

**MEETING: 12 MARCH 2020**

**REPORT BY: SECRETARY TO THE COMMISSION**

**ACCOUNTS COMMISSION STRATEGY REFRESH 2020-25**

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### **Purpose**

1. This paper presents, for comment and approval, the Commission's refreshed strategy for 2020-25.

### **Background**

2. The Commission's [five-year rolling Strategy](#) is updated annually and until this year has been accompanied by a rolling engagement strategy. The Commission reports progress against these annually through its [annual report](#).
3. Ats September 2019 meeting, the Commission agreed, as part of a review of its planning and reporting cycle, proposals to streamline its corporate reporting by combining the Commission's strategy and engagement strategy into a single document, with progress in these areas to be reported through the Commission's annual report.
4. Combining the strategy and engagement strategy into a single document reduces the Commission's corporate reports from four to two in number. It also allows for a more rounded strategic statement of the Commission's aims and engagement priorities. Such rationalisation also allows the Commission to include its five-year work programme in its strategy document, thus providing coherence and clarity for stakeholders.
5. The Commission agreed to publish the strategy and annual report separately to allow these key reports to be individually promoted. This reports proposes that the strategy be published in March together with the five-year work programme refresh (elsewhere on today's agenda), with the annual report published in May.

### **The strategy and next steps**

6. The proposed refreshed strategy is in the Appendix. As indicated above, it provides a much fuller statement of the Commission's aims and priorities, along with its work programme and engagement priorities. It reflects the Commission's discussions at its 2019 mid-year strategy seminar, including its discussion of its priorities and the key risk areas facing local government.
7. The strategy also reflects the Commission's discussion at its February meeting of the Controller of Audit's Annual Assurance and Risks Report. The Commission noted that its strategic audit priorities remain relevant, and noted the importance of its annual report in reporting councils' progress against BVAR findings and recommendations. At the same meeting, the Commission considered a report by the Secretary outlining Audit Scotland's communications and engagement strategy. It noted the importance of securing stakeholder confidence and the need to 'maximise its work'. Both of these themes are reflected in the engagement aspects of the Commission's draft strategy.
8. The strategy sets a template for future reporting. It reflects key strategic developments currently underway including the revised Code of Audit Practice, and developing the audit of Best Value including its application to health and social care. In summary, the Commission's draft strategy:

- Sets out the purpose of the Commission and its role in developing the public audit in Scotland
- Makes a bolder statement of the aims of the Commission, including its strategic audit priorities for councils
- Includes the refreshed work programme (Commission-specific) and indicates how the Commission's work responds to the local government context and risks (please note that the current work programme is provided in the appended document for illustrative purposes; the refreshed work programme will be incorporated here)
- Sets out the core role of its engagement activities in promoting its messages.

### **Publication arrangements**

9. It is proposed to publish the strategy on 26 March, along with the Commission and Auditor General's refreshed 2020-25 work programme. A Commission-specific version of the work programme will be provided in the Commission strategy and will also be made available on the Commission's website.
10. We are working with Audit Scotland's communications team to promote the report. We plan to send the report to all elected members, chief officers in councils, COSLA, SOLACE and other key local government stakeholders. We will also promote the report on our website and through social media.

### **Conclusion**

11. Commission members are asked to:
  - a) Consider for comment and approval the refreshed the strategy 2020-25
  - b) Approve the proposed associated publication arrangements.

**Paul Reilly**  
**Secretary to Commission**  
**3 March 2020**