

Agenda

Thursday 16 January 2025 10.00am
Audit Scotland offices, 102 West Port,
Edinburgh, and online via Microsoft Teams
517th meeting of the Accounts Commission

1. Apologies for absence
2. Declaration of connections

Business requiring decisions in public

3. Order of business
The Chair seeks approval of business including taking items 9 to 15 in private for the reasons set out on the agenda.
4. Minutes and matters arising from previous meeting Secretary 10:05

Business for discussion in public

5. Best Value: East Renfrewshire Council Controller of Audit 10:10
6. Local government policy update report Policy Manager 11:25
7. Chair's update Chair 11:35
8. Any other public business Chair 11:45
The Chair will advise if there is any other public business to be considered by the Commission.

Break 11:45

Business for discussion in private

9. Controller of Audit's update Controller of Audit 12:00
[Item to be taken in private as it requires the Commission to consider confidential policy matters.]
10. Best Value: East Renfrewshire Council Controller of Audit 12:05
[Item to be taken in private as it requires the Commission to consider actions in response to a statutory report.]

11. Local government financial bulletin 2023/24 – draft <i>[Item to be taken in private as it requires the Commission to consider a draft publication in private before publishing.]</i>	Executive Director of PABV	12:40
12. Commission intervention options – discussion paper <i>[Item to be taken in private as it requires the Commission to consider confidential policy matters.]</i>	Secretary	13:10
13. Commission Business risk register – quarterly review <i>[Item to be taken in private as it requires the Commission to consider confidential policy matters.]</i>	Secretary	13:35
14. Chief Operating Officer update (verbal) <i>[Item to be taken in private as it requires the Commission to consider confidential policy matters.]</i>	Chief Operating Officer	13:50
15. Any other private business The Chair will advise if there is any other private business to be considered by the Commission.	Chair	14:00
<hr/> Close of meeting		14:05
<hr/> Members’ Forum: Ethics		14:45
<hr/> Members’ Forum: National Fraud Initiative		15:15

Minutes and matters arising from previous meeting

Secretary to Accounts Commission

Item 4
Meeting date: 16 January 2025

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 12 December 2024, 10.00am

Audit Scotland offices, 102 West Port, Edinburgh, and
online via Microsoft Teams

516th meeting of the Accounts Commission

Present:

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

In attendance:

Sarah Watters, Secretary to the Commission
Helena Gray, Controller of Audit
Michael Oliphant, Audit Director, ASG (Items 5 and 14)
Anne MacDonald, Senior Audit Manager, ASG (Items 5 and 14)
Joe Chapman, Policy Manager to the Accounts Commission (Items 6 and 15)
Alison Cumming, Executive Director of PABV (Items 9 and 10)
Mark MacPherson, Audit Director, PABV (Items 9 and 10)
Gemma Diamond, Director of Innovation and Transformation, I&Q (Item 9)
Mark McCabe, Audit Manager, PABV (Item 10)
Tricia Meldrum, Senior Manager, PABV (Item 10)
Vicki Bibby, Chief Operating Officer (Items 11 and 12)

1. Apologies for absence

Apologies had been received from Ruth MacLeod.

2. Declaration of connections

Jo Armstrong declared a connection with Item 5 and 14 with the Chief Executive of Aberdeen City Council via the Hub network. Audit Scotland's Ethics Partner confirmed ahead of the meeting that this should not prohibit Jo's taking part in discussions.

Malcolm Bell declared a connection with items 5 and 14 as his son worked at Aberdeen City Council during the time of the fraud occurrence. Audit Scotland's Ethics Partner advised ahead of the meeting that Malcolm recuse himself from items 5 and 14.

No other connections were declared.

3. Order of business

It was agreed that items 9 to 16 would be considered in private, for the reasons stated on the agenda.

4. Minutes and matters arising from previous meetings

The Commission considered a report by Sarah Watters, Secretary, presenting the minutes of the meetings of December's meeting. Sarah raised a few points:

- Item 10 – Scottish Borders Council's Best Value report will be considered by all Council on 19 December 2024. The report is now available on the council's website
- Item 11 – Sarah had shared an email with members on 29 November 2024 in relation to expenses and tax implications.
- Item 15 – Sarah confirmed that following the Scottish budget Joe Chapman shared a list of current resources, lowed by a briefing from Audit Scotland on 11 December. There will be a follow up analysis in January.

With no further comments, the minutes were approved as a correct record.

5. Aberdeen City Council – section 102 report

The Commission considered the Controller of Audit's report on a significant fraud case in relation to council tax refunds at Aberdeen City Council. Following an introduction by Helena Gray, the discussion was structured according to the following themes:

- Audit process, including:
 - Sample sizes for internal audit testing, the controls in place at the time when the fraud occurred, and the work undertaken by both internal and external auditors to review these and whether they were complied with.
 - Terminology used within the report, the justification for stating that there have been 'no material misstatements', and the contrast of value versus impact where materiality is being discussed
- Improvement actions, including:
 - Swift action by the Council and the development of an improvement plan.
 - Timescales for implementing and completing actions on the Improvement Plan
 - Internal Audit undertaking regular reviews and making additional recommendations beyond the initial scope, and the effect these have had on timescales for action review, which then made additional recommendations
 - Amendment to processes related to retention of unclaimed credits

- The auditors' confidence that actions are appropriately prioritised for completion.
- Lessons to learn, including:
 - The need for assurance that similar issues are not happening in other councils
 - Important reminder to reflect on the case and review internal processes; the need for public bodies to implement robust systems of internal control, using annual governance statements to review whether sufficient controls are in place
 - Effectiveness of whistleblowing policies, and ensuring staff are aware of these policies and their own responsibilities.
- Other issues, including:
 - What actions should or will be taken to disseminate this information, and whether the Accounts Commission can support this.
 - Commending the officer who discovered and reported the matter.

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.

Joe referred to information that has been shared with members regarding the Scottish budget, and provided a brief overview of more recent developments that will be included within January's report.

During the discussion:

- Carol Evans asked about the liability of a council which opts to stop funding related to flooding, if residents are significantly impacted as a result. Joe commented that the ongoing flood resilience performance audit will cover this policy area, but that individual councils must make funding decisions as part of budget setting.
- Malcolm Bell commented that the proposed Housing Planning Hub will address issues raised in recent Best Value reports. Jo Armstrong noted that planning could be considered for inclusion on the Commission's forward work programme at March's strategy seminar.
- Angela Leitch asked if there are any updates or timescales on public service reform, especially in relation to health and social care. Joe noted there have been no specific updates recently, but the Scottish Government (SG) has said it plans to publish information about its approach to reform and sustainability in 2025.
- Derek Yule queried if there were any implications for Scottish councils' accounts from the NAO's announcement regarding Whole of Government Accounts and English local authorities. Joe noted that this is specific to England, with only an indirect connection to Scottish councils via UK funding for SG. Alison Cumming added that

the Auditor General has raised issues with SG's accounts preparation in Section 22 reports, although she did not believe this was related to local government.

- Mike Neilson asked what the impact of increased National Insurance contributions will be on local government, commenting that the different aspects involved appear to bring a significant risk factor. Joe confirmed that independent analysis has identified this risk, and SG intends to continue to seek more funding from the UK Government.

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 the discussion,

- Andrew Burns updated members on the collaborative event run by the three Ayrshire councils, which he attended alongside Blyth Deans, and felt was a positive and constructive event. He and Blyth participated in a Q&A session with the Chief Executives and senior officers of the councils, along with representatives from their public partners. Jo Armstrong commented that the transformation report along with the convening powers of the Commission are starting to have a positive impact.
- Jo highlighted the letter received from the Controller of Audit, which sets out an update on equal pay in Glasgow City Council. Jo thanked Helena for the letter, noted that the work will be picked up in the annual audit report, and said it was a good approach to reporting on an issue without requiring a statutory report.
- Jo acknowledged Audit Scotland colleagues' hard work over the year, as well as the refurbishment of the offices, noting an intent to hold a Commission meeting in the Glasgow office next year.

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. Impact reporting and work programme update

The Commission considered an update on impact reporting and the work programme by Alison Cumming, Executive Director of Performance Audit and Best Value (PABV), which asked the Commission to consider how the findings can be used, alongside other intelligence, to inform the work programme.

During the discussion:

- Alison explained this is a high-level paper which outlines the overall approach to the Commission's work programme. It was noted that the report proposed formally linking

the work programme with the Commission strategy seminars, so reviewing the programme twice a year.

- Commission members asked about recommendations in audit reports and how these are monitored in terms of implementation and impact. Alison and Gemma explained that they are working on ensuring recommendations are as clear and effective as possible, including setting out our expectations and how we will measure success.
- Regarding social media engagement figures, Gemma said she will work with the communications team to provide an explanation of engagement rates.

Action: Director of Innovation & Transformation

- It was suggested that more rigour is required with public bodies when it comes to ensuring recommendations are implemented and desired outcomes are achieved. Joining up with other scrutiny bodies was also discussed. Gemma explained the approach to securing buy-in and ownership of recommendations from audited bodies, and the different, proportionate follow-up approaches that can be used.
- Members discussed the resource implications of doing more follow-up work to measure impact. Jo Armstrong felt that discussions about the effectiveness of recommendations and about follow-up work to measure impact would be worth revisiting at the March strategy seminar.
- When asked about the methodology for assigning each audit to the Commission's strategic priorities, Mark MacPherson advised that the analysis looks at which priorities are addressed by the primary purpose of the audit or are the subject of a significant part of the audit report.
- Gemma was asked about how increased security led to more downloads by bots being recorded in the figures in table 6. Gemma explained the work that is being done over time to assess the reliability of the statistics, and said she would follow up to provide members with more technical detail.

Action: Director of Innovation & Transformation

- Jo Armstrong highlighted topics not currently included in the work programme, including IT and digital across public services, and the role and impact of community planning partnerships. Jo also asked if PABV colleagues could provide proposals or rationales for items on the work programme, for the March strategy seminar.

Action: Executive Director of PABV

Following discussion, the Commission:

- noted the update
- noted that the mapping exercise confirms that the PABV outputs in the Commission's work programme map well to the Commission's five strategic priorities.
- agreed that the primary vehicle for engagement on the performance audit work programme should be the Commission's six-monthly strategy seminars.

10. Additional support for learning: draft briefing

The Commission considered its response to the draft briefing on Additional Support for Learning (ASL). Jo Armstrong asked Carol Evans to speak as a sponsor of the audit.

During the discussion:

- Alison Cumming highlighted two broad themes in the report: the need to improve the quality of data to better understand the needs of children and young people, and evaluating how ASL is planned for, funded and staffed as part of core education provision.
- Alison noted that whilst the Scottish Government draft budget sets out a planned increase in spending, there is limited detail available as yet. Meanwhile, the recently published statistics regarding ASL are being incorporated into the report.
- Carol said she enjoyed working as a sponsor on this audit and commented on the significant data challenges and limited progress highlighted in the report. She explained the approach taken in keeping recommendations concise and focused.
- Members discussed the increase in demand for ASL in schools, with 40% of pupils in publicly funded schools now recorded as receiving additional support for learning, noting that this trend is likely to continue in the coming years, and that review and reform of the current education system may be needed. Derek Yule raised the issue of council spending in areas like ASL being impacted by funding being ring-fenced or directed elsewhere.
- Andrew Burns noted that the strong recommendations made highlight the scale of improvement needed, and asked how progress against the recommendations will be assessed. Mark MacPherson explained that these will be addressed through a combination of general impact monitoring and, if deemed appropriate, specific follow-up work.
- Regarding comparisons with ASL trends elsewhere, Mark McCabe explained that the only comparator available is the NAO report for England, which shows similar trends but a proportionally lower rate of demand for ASL due to a tighter definition of what constitutes additional support needs.
- Several members raised the implications for wider education provision, the increase in demand for support since the Covid-19 pandemic, expectations on teachers and a lack of suitable training. Members agreed that future audit work should highlight the need for a whole system approach.
- Jo Armstrong reflected on the briefing approach taken, and whether it provides better value for money than undertaking a full performance audit.

Following discussion, the Commission:

- approved the draft briefing on Additional Support for Learning.
- delegated final approval of the content of the report to the sponsors, alongside the Auditor General for Scotland, through discussion with the audit team.
- noted the publication and parliamentary arrangements agreed with the sponsors.

11. Audit Scotland Q2 corporate performance report

The Commission considered the Audit Scotland Q2 corporate performance report.

During the discussion:

- Vicki Bibby noted that this report only covers up to the end of September. Vicki will provide an update on audit delivery to circulate in early 2025.

Action: Chief Operating Officer

- Vicki provided an update regarding the West and East Dunbartonshire Councils 2022/23 outstanding audits. It is expected that each annual audit report will go to the respective full council later in December.
- Vicki noted that Sarah is closely monitoring the Accounts Commission budget, and the virtual Commission meetings for January and February 2025 are expected to help to manage spend.
- Andy Cowie queried the current vacancy factor. Vicki noted that the budget includes a target of 5% for 25/26 and reflects recent recruitment.
- In relation to a query on correspondence, Vicki noted that trends and hot topics are shared with auditors and Audit Scotland's leadership group. Sarah said a six-monthly intelligence report is produced and shared with members – Joe Chapman will send the latest report next week.

Action: Policy Manager to the Commission

Following discussion, the Commission noted the contents of the report.

12. Chief Operating Officer update

The Commission considered a verbal update by Vicki Bibby, Chief Operating Officer.

During the discussion:

- Vicki referenced the recent discussion on the Partnership Working Framework between the Accounts Commission, Audit Scotland and the Auditor General for Scotland – one year on from approval. There have been positive discussions, and the joint board and Commission session will take place today. Jennifer and Andy produced a summary paper which will be circulated following the meeting, concluding this year's review.

Action: Secretary to the Commission

- Vicki explained the Audit Scotland budget would be discussed with the Scottish Commission for Public Audit next week. Vicki noted that the change to National Insurance contributions is creating pressure, and said a large part of the budget ask is for Audit Modernisation.

- Vicki advised that a new Board member is starting in early new year – details will be communicated in January. A Board apprentice is also being recruited – this is not a formal board member position, but they will take part in discussion.

Following discussion, the Commission noted the update.

13. Controller of Audit's update report

The Commission considered a verbal update by Helena Gray, Controller of Audit, on recent and upcoming activity, which included the following:

- Media interest in the settlement related to two senior officials recently retired from Glasgow City Council. Auditors are aware of this issue and will consider as part of the annual audit. Members highlighted that the Accounts Commission has considered reports on similar issues previously (for example, East Lothian was cited). Members noted that consistency is required in messaging about these cases, although the individual circumstances may be different.
- In relation to Integration Joint Boards (IJBs), Helena is producing a short blog or LinkedIn post containing key messages around the Commission's 2025 reporting.
- Helena had regular catch ups with Ellen Leaver from Scottish Government and Jane O'Donnell at COSLA, which she said were useful to flag key messages arising from Best Value reports.
- In relation to strategic public sector scrutiny co-ordination, Audit Scotland colleagues will meet next week, and Helena will provide an update on this at the January Commission meeting. Solace and Improvement Service transformation leads are very interested in this issue.

Following discussion, the Commission noted the update.

14. Aberdeen City Council – section 102 report

The Commission considered its response to the Controller of Audit's report on a significant fraud case in relation to council tax refunds at Aberdeen City Council. Members agreed to issue findings in response to the report.

During discussion, a number of points were agreed to be included in the findings, including:

- commending the member of staff who identified the fraud;
- the importance of whistleblowing and counter-fraud policies;
- recognition of the quick response by the council but weak internal controls;
- a need for milestones to monitor progress with improvement actions;
- the importance of internal audit work also focusing on what might be perceived as lower-priority areas; and
- the importance of sending a wider message out to all councils.

- It was agreed that alongside the findings, the Chair should write a letter to the Chief Executives of all Scottish councils and other key stakeholders.

Following discussion, the Commission:

- Agreed that drafting of the findings is delegated to the Secretary and Chair of the Accounts Commission.
- Agreed that the findings should be shared with the audit team and Commission members for factual checks, before being published on 9 January 2025.
- Approved the drafting of a letter to all councils' Chief Executives to draw their attention to any findings that are pertinent to all councils.

15. Statutory Performance Information (SPI) Direction: final draft for publication

The Commission considered the final draft of the Statutory Performance Information (SPI) Direction.

During discussion:

- Sarah noted that there had been a positive reception from various stakeholders, including sessions with the Local Government Benchmarking Framework (LGBF) Board and the Scottish Performance Management Forum (SPMF). Sarah said this is a model that can be built on in consultation and engagement regarding the Commission's work programme following March's strategy seminar.
- It was noted that the Commission Support Team intends to draft letters from the Commission Chair to all consultation respondents, and to engage with the Improvement Service and SPMF when developing the guidance that will accompany the Direction.
- Thanks were expressed to Joe Chapman and the working group – including four Commission members, Helena Gray and colleagues in Performance Audit and Best Value – for their work on the SPI Direction.
- Commission members agreed that the Direction is clear in its expectations on councils, and the judgements made within the report.
- Jennifer Henderson suggested that also providing a summary of amendments to those who did not respond to the consultation would be beneficial, to show that the Commission does take feedback on board; Joe confirmed this is the intention.
- Members discussed whether quarterly reporting would be viable. Sarah explained the ways in which such reporting could be a strain on resources. Joe confirmed that the consultation draft made a distinction between public and internal reporting, and that the guidance could set out what is expected.

Following discussion, the Commission:

- Approved the new Direction for publication before the end of December 2024, to be applied with respect to performance information for the year 2025/26 onwards.

- Noted that guidance will be produced to support councils in complying with the Direction.
- Delegated oversight of this guidance to the SPI Direction working group.

16. Any other private business

Jo Armstrong thanked Jack Nixon for his support and wished him well in his new role within PABV.

Jo reminded the Commission that January and February's meetings will be held online, and how well this runs will feed into a wider piece of work to review options for meetings and engagement during 2025.

The Chair, having advised that there was no further business, closed the meeting.

Close of meeting

The meeting closed at 14:30

Best Value in East Renfrewshire Council

Controller of Audit

Item 5
Meeting date: 16 January 2025

Purpose

1. This report introduces the Controller of Audit's report on Best Value in East Renfrewshire 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 East Renfrewshire 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 East Renfrewshire Council were presented to the council's Audit and Scrutiny Committee on 26 September 2024. The AAR was also presented to the full Council later that same day.

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's report was sent to East Renfrewshire Council on 8 January 2025, 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 decide in private how it wishes to proceed. The Commission is obliged to inform the council of this decision shortly after the Commission meeting – this is done by the Secretary on the Commission's behalf – before making its decision public.
15. The Commission asks the council for a meeting, preferably in the period between the Commission publishing its report and full council considering it, to do the following:
 - to discuss what the council thinks of the Commission's decision and its findings (if applicable), and what the council will do in response to the Commission's report
 - to confirm any next steps, and review the audit process.

16. The council is required to do the following:

- consider any 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 report is due to be published on 6 February 2025, with the previous day being held for any media interviews. It is anticipated that the Chair will front the media for this report.

18. 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.

19. 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.

20. 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

21. The Commission is invited to:

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

Best Value

East Renfrewshire Council

ACCOUNTS COMMISSION 

Prepared by the Controller of Audit
January 2025

Contents

Key facts	3
Controller of Audit report	4
Appendix 1	10
Appendix 2	11

Key facts

67 Square miles

97,160 Population

3,968 Workforce (FTE)

18 Elected members
5 Labour, 5 Conservative, 5 SNP, 3 Independent
(Labour led minority administration)

£32.2m Savings required over 2024/25 – 2026/27

£285m Net revenue expenditure 2023/24

£46.5m Capital investment 2023/24

Controller of Audit report

- 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.** East Renfrewshire Council (the council) continues to demonstrate a commitment to continuous improvement and has made consistently good progress in delivering recommendations from previous Best Value reports.
- 4.** The council has an established, long term planning framework in place with the Community Planning Partnership that ensures the vision and strategic priorities are aligned across partners. The Community Plan, 'A Place to Grow' was approved in September 2024, setting the partnership's vision for the period to 2040. The vision is based on three strategic pillars, which refocus and prioritise the previous five strategic outcomes. The council's own medium-term planning framework will be aligned to the priority themes, and a detailed three-year delivery plan is expected to be considered in April 2025.
- 5.** The council has drawn upon significant stakeholder engagement and engagement with partners to refine and refresh the vision for the area. This included targeted research and community engagement, interviews with resident and community groups, along with businesses and key stakeholders. The council demonstrates its understanding of its communities, including key equalities groups. As a result, the council's strategic planning adopts cross-cutting themes of equality and inclusion. A Place to Grow identifies themes of inclusion across every area of the plan and human rights are incorporated into the Council's Equality, Fairness and Rights Impact Assessments.
- 6.** It has also invested in data analysis tools to ensure it builds a deeper understanding of communities and vulnerabilities allowing services to be more targeted at a local level. There are clear links between the outcomes of this engagement and the themes that form the basis of the refreshed vision.
- 7.** The council has undergone a period of significant change in both the officer leadership team and elected members. It has taken steps to ensure that the respective roles and strategic priorities are well understood. The council has developed and delivered a programme of essential scrutiny skills training for elected members and refreshed the induction and training programme following the 2022 elections. There are strong examples of effective cross-party working,

examples include the cross-party budget strategy group and cross-party support for the direction of travel for the council's longer-term strategic plan. The council has demonstrated good oversight and support of the East Renfrewshire Integration Joint Board (IJB), which has faced financial challenges, and the council has provided financial support to IJB. The Chief Officer and Chief Financial Officer of the IJB attend the council's budget strategy group.

8. The 2023/24 annual audit noted that the council recorded a deficit on the provision of services of £10.3 million before the budgeted application of reserves (£10.2 million). The outturn performance was broadly in line with the approved budget but reflects significant movements within individual reserves. This continues a trend of significant underspends, beyond the level reported to elected members throughout the financial year. In 2022/23 auditors recommended improvements to budget monitoring and forecasting. While the council's approach ensures that actual spend is compared to budget it does not take into account additional income sources that may become available until outturn reporting. While this means that budget monitoring remains prudent and there is a reduced risk of overspends it does mean that the financial outturn may be better than elected members could reasonably expect throughout the financial year. The auditors have concluded that the council's publicly available budget papers set out key financial information clearly.

9. The council has a good track record of making savings and has achieved £25.2 million of recurring savings over the past five years, including £3.9 million in 2023/24. The council demonstrates good practice regarding the identification and delivery of savings. Plans were informed by significant public consultation on savings options for 2023-2026 and the council enters into early discussions with cross-party elected members to support a phased agreement of savings before the formal budget-setting meeting.

Exhibit 1

East Renfrewshire Council – key financial information for 2022/23, 2023/24 and 2024/25

	2022/23 (£m)	2023/24 (£m)	2024/25 (£m)
Budget gaps	9.5	18.1	12
Planned to be met via:			
-Recurring savings	2.2	4.1	3.1
-Use of reserves	5.3		0.8
-Increase in Council Tax	2.1	3.8	-
-Funding for Council Tax freeze	-	-	3.1
-Use of service concessions reserve	-	10.2	5.0
Actual savings	2.2	3.9	-
Actual use of reserves	5.3	10.2	-
Reserves balance	52.1	41.8	-

Source: East Renfrewshire Council Revenue Budget papers for 2021/22, 2022/23 and 2023/24

10. The council continues to prepare an outline revenue financial plan (the most recent, from February 2024, covers the period 2024-2030) and draws upon

scenario planning to prepare for the scale of the budget gaps ahead. Alongside the outline revenue plan, the council prepares a three year financial plan. The current projected gap for 2025/26 is £15.1 million, falling to £5.1 million in 2026/27, though uncertainties remain. The gap will be partly bridged using the remaining balance available in the council's Service Concessions reserve (£2.3 million) but there is still a significant future budget gap to be addressed by council tax increases and the identification of recurring savings.

The council should continue its development of a realistic and costed medium term financial plan that supports the delivery of strategic objectives while recognising significant future uncertainty.

11. The 2023/24 annual audit noted that the council's reserves balances fell in 2024/25, in line with the council's budget strategy. As in prior years, operational underspends were used to replenish reserves and while the council's reserves fell by £10.3 million overall, the unearmarked General Reserves increased by £0.6 million, to £7.3 million. This represents 2.3 per cent of the council's annual budgeted net revenue expenditure and is within the target level set in the Council's Reserves Policy. As of 2023/24, the level of General Fund reserves held by the council was £41.8 million (£52.1 million in 2022/23).

12. The council balanced the 2024/25 budget using £5 million of financial flexibilities and savings of £3.1 million. The council's approach to public consultation and early consideration by the cross-party budget strategy group meant that £2.1 million of the required savings were approved prior to the 2024/25 budget setting meeting. Similar plans are in place to secure early savings in advance of the 2025/26 budget, including £0.5 million approved to date by the council.

13. The council has taken advantage of the opportunity presented by reduced pension contributions to establish an Investment in the Future reserve, allowing investment in areas that can provide recurring benefits. The total one off resource available to the council is estimated at £12.6 million. Clear criteria has been set for the use of the fund, including sustainability, alignment to the overall strategic priorities and projects should support spend to save initiatives or investment and development of the workforce. A further £2 million has been set aside to support the next phase of the council's transformation.

14. In recent years, the Council has seen its digital transformation programme (DTP) as a key mechanism to drive change and help deliver savings across all services. The current DTP was launched in April 2022, which replaced the previous Modern Ambitious Programme and combines the themes of data, modernisation and digital change across three main programmes of work: customer experience, workforce productivity and business systems and processes.

15. Projects delivered to date include automation projects, the development of management dashboards, significant system changes and upgrades, the roll-out of hand-held devices for frontline staff, including those in social care, and the implementation of a housing management and revenue/benefits system. The council reports on outcomes from the programme on an annual basis and note that productivity gains in 2023/24 included over 10,000 hours of staff time (equivalent to over six Full Time Equivalent (FTE) roles) across the organisation, and a further seven FTE in cost avoidance measures.

16. The DTP has incorporated co-design with communities and the council carried out several customer feedback sessions and received feedback from customers when designing or redesigning processes, allowing greater understanding of the problems customers face and what matters to them most.

17. The council's 10-year capital plan includes a programme of investment of £240 million, focused on significant investments in the learning estate, leisure facilities, and Information and communications technology (ICT) projects. The plan identified £25.5 million for improvements necessary to council property, including energy efficiency measures. In line with the Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice on Treasury Management, the Audit and Scrutiny Committee is responsible for ensuring effective inspection of treasury management activities. The council recognises the revenue implications of borrowing and the capital programme is considered by the budget strategy Group.

18. The council has benefitted from a programme of Glasgow City Region City Deal projects that are intended to stimulate economic growth in East Renfrewshire and allow improved public transport routes across the area, aligned to the Get to Zero (GTZ) Plan. East Renfrewshire's City Deal programme (M77 Strategic corridor) will result in a total investment of £44 million comprising £38 million from the Scottish and UK Governments and co-funded by the council's £6 million capital contribution. The 2023/24 annual audit noted that the council's significant City Deal investments made progress in 2023/24.

19. The council refreshed its approach to workforce planning in 2023/24 to support the development of its strategic planning framework, A Place to Grow. As part of the updated arrangements, a People Strategy has been developed to support the council's aim to become a learning organisation.

20. The council has made recent improvements to further strengthen workforce planning arrangements within service improvement planning documentation. This process supports the identification and understanding of specific risk areas within services and allows escalation to the Organisational Development Board (ODB).

21. The Corporate Management Team (CMT) maintains good oversight over workforce planning and the development of key skills and capabilities to support wider strategic planning via the ODB. Elected members are kept aware of elements of workforce planning that may impact strategic planning. There are key indicators that may impact the council's ability to deliver the improvements envisaged in the People Strategy, such as the age profile and turnover of staff. These indicators are available for managers to support the delivery of their service but are not currently reported regularly to elected members. There is scope to further improve elected members' understanding with inclusion of a more comprehensive workforce planning summary to be included in the annual Financial Planning report for Elected Members in March 2025.

22. The council transformed the technology available to employees to support home working through the pandemic and has a hybrid working policy in place to support employees who can work at home for part of the week. Main council offices are being refurbished to support modern, flexible, digital working. A review has been completed to benchmark the council's practices with other

Scottish local authorities and a report detailing an overview of the advantages and disadvantages of working from home drawing on local experience and the findings of research on this issue at a more national level was presented to the Audit and Scrutiny Committee in September 2024.

23. The council's updates to service improvement planning processes are supporting it to gather additional data about the current workforce and challenges identified by individual services. In addition, the introduction of data dashboards ensures that up to date indicators are directly available to the managers of individual services.

24. The employee survey response rate was lower than the council anticipated, and further work is underway to increase staff engagement, improve participation rates and facilitate effective monitoring, with more comprehensive reporting planned for elected members in March 2025.

25. The partnership working arrangements are good and the council continues to work collaboratively with bodies across the sector, including the Glasgow City region to maximise the opportunities to increase capability. A Regional Local Government Skills Working Group is working with the University of the West of Scotland to launch courses to respond to the shortage in planning skills. The group is also addressing skills gaps in other areas such as trading standards, health and social care. The council should continue to work towards fully costing the investment plans necessary to deliver net zero by 2045.

26. The council has committed to achieving net zero by 2045 and published its GTZ action plan in February 2024 that sets out its approach that will mean significant change to the fleet and estate and acknowledges that there will be residual emissions by 2045. The council will continue to work towards the full costing of its GTZ action plan and has set aside a further £0.2 million in year to prepare assessments. The balance on this reserve as at 31 March 2024 was £0.6 million. The council is aware that this remains an area of risk. As a result, the council acknowledges that the pledges within the GTZ action plan are unlikely to be achievable without additional funding.

27. The council regularly reports on its performance. A comprehensive Performance Framework is in place to report on performance against the Strategic Outcomes within the previous Strategic Plan. The annually-refreshed Outcome Delivery Plan provides a direct link to the priorities within the Community Plan. The Annual Performance Report for 2023/24 was published in September 2024. The council considers a six-monthly strategic performance report mapped to the Strategic Outcomes and updating on the Outcome Delivery Plan. This includes an assessment of performance against targets, along with trend information and a description from the service including reasons for slippage against targets.

28. The council reported that it delivered 76 per cent of targets against the Strategic Outcomes within the Outcome Delivery Plan in 2023/24. Key achievements include:

- educational achievement, where the council has consistently high performance in primary and secondary, strong inspection evaluations from Education Scotland and very high levels of young people going to positive

destinations, while its multiagency childrens' services have been rated 'excellent',

- the reduction of operational emissions by eight per cent
- exceeding the target to build 270 new affordable homes over the period 2017-23 (413 were completed in partnership between the council and its social housing partners)
- meeting the target 65 per cent of Citizens' Panel respondents who reported that they are satisfied with services.

29. The council reports on overall benchmarking with other Scottish authorities. National benchmarking data shows that the council performs above the Scottish average in 64 per cent of indicators. Of the 95 LGBF indicators for 2022/23 reported in May 2024 to East Renfrewshire's Cabinet, the council ranked first or second in 25 per cent (ranked first in 16 and second in eight indicators). There are key strengths in adult social care, including the proportion of adult care services graded "good" or better (first nationally), and the second lowest rates of readmission to hospital following discharge, the response to climate change including the percentage of waste recycled and emissions from transport.

Appendix 1

2022/23 and 2023/24 Annual Audit Reports

These reports summarise the findings from the 2022/23 and 2023/24 annual audits of East Renfrewshire 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]

Appendix 2

[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

East Renfrewshire 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

3. Below are details of media coverage and engagement for recent Commission publications.
 - **The 2024/25 audit of Aberdeen City Council: Council tax refunds – a significant fraud (9 January 2025)**
 - *Published after this report was produced; details in next month's report*
 - Pre-publication: Press and Journal – [“Defrauded taxpayers have not had refunds”](#)

Media and Parliamentary monitoring

4. Recent references to the Accounts Commission and its reports include the following:
 - In a [letter to the Local Government, Housing and Planning Committee](#), Finance Secretary Shona Robison said she agreed with the Commission's suggestion that councils should still produce medium-term financial strategies on the basis of stated assumptions, despite uncertainties arising from single-year funding. (See 'Scottish Parliament updates' below for more details on Ms Robison's letter.)
 - The Daily Record reported on the recent [joint event hosted by the chief executives of East, North and South Ayrshire](#), attended by Andrew Burns and Blyth Deans.

Local and Scottish government finance issues

5. [COSLA Leaders welcomed the increase in funding for local government](#) in the Scottish budget for 2025/26, saying it goes some way to meeting their asks, but adding “it will take more than a single year's settlement to restore the financial position of local authorities”. The COSLA statement also referred to improved engagement by the Scottish Government on the budget, ongoing work on the fiscal framework, and continued concerns about the impact of increased employers' national insurance contributions. The statement came after [COSLA's Budget Reality analysis](#) showed an increase of £289.3 million in “uncommitted, core” revenue funding and £48.1 million of additional uncommitted capital funding.

6. COSLA later published a briefing setting out its high-level analysis of [what the Scottish budget means for local government](#), warning that the additional uncommitted funding for 2025/26 may not be enough to reverse planned cuts to local services. In particular, COSLA highlighted concerns and produced specific analysis regarding social care, stating that the level of funding provided in the budget “will not resolve” the challenges faced, including rising costs and escalating demand, or enable the necessary scale of transformation.
7. The Scottish Government provided councils with more details of the proposed Local Government Settlement, including each council’s provisional allocation, through the [Local government finance circular 10/2024](#) issued on 12 December. The Circular outlines some of the funding elements contained within the overall Settlement, including a further £524.9 million which the Scottish Government says has been baselined in the General Revenue Grant (GRG) as part of its commitment to reduce ring-fencing, and an additional £289 million within the GRG “to support local priorities” (aligned with COSLA’s Budget Reality).
8. On 7 January, Scottish Labour announced that they will abstain from the budget vote – and claimed another party had already agreed to either vote in favour or abstain – paving the way for the Budget Bill to be passed by the Parliament in February.
9. Recent coverage of issues arising from councils’ budget proposals include:
 - [Falkirk Council](#) has decided not to proceed with plans to cut learning hours or move to a shorter school day on Fridays.
 - [Moray Council](#)’s administration has apologised for confusion over whether plans to close seven libraries have been scrapped.
 - [North Lanarkshire Council](#)’s leader has warned that the local authority will still need to find £13.39 million to bridge its budget gap, despite a £56.3 million funding increase as part of the Scottish budget.
 - [Perth and Kinross Council](#) has agreed a plan for council tax rises amounting to £400 for a typical household over the next three years, to protect vital services – although John Swinney (whose constituency is in Perthshire) later said the Scottish budget had given the council “more than they were planning for”.
 - [Stirling Council](#) has revealed options it is considering for council tax rises in 2025/26, ranging from 7.5% to 12.5%, as part of its new Medium Term Financial Strategy.
 - Meanwhile [the Sunday Post published analysis](#) of information it had received from councils (prior to the Scottish budget announcement) about proposed council tax rises.

The above is a small sample of recent news stories. The Commission Support Team is collating a range of coverage on each council, as well as examples of council budget consultations and communications, [in the members’ SharePoint site](#).

10. The Scottish Government agreed to release £145.5 million of funding to councils this year that had previously been conditional on maintaining teacher numbers. Education Secretary Jenny Gilruth reached an [agreement with COSLA](#) that included a commitment to “working together to restore teacher numbers to 2023 levels next year” and freezing learning hours. The funding will increase to £186.5 million in 2025/26. However, [councils are reportedly refusing to give assurances](#) about restoring teacher numbers, citing recruitment challenges.

Policy area updates

11. The funding announcement above came after figures showed full-time equivalent teacher numbers had dropped by 621 in a year, although pupil numbers also decreased (by 3,100) so the pupil-teacher ratio remained fairly stable. The statement also referenced additional funding of £28 million to councils from next year to develop the Additional Support for Learning workforce along with “an enhanced offer in support”, plus a further £1 million to support national recruitment and training initiatives.
12. A report to Aberdeen City Council set out more details of [plans to demolish more than 500 homes](#) in the city due to reinforced autoclaved aerated concrete (RAAC), at a cost of over £130 million. Demolition is due to be completed in 2028, after which the council will build new social housing on the site. There are still questions over some of the 138 privately-owned homes, with some residents saying they have been offered just a third of their value.
13. Teachers in Glasgow threatened to go on strike in 2025 unless the city council reverses its plan to axe 450 jobs over a three-year period. The EIS union opened a statutory ballot in the city on 6 January, saying the council has already cut nearly 200 teaching posts since the start of the academic year. The council disputes the union’s figures.

Other updates

14. The Local Government, Housing and Planning Committee received a [response to its Pre-Budget Scrutiny submission](#) from Finance and Local Government Secretary Shona Robison. The letter – written before the Scottish budget was announced – covers the UK Autumn Budget, capital investment and borrowing, council reserves, ring-fencing, revenue raising powers and the Verity House Agreement. Key points from the letter include:
 - Ms Robison said “ring-fenced funding accounts for a very small proportion” of total funding from the Scottish Government, and “whilst the ambition remains to reduce directed expenditure, issues around accountability and assurance remain”. She added: “An agreement with local government on an assurance and accountability framework is likely to be required to achieve further material progress” on reducing ring-fencing.
 - There will be a consultation in the new year on the general power of competence, with the aim to “seek clarity on the greater statutory freedoms local authorities wish to see”. This consultation has now been opened (see Consultations section below).
 - The Scottish Government intends to publish its next Medium Term Financial Strategy (MTFS) after the conclusion of the UK Government’s multi-year spending review. The 2025 MTFS will be accompanied by a five-year “fiscal sustainability delivery plan” which will outline specific actions being taken to deliver sustainable finances, and will help support a future Scottish Government spending review.
 - The Scottish Government will lay regulations early in 2025 to implement the pay and banding related changes recommended by the Scottish Local Authorities Remuneration Committee (SLARC) with effect from April 2025. Ms Robison says the recommendations are affordable given the uplift in the General Revenue Grant for 2025/26.
15. The Scottish Government provided an [update on its Public Service Reform programme](#) via a letter from the Minister for Public Finance, Ivan McKee, to the Finance and Public Audit committees on 21 December. The 47-page update provides details of “work to drive efficiency and effectiveness”, as well as on “key cross-portfolio preventative activity”. Mr

McKee said he will be leading the development of a PSR Strategy and will engage with public sector leaders at a PSR summit by the end of February 2025, to “galvanise action behind PSR” and bring clarity as to the Scottish Government’s vision for PSR.

16. Results of the latest [Scottish Household Survey](#) were published. The annual survey offers insights on the characteristics, attitudes and behaviours of people in Scotland, covering a range of topics including demographics, neighbourhoods, housing, household finances, physical activity, environment, culture, childcare, local services, and trust in institutions.
17. The latest survey (carried out in 2023) found trust in local government has fallen slightly – 53% said they trusted councils and 35% expressed distrust, compared to 32% for the latter in 2022. By comparison, 45% said they trusted, and another 45% said they distrusted, the Scottish Government – the latter was [up from 38% in 2022](#). There is more trust in each of the other public institutions that were asked about – the health system, police, education system, civil service and the justice system.
18. [Questions regarding perceptions of local councils](#) yielded the following results:
 - 42% agreed that their local council provides high-quality services, and 42% also agreed their local council does the best it can with the money available (29% disagreed with each statement) – these figures have been broadly stable over the past decade.
 - There were slight year-on-year increases in the proportions of people who think their council is good at letting local people know about what services it provides (37%), and about how well it is performing (30%) – although both of these figures are about 10 points lower than they were in 2013 – and a slight fall in those who said they would like to be more involved in their council’s decisions (30%).
 - Younger adults were more negative than older age groups on many aspects, particularly on doing the best possible with the money available and communicating about services and performance, but slightly more positive about the quality of services. People from minority ethnic backgrounds were more positive, and those from deprived areas were more negative, on all aspects.
19. Other statistics publications in December included the following:
 - The annual [census of pupils and teachers](#) in Scotland’s state schools revealed that 40% of pupils have additional support needs (ASN) such as autism, dyslexia and mental health problems. The numbers have more than doubled in the last 10 years, from 140,500 in 2014 to 284,500 in 2024, while the number of special schools in Scotland has fallen from 145 to 107 in the same period.
 - Statistics for [achievement of Curriculum for Excellence levels](#) in 2023/24 showed that the proportion of pupils achieving the expected level in literacy and numeracy across primary and secondary schools has reached a new high. Meanwhile, the attainment gaps between those from the most and least deprived areas are the smallest on record for literacy at 20.2 percentage points for primary pupils and 12.7 points for S3 pupils, while for numeracy the gap grew slightly to 17.4 percentage points at primary school level but fell to a record low of 12.0 for S3.
 - The latest [Carers Census](#) reported at least 52,000 unpaid carers supported by local services across Scotland in 2023/24. This was a 17% increase from the reported number of carers in 2022/23 (44,310), although there are variations in response rates and data quality between years. Of the total, almost 60% are of working age, while 16%

are aged under 18; three quarters of carers are female. More than half of unpaid carers supported by local services spend at least 50 hours a week providing unpaid care.

- 20.** City of Edinburgh Council [elected Cllr Jane Meagher as its new leader](#), succeeding Cammy Day who resigned amid allegations he sent inappropriate messages to Ukrainian refugees. The election of Ms Meagher – who was the council’s housing convener – means Labour retains control of the council despite being the third largest party.
- 21.** Other recent publications of relevance to local government in Scotland are listed below.

Scottish Budget

- Local Government Information Unit (LGIU): [Highlights for local government](#)
- Scottish Parliament Information Centre (SPICe): [Initial reaction](#)
- SPICe: [Scottish Budget 2025-26 \(detailed briefing\)](#)
- SPICe: [Local government finance: Budget 2025-26 and provisional allocations to local authorities](#)
- Fraser of Allander Institute: [Impact of the Scottish Budget on Homelessness, Child Poverty, Social Care and more](#)

Other

- Improvement Service: [Annual report 2024](#)
- LGIU: [All you need to know about reserves and provisions](#)
- SPICe: [Scottish Government Affordable Housing Supply Programme](#) (blog)

Consultations

- 22.** Below are updates and recommendations regarding recently-opened consultations.
- [Scottish Government’s Equality and Human Rights Mainstreaming Strategy](#)
As noted in the December edition of this report, the Secretary agreed a proposal to produce a joint response by Audit Scotland, the Accounts Commission and the Auditor General. Commission members will be invited to comment on the draft response shortly via correspondence, with comments to be provided by the end of January.
 - [Local authority - General Power of Competence](#) (*closing 28 March*)
At the request of COSLA and as part of joint working between Scottish and local governments, views are being sought on potential legislative changes to enable local authorities to more effectively deliver public services. Virtual roundtable events are also planned, which the Commission and Audit Scotland are being invited to participate in. Discussions within Audit Scotland on how to respond to the consultation are at an early stage and Commission members may wish to provide early views to inform thinking.
- 23.** The Policy Manager will advise verbally of any changes or updates.

Purpose

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

Engagement and Commission business

2. Details of my engagements and work since the start of December are as follows:

Audit Scotland engagement

- 17 December – Housing benefit audit discussion
- Regular meetings with Vicki Bibby, Chief Operating Officer.
- Regular meetings with Helena Gray, Controller of Audit
- Regular meetings with Alison Cummings, Executive Director of Performance Audit and Best Value

Commission business

- Regular meetings with Sarah Watters, Secretary to the Commission, Lee Ovens, Executive Assistant to the Commission and Joe Chapman, Policy Manager, Accounts Commission.
- 12 December – Accounts Commission meeting.
- 12 December – Accounts Commission and Audit Scotland Board joint session.

External Engagement

- 10 December – meeting with Ellen Leaver, Interim Director for Local Government

Forthcoming activities

3. My forthcoming engagement activities include:
 - 09 January – Commission members appraisals.
 - 10 January – Meeting with Stephen Boyle, Auditor General for Scotland
 - 10 January – Accounts Commission prep session with Andrew Burns, Accounts Commission, Sarah Watters, Secretary to the Commission, Joe Chapman, Policy Manager to Accounts Commission, and Lee Ovens, Executive Assistant to the Accounts Commission.
 - 15 January – Chief Operating Officer's keynote 'Empowering every voice - The path to diversity, equality and inclusion in the workplace'

- 16 January – Accounts Commission meeting
- 28 January – Audit Scotland Board meeting
- 30 January – COSLA Innovating, Developing and Transforming Special Interest Group
- Commission Member Appraisals – across February and March 2025

Conclusion

4. The Commission is invited to:

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