

Annual report 2019/20



Who we are

The Accounts Commission is the public spending watchdog for local government. We use our powers to hold local government to account and help it improve, and we assure the public about the performance of their council and other local bodies such as health and social care integration boards. We operate impartially and independently of councils and of the Scottish Government, and we meet and report in public.

We expect councils and associated local government bodies to achieve the highest standards of governance, financial stewardship and value for money in how they use public funds to deliver our services. We ensure that councils publish the right information to enable citizens to assess their council's performance.

We deliver public audit in Scotland along with the Auditor General for Scotland who audits the remainder of the public sector in Scotland. Audit Scotland was created in 2000 to provide services to the Commission and to the Auditor General.

Public audit in Scotland, our joint publication with the Auditor General and Audit Scotland, sets out the principles for public audit and how it responds to the public policy environment in Scotland in which we operate

Our work includes:

- securing and acting upon the external audit of Scotland's councils and various joint boards and committees
- assessing the performance of councils in relation to Best Value and community planning
- carrying out national performance audits to help councils improve their services
- requiring councils to publish information to help the public assess their performance.

You can find out more about our role, powers and meetings on the [Accounts Commission web pages](#).

The current members of the Commission are listed on [page 19](#).

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Chair's foreword

To be added.

Graham Sharp
Chair of the Accounts Commission

Our year

Our annual audit work in councils and other local government bodies is the foundation for all our work. Our reports help to give assurance over public spending, both in individual councils and across Scotland.

This annual report sets out the main findings from our work over the year. We report our work publicly through a range of audit outputs including:

- **Annual audit reports** on the financial probity and performance of each council. This work is at the core of how we provide assurance over councils' use of public money. It also covers wider aspects of governance, improvement, and council performance. Annual audit reports also report progress made by councils against their Best Value duty.
- **Best Value Assurance Reports (BVARs)** on how individual councils are fulfilling their statutory duty of Best Value. We are currently in year four of a five-year programme of audits to report BVARs on each of Scotland's 32 councils. These reports look at how councils manage public resources, with a focus on improvement, to deliver the best possible outcomes for the public.
- **Local Government Overview reports** summarise our assessment of local government and the main issues affecting it. The Local government in Scotland: Financial overview focuses on finance; and Local government in Scotland: Challenges and performance focuses on service provision.
- **Performance audits** on significant national topics to examine the quality, efficiency and effectiveness in services and the use of resources across local government. These can be reported jointly with the Auditor General for Scotland where there are areas of common interest such as health and social care.
- **Briefing papers** on issues affecting local government to update the public and stakeholders and to set out the Commission's position on its intended audit response.
- **How Councils Work** reports on specific topics to share good practice identified through our audit work to help councils improve.

You can find our reports and related outputs on [our website](#).

Reporting on councils

This year we published our two overview reports on local government, seven Best Value Assurance Reports on individual councils, and three statutory reports on issues of public concern.

Local government overview reports

We published our Local Government in Scotland Overview in June 2020. This report was prepared before the escalation of the Covid-19 pandemic. But the report's messages remain relevant. It recognises that the pandemic deepens the challenges for local government further. It highlights the ever more important need for councils to do things differently to meet the needs of communities more efficiently and effectively.

The report highlights the importance of effective leadership and collaborative working across councils and their partner organisations. It emphasises the need for flexible workforce deployment and planning to meet future service needs and address skills gaps.

This is the first of our overview reports to include in-depth case studies to examine specific council services in more detail. This report features planning services. It highlights the need for planning services to engage better with local people, and for chief planning officers to be more closely involved in strategic planning in councils. We will continue to focus on selected council services in future reports.

We published our [Local government in Scotland: Financial overview 2018/19](#) in December 2019. Our report finds that while demand for services continues to grow, funding for councils from the Scottish Government has reduced by 7.6 per cent since 2013/14 and is forecast to reduce further. Most of Scottish councils are increasingly relying on money from reserves to balance their budgets and keep up with demand for services. Financial pressures are likely to get worse as demand for services continues to grow.

Our report highlights the increasingly unsustainable position of health and social care Integration Joint Boards and the need for faster progress in their reform. It finds that 19 of Scotland's 30 IJBs needed additional funding, or recorded deficits in 2018/19.

Progress with our strategic audit priorities

Each year the Commission reviews the priorities it asks auditors to report on through their work in councils. [Exhibit 1 \(page 7\)](#) sets out these priorities and summarises the overall progress councils have made against them in 2019/20.

We noted progress in some important areas such as how councils set local priorities and work collaboratively with partners. However, we found that councils need to make further improvements in how they plan to meet budget gaps; empowering communities; and in working with others to re-design services.

Exhibit 1**2019/20 progress with the Accounts Commission's strategic audit priorities (SAPs)****SAP 1****Clear priorities with a focus on outcomes, supported by effective leadership and long-term planning**

- Most councils have set out priorities that focus on outcomes and align with the work of their partners. Progress is often unclear due to weaknesses in performance reporting.
- More progress is needed with long-term financial planning and the content of medium-term financial plans could be improved.
- In the councils reviewed by auditors, fairness and equality are routinely considered as part of council activities.
- There has been considerable change in leadership in councils and IJBs over the last 18 months.

SAP 2**The strategic appraisal of options to re-shape services in line with priorities. This should consider good practice, innovation and collaborative working with partners**

- There is limited evidence of councils using options appraisal or collaborating with partners over significant decisions on how services are to be provided.
- The development of city and growth deals has led to increased joint working among councils and partners.
- CPPs need to take a more active role in leading partnership working and strategic change, including with the third sector.
- There is some evidence of IJBs improving outcomes for local people. Concerns remain around the wider operation and financial sustainability of IJBs.
- Some councils lack clear plans to address future budget gaps and are only at an early stage of rolling out their current transformation plans.

SAP 3**Ensuring that members and officers have the right knowledge, skills and support to design, develop and deliver effective services in the future**

- The effectiveness of training and development for elected members is variable across councils.
- Organisation-wide workforce planning is improving but not all councils have developed detailed service-level plans.
- Councils need to consult and engage with their staff more regularly to help drive improvement.

SAP 4**Empowering local communities and involving them in the design and delivery of local services and planning for their local area**

- Councils need to involve communities more in planning services and demonstrate how such engagement is used to improve outcomes.
- Most of this year's BVAR councils have been slow to progress aspects of the Community Empowerment (Scotland) Act.
- Five of the seven Year 3 BVAR councils had not published locality plans for all the priority areas they identified.

SAP 5**Reporting councils' performance in a way that enhances accountability to citizens and communities, helping them contribute better to the delivery of improved outcomes.**

- Many councils need a more systematic approach to self-evaluation.
- Many councils need to improve how they report on the performance of local services to the public.


Best Value Assurance Reports in individual councils

Councils have a duty to demonstrate Best Value in how they deliver services, use public money, and improve as organisations. The Commission prepares a Best Value Assurance Report (BVAR) on every council as part of a five-year cycle to review councils' progress. We meet in public to consider these reports and decide what action to take.


This year's BVAR findings mirror many of the issues we noted in our review of our Strategic Audit Priorities. They highlight the importance of leadership from elected members and officers, and the need for financial planning and service redesign at a time of ongoing pressures. A recurring message is the need to involve local communities more in how services are designed and delivered. Headline messages from this year's BVAR reports are highlighted in [Exhibit 2](#).

Exhibit 2 Best Value Assurance Reports



[Clackmannanshire Council](#)  has responded well to many of the recommendations in our 2018 report, strengthening its leadership and making savings, but continues to face serious financial challenges. Maintaining the pace of change, transforming services and making long-term savings are now critical.




[Midlothian Council](#)  urgently needs a medium-term financial strategy to deal with a significant budget shortfall. It has delivered high profile projects in schools, housing and transport and it works well with partners and local communities. Councillors need to show stronger leadership in pushing forward necessary changes.



[North Lanarkshire Council](#)  has ambitious plans for developing the area and improving services. Its strong financial planning puts it in a good position to meet future challenges. It now needs to work with partners to better involve and engage with residents and staff to achieve these.




[Perth and Kinross Council](#)  continues to improve many of its services including household waste recycling and care services. It must now tackle underperforming areas through better performance management and self-evaluation and build on its strong partnership working to engage communities in how it provides services.




[Scottish Borders Council](#)  has steadily improved since our last Best Value audit in 2010 and has made some good progress as it continues to transform the way it delivers services. Working with other organisations will be key to the council achieving its ambitions for further changes.



[Stirling Council](#)  services mostly perform well, and the council manages its resources effectively. It needs to improve how it manages and reports on its performance in relation to its strategic plans and priorities. The council and its partners need to produce 'locality plans' to help improve outcomes for its most disadvantaged areas.



[The Highland Council](#)  has had a poor record of delivering on savings and the performance of many services including education has declined. The council must increase its pace of change and get better at evaluating and reporting on its own performance. With difficult decisions to make, it is essential that councillors continue to work together constructively and involve staff and local communities.

Progress with previous BVARs

Our annual audit work in councils and other local government bodies is a major part of our work. The annual audit looks at more than financial accounts. It also considers wider aspects including governance, financial management and, in the case of councils, progress with the duty of Best Value.

We think that our long-standing Best Value audit work in councils helps drive improvement. We monitor progress against our previous BVAR recommendations through our annual audit work in councils. [Exhibit 3](#) summarises the progress made in those councils subject to BVAR reports in 2018/19, the third year of our five-year cycle of auditing Best Value across all councils. This shows that councils are responding well to our findings and to the recommendations in these reports. In time, we expect councils to be able to demonstrate the benefits of the actions being taken through their performance reporting. Progress made by those councils we reported in the first two years of the schedule have also been reported in last year's [annual audit reports](#).

Exhibit 3 Progress against 2018/19 BVARs

South Lanarkshire Council

[October 2019](#) 

Has approved a comprehensive action plan and made improvements in service performance, including education. It has improved its public performance reporting.

Dumfries and Galloway Council

[October 2019](#) 

Has strengthened its financial planning, workforce planning and performance management. Actions are ongoing around community council engagement, councillor development, and committee reporting.

East Lothian Council

[October 2019](#) 

Is progressing improvement activities in performance reporting, financial planning, and transformation progress reporting. Several areas including community engagement activities are due for completion in 2020.

Glasgow City Council

[October 2019](#) 

Has made reasonable progress overall. It has reached an equal pay settlement and improved performance management. Work is ongoing with the homelessness strategy, partnership working with the third sector, and community empowerment.

West Dunbartonshire Council

[October 2019](#) 

Continues to make good progress against all five recommendations made in the 2018 BVAR, including preparing a Community Empowerment Strategy.

East Ayrshire Council

[October 2019](#) 

Continues to perform well. It is carrying forward improvement actions through its Single Outcome Improvement Plan.

Fife Council

[October 2019](#) 

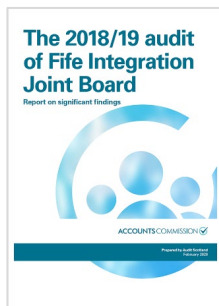
Has a comprehensive improvement plan and completed most actions. This includes aspects of performance management, IJB governance and financial planning.

Statutory reports

We have powers to publish statutory reports to bring issues arising through the annual audit to public attention. These reports are prepared by the Controller of Audit. This year we made findings on three statutory reports as set out in [Exhibit 4](#).

Exhibit 4

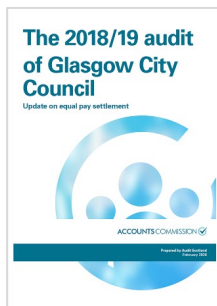
Statutory reports reported to the Commission in 2019/20



The 2018/19 audit of Fife Integration Joint Board: Report on significant findings

[February 2020](#) 

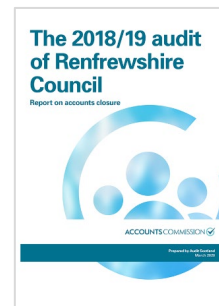
IJBs are responsible for planning health and social care services. Fife IJB is facing significant and ongoing financial problems, with recurring overspends. The board needs to tackle weaknesses in its performance reporting, deliver on agreed recovery actions and address a lack of clarity regarding the roles and responsibilities of the IJB and its partners.



The 2018/19 audit of Glasgow City Council: Update on equal pay settlement

[February 2020](#) 

The council has successfully delivered a complex £500 million project to finance an equal pay settlement ([Spotlight on equal pay, page 11](#))



The 2018/19 audit of Renfrewshire Council: Report on accounts closure

[March 2020](#) 

The timely closure of accounts is an important part of the stewardship of public finances. The auditor missed the statutory deadline to issue their opinion on the council's financial statements because of a delay by the council. The council has since put measures in place to avoid such issues recurring.

Spotlight on equal pay



The Commission considered a Best Value Assurance Report on [Glasgow City Council](#) in August 2018. In our findings we expressed our concern about how the council's liabilities over equal pay claims might affect its ability to deliver its services. We asked the Controller of Audit to report back to the Commission on the council's progress in resolving these claims.

In February 2020, the [Controller reported](#) that Glasgow City Council had successfully delivered a challenging project to finance £500 million in equal pay claims. It noted further risks as the council deals with outstanding claims, as well as possible future claims before they implement a new pay and grading structure. Auditors will continue to assess and report on the impact of equal pay arrangements and future liabilities. Graham Sharp, Chair of the Accounts Commission said:

"We welcome that the council successfully delivered a challenging and complex project within a short space of time, with good governance arrangements and appropriate controls to ensure equal pay settlements were accurate. We strongly encourage the council to implement its new pay and grading structure by April 2021."

This is an important issue that impacts on lower paid workers and can have serious implications on council finances. The Commission is preparing an impact report on its 2017 performance audit on [Equal pay in Scottish councils](#) to report on progress made by councils. We will report on this in the early summer 2020, and indications are that there has been much good progress including a reduction in the numbers of live claims across councils.

Our national performance audits

Our performance audits and public briefing papers look at issues across local government in Scotland.

This year we again published a breadth of performance audits and briefing papers. Topics were wide-ranging and included city region and growth deals, early learning and childcare, and community empowerment.

We promote the messages from these reports widely to the public and relevant parties across the public sector. The Scottish Parliament's public audit committee also takes evidence from our performance audits as part of their scrutiny of public services. [Exhibit 5](#) summarises headline messages from our publications:

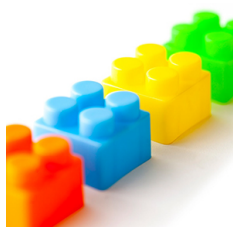
Exhibit 5

An overview of our national reports in 2019/20

Performance audit reporting:

Early learning and childcare: follow-up

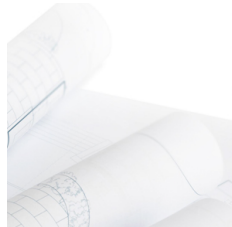
[March 2020](#) 



Plans to boost early learning and childcare hours have made steady progress. Risks remain around the availability of buildings and staff required to meet future targets.

Privately financed infrastructure investment

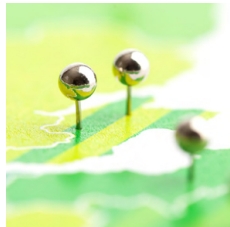
[January 2020](#) 



A £3.3 billion investment programme in Scotland's infrastructure has enabled more public buildings and new roads to be built. Councils should assess the costs, savings and benefits of Non-Profit Distributing (NPD) and hub contract financing against other procurement options.

Scotland's City Region and Growth Deals

[January 2020](#) 



City deals have been positive for Scotland's economy, but the government does not have a plan to measure their overall long-term success. ([Spotlight on city region and growth deals, page 14](#))

Housing Benefit Performance audit: annual update 2019

[January 2020](#) 



While many previously highlighted risk areas have been addressed, areas to improve include reporting to elected members, payment accuracy, and overpayment recovery. Resourcing difficulties are leading to greater use of agency staff.

Self-directed support (SDS): 2017 progress report – Impact report

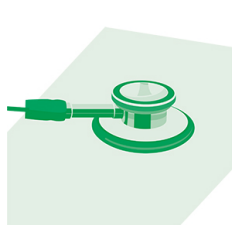
[December 2019](#) 



Authorities have yet to make the transformation required to fully implement the SDS strategy. Progress includes measures to better understand the impact of SDS on people who need support, and a new SDS implementation plan has been produced for 2019-21.

Briefings and other outputs:**Drug and alcohol services (Joint)**May 2019 

Challenges remain in addressing the high rates of ill health and deaths in Scotland from drug and alcohol-related problems. Because of these issues, we continue to monitor developments in drug and alcohol services.

Public health reform in Scotland (Joint)May 2019 

The arrangements for public health in Scotland are changing. Despite improvements in health and life expectancy the Scottish population still suffers from health inequalities and compares poorly with other western European countries.

Principles for community empowerment (Joint)July 2019 

Community empowerment is relevant to all parts of the public sector. A shared understanding of its principles is important to support high-quality scrutiny of this developing area.

How councils work: Safeguarding public money (Commission)April 2019 

Risk management and effective controls in Scotland's councils help deliver high-quality services and safeguard public money. Systems to prevent money being lost to mistakes and fraud may be becoming strained.

Preparing for withdrawal from the European Union (Joint)December 2019 

Outlines issues and potential risks and activity that Scottish public bodies have undertaken in preparing for EU withdrawal.

Spotlight on city region and growth deals



The UK Government introduced City Deals in England in 2011. Under these deals, national government agreed to give additional funding and powers to cities and councils in their regions to allow them to play a leading role in promoting the growth of city region economies.

This joint performance audit report from the Commission and the Auditor General was prepared in early 2020 at a time when all areas of Scotland had either signed deals or were working toward them. In Scotland, all signed deals are agreements between the UK Government, the Scottish Government, councils and sometimes other partners, such as local businesses and universities. The first City Region Deal in Scotland was for the Glasgow City Region in August 2014.

All deals are different and are intended to be based on local circumstances and priorities. They are long-term programmes, with funding committed for 10-20 years. Eight deals worth £5.2 billion, mostly around infrastructure improvements, have been signed or agreed in principle, with four more in the pipeline. Examples of projects within the deals include the Glasgow Airport Access Project, life science development in Tayside, and employability and inclusive economic growth feature across all deals.

The report finds that [City Region and Growth Deals](#) have been positive for Scotland's economy, but the government does not have a plan to measure their overall long-term success. The deals have enabled economic development projects across Scotland that may not otherwise have gone ahead and sparked greater collaboration between councils and their partners. The report found that there needs to be greater transparency over how deal projects are approved. It also finds that local communities have had very little involvement in deals.

We will continue to monitor this significant area of capital investment, including the impact of external factors such as EU-withdrawal and the Corona outbreak. We have scheduled a follow-up audit after 2022 to monitor progress on the remaining deals and to see how our recommendations have been acted upon. We will also continue to monitor this important area through our annual audit work, and our Best Value audit work in councils.

Graham Sharp, Chair of the Accounts Commission said:

"City deals have had a positive effect across Scotland, strengthening relationships between councils, government, business, our universities and other partners. "It's early days, but it's important lines of accountability for deals are now made clearer and that the right staff are in place to develop and deliver deals at a time of considerable financial pressure for councils and the wider public sector."

Caroline Gardner, Auditor General for Scotland, said:

"A significant amount of public money has been committed to city deals, but the programme's lack of aims and objectives means opportunities may already have been missed to ensure deals contribute to national outcomes. "The Scottish Government needs to show how it will measure deals' long-term success and work with councils to improve transparency around the approval process for individual projects."

Engaging with others

We are always looking at new ways to promote our work and involve the public, communities and our local government stakeholders in what we do.

We use different formats, such as animations and newsletters, to promote the messages from our reports. Social media is critical in getting these messages to a wider audience [[add Commission twitter link](#)]. Our [Strategy and work programme 2019–24](#) report gives more information on how we promote our work.

Reporting to and engaging with the public

Our **Progress Report** on our 2019/20 work programme summarises our main engagement activity over the year. We promoted our performance audits and public briefings through media releases, podcasts, video blogs and animations. We also used supplementary checklists and key facts or technical exhibits to highlight our messages. All our published BVARs this year had accompanying newsletters that were distributed to local media, community groups and third sector organisations.

The **Appendix** summarises all our 2019/20 publications and provides download statistics from our website.

Engaging with our other stakeholders

We need to understand issues important to the communities across Scotland if we are to keep our work relevant. We continue to engage our stakeholders through a range of activity:

- we met with council leadership representatives after the publication of each BVAR to hear their views on the audit.
- we kept regular dialogue with our local government stakeholders including the Minister for Local Government, council leaders and chief executives, COSLA, the Improvement Service, and the Scottish Parliament's Local Government and Communities Committee.
- our local government overview reports and performance audits were considered by parliament as part of its scrutiny of the Scottish budget
- we consulted councils, trades unions, local government and third sector bodies over our future audit programme
- we used Audit Scotland's Equalities and Human Rights Advisory Group and Youth Panel to discuss issues relevant to our audit.

Coordinating local government scrutiny

We chair a Strategic Scrutiny Group (SSG) as part of our role to coordinate the scrutiny of local government. This comprises Audit Scotland, the Care Inspectorate, Education Scotland, HM Fire Service Inspectorate, Healthcare Improvement Scotland, HM Inspectorate of Constabulary for Scotland, HM

Inspectorate of Prisons for Scotland, Inspectorate of Prosecution in Scotland, and the Scottish Housing Regulator.

A local network of auditors and scrutiny partners met in every council area to identify audit risks and plan their scrutiny work. In September 2019, we published a [National Scrutiny Plan for local government](#) summarising planned strategic scrutiny activity in each of Scotland's 32 councils from September 2019.

Reflecting stakeholder views in our work

As noted above, the Commission consulted with its local government stakeholders over its work programme refresh. We have, however, delayed publishing our Strategy and Work Programme for 2020-25 because of the Covid-19 emergency. This pandemic has had a significant impact on our priorities and planned work, and on our ability to engage with audited bodies. It will of course also impact on wider scrutiny planning across Scotland's public services. We are reviewing our position and plan to publish an updated programme in autumn 2020.

Ensuring quality in our work

In assuring the public about the performance of councils, our work must be of high quality, independent and based on sound evidence.

All audit work undertaken on our behalf is subject to independent quality review. All of the audit work undertaken on our behalf is subject to an audit quality framework. This involves both internal review and external review by the Institute of Chartered Accountants Scotland (ICAS). A team, which is part of Audit Scotland but operates independently, reports to us on the quality of the audit. Each year we publish a joint report ([LINK WHEN AVAILABLE](#)) with the Auditor General and Audit Scotland on the review outcomes.

From this work, we can report that we have been assured that quality of audit work on audits is high and improving. Auditors are engaging with the audit quality framework and addressing previous years' findings, leading to improvements in audit quality. Auditors have made improvements since the 2018/19 Audit Quality Annual Report, including:

- the Audit Management framework has been revised to comply with the International Organisation of Supreme Audit Institutions (INTOSAI) auditing standards for performance audits
- the quality of documentation has been improved, especially in performance audits and Best Value assurance reports
- improvements have been put in place in the use of analytical procedures.

Audited bodies expressed positive views on the quality and usefulness of performance audits, Best Value assurance reports and overview reports. Perceptions of the usefulness of the annual audit are positive overall, however views on the usefulness of the annual audit in helping organisations to deliver improvement were more mixed.

No significant issues were noted with the quality of the audit however some minor areas for improvement have been identified. These include documenting methods used for sampling; documenting how evidence from other audit teams has been verified; and ensuring the most appropriate use of performance information.

Our members

The Accounts Commission members are appointed by Scottish ministers. The Commission meets monthly and its meetings are open to the public.



Graham Sharp

Chair



Elma Murray

Deputy Chair



Andrew Burns



Andrew Cowie



Sophie Flemig



Sheila Gunn



Christine Lester



Tim McKay



Stephen Moore



Sharon O'Connor



Pauline Weetman



Geraldine Wooley

Secretary to the Accounts
Commission



Paul Reilly

Progress report

2019/20 work programme

Here we report on our progress with our 2019/20 work programme, including publications and associated engagement activities. The summary includes additional unscheduled work such as statutory reports.

Key to progress:









Complete: This action has been completed



Complete and continuing: While an action has been completed, it continues as part of further ongoing activity



Continuing: This action has started but will require further input from the Commission.

Audit product	Publications	Progress and engagement
Annual audit reports  	Published on our website in autumn for: <ul style="list-style-type: none"> • 32 councils • 31 IJBs • 11 pension funds • 32 joint boards and joint committees 	Complete Published on our website. Auditors present council annual audit reports to each council in autumn each year
Local government overview reports  	Financial overview, September 2019 Local Government overview, June 2020	Complete and continuing Published on our website with: <ul style="list-style-type: none"> • News release • Podcast and video • Key facts animation • Key facts exhibits • Supplements and checklists Promoted through social media
Best Value Assurance Reports  	Published for seven councils: <ul style="list-style-type: none"> • Highland (140) • Midlothian (44) • North Lanarkshire (25) • Perth and Kinross (72) • Scottish Borders (94) • South Lanarkshire (6) • Stirling (54) <p>* numbers of community bodies receiving and/or distributing newsletters</p>	Complete Published on our website with: <ul style="list-style-type: none"> • News release • Podcast • Key facts video animation • Key facts exhibits Newsletter issued to local community recipient bodies. Promoted through social media

Audit product	Publications	Progress and engagement
<p><u>How councils work</u> </p> 	<p>Safeguarding public money: are you getting it right?</p>	<p>Complete Published on our website with:</p> <ul style="list-style-type: none"> • News release • Exhibit images <p>The series includes good practice checklists for councillors and officers.</p> <p>Promoted through social media</p>
<p><u>Performance audits and impact reports</u> </p> 	<p>Early learning and childcare – follow-up Scotland's City Region and Growth Deals</p> <p>Privately financed infrastructure investment: The Non-Profit Distributing and hub models</p> <p>Self-directed support 2017: - Impact report</p>	<p>Complete Published on our website with:</p> <ul style="list-style-type: none"> • News release • Soundbite podcast • Key facts video animation • Key facts exhibits <p>Video: Childcare in Scotland - a parents' guide</p> <p>Promoted through social media</p>
<p><u>Briefing papers</u> </p> 	<p>Drug and alcohol services: an update</p> <p>Preparing for withdrawal from the European Union</p> <p>Principles for community empowerment</p> <p>Public health reform in Scotland</p>	<p>Complete Published on our website with:</p> <ul style="list-style-type: none"> • Key facts images • Supporting information on our e-hub for EU-withdrawal • Newsletter for community empowerment issued to 57 recipient bodies <p>Promoted through social media</p>
<p><u>Statutory reports</u> </p> 	<p>The 2018/19 audit of Glasgow City Council: Update on equal pay settlement</p> <p>The 2018/19 audit of Fife Integration Joint Board: Report on significant findings</p> <p>The 2018/19 audit of Renfrewshire Council: Report on accounts closure</p>	<p>Complete Published on our website with:</p> <ul style="list-style-type: none"> • News release • Link to annual audit report • Newsletter for Fife IJB issued to 57 recipient bodies

Appendix

Accounts Commission 2019/20 reports and downloads

Report	Publication	Report downloads	Podcast downloads
The 2018/19 audit of Renfrewshire Council: Report on accounts closure	March 2020	38	n/a
Early learning and childcare: follow-up	March 2020	759	32
The 2018/19 audit of Fife Integration Joint Board: Report on significant findings	February 2020	188	n/a
The 2018/19 audit of Glasgow City Council: Update on equal pay settlement	February 2020	234	n/a
Privately financed infrastructure investment	January 2020	626	101
Highland Council: best Value Assurance Report	January 2020	1,087	220
Scotland's City Region and Growth Deals	January 2020	1,655	104
Self-directed support: 2017 progress report - impact	December 2019	384	n/a
Local government in Scotland: Financial overview 2018/19	December 2019	2,091	247
Scottish Borders Council: Best Value Assurance Report	October 2019	948	184
National Scrutiny Plan	September 2019	651	n/a
Perth and Kinross Council: Best Value Assurance Report	August 2019	1,254	147
Principles of community empowerment	July 2019	6,198	n/a
Midlothian Council: Best Value Assurance Report	July 2019	1,584	197
Clackmannanshire Council: Best Value Assurance Report progress report	June 2019	1,051	206
Accounts Commission annual report 2018/19	May 2019	531	n/a
Accounts Commission Engagement strategy and plan 2019-24	May 2019	402	n/a
Accounts Commission Strategy and annual action plan 2019-24	May 2019	446	n/a
Accounts Commission Engagement plan progress report 2018/19	May 2019	216	n/a

Report	Publication	Report downloads	Podcast downloads
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