

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)
 - **Broadcast:** BBC Good Morning Scotland, BBC Breakfast, BBC Reporting Scotland, STV News main bulletins (North region), local radio.
 - **Online:** BBC News, STV News, Daily Record, Herald, National, Scotsman, Times, Press and Journal, Evening Express, LocalGov, The MJ, Public Finance and more.
 - Coverage focused on the key messages in the report and news release, including why the fraud happened and the lessons for other councils to learn. There was some, but less, coverage on the distribution of the outstanding funds.
 - Social media: 1,450 views, 50 link clicks, 8 shares. Most shares were by our direct connections on LinkedIn; minimal engagement elsewhere or with news outlet posts.
 - Downloads: 1,100 in the first two weeks. *Comparisons: Dargavel first report 440, Edinburgh best value 310 and Digital exclusion 675 in similar periods.*
 - **Local government financial bulletin 2023/24** (28 January 2025)
 - *Published after this report was produced; details provided by colleagues via email and included in next month's report*
 - **Sustainable transport: Reducing car use** (30 January 2025)
 - *Published after this report was produced; details provided by colleagues via email and included in next month's report*

4. Quarterly download statistics for Commission publications are also provided, to supplement the usual monthly data. The latest quarterly update, covering the period up to the end of December 2024, is provided in the Appendix to this report.

Media and Parliamentary monitoring

5. Recent references to the Accounts Commission and its reports include the following:
 - Finance and Local Government Secretary Shona Robison made several references to the Commission during her Budget Scrutiny evidence session with the Local Government, Housing and Planning Committee on 21 January.
 - Similarly, during [Finance Questions](#) in the Scottish Parliament chamber on 15 January, Ms Robison referred three times to the Commission's findings that the Scottish Government provided a real-terms funding increase to local government in three successive years up to 2024/25.
6. The Local Government in Scotland Overview 2023 was [cited by South Ayrshire Council](#) (albeit attributed to Audit Scotland) in defending its claim that “an increasing portion of council budgets is ring-fenced”. Although more recent publications by the Commission and others have shown that the proportion of funding that is formally ring-fenced has reduced, the council referred to directed funding, as well as the conflicting views of Scottish and local governments as to what constitutes ring-fenced or directed funding.

Local and Scottish government finance issues

7. At the time of writing it was still unclear how local government will be supported in meeting the costs of increased employer national insurance contributions. COSLA and the Scottish Government [jointly wrote to the Chancellor](#) on 3 January, backed by a number of public sector and voluntary organisations including the STUC and SCVO, raising concerns about the impact and to seek clarity on funding. Finance Secretary Shona Robison reiterated this call before and during her evidence session with the Local Government committee.
8. Communications colleagues provided a response on behalf of the Commission – albeit reported as being from Audit Scotland – regarding the circumstances surrounding [Perth and Kinross Council's decision to remove a vacant director role](#), following criticism of an apparent lack of documentation about the decision-making process. The response stated that the matter will be considered as part of the 2024/25 annual audit.
9. Recent coverage of issues arising from councils' budget proposals include:
 - [Angus](#): Residents have been warned it would take a 15% rise in council tax to meet a £9.5 million shortfall in 2025/26 without other measures being taken. The council is considering other options and [asking residents how they would close the gap](#). However, the director of finance has highlighted that increases in service charges, for example – which have been capped at 20% for 2025/26 – can only bring in relatively small sums.
 - [Perth and Kinross](#): More than 300 people, backed by local opposition MSPs, took part in a protest against proposed library closures, which they say are “short-sighted” given the importance of libraries as community hubs. Culture PK, which runs the libraries on the council's behalf, welcomed engagement from local people on how to maintain provision

within budget constraints, while an SNP councillor said “additional funding” from the Scottish Government and the council tax could help protect library services. A petition containing 5,600 signatures was later handed in to council headquarters.

- [West Lothian](#): More than two thirds of community centres have rejected plans to change the way they operate as part of a bid by the council to cut costs. Council officers had proposed that centre management committees take ownership of the venues through community asset transfers, or pay increased fees for their use, with other options also presented in a consultation. Council leader Lawrence Fitzpatrick insisted the plans were necessary due to budget cuts and the authority was not looking to close the centres, contrary to what other councillors described as ‘misinformation’ circulating online.
- [Comhairle nan Eilean Siar](#) says it needs to find about £4 million to help it balance its budget for the coming year – around double the £2 million figure given in an earlier assessment – and that it cannot keep making cuts to services. Council leader Paul Steele said a funding increase in the draft Scottish Budget was “very welcome”, but the additional uncommitted funding for the Comhairle is “again simply not enough to deliver our services to the public at their current level”.

The above is a small sample of recent news stories. The Commission Support Team has been collating a range of coverage on each council [in the members’ SharePoint site](#), as well as a [full list of budget consultation links and budget-setting dates](#).

10. The City of Edinburgh Council has approved plans for a 5% visitor levy to be introduced with effect from 24 July 2026. The council hopes to raise around £50 million a year from the tax, which must be directed towards services and facilities used by visitors. The levy will apply to the first five nights of any stay in the city, and could apply to bookings made from May 2025. However, the Scottish Tourism Alliance has threatened to seek a judicial review of the decision to approve the levy, which could significantly delay its implementation.

Policy area updates

Health and social care

11. The Scottish Government confirmed it has scrapped its plan to create a National Care Service (NCS). Social Care Minister Maree Todd announced in Parliament that Ministers intends to remove Part 1 from the NCS Bill, which contained the proposed structural changes. The Bill will still proceed with the remaining provisions, including Anne’s Law, an enhanced right to breaks for unpaid carers, and new information sharing arrangements. In place of the planned NCS Board, a non-statutory NCS advisory board will be established, with an independent chair, which is expected to hold its first meeting as early as March.
12. Ms Todd also announced the following:
 - A review of current legislation to identify ways to enhance integration governance
 - Proceeding with embedding ethical commissioning approaches
 - Consideration of enhancements to workforce planning
 - Support for Highland as it transitions to an Integration Joint Board model.

Education

13. The Scottish Government says it is still considering legislation to set a minimum number of weekly school hours, despite opposition from councils and an agreement with COSLA to freeze learning hours for the coming year. The [results of a consultation](#) carried out in 2023 were finally released in January, showing that 61% of 496 respondents overall agreed that minimum learning hours should be set in law – although most of the organisations, including almost all of the councils, which responded were opposed. The consultation also set out a proposed number and definition of learning hours, with similarly mixed responses.
14. More than 180,000 pupils in Scotland were [absent for at least 10% of the school year](#) – one day per fortnight – in 2023/24. According to data obtained by the Scottish Conservatives, about 72,000 pupils missed at least 20% of the year, equating to a day each week. These numbers are understated, however, as three councils did not respond to the FOI requests. The Scottish Government said the attendance rate across the entire country over the last year stood at 90.3% – down around three per cent since pre-Covid levels.

Housing and homelessness

15. Councils in Scotland [breached their duty to provide temporary accommodation](#) to homeless people in nearly 8,000 cases in 2023/24 – 18 times more than the previous year. Three quarters of breaches were in Glasgow. The SHR says demands on some local authorities “now exceed their capacity to respond” and are the result of a “systemic failure,” which the chief executive of the SHR has said requires a “systemic intervention” that is [“beyond the scope”](#) of the organisation’s regulatory powers.
16. In evidence to City of Edinburgh Council’s policy and sustainability committee in support of the visitor levy, [tenants union Living Rent](#) highlighted the loss of housing to the short term let industry while hotels were used to provide homeless accommodation. Living Rent said more than 1,000 homeless people are living in hotels while homes are being used by tourists, and described it as “shameful” that tourist industry workers cannot afford to rent homes in a city that benefits from welcoming so many visitors.

Communities

17. Figures obtained by the Scottish Greens showed [42 libraries closed in Scotland](#) between 2014 and 2024, with many more set to close within months. The Greens highlighted the range of support that libraries provide and said they must be saved to protect “the heart and soul of communities.” They also cited the impact of community action in reversing some proposed cuts. Councils are legally required to ensure adequate library facilities are available to all residents, but many say they have had to close facilities due to budget constraints and in response to declining use as people access information in new ways.
18. A study by Glasgow Caledonian University found that residents affected by or at risk of flooding are being [“let down by chaotic responses”](#) from councils and other agencies, leaving them underprepared and frustrated. Researchers warned attempts to create “progressive” flood policies in Scotland were falling short in practice and risked worsening inequalities and weakening community defences. They called for “adequate funding to support both proactive and reactive community climate-change engagement actions.”

Other updates

19. The Convener of the Local Government committee has written to each of the councils that have declared a housing emergency seeking updates on their current position. The committee wants to know what actions the councils are taking to tackle the emergency, how they measure progress and what progress is being made. In particular the committee is interested in whether measures have been taken, where relevant, to reduce numbers of property voids or empty homes, or to increase the acquisition of properties. The requests are part of the committee's inquiry into housing, and responses are due by 14 February.
20. The Chief Executive of the Improvement Service, Sarah Gadsden, wrote to the Local Government committee about [provision of training to councillors on the Code of Conduct](#). The letter followed evidence to the committee by the Ethical Standards Commissioner (ESC), Ian Bruce, who referred to "hotspots across the country where councillor-on-councillor complaints are very prevalent." Ms Gadsden said "a high volume of such complaints is an indicator of ineffective working relationships between councillors, which the Accounts Commission has identified as a barrier to good governance and achieving Best Value", and offered to collaborate with the ESC on support for councils.
21. Other recent publications of relevance to local government in Scotland are listed below.
 - [LGIU – Reflections on local government: past, present and future](#)
 - [LGIU – Getting it right for all children in Aberdeenshire - Jim Savege's insights](#)
 - [LGIU – How the Get Britain Working paper can help address local economic inactivity](#)
 - [SPICe – Scottish Gov't responses to pre-Budget scrutiny: all smiles, no substance?](#)
 - [SPICe – National Care Service Update: September 2024 – January 2025](#)

Consultations

22. Below are updates and recommendations regarding recently-opened consultations.
 - [Scottish Government Equality & Human Rights Mainstreaming Strategy](#) (closed 5 Feb)
Comments were sought from members by the end of January. A number of members responded and the response was subsequently finalised and submitted. A copy of the response will be available shortly [via the Audit Scotland website](#).
 - [Local audit reform: a strategy for overhauling local audit in England](#) (closed 29 Jan)
A draft response was reviewed by the Chair and Deputy Chair and a finalised response was subsequently submitted. Members can [view the response via SharePoint](#).
 - [Local authority - General Power of Competence](#) (closing 28 March)
The Secretary has started to work with Audit Scotland colleagues on scoping of an Audit Scotland and/or Accounts Commission response. At the last meeting, the Secretary mentioned a [useful paper by SOLAR](#), the local government legal professional network.
23. The Policy Manager will advise verbally of any changes or updates.

Appendix: Quarterly publication statistics, January to December 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	Jan-Mar	Apr-Jun	Jul-Sep	Oct-Dec	TOTAL
Best Value: Scottish Borders	28 Nov				560	560
Alcohol and drug services	31 Oct				2,281	2,281
Best Value: City of Edinburgh	24 Oct				647	647
AC role in supporting reform (blog)	17 Oct				277	277
Transformation in councils	01 Oct				2,178	2,178
Best Value: Clackmannanshire	27 Sep			149	278	427
Tackling digital exclusion	22 Aug			1,248	1,232	2,480
S102 Renfrewshire: Dargavel update	20 Aug			323	102	425
Commission annual report 2023/24	08 Aug			304	104	408
Benchmarking and reporting (blog)	01 Aug			455	176	631
IJBs finance and performance (web)	25 Jul			2,431	1,140	3,571
IJBs finance and performance 2024	25 Jul			1,982	1,003	2,985
The important role of a CFO (blog)	16 Jul			328	79	407
BV thematic (briefing & blog)	11 Jul			804	348	1,152
Local government budgets briefing	15 May		1,240	572	803	2,615
Best Value: Falkirk	2 May		426	173	105	704
Best Value: Moray	28 Mar	564	649	203	167	1,583
Best Value: Orkney Islands	30 Jan	393	168	139	137	837
S102 Renfrewshire: Dargavel	18 Jan	638	156	248	109	1,151
Local gov. financial bulletin 2022/23	16 Jan	1,376	762	810	907	3,855
Best Value: Dumfries and Galloway	11 Jan	429	145	125	151	850

Analysis

- The Alcohol & drugs services and Transformation reports both had a very high number of early downloads, while the Digital exclusion and IJBs reports continued to perform well. The Controller of Audit's LinkedIn post on IJBs also had good engagement.
- As expected, there was an uptick in the rate of downloads of the Financial bulletin and the Budgets briefing as we moved towards the 2025/26 budget setting period.
- Among 'older' publications, the Adult mental health report (Sep 2023) registered another 1,500 downloads and the Local government overview 2023 (May 2023) had another 970 (both more than the previous quarter), bringing the total for each to around 8,500.