

MEETING: 6 FEBRUARY 2020

REPORT BY: SECRETARY TO THE COMMISSION

WORK PROGRAMME: STAKEHOLDER CONSULTATION FEEDBACK

Purpose

1. This report sets out the responses to the Commission's November 2019 consultation on its work programme for 2020-25. Audit Scotland will consider these responses as it develops proposals for this year's work programme refresh, to be considered by the Commission at its March meeting.

Background

2. The Commission has a rolling five-year programme of work published jointly with the Auditor General. This sets out detailed work for the first two years and an indication of likely areas of work for the subsequent three years. It is updated each year to reflect emerging issues in local government. The Commission's stakeholder consultation is a key part of this exercise.

Consultation

3. The Commission is required by statute to consult with its local authority stakeholders, including trades unions and employee associations, before undertaking its audit work.¹ In November 2019, the Commission approved a report by the Secretary setting out this year's approach for consulting stakeholders over its rolling five-year rolling work programme. This consultation took place over November to December 2019. The [consultation document](#) invited stakeholders to comment on the programme as a whole and, specifically to invite views on the following:
 - Any further issues or topics to consider in the work programme.
 - Views on the timing of the programme
 - Views on potential topics for proposed reporting specific to local government services
4. We consulted with approximately 90 stakeholders comprising council chief executives, chief officers from HSCPs, and trades unions and third sector representatives. The consultation was widened this year to include health and social care partnerships (HSCPs - also referred to as integration joint boards), and members of Audit Scotland's Equalities and Human Rights consultative group. We included the Scottish Council for Voluntary Organisations for the first time last year, and continue to include them in our consultation.
5. We received 27 responses comprising 19 councils; five HSCPs, and three third sector bodies. As would be expected given the wider circulation this year, this is slightly higher than our typical response rate. However, the timing of the consultation at a busy time of the year, not least with the general election, may have reduced the response that might otherwise have been received.. Commission members have been provided through the members' sharepoint site with the individual responses and a summary of respondents submitting their views.

Summary of the consultation responses

6. **Appendix 1** summarises the key messages from stakeholders, and **Appendix 2** includes a detailed summary of the individual responses. All responses are shown as non-attributable as

¹ 1973 Local Government (Scotland) Act, section 97A(3).

some respondents had submitted their returns in confidence.

7. All respondents welcomed the opportunity to provide their feedback on the work programme. Overall, they were very positive about the content of the programme. This gives the Commission assurance that it is addressing risks and issues that are important by the local government community. The respondents emphasised important themes around climate change, health and social care, and local government funding pressures.
8. There was strong continued support for the Commission's core products including overview reporting, the *How councils work series*, and the Commission's use of alternative outputs such as briefing papers.
9. Respondents proposed some new topics for the work programme. This included topics which may be possibly suited to the Commission's *How councils work series* in areas such as transformation good practice and financial planning. It also raised suggestions for reporting on specific local government services such as planning, licensing, culture and leisure. The Commission can therefore consider how best to respond to these areas of interest, be it through the Best Value and other annual audit work in councils or through its performance audit or related work such as public briefing papers.

Commission consideration

10. The Commission is therefore asked to consider responses from the consultation and indicate any particular areas that it would wish Audit Scotland to incorporate into the work programme refresh proposals to be considered at the March meeting.

Next steps

11. The response summaries have been shared with Audit Scotland to assist them with their programme refresh proposals. The Secretary and Commission support team has also discussed the findings with Audit Scotland's policy development groups.
12. Audit Scotland will continue to develop the work programme refresh proposals as a joint Accounts Commission and Auditor General programme. The Commission has agreed with Audit Scotland that it bring options for its consideration to its March meeting. As part of its 2020 work programme refresh, the Commission will also wish to consider the Controller's Audit Assurance and Risks report, which is included in the Commission's February agenda.
13. The Chair will finalise joint aspects of work programme with the Auditor General before its scheduled publication in late March. The Commission will also publish its updated strategy along with its work programme.
14. I will update, on behalf of the Commission, all of the consultees with the updated programme of work once it is agreed, including a summary of the responses as set out in Appendix 2. Audit Scotland will share the feedback with appointed auditors and with Local Area Network leads. The joint work programme will also be shared with other stakeholders including Ministers, MSPs and Scottish Parliamentary committees.
15. Members may also wish to note that an options paper on the proposed audit on local economic growth, currently scheduled for a mid-2020 publication, will be considered at this February's Performance Audit Committee.

Conclusion

16. The Commission is invited to:
 - a) Consider the responses to the consultation and reflect on any implications for the programme of work

- b) Note the next steps in considering the work programme and Commission Strategy.

Paul Reilly
Secretary to the Commission
28 January 2019

Work programme 2020-25: consultation feedback – summary of key themes and issues**Feedback on the overall programme**

There is strong positive feedback on the comprehensiveness of the work programme, the relevance of the risks it addresses and its likely added value (17 respondents offer positive endorsements in their replies).

- Positive feedback on the Commission's reporting approach including: the two separate local government overview reports; the Commission's *How Council Work* series; and the use of more responsive reporting through briefing papers (nine councils endorsed these products).
- Support for use of phased audits to audit complex long-term change (eg health and social care, early learning and childcare).
- Feedback to request advance notice of fieldwork sites; and the need for work programming to be proportionate, co-ordinated and to consider councils' other commitments.
- Several respondents offer to engage with us over our work including community empowerment, human rights and equalities, and the audit of health and social care partnerships (HSCPs).

Audit programme timing and scope

- Overall, the feedback supports the proposed timing of the work. Some suggestions are made about the timing of a small number of audits (eg health and social care integration, waste management, and replacing EU structural funds, and the local government financial overview). Audit Scotland will consider these when preparing the March work programme refresh proposals.
- Respondents make suggestions about the potential scope of some audits (eg future workforce planning audit work, housing for older people, future mental health audit work, supporting economic growth, digital services). We have passed these to Audit Scotland for consideration during the scoping phases of the relevant audits.
- Several requests are made for further information on proposed work, including the leadership briefing paper planned for this year; early learning and childcare, and audit work on digital services.

Themes and topics highlighted for the Commission to consider

- Local government funding and reform is identified as a prominent issue in several responses, including the potential impact of funding cuts on statutory functions. Respondents suggest a briefing or overview of funding and note the local governance review.
- Some respondents would welcome good practice examples on transformation, prevention, shared services, and on making more fundamental service delivery decisions.
- Some respondents highlight European Union (EU) withdrawal and its impact on workforce and funding as an issue for the Commission to continue to monitor.
- Climate Change – there is strong support to give greater prominence to this topic and councils' response to the climate emergency in the work programme (noted by eight respondents).
- Health – this is a prominent topic with respondents noting interest in public health, care at home, drugs and alcohol, mental health, and learning disabilities services (noted by six respondents). Several respondents note the sustainability of care services and the need for a 'whole-systems' view to recognise the complementary role of public, third and private sector providers.
- This was the first year we consulted with health and social care partnerships, and issues relevant to HSCPs featured strongly. Topics of interest included outcomes, financial sustainability, digital health services, and support services provided by councils. Some HSCP respondents offered to provide further support to our developing audit in this area.

- Community Empowerment – it is now five years since the introduction of the Act, and there is strong support for audit work looking at public involvement and its impact (noted by five respondents). One respondent noted the need to consider ‘community infrastructure’ eg local transport and digital connectivity in the context of poverty, equalities and human rights.
- Some respondents highlight collaborative leadership, and the importance of a ‘whole-systems’ view, including the assessment of available resources.
- On economic growth, some respondents highlight employability as a missing area, and note challenges for rural and island communities, and for cities. The need for strong links between economic growth work, and interest in how funding cuts may impact on infrastructure maintenance is also noted eg schools and roads.

Potential local government service topics

Respondents highlighted additional topics for the Commission to consider in its programme. Some of these are made specifically in response to our request for topics relevant to proposed audit work on local government services.

- Good practice in transformational change and making fundamental service delivery decisions.
- Planning (Act).
- The Licensing Act and the role of licensing boards and partnerships.
- Public transport.
- Public health reform.
- Organisational capacity in councils to maintain effective support services, including for HSCPs.
- Procurement of people services.
- Workforce planning eg ageing workforce and skills gaps re trading standards and environmental health.
- Culture and leisure services, given contribution to improving public health.
- Housing management (to incorporate homelessness).
- Revenue services, including increase in rent arrears.
- ‘Greenspace’ services
- Employability
- Financial and demographic planning
- Cyber security
- Data sharing

COMMISSION WORK PROGRAMME 2020-25 CONSULTATION RESPONSE SUMMARY

(table includes extracts and text para-phrased from responses to the Commission's consultation)

Issue or observation*	By:
Feedback on current programme	
Funding and reform	
Flexibility will be required in the work programme to allow complex issue of European Union (EU) Withdrawal to feature on an ongoing basis, as the fuller implications on the public sector in Scotland begin to emerge.	Council
EU withdrawal (2019/20); workforce planning post-EU withdrawal, replacing EU funding ('structural funds') (2022/23) - we would support flexibility in the proposed scope and timing of these as further information and implications become known and to ensure capacity of Councils to respond when implementing such changes. As key policy decisions and planning for withdrawal lie at a national level, we would expect that the robustness of Scottish Government plans will form part of this audit as well as the local government and partner planning and responses. It would be helpful if that was clarified.	Council
I note strategic capital investment is to be reviewed and I would welcome a focus on how the core infrastructure (schools, social care facilities, roads, street lighting, bridges etc.) will be able to be maintained in future with restricted capital grant funding, limited ability to generate capital receipts and limited ability to fund prudential borrowing via revenue savings.	Council
Leadership and organisational capacity	
The Council notes the proposed performance audit on 'Workforce planning post EU-withdrawal' and many other audits in the plan are joint reviews to be carried out with the Auditor General for Scotland. // Will these be scoped to reflect the shift in the balance of care to communities as part of the integration agenda. It would be helpful if this could be clarified.	Council
In this area there is mention of 2 reports relating to workforce planning- <ul style="list-style-type: none"> • Workforce planning– post EU withdrawal (joint) - 2021/22 • Briefing paper: Teacher workforce planning (joint) – winter 2020. There are wider issues in workforce planning than those just related to Brexit although it is recognised that there are a few councils that will be hit hard due to this. Local Government are struggling to recruit in areas including Trading Standards, Homecare, Teaching, Digital roles e.g. User Research, Business Analyst, Enterprise Architect, to name a few.	Council
In relation the workforce it would be helpful to consider the implications of pay levels on the ability to recruit and retain staff and how councils can address this when facing ongoing funding restraint.	Council
Do councils only look at their own capacity or look across the piece around themes eg capacity to address poverty and social isolation has to include the voluntary sector as a key partner.	Third sector/ other
Achieving outcomes	
It is important that overview reports continue to set out the context we are working in, the impact on councils of Scottish and UK government policies and decisions, and are clear on where councils can impact on outcomes and where we cannot, for example, it is not possible for councils alone to address child poverty.	Council

Issue or observation*	By:
<i>Health and wellbeing related</i>	
That the social care sustainability audit considers the balance of risk and the transfer of resources between local authorities and NHS bodies in relation to Integration Joint Boards.	Council
The continued focus on planning and delivering outcomes is welcomed and critical to demonstrate the impact of services. We particularly welcome the joint performance audits planned for 2022/23 in respect of mental health and addressing child poverty, as these areas continue provide significant challenges here and across Scotland	Council
With regard to the proposed joint work in respect of self-directed support, it would be helpful to acknowledge that the Health and Social Care Partnership was included in the initial work and also selected as one of six thematic inspection partnership areas; therefore, we would anticipate that the follow-up would be respectful of this and proportionate.	Council
Given the focus on sustainability of social care that a review within this or related to it into the handling of delegated budgets for social care, from Councils to IJBs, would be helpful in understanding the variation in practice across Scotland and its possible impact on outcomes for people.	HSCP
Housing for older people – I do wonder if this should be repositioned as housing / accommodation options for people with complex health and social care needs – not age or stage related but need and person centred focussed.	HSCP
Early learning and childcare (2019/20 and 2021/22) – would the scope of these reviews consider the integral role played by commissioned providers? Further information on the content of the programmes would be welcome.	Council
<i>Mental health</i>	
Consider widening the proposed mental health performance audit to cover distress. This would reflect the national direction around this important partnership area, and ensure that all relevant services and provisions are included.	Council
Would welcome more detail on which aspect of Mental Health is proposed for audit – this is such a broad area. I'd also comment that Housing for Older People is a possible sub-set or aspect of the sustainability of social care rather than a standalone audit – but perhaps don't have sufficient detail on this.	HSCP
<i>IJB- related</i>	
<p>Organisational stress tests – we feel that there would be merit in selecting a sample of IJB's to carry out a deep dive/stress test of what their financial position looks like over the next one to three years. This could include a focus on:</p> <ul style="list-style-type: none"> • Approaches being taken regarding unscheduled care activity. • Living Wage. • Workforce challenges. • Consequences and impact of Care at Home and Care Home cost increases. <p>It would be helpful for this to be carried out early on in 2020/2021 in order that the outcome of this work can be incorporated into early budget setting discussions for 2021/2022.</p> <p>Rationalisation of IJB's – it would be helpful to hear the Accounts Commissions view of the sustainability of the current number of IJB's.</p> <p>Could efficiencies be released from the rationalisation of the number of IJB's similar to those realised by the reorganisation of Police Scotland and Scottish Fire and Rescue.</p>	HSCP

Report on digital in health and social care – following the recent health and social care digital maturity assessment carried out across all health and social care partnerships (HSCPs), it would be helpful to have an independent view of the results and the ability of the Scottish Government (SG), Councils and Health Boards to provide the resources required to deliver on the national health and social care digital strategy. HSCPs are reliant on partner organisation infrastructure, expertise and resources to deliver on this. It would help if this work could identify areas where digital has led to real change or transformation and from this promote how these changes are progressed at scale for all parts of Scotland.	HSCP
Report on measuring outcomes – this is a challenge for many HSCPs. It would be good to see where this is being achieved and the approach taken. Also, worth looking at the continued national and local focus on performance indicators which do not align with the national direction being set. How do we move towards a truly outcome focused model of health and social care? What is the role of the SG, partner organisations and HSCPs to achieve this?	HSCP
<p>What is the profile of HSCI in the council? How well is it understood / accepted / promoted and supported by officers and politicians; what is the quality of support given to IA's by the council to support HSCI – in terms of key enablers / communications and behaviours</p> <p>I welcome the reference to sustaining adult social care. In relation to HSC there is much expected in terms of pace and momentum, however IA's have to fund double running costs for many areas of change e.g. Self-Directed Support; this is a rate limiting factor</p> <p>Pace, Momentum, Spread – attention needs to be given to both capacity and capability in the councils / IA's to support the scale and type of change . Few areas have assessed these essential requirements</p> <p>When considering capital it will be important to ensure adequate attention is given to IJB funding for both sustainability and transformation; capital lies outside the core IA budget</p>	HSCP
<i>Economy and infrastructure-related</i>	
Suggest that the role of local authorities in supporting economic growth audit seeks to capture the roles and responsibilities of all stakeholders involved in these processes. And that the scope of this audit work on Scotland's city and growth deals, is considered alongside work on sustainable economic growth to avoid unnecessary duplication.	Council
Supporting economic growth: the role of local authorities (2020/21) and the two audits of City Deal (2019/20 and 2021/22) – there is little in the narrative to indicate how these audits will inform each other although they are clearly linked in terms of outcomes. We would welcome further information on how these link as a body of work. We would also suggest consideration and inclusion of the wide range of stakeholders involved beyond the Council and the regional perspective to these areas. Timing is important, particularly for City Deal given the focus on the planned Gateway Review in 2020. Supporting economic growth will also be impacted by EU withdrawal – suggest this is reflected in the scoping. Consideration of the suspension of structural funds and the risks to councils is also suggested.	Council
The work on public transport is both sensible and timely as is the proposed work on planning services.	Council
I hope the focus on economic growth will be looking at inclusive growth, not just straightforward GDP type measures.	Third sector/ other

Digital progress in local government (2020/21) and digital services (2021/22) – there are clear links between the two and it would be helpful if the scope of each, and the definition and measurements of ‘progress’, could be clarified, as well as the extent to which enabling through national policy and investment will be considered. Also, we would welcome confirmation if these audits would consider impacts of digital progression beyond delivery of savings and into longer-term delivery of outcomes.	Council
The proposed workplan (assuming that “affordable housing” examines the issue in the round, including demand for, and management of, associated homelessness services) looks comprehensive	Council
Feedback on new areas to consider	
Suggested local government services topics	
It would be good to see a focus on the impact on local government services that are not supported by ring-fencing of funds, (ie outwith Education and Social Care). For example, the impact on workforce planning – areas of dwindling skills e.g. Trading Standards. How do we invest in to support, ageing workforces e.g. impact of Apprenticeship Levy. Also, there are various support services required to support change (e.g. ICT, HR) – it would be useful to explore the impact of ring-fenced funding on capacity for change.	Council
Demographic planning is a huge issue which is core to the longer-term planning and is something that we've been working on with the ONS this year.	Council
A further area of examination may be the role of Licensing Boards and the extent to which they are delivering on the objectives of the Licensing Act or working in partnership.	Council
It would be worth considering some specific work on homelessness.	Council
<p>We would support the focus on planning services and public transport. The Audit Scotland/IS roundtable on planning would hopefully provide an excellent grounding for justifying the inclusion of planning services in the programme.</p> <ul style="list-style-type: none"> • Regulatory Services – e.g. Environmental Health and Trading Standards, given workforce planning challenges, potential impact of Brexit etc. • Culture and Leisure Services, given the contribution they can make to improving public health • Housing management (could incorporate homelessness) • Revenue services (e.g. this could focus on the increase in rent arrears and how councils are tackling this). 	Third sector/ other
Audit of organisational capacity in Councils – in light of savings, can LAs still effectively provide support services, particularly to HSCPs? It would be beneficial to assess the impact of financial pressures on support services (back office functions such as Admin, HR, ICT and Payroll) across Scotland.	HSCP
Funding and reform	
<i>Funding</i>	
I would anticipate that the Equal Pay Impact Report this report will build on the findings of the earlier report. This is particularly relevant in councils such as ours, where regular testing of our Equal Pay arrangements is carried out by our Audit Team, and where necessary funds, deemed sufficient by Audit Scotland, have been set aside for the purposes of Equal Pay.	Council

Cuts to local government funding is biggest risk re 1) the impact on funding they receive from councils, and 2) the expectation that they will pick up the pieces where councils' own services are cut (eg in terms of sport, the arts, mental health, social isolation and much more). AC assessment could consider onward impact, not just on communities but on voluntary sector and community organisations. All of the above also applies to the impact of Brexit.	Third sector/ other
Although your programme of work recognises the challenging context in which local government operates, I think there would be value in exploring what sustainable local government services could look like in the future as a whole system rather than references to individual services. There is no fiscal analysis available to contribute to this discussion and I think there would be merit in incorporating this into your work programme.	HSCP
The scale of the challenge is such that salami slicing of budgets is no longer viable and there needs to be a systematic change in the services which are offered. Your previous reports have been good at highlighting isolated examples of good practice but would there be merit in looking at organisations which have delivered a whole system approach to local government services offered. An example of this would be the work undertaken at Wigan Council, which has been independently reviewed by the Kings Fund.	HSCP
The challenges of delivering rural and island settings are recognised. There are also challenges for City's which receive funding based on the needs of their population. The nature of services in City Councils are such that they attract users from beyond their city population which place added demands on services. The Council has undertaken some work on this which I am sure they would be prepared to share.	HSCP
It would be helpful to consider a briefing paper on funding for councils and the local financial flexibility that is available. Budget settlements in recent years have been for a single year only, with increased formal ring-fencing of funding or informal ring-fencing via input targets such as number of teachers. There also continues to be restrictions on local tax decisions.	Council
Consider an assessment of whether the burgeoning variations on the "regional" approach is actually making any difference, or just adding complexity?	Third sector/ other
Welcome inclusion of replacing EU structural funds. We are working with SG re UK Shared Prosperity Fund. Sees issues over how SG has managed EU funding (matter for AS) but huge impact on councils as lead partners.	Third sector/ other
Welcome further look at equal pay (ie impact report)	Third sector/ other
<i>Transformation</i>	
The level of savings required can only be fully achieved through a review of service delivery ie fundamental decisions about which services are provided and, by inference, which are no longer delivered or delivered at the same level. Consider that delivery of service reviews is an appropriate topic for a performance audit. This is more comprehensive than service transformation which focuses more on changing how we deliver current services. Welcome the Commission raise awareness of these challenges.	Council
While it is a theme that will run through some of the existing proposed work, a specific paper on shifting services to a more preventative focus, informed by good-practice examples, could be very helpful. Although all authorities see the Christie Commission principles as vital to longer-term financial sustainability (in addition to providing better outcomes for service users), putting them into practice has in many cases proved challenging.	Council

The progress and impact of the Local Governance Review may also be a useful briefing paper.	Council
An audit around transformational change would be of value focussing on work within councils around managing fundamental change in service delivery that identifies lessons that could be learned across the local government sector.	Council
Risk area 3 (progress with reform) could give some consideration to the work being undertaken to progress Integration of Health and Social Care services, the impacts of this and the relationships with independent and third sector.	HSCP
<ul style="list-style-type: none"> Progress and impact of Shared Services Progress being made with 'whole system' reform/ transformation and the accountability issues that may emerge from this. 	Third sector/ other
Audit on effectiveness of transformation programmes to deliver tangible benefits whilst delivering financial balance / saving targets. It would be helpful to learn where there have been organisation successes with major change programmes, as opposed to small tests of change. It would be useful to have an independent view on HSCPs' ability to deliver transformational change given the financial and demand pressures and limited funding to resource the significant change programmes required – their ability to create the capacity required (both time and resource). Also, for the Commission to consider realistically how long it will take to start seeing the positive impact of change programmes, given we are operating on one year budget setting cycles and three plus year funding, confidence with transitional funding being available is required.	HSCP
Leadership and organisational capacity	
Under the topic of 'leadership' for a briefing paper, it would be interesting to find out more about what this might cover?	Council
Audit of organisational capacity in Councils – in light of savings, can LAs still effectively provide support services, particularly to HSCPs? It would be beneficial to assess the impact of financial pressures on support services (back office functions such as Admin, HR, ICT and Payroll) across Scotland.	HSCP
Audit of financial planning processes – to review the different approaches being adopted across Scotland and their effectiveness including how savings are impact assessed and Council's exposure to risk.	HSCP
<ul style="list-style-type: none"> Workforce wellbeing Absence management, given the absence rates for teaching and non-teaching staff Progress being made with collaborative/collective leadership and how it is supporting the delivery of the National Performance Framework. 	Third sector/ other
Outcomes	
<i>Health and wellbeing related</i>	
Financial redress for historical child abuse should be on their radar over the next 5 years	Council
Given the importance of public health upon our communities and the opportunities afforded around reform and the whole systems approach to move this agenda forward it may be worth developing some further work in the later years of the programme.	Council
Alcohol and drug deaths - as a fairly significant issue which requires immediate, collective action across the spheres of government and across sectors.	Council
Given expected legislation in relation to Mental Health and Learning Disability it would be useful in the latter part of the programme to see an audit or briefing in relation to reductions in people being detained in hospital settings.	HSCP

Specific Care at Home audit – national review given pressures across Scotland exploring how we can continue to deliver the current care at home model given demand; budget pressure; recruitment challenges etc.	HSCP
Report on the impact of removing social care charging - assessing the cost of this for Partnerships?	HSCP
Review of SDS and Eligibility Criteria - what transferable lessons can be learned, should a standardised set of eligibility criteria be applied across Scotland?	HSCP
Workforce Planning for Social Care – similar to the recent workforce planning review for NHS staff, looking at availability of: <ul style="list-style-type: none"> • Care at Home staff. • Qualified Social Workers. • Workforce availability in the context of urban and rural IJB's • Viability of single bank across Scotland for sessional staff 	HSCP
There is also a growing financial pressure across children's services that might be worthwhile considering – specifically related to the extended responsibility to 24 years/ kinship care and residential and secure placements	HSCP
<i>Environmental</i>	
It would be useful to see briefing papers focussed on leading practice on how Councils are responding to the challenges of combating climate change and contributing to meeting the Scottish Government's emission reduction targets.	Council
We would welcome use of briefing papers and suggest that climate change and declarations of climate emergency, and how Councils have responded and how they are building this into planning and service and outcome delivery, may be a potential subject matter, possibly in advance of further detailed work at a later date. Will this also be factored into BVARs?	Council
Climate change - as a fairly significant issue which requires immediate, collective action across the spheres of government and across sectors.	Council
On climate change it would be useful to review the rationale for target setting in relation to emissions and to identify best practice that can be shared.	Council
Climate change, given it is a national 'hot topic' and a number of councils have declared climate emergencies. This could also include a focus on the wellbeing economy approach being promoted by Scottish Government	Third sector/ other
Missing area - councils' approach to the climate emergency. There is a conflict between their stated aims on tackling climate emergency and their commitment to local economic growth which often involves increasing car travel, just as one obvious example, and the rather dated planning regulations get in the way of promoting renewable energy (eg not being able to put solar panels on the roof of a listed building).	Third sector/ other
Propose the inclusion of sustainability, potential alongside the planned audit on waste management, and potentially a review of greenspace services as they link to the wider community empowerment agenda.	Council
At this stage that there is no specific planned activity relating to the Climate Change agenda, though appreciate that this may be contained within other areas already identified in the programme.	Council
<i>Economy and infrastructure related</i>	
It will be important that any transport services audit work takes cognisance of local, regional and national transport provision as well as the transport barriers frequently cited as challenges for local residents, including cost, availability and access to essential services and new capital developments, particularly for those on low income and in our most rural communities.	Council

Missing area - employability. The SG is currently reviewing the whole employability system, with a view to devolving as much as possible to councils (under the joint SG/COSLA implementation plan for No One Left Behind (2018). Yet there is a huge inconsistency across councils in their capacity to do this.	Third sector/ other
Suggest that the topic areas highlighted in your consultation document – such as planning, public transport, and public health reform, are included in the programme.	Council
<ul style="list-style-type: none"> • Focus on some of the challenges facing islands – e.g. depopulation and fragility • Tackling homelessness • Progress being made with the delivery of ‘no-one left behind – Next Steps for Employability Support’ 	Third sector/ other
The new Planning Act – implementation, effectiveness, capacity issues etc.	Council
<i>Inequalities and poverty</i>	
In tackling inequalities it may be useful to look at community infrastructure – I notice the commitment to transport strategies – this is crucial - along with IT / digital facilities in order to keep people connected; reduce isolation and loneliness; increase mental health and wellbeing. This should be for all ages	HSCP
I notice mention of child poverty and public health – these are core elements of the 9 national health and wellbeing outcomes for health and social care integration – it would be helpful if these “agendas” could be more joined up; they do not stand alone either in cause or solution. An asset-based approach to community engagement and participation may be productive	HSCP
<i>Community Empowerment</i>	
We would welcome opportunities to work with the Accounts Commission and Audit Scotland to share with you our Vibrant Communities approach in relation to this important area of work.	Council
Community empowerment – consultation and engagement and community use of local assets and resources is suggested without detail. We would welcome the opportunity to shape the scope of this, with consideration of the varying contexts, histories and community capacity across local authority areas. We would suggest any review includes both community investment strategies as well as asset transfers and also the development of social capital across councils and partner/third sector organisations.	Council
As we reach five years from introduction of the Community Empowerment (Scotland) Act it would be helpful to widen the focus from engagement to all areas covered by the legislation – such as allotments, participation requests and community asset transfer.	Council
Engagement with communities – high level of community engagement is now core business for HSCP’s - development of Strategic Commissioning Plans / establishment of Locality Planning Groups – this should be linked / tied in to all local authority, NHS and community planning activity with HSCP’s	HSCP
<p>Progress being made with implementation of Place Principle / place-based collaboration and evidence of changed practices. This could build on the work the Accounts Commission are undertaking on Community Empowerment. It could also forge strong links into the fact that place collaboration is also part of the whole systems delivery of public health reform priorities.</p> <p>Re community empowerment, it will be important to focus on the quality of participation and not be bound by the process set out in legislation. It may also be helpful to consider the impact of PB on community empowerment, as it is being given prominence as a means of measuring effective community involvement in the democratic process and whilst it has its place, it cannot define the level of involvement in itself.</p>	Third sector/ other

Other	
Further areas of risk which have not been referenced and may be of interest include cyber/fraud and procurement.	Council
EU withdrawal – impact on workforce capacity and planning; ability to deliver / ramp up services (e.g. regulatory services) Local impacts of the introduction of Universal Credit and wider welfare reforms	Third sector/ other
Demand Management – Councils like Wigan have had success in redefining the relationship between the Council and its citizens. The current financial environment means Councils cannot afford the current levels of demand in the medium term and on this basis we think this type of transformation work could be a topic for the helping Councils to improve reports Statutory Duties/Powers – we have recently undertaken some work to look at the range of statutory duties and powers relevant to Councils and the scope of this is vast. We wonder whether the full scale of those legislative duties is well enough understood at a national level and the extent to which this is considered in funding considerations by Government. We think there would be merit in some independent review work in this area. In Angus our concern for the future is not running out of money but reaching a position where the money available is simply not enough to allow us to fulfil all of our statutory duties. That risk appears not to be well understood and so may merit consideration as an area of work for the Commission.	Council
Policy and practice of data management, inter-operability of data and data sharing across public services.	Third sector/ other
Risk area 2 and its focus on the ability to deliver better outcomes noting the challenges of delivering in rural and island settings is also welcomed with some consideration given to the demographics in these areas.	HSCP
How are councils working with other partners (whether NHS, voluntary sector, uniformed services. For example, are councils' best efforts impeded by others / and is approach genuinely person-centred or outcomes-based?	Third sector/ other
Sees the transactional approach to procurement and commissioning as out of date and inappropriate for human services. (Council / SG poor practice reflected in TS contracts) <u>Blog</u> – contracting kindness	Third sector/ other
Views on timing of proposed programme	
We note the publication of 'Supporting economic growth - the role of local authorities' audit has been brought forward to mid-2020. This was a request we made in our response to the Accounts Commission's 2019-24 work programme consultation and we appreciate that this feedback has been taken on board. Economic development continues to be a key priority for the Council as we roll out our Economic Strategy and continue to progress our recently announced Rural Growth Deal.	Council
We note that the third health and social care integration performance audit is scheduled for 2023/24. This was originally scheduled for 2020/21 and we retain the concern we highlighted in our response to the Commission's 2019-24 work programme consultation that this results in an extended gap between the 'Health and social care integration' report issued in November 2018 and the next follow up. Given the key messages in the November 2018 report, in particular that it highlights required improvement in areas such as strategic planning, financial planning and partnership engagement we feel that a five year gap until the next follow up is excessive.	Council

We note the Waste Management audit scheduled to be published in late 2021. Given the Scottish Government's recent announcement to delay the ban on biodegradable municipal waste from being sent to landfill until 2025 we are of the opinion that this audit could be put back until either 2022 or 2023 to allow local authorities more time to prepare for the implementation of the ban. This would mean there is a more comprehensive body of evidence to inform the audit and it would also help identify good practice which could be adopted more widely.	Council
We note the proposed 2022/23 performance audit 'Replacing Structural Funds' and wonder whether it would be beneficial for this to be carried out earlier, possibly with reporting in 2021/22. This timing would depend on the outcome of the UK's withdrawal from the EU and greater clarity over the impact of this on EU funding.	Council
The third audit on Health and Social Care integration, which is planned for 2023/24, should allow sufficient time for progress to be made on the actions arising from the previous audits that are being progressed through the joint Scottish Government/ COSLA arrangements.	Council
The joint Waste Management performance audit is scheduled for winter 2021. We remain of the opinion that 2021/22 would be too early to examine the impact of readiness for the Biodegradable Municipal Waste (BMW) Landfill Ban, which takes effect from 1 January 2021, and presuming that this will form at least part of the scope of this exercise, it may be more appropriate to reschedule this work in following year.	Council
Appreciating the need to obtain information to inform the report, we would welcome consideration of earlier publication, particularly the financial overview report.	Council
<p>The wider programme approach aligns well with our council's areas of focus moving forward and the policy areas of particular interest are:</p> <ul style="list-style-type: none"> • Health and wellbeing - audit on social care sustainability in 2020/21 and the third performance audit for Health and Social Care. • Education and economy –audits planned for early years, education and those tackling social disadvantage and child poverty under health and wellbeing. In addition the City Deals performance audits. • Resources and infrastructure - audits relating to workforce planning post EU withdrawal, finance and digital as well as those audits referenced for housing and waste align well with ongoing and planned activity. 	Council
The proposed timings of the programme of work appears reasonable and, we consider, generally reflects current risks and issues.	Council
It may also be helpful to schedule community engagement work for later in the programme to link to learning from the upcoming pilots supporting phase two of the Local Governance Review	Council
We feel that the timings proposed in appendix 2 are suitable and reflect relative priority around key topic areas.	Council
The timing of the works appears reasonable.	Council
<p>We think it could be helpful to bring forward the work on mental health. A number of LOIPs have concentrated on this theme and the work being undertaken by the Accounts Commission and Auditor General on mental health would help councils and CPPs who are seeking to engage with partners on this issue.</p> <p>There doesn't appear to be an ELC Expansion report beyond 2022. We would expect that from 2022 onwards, the flexibility for parents will really start to emerge so it might be worthwhile to re-visit the impact of Expansion beyond 2022.</p>	Third sector/ other
We feel that the timings proposed are suitable and reflect relative priority around key topic areas	HSCP
No issues with proposed timings	HSCP

Timings –appear appropriate and I particularly welcome the setting of the audit into the sustainability of social care coming before the final review of integration of health and social care – this is welcome as the challenges of funding social care are fundamental in the success or otherwise of integrated models and sustainability of Integration Authorities.	HSCP
Comments on the Commission's overall approach:	
The Council welcomes the opportunity to comment on the programme and supports the work of the Accounts Commission and the role it plays in supporting the delivery of public services.	Council
The proposed workplan (assuming that “affordable housing” examines the issue in the round, including demand for, and management of, associated homelessness services) looks comprehensive and captures issues of relevance to most, if not all, local authorities.	Council
There is a helpful reflection of the role of local government which is consistent with our internal reflections of our core roles, risks and challenges. There is the potential to reinforce the increasing need for Council's to delivery against Health priorities in the broader sense as well as being fundamental in the delivery of Scottish Government commitments and national performance framework. This seems to be captured later in the consultation but is worth reflecting upon.	Council
We continue to place great value on the broad range of audit work carried out across local government, including annual performance audits, the comprehensive audit work which is undertaken by the Accounts Commission, and the work that Audit Scotland carries out on behalf of the Commission. To ensure that we maximise opportunities for learning from the reports prepared and to inform improvement, those reports that directly affect the work of the Council, or would be of interest to Members, are routinely presented to the Council's Governance and Scrutiny Committee and considered by the Executive Management Team. // the identified priorities include what I would consider to be the main challenges facing the wider local government community over this period, and will continue to bring additional value to our existing practice.	Council
There is a helpful reflection of the role of local government which is consistent with our internal reflections of our core roles, risks and challenges. There is the potential to reinforce the increasing need for Council's to delivery against Health priorities in the broader sense as well as being fundamental in the delivery of Scottish Government commitments and national performance framework. This seems to be captured later in the consultation but is worth reflecting upon.	Council
I found the information provided by you to be comprehensive and informative. It was also helpful to see the proposed audit work detailed in relation to the four broad risk areas Audit Scotland have identified. Following review we are supportive of the proposed work programme outlined and feel it reflects feedback provided during previous consultations regarding a wider ‘public service’ outcome focus.	Council
Our general observation is that on top of BVAR and other inspection regimes, with declining resource (as evidenced by the Commission's Financial Overview 2018/19), this looks like quite an onerous agenda. // The level of information in the document makes it difficult to be specific (e.g. workforce Brexit issues are likely to be minimal for our council; Early Years I'm not sure what aspects you plan to cover and whether the proposed timescale is reasonable in relation to the delivery of the economic outcomes you might want to audit).	Council
The four broad risk areas under which the proposed programme is broken down seem sensible and the proposed provisional programme contains a series of reports on topics which seem relevant and of considerable interest to key stakeholders.	Council

It's useful to see the areas you plan to cover over the next few years and I believe the plan addresses the key areas for local government.	Council
Having consulted with colleagues I can confirm that the proposed programme of work appears to have value and is timely.	Council
The proposed programme is comprehensive. I think that social care sustainability and workforce planning are particularly critical areas for review.	Council
My view is that the programme is very comprehensive, with relevant and appropriate content and scheduling.	Council
We welcome the intention to give more prominence to community empowerment in the Commission's work because this relatively new legislation presents opportunities as well as challenges and we know from our engagement with a few other Councils that approaches across the country differ.	Council
Having reviewed and discussed the plan we have no comment to make at this time, although we would wish to be updated if there were any material changes to the plan as a result of the consultation process.	Council
We are broadly supportive of the proposed work programme outlined, especially with regards to the wider 'public service' outcome focus.	HSCP
Overall we believe that you are proposing a good range of topics, a number of which cover key human rights issues of specific interest to SHRC. Many of the proposed performance audits also have strong connections to the Sustainable Development Goals 2030 Agenda. With the proposed performance audits running alongside relevant timetables of national and local activity and the SDG agenda, we therefore feel that the proposed timetable of subject coverage is a sensible one.	Third sector/ other
The work programme is wide ranging examining many of the pertinent issues to the sector over the next five years	Council
As an observation, it might be helpful for the Accounts Commission to consider the main outcome areas covered by the 32 LOIPs to see how these align with its work plan, and if there are any significant gaps.	Third sector/ other
The Commission's reporting	
The Council welcomes both overview reports. In particular the continued publication of the financial overview as a separate output from the more general local government overview.	Council
The Council welcomes the 'How councils work' series and makes good use of the reports made available by the Accounts Commission. We note there are no confirmed topics for HCW reports between 202/21 and 2023/24 and we would like to draw your attention to the suggestion made above regarding a possible topic of service reviews within local authorities as an appropriate topic	Council
We support the principle of shorter, more targeted reports to inform an impartial assessment of current issues and preparedness affecting specific sectors.	Council
Welcome your proposal to make more use of your public briefing papers to update the public and stakeholders on issues affecting local government, including Scotland's new devolved powers.	Council

<p>Overview Reports - It is helpful to have separate financial and general local government reports that can be used by officers and shared with Elected Members. Appreciating the need to obtain information to inform the report, we would welcome consideration of earlier publication, particularly the financial overview report.</p> <p>How Councils Work Series - The series is valuable. We note that areas to be covered are undefined and that risk management is suggested as a potential subject matter. We would welcome further detail as proposals emerge and would be happy to engage to further to understand and shape how this would go beyond the coverage of risk management in the annual audit and BVAR processes.</p> <p>The consultation refers to Overview reports reflecting significant issues arising from the annual audit of Councils, including the audit of BV – we would welcome a report or briefing paper collating areas of good and best practices and useful case studies identified in BVARs under each of the BVAR themes</p>	Council
<p>We as an organisation have found the 'How Councils Work' series to be a useful local resource in the past and would be keen to see this approach continued and further developed. The model works well as central collation of topics and guides allows for consistency of message while local approaches can be taken to the cascade and training of specific guides and topics. We are also supportive of your commitment to increased use of the public briefing paper model, as this also allows a wider cascade and understanding of topics to be developed.</p>	Council
<p>We would strongly support the greater use of briefing papers which seem to provide the opportunity for sharing of good practice informed by auditor judgements and which enables the audit function to achieve potentially significant impacts without the resource implications and 'asks' on audited bodies which engagement with performance audits can sometimes impose.</p>	Council
<p>In general terms, I would support the evolving nature of the local government overview reports which I think have provided a balanced view of the performance and challenges facing local government in Scotland.</p> <p>Welcome the more flexible use of your powers to produce briefing papers to update stakeholders as it often important to produce such papers in a timeous and easily accessible format.</p>	Council
<p>We welcome the proposed breadth of topics included in the work plan. The annual overview reports are very helpful and these are also a useful guide for elected members, so it is good to see that these are continuing.</p>	Council
The Commission's approach to auditing	
<p>The Council is supportive of the revised approach to auditing Best Value and, in particular, on the greater focus on output over process and increased emphasis on the Council's own processes for self-assessment. Our best value review is currently in progress and we would be happy to engage with the Accounts Commission in 2022/23 at to help inform the process for the new cycle commencing in 2023/24. In particular it would be helpful if the programme for the new cycle could be provided at the outset.</p>	Council
<p>With regard to the proposed joint work in respect of self-directed support, it would be helpful to acknowledge that our Health and Social Care Partnership was included in the initial work and also selected as one of six thematic inspection partnership areas; therefore, we would anticipate that the follow-up would be respectful of this and proportionate.</p>	Council

<p>The idea of staged audits is creative; this should be more able to give a view on a changing rather than static position this which is something the criticism of audits. There is a potential argument that the programme could be fixed and over a longer period of time to provide a more concrete indication of the likely future topics.</p> <p>Given the volume of anticipated outputs it is sometimes challenging to discharge these through the Committee system and give them suitable profile.</p> <p>There were limited increases in fees this year which was welcomed and we recognise staffing costs as the key item of expenditure with pay uplifts being the core driver.</p>	Council
<p>The consultation provides a useful insight into the priorities of the Commission. General Points / Observations - The tabular format of last year's consultation provided a clear snapshot of all of the proposed reviews across the various types e.g. performance audit, impact reports etc., alongside proposed timescales. Last year's consultation also helpfully listed proposed work of the AGS in addition to AC/joint with AGS reviews.</p> <p>The work programme is consistent and many of the Council's previous comments stand. Responses to last year's consultation were published as part of the Accounts Commission meeting papers – although we note that the responses were not published in full/verbatim.</p>	Council
<p>Given the Council's involvement and work across the areas in the programme, we anticipate potential for involvement in a number of the planned reviews. Advance notice of planned activity in each year would allow us to plan accordingly to ensure appropriate capacity to fully engage and respond.</p>	Council
<p>The consultation references sustainability of high quality public services. We support this and welcome consideration of the need to sustain service provision within the context of economic and financial challenges. While understanding the intention of this statement, we have welcomed the Commission's statements in the past which address the complexity of the pressures on local government as set out in the Local Government in Scotland Challenges and Performance Report 2019 which considered the ways in which councils are responding to increasing demand and reduced funding. It would be helpful if some of the statements in that report can be used in the introduction to this work programme to provide a clearer context.</p>	Council
<p>We look forward to receiving further information regarding the progress on the strategic developments being taken forward in respect of how the Commission and Auditor General will deliver public audit in Scotland over the next five-years and the review of the audit of Best Value in councils. // We also look forward to receiving an update in respect of the planned 'How Council's Work' series of reports.</p>	Council
<p>The proposed programme seems to ensure that work in similar policy areas (e.g. proposed work on educational outcomes and outcomes for children with ASN OR proposed work on City Deals, EU withdrawal, the role of LAs in supporting economic growth and replacement of European Funds) is spaced out, but we would ask that the Controller of Audit is mindful of ensuring that this 'spacing' is maintained as these audits are delivered and/or avoids undertaking substantive work on different audits in the same council areas, to ensure management teams in particular functions are not overly burdened.</p>	Council
<p>It would be helpful to have further clarity around the scope of work planned for later years as soon as this becomes available. We appreciate the reasoning behind the scope and timing of work in the latter part of the programme being less clearly defined but an indicative outline would allow us to provide further feedback and prepare for the planned audit work in these areas.</p> <p>We would welcome the opportunity to contribute to the development of the focus and output of relevant audit areas in due course. For each of the audits we would support any approach that delivers the most added-value output particularly in areas of significant risk or where new service delivery models are being established.</p>	Council

<p>The Accounts Commission has expressed a welcome willingness in recent years to embed human rights and equalities in the way that it works and through its audits. The proposed Work Programme 2020-2025 offers a timely opportunity to embed systematically a human rights based approach to the Commission's audit work. We would be pleased to discuss how we can be of further assistance in this process.</p>	<p>Third sector/ other</p>
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