scottish government finance issues

7. The Chancellor, Rachel Reeves, announced the UK Budget on 30 October – after this report was produced. Speculation ahead of the announcement had focused on potential tax changes – including [the impact for councils](#) and others of increased employer national insurance contributions – and changes to the UK Government’s fiscal rules to allow for more capital investment. Members may have seen responses and analysis regarding implications for the Scottish Government’s budget, and the Policy Manager can provide a brief summary.
8. The Scottish Government will need to find support from at least one of the opposition parties in the Scottish Parliament if the Scottish Budget is to pass. At the Scottish Green Party conference (26/27 Oct), members supported a motion committing Green MSPs to oppose any budget that cuts funding for local authorities. Finance spokesperson Ross Greer said there are *"certain key issues for us that would make agreement on a budget impossible, such as a repeat of the council tax freeze"*.
9. There has been a range of coverage of issues arising from councils’ early budget proposals:
  - Falkirk Council has deferred making a decision on proposals (highlighted in last month’s Policy Update report) to reduce the number of hours pupils spend in classes at primary and secondary schools. The council has postponed the decision until after the UK and Scottish Governments have set out their budgets, and to await any outcome from negotiations regarding funding linked to teacher numbers.
  - Dumfries and Galloway Council also wants to make changes to the school week – by having one half-day and four slightly extended days, with no change to total hours – but has faced criticism about the proposals and its approach to the consultation process. For example, it’s claimed that consultation questions presented potential benefits as facts, and that the council has not completed an Equality Impact Assessment.
  - North Lanarkshire Council will review its school transport criteria after a backlash over changes to eligibility. Only secondary school students who live more than three miles, rather than two miles, from school are now eligible for free transport, with criteria for primary school pupils set to change from one mile to two miles next year. The policy is in line with statutory requirements – and most other councils – but communities are worried about safety and say they were not properly consulted.
  - City of Edinburgh Council has been warned that its proposed cuts of £4 million to the education department’s inclusion service could result in a significant reduction in staff who assist pupils with additional support needs (ASN), and would prove “absolutely devastating” for pupils. The proposal, which is at an early stage of development, comes in the context of the number of pupils with ASN in Edinburgh trebling since 2013.
  - North Ayrshire Council recently held a special meeting to consider a range of possible cuts to services. Options being considered include the closure of six libraries, shutting the Arran Outdoor Education Centre, parking charges, reduced bin collections and increased fees for leisure facilities. A number of education cuts are also proposed, including to teachers, pupil support assistants and school crossing patrollers.

The above is a sample of recent news stories, which have all featured in the Weekly Digest. The Commission Support Team is collating a range of similar stories, as well as examples of council budget consultations and communications, [in the members’ SharePoint site](#).

10. It was confirmed that [the full £145.5 million in funding has been withheld](#) from all councils because of the row over teacher numbers. Education Secretary Jenny Gilruth said that following COSLA's refusal to accept the grant conditions for the funding – maintaining teacher numbers – the Scottish Government had been working with COSLA to reach an agreement that would enable the money to be provided, but to no avail. First Minister John Swinney later reiterated the position in a letter to COSLA President, Cllr Shona Morrison. Meanwhile the [Daily Record reported on correspondence](#) sent by councils to the Scottish Government last December after they were asked to explain falls in their teacher numbers.
11. Finance Secretary Shona Robison confirmed that the Scottish Government is planning to give local authorities new powers to impose a [levy on visiting cruise ships](#). Ms Robison said the Government is keen to ensure the legislation is passed before the next Scottish Parliament election, subject to the necessary consultation. The levy would mean overnight visitors staying on cruise ships are charged a fee, similarly to the Visitor Levy (Scotland) Act passed earlier this year, which applies to accommodation such as hotels.

## Policy area updates

### Poverty and inequality

12. The Joseph Rowntree Foundation (JRF) published its [Poverty in Scotland 2024 report](#), which says the UK and Scottish Governments must make better use of their respective powers to reduce poverty. Interim targets to reduce child poverty in Scotland are very likely to be missed, according to the report, while 40% of families earn less than 40% of the median income – up from 26% in the mid-1990s. JRF says poverty reduction is an area where reserved and devolved powers overlap and governments must work together, and calls on the Scottish Government to raise its ambitions and show more urgency, including rolling out pilot initiatives such as Fair Future Partnerships more widely.
13. The children's charity Aberlour warned that [councils are "helping trap families in poverty"](#) by "collecting debt without compassion". The charity announced the outcomes from a pilot of a new debt support programme, in which it worked with three councils in Tayside to review how rent, council tax and school meals arrears were collected, offering advice and direct financial assistance through a hardship fund. Aberlour says the new approach shows how monies can be collected without inflicting more hardship on families.

### Health and social care

14. Delayed discharges in Scotland are at their highest level since current guidelines were introduced in 2016, with [just over 2,000 hospital patients](#) awaiting a care home place or home care package. In all, almost 10,000 people are waiting for care support to allow them to live independently, as of August 2024, according to figures from Public Health Scotland.
15. Almost a fifth of care homes have closed in the past decade, according to Public Health Scotland's care home census. The figures show that the number of homes across all sectors [fell from 1,249 in 2014 to 1,020 this year](#). Homes in the voluntary or not-for-profit sector saw the steepest decline, with the number of homes falling by 36%, from 353 to 226, while the number of homes owned by local authorities and health boards fell by 27%.
16. At their conference, Scottish Green members also backed an emergency motion calling for the party to withdraw its support from the Scottish Government's current National Care Service plans, and for the National Care Service Bill to be significantly reduced in scope to

shift focus to boosting support and rights for those providing care. The Scottish Trades Union Congress (STUC), Unison, Unite and GMB trade unions have jointly criticised ministers for their handling of the delayed discharge crisis, and for their delays of social care reform.

## Communities and infrastructure

17. Ahead of the UK Budget, Scottish Labour had called on the Scottish Government to [set out how it will use around £40 million](#) in Barnett consequentials linked to the extension of the Household Support Fund in England - a fund that allows local authorities to offer emergency funding to vulnerable households struggling to pay for food or cover their utility bills. Social Justice Secretary Shirley-Anne Somerville had said the Scottish Government was "yet to receive confirmation of Barnett consequentials" in relation to the Household Support Fund, and "did not expect further detail until the UK Budget announcement".
18. The Glasgow Household Survey has found that only 40% of residents are now satisfied with local services, a drop from 48%, with particular dissatisfaction about maintenance of roads and parks, waste and recycling, and a lack of affordable services or value for money from council tax. Councillors expressed concern at a "[clear decline in satisfaction across city council services](#)". The council acknowledged the survey results but noted its road condition index remains stable and above the Scottish average, and highlighted practical challenges in relation to street cleaning and weed control. The council says it is taking a risk-based approach to prioritising maintenance of public areas, due to budget constraints.

## Education, children and young people

19. Non-teaching staff in Perth and Kinross [went on strike for up to two weeks](#), immediately after the school holidays, in response to the pay deal implemented by COSLA. The action by Unison – which rejected the offer, while other unions accepted it – was targeted at the area of First Minister John Swinney's constituency, and initially led to the closure of all primary schools and early years centres in the region. However, [strike action by teachers in Glasgow was avoided](#) after a ballot by EIS over the council's plans to cut 450 teaching jobs over the next three years failed to meet the turnout threshold. The union said 90% of those taking part backed industrial action, but turnout was only 46% – below the 50% required.
20. A fifth of secondary school teachers in Scotland, across 14 council areas, are having to [divert funds from education budgets](#) to buy food for pupils who are coming to school hungry, according to research by the NASUWT union. The Pupil Equity Fund (PEF) money is intended to help less well-off children access extra activities such as school trips. The figure for primary schools, according to the research, is 12%. The survey also found examples of teachers individually providing food or clothing to pupils.

## Government administration

21. Carol Beattie, who stepped down as chief executive of Stirling Council in May, has been [appointed interim chief executive of the SNP](#). Ms Beattie, who left after six years in post to take up a role in the private sector, unsuccessfully stood as an SNP candidate in a council by-election in Falkirk, and was appointed to her new role two days later, a day after the resignation of her predecessor, Murray Foote.
22. Perth and Kinross Council became the latest to report increased levels of sickness absence among its staff. The council recorded an [average of 12.4 days lost to sick leave](#) per full-time

non-teaching employee in 2023/24. The figure was included in the council's best value thematic report, which also highlighted an ageing workforce – with a quarter of employees aged over 55 – as well as a high level of employee satisfaction.

## Scottish Parliament updates

- 23.** The Health, Social Care and Sport Committee published [its report on its inquiry into healthcare in remote and rural areas](#). In the report, the Committee calls for urgent action to address the specific challenges faced in remote and rural communities, to improve access to and delivery of healthcare services. The inquiry found that recruitment and retention of staff is one of the key challenges, with the availability and affordability of housing and access to education and training identified as significant barriers. The Committee also calls on the Scottish Government to set out the specific actions it is taking, or that may be required at UK level, to improve digital access to healthcare.
- 24.** The Convener of the Finance and Public Administration (FPA) Committee wrote to his counterpart on the Local Government, Housing and Planning (LGHP) Committee [outlining the FPA Committee's concerns](#) about the financial memorandum for the Housing (Scotland) Bill, including in relation to the proposed new homelessness prevention duties on local authorities. The FPA Committee does not consider it has a clear understanding of the costs associated with the Bill, and has called for further detail from the Scottish Government.

## Other updates

- 25.** The LGiU recently published the following briefings and blogs of relevance to Scotland:
- [Are we stuck in the knowing doing gap? A forward look at Q4 2024](#)
  - [Nourishing Scotland: Local authorities delivering a cash first approach to food security](#)
  - [Whatever happened to Scottish local government?](#)
  - [The importance of unpaid carers and the role for councils in supporting them](#)
  - [How are councils navigating Scotland's changing demographics?](#)
- 26.** Other recent reports, briefings and blogs of relevance to local government include:
- COSLA: [Thriving in the Digital Age \(Health and social care\)](#)
  - Improvement Service: [Navigating demographic change](#)
  - Scottish Parliament Information Centre (SPICe): [Barnett formula and consequentials](#)

## Follow-up to previous queries

- 27.** The previous report referred to the Finance and Public Administration Committee's report following its [inquiry into the 'Commissioner landscape'](#), and there was a query as to which public bodies were within the scope of this report. The list is available via the above link, along with details of other bodies that are at various stages of being proposed.
- 28.** The update *guidance on the role of the audit sponsor* – which members have reviewed and discussed recently – is being finalised and will then be implemented as part of the Performance Audit and Best Value 'Audit Management Framework' (replacing the previous version) - a link will be provided to members very shortly. The new guidance will then be shared proactively with colleagues, and the support team also intends to highlight it to audit teams and sponsors at the outset of each new audit.

## Consultations

29. There are no recommendations to put to the Commission for approval.
30. The Scottish Government has recently [opened a consultation](#) seeking views on the need for a universal definition of 'care experience' and what the impacts of this could be. However, this is a policy-related matter, and no previous audit work has been carried out that is relevant to the consultation questions. In line with our procedures for consultations where there is a clear basis for not responding, the Secretary has agreed the recommendation. We plan to publish a joint briefing on care experienced children and young people in 2025; this will be based on the agreed definition of care experience at the time of that work.
31. The Policy Manager will advise verbally of any changes or updates.



## Appendix: Quarterly publication statistics, October 2023 to September 2024

The table below shows the number of downloads of reports, or page views of blogs and web content, for the last four quarters, for outputs published in 2024.

Publication	Date	Oct-Dec	Jan-Mar	Apr-Jun	Jul-Sep	TOTAL
Best Value in Clackmannanshire	27 Sep				149	149
Tackling digital exclusion	22 Aug				<b>1,248</b>	1,248
S102 Renfrewshire: Dargavel update	20 Aug				323	323
Commission annual report 2023/24	08 Aug				304	304
Benchmarking and reporting (blog)	01 Aug				455	455
IJBs finance and performance (web)	25 Jul				<b>2,431</b>	2,431
IJBs finance and performance 2024	25 Jul				<b>1,982</b>	1,982
The important role of a CFO (blog)	16 Jul				328	328
Delivering for the future (blog)	11 Jul				487	487
Delivering for the future (briefing)	11 Jul					
Local government budgets briefing	15 May			<b>1,240</b>	<b>572</b>	1,812
Best Value: Falkirk Council	2 May			426	173	599
Best Value: Moray Council	28 Mar		<b>564</b>	<b>649</b>	203	1,416
Best Value: Orkney Islands Council	30 Jan		393	168	139	700
How we hold LG to account (blog)	18 Jan		116	74	41	231
S102 Renfrewshire: Dargavel	18 Jan		<b>638</b>	156	248	1,042
Local gov. financial bulletin 2022/23	16 Jan		<b>1,376</b>	<b>762</b>	<b>810</b>	2,948
Best Value: Dumfries and Galloway	11 Jan		429	145	125	699

Quarterly figures of 500 or more highlighted in **bold**

### Analysis

- There were a number of publications over the summer including some that had been delayed due to the election. Despite this normally being a quieter period, the IJBs report had more first-week downloads than any other Commission report in recent years.
- The Financial bulletin and Budgets briefing are still regularly downloaded, at a consistent rate each month, and the figures might increase during the budget setting period.
- Among 'older' publications, the Adult mental health report (Sep 2023) registered another 1,000 downloads and the Local government overview 2023 (May 2023) had a further 900 downloads in the last quarter, bringing the total for each to more than 7,000.
- These statistics provide only an indication of the initial reach of the Commission's publications. More detailed analysis of broader impact is provided through six-monthly impact reports by Innovation & Quality; the next impact report will be issued to members via email later this month, ahead of December's work programme discussion.

## Purpose

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

## Engagement and Commission business

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

### Audit Scotland engagement

- 22 October – Meeting with Gillian Allan, Publications Coordinator to discuss communication report process
- 23 October – Meeting with Stephen Boyle, Auditor General for Scotland
- Regular meetings with Vicki Bibby, Chief Operating Officer.
- Regular meetings with Helena Gray, Controller of Audit

### Commission business

- Regular meetings with Sarah Watters, Secretary to the Commission, Jack Nixon, Executive Assistant to the Commission and Joe Chapman, Policy Manager, Accounts Commission.
- 8 October – Accounts Commission prep session with Andrew Burns, Accounts Commission, Sarah Watters, Secretary to the Commission and Joe Chapman, Policy Manager to Accounts Commission.
- 10 October – Accounts Commission meeting.

### External Engagement

- 9 October – Monthly meeting with Ellen Leaver, Interim Directorate for Local Government
- 15 October – Engagement with delegation from Swedish Association of Local Authorities and Regions (SALAR) in conjunction with PABV colleagues
- 17 October – Chair's [blog](#) – The Accounts Commission's role in supporting reform
- 23 October – Media for Best Value in City of Edinburgh Council
- 23 October – First formal in-person meeting with COSLA President, Vice President, Director of Membership and Resources, and Chief Officer (along with Accounts Commission Vice Chair)
- 30 October - Panel member at 2024 Annual Audit Planning Conference



## **Forthcoming activities**

3. My forthcoming engagement activities include:

- 7 November – Accounts Commission meeting
- 10 November – Attendance at Audit Scotland Audit Committee and REMCO
- 18 November – 'Transformation' Round table with Solace and IS
- 21 November - Ayrshire Leadership Collaborative Session (TBC Chair or Vice Chair)
- 21 November – Directors of Finance Section meeting
- 26 November – Attendance at Audit Scotland Board meeting
- 27 November – Media for Best Value in Scottish Borders Council

## **Conclusion**

4. The Commission is invited to:

- Note this report and enquire about any areas of interest.