

Dynamic work programme – Update

November 2021

AUDITOR GENERAL 

ACCOUNTS COMMISSION 

- Programme is comprehensive and ambitious. Our delivery and impact so far this year has been impressive. But we continue to run hot, resources and capacity wise, and this is creating risks around contingency planning.
- We can add smaller products to the programme but only if they are scheduled for next Spring (not right now). We have proposed timings in slide 12. If you want to bring the timing forward, then we would need to delay the timing of a product already in the schedule to accommodate.
- Similarly if you would like to bring forward the timing of anything in the programme from July 2022 onwards (slides 13 and 14) then we would need remove products from the proposed additions list.
- We are seeing the impact of delays to financial audit to products like Section 22 reports and the local government overviews. This is making audit work take longer and is having a knock on impact on scheduling and resourcing work into 2022/23.
- We are managing the publications schedule and resourcing plans closely. The local government election publication moratorium is having an impact on scheduling reports in Spring 2022.

What guides our planning and delivery...

Providing assurance and driving improvement

We will use our unique local and national perspective to provide assurance about how Scotland's public services are responding to Covid-19. We will aim to provide insight and learning, and drive improvement, innovation and transformational change as Scotland moves towards recovery and renewal.

Taking a person- centred approach

Where possible and appropriate, we will capture the needs and concerns of the people who use public services through our audit work.

Integrating cross cutting issues

We will integrate thinking on issues that cut across policy areas and have an impact on citizens and service users throughout our audit work. For example: prevention, digital, inequality and human rights, climate change, community engagement

Taking a risk-based and proportionate approach

We recognise the potential impact of audit work on people working in public services who are still responding to Covid-19. We will ensure our audit response is proportionate and risk-based, and that audited bodies have clear advance notice of any planned work.

Being flexible and agile

We will adapt our work programme as new issues emerge or risks change. We will use a range of approaches to report our audit work.

Interconnected themes



ECONOMIC RECOVERY AND GROWTH

How public money is being used to support economic recovery and the renewal of public services

- Public finances
- Supporting jobs, business and enterprise
- Skills and training
- Infrastructure investment and low carbon economy
- Impact of EU withdrawal

GOVERNANCE AND ACCOUNTABILITY



How public bodies are ensuring proper and effective use of public money across the public sector and within individual bodies

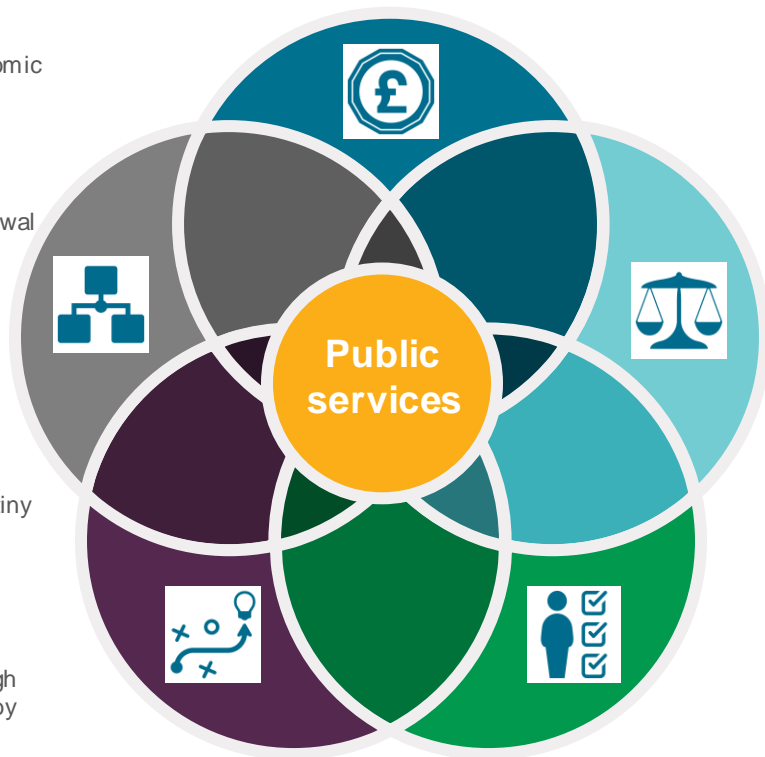
- Following the pandemic pound
- Collaborative leadership
- Annual audits
- Fraud risks
- Effective scrutiny



INNOVATION AND TRANSFORMATION

How public bodies are learning through continuous improvement, innovation and by transforming public services

- Local government
- NHS
- Best Value
- Service redesign
- Digital transformation
- Workforce planning



INEQUALITIES AND HUMAN RIGHTS



How Covid-19 is impacting on different groups in society, focusing on the risk of deepening existing inequalities. Helping ensure public bodies address inequalities and protect human rights, recognising the multiple ways people experience disadvantage and poorer outcomes.

- Child poverty
- Children and young people with additional support needs
- Care experienced children and young people
- Mental health
- Housing benefit
- Digital exclusion
- Social security



POLICY PRIORITIES AND COMMITMENTS

Progress on key policy commitments. Public services' ability to deliver on long-term strategic priorities and outcomes

- Health and social care integration
- Early learning and childcare
- School education
- Community justice integration
- Courts backlogs
- Climate change
- Community empowerment

What we've delivered: August to November

Best Value Assurance Reports

East Dunbartonshire

South Ayrshire

Briefings

Vaccinations programme

Statutory reports

NHS National Services Scotland

Crofting Commission

Other audit products

Risks and issues facing the Scottish public sector

Tracking the implications of Covid-19 on Scotland's public finances

The impact of Covid-19 on Scottish councils' benefit services

Auditing climate change: An update

Community empowerment Covid-19 update

Blogs

Child and Adolescent Mental Health Services

Christie's clarion call can't wait another decade

Digital exclusion

Christie - it really is now or never

Housing Benefit Performance Audit – Annual Update

Key:

Auditor General for Scotland

Accounts Commission

Joint – Auditor General and Accounts Commission

Audit Scotland

What's coming up: December to June*

(Auditor General)

AUDITOR GENERAL ✓

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Overview reports

NHS in Scotland 2021 (Feb)

Performance audits

Investing in skills (Jan)

New ferries for the Clyde and Hebrides (Mar)

Social security:
Implementation of devolved powers (May)

Briefings

Infrastructure Investment Plan and strategic capital investment (Q1 TBC)

Section 22s

National Records of Scotland (Dec)

Bord na Gaidhlig (Dec)

NHS Highland (Dec)

Scottish Government consolidated accounts (Dec)

Commissioner for Ethical Standards in Public Life (Dec)

Scottish Environment Protection Agency (Feb)

Other audit products

Climate change pilot: Transport Scotland AAR 2020/21 (Jan)

Administration of Scottish Income Tax: Report (Jan)

Digital connectivity: R100 update (Q4 TBC)

Scotland's colleges 2022 (May)

*Months in brackets in tables are proposed publication months

What's coming up: December to June*

(Accounts Commission)

AUDITOR GENERAL ✓

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Overview reports

Local government finances
2021 (Mar)

Financial analysis of IJBs
2020/21 (May)

Challenges and performance
LGO 2022 (May)

Best Value Assurance Reports

Falkirk Council (Jan)

Moray Council follow up
(Mar)

Angus Council (Jun)

Briefings

Climate Change: Local
government targets and
plans (Jun)

Other audit products

SPI Direction (Dec)

Annual Assurance and Risk
Report (Mar)

Services for children with
additional support
needs (May)

Statutory reports

Section 102s – Controller of
Audit may decide to bring
to the Commission's
attention any significant
issues from the auditing of
the accounts of local
government bodies

*Months in brackets in tables are proposed publication months

What's coming up: December to June*

(Auditor General and Accounts Commission)

AUDITOR GENERAL 

ACCOUNTS COMMISSION 

Performance audits

Reviewing Scotland's financial response to the Covid-19 pandemic (May)

Briefings

Social care (Jan)

Scotland's economy: Supporting businesses through the Covid-19 pandemic and planning Scotland's economic recovery (Feb)

Other audit products

Drugs and alcohol (Feb)

Child poverty (May)

*Months in brackets in tables are proposed publication months

- Audit Scotland will deliver the following to complement the joint work programme:
 - Climate Change: Baseline review (Feb 22)
 - E-hub: Lifelong learning (Mar 22)
- Audit Scotland is also maintaining a national database of UK and Scottish Covid-19 funding announcements to inform all Following the Pandemic Pound products across the joint work programme

Sector	Number of opinions required	Deadline	Accounts certified (as at 15/11)	Percentage complete (as at 15/11)	Percentage on time (as at 15/11)
Health	23	30/09/21	23	100%	100%
Central government – Agencies, NMDs and Scottish Water	23	30/09/21	17	76%	52%
Central government – NDPBs and similar	56	31/10/21	40	71%	68%
Local government	104	30/11/21	61	59%	TBC
Further education	21	31/12/21	0	0%	0%
Total	227				

- Generally this year has been tougher than last year:
 - 100% remote audit rather than just financial statements
 - Late start to this year's audit
 - Additional Covid-19 expenditure and funding streams being audited this year
 - Fatigue for finance teams and audit teams
- Some local government audits will miss their deadlines
- Some central government audits may miss the statutory deadline for laying accounts in Parliament
- Weaknesses in internal controls in some bodies (largely, but not all, due to Covid-19) resulting in extra audit work
- Key areas of focus:
 - More audit adjustments than usual
 - Valuation of non-current assets – particularly in local government for assets not revalued in-year
 - Classification of ALEOs in local government between subsidiary and associate

Summary of proposed changes to 2021/22 programme

Change	Detail
Delaying	Social care (Joint): We originally planned to publish this briefing in November 2021 but have pushed it back to January 2022 to focus resources on responding to the Scottish Government's National Care Service consultation.
	Digital exclusion and connectivity (Joint): We originally planned to start scoping this performance audit in 2021/22 and publish in 2022/23. We are proposing pushing back the scoping until summer 2022 due to resource availability, which means this audit is more likely to publish in 2023/24. Digital exclusion was covered in the Commission blog in September 2021 and we will deliver a blog on the R100 programme during Q4 2021/22.
	Data governance and ethics (AS): This roundtable was originally planned for Q4 2021/22 and we propose pushing it back to Q2 of 2022/23 due to resource availability.
Removing	Social security (AGS): Agreed with AGS to remove this planned blog from the programme to focus resources on delivering the performance audit on social security and the child poverty product planned for early next year.
	Covid-19 support for businesses (Joint): This product is now part of the planned briefing on Scotland's economy: Supporting businesses through the Covid-19 pandemic and planning Scotland's economic recovery. It is due to publish in February 2022.

Summary of proposed changes to programme

Change	Detail	Proposed timing
Adding	Drugs and alcohol (Joint): This web-based product will offer a public audit perspective on this key area of public policy and service delivery where the Commission and AGS feel urgent improvements in performance are required. It will include several exhibits and cover: mortality and morbidity, funding, an update on recent developments, monitoring and evaluation.	Feb 2022
	Lifelong learning (AS): This e-hub will provide an overview of our work following the learner journey – from early years and school education, to further and higher education and skills provision. It will include links to our reports and other outputs, present exhibits and data, highlight upcoming work and signpost relevant external resources.	Mar 2022
	Child poverty (Joint): This product will highlight the AGS and Commission interest in this topic, connected to their focus on inequalities. We will look at recent data and projections about target implementation, the Scottish Government's child poverty delivery plan 2022-2026, which is due to publish next March, as well as the human impact of child poverty.	May 2022
	Digital connectivity: R100 update (AGS): This blog will update on the Scottish Government's R100 programme given there are key milestones at the end of 2021. It will also follow up on the recommendations from our 2018 report on Superfast broadband for Scotland .	Q4 2021/22 TBC
	Services for children with additional support needs (AC): This blog from Stephen Moore will highlight the importance of this area, mark the Commission's interest in it, and note that we intend to do more targeted work on it in the future.	May 2022

Summary of proposed changes to programme

Change	Detail	Proposed timing
Adding	Climate change pilot: Transport Scotland AAR 2020/21 (AGS): As part of developing our approach to climate change we have included consideration of climate change ambitions and actions in the AAR. Lessons from the pilot will help inform our thinking going forward and any further piloting.	Jan 2022
	Climate Change: Baseline review (AS): This will be a high-level, scene-setting audit product that reviews and summarises the recommendations from climate experts to date in an accessible form. It will highlight the areas where the most improvement is needed and where public sector efforts should be focused.	Feb 2022
	Climate Change: Local government targets and plans (AC): Building on work with the local government overview team, we propose delivering a specific output that considers councils' aims for reducing emissions and increasing climate resilience and how this affects strategic decision making. We intend to bring a scope for this work for the Commission to discuss at its meeting in January 2022, alongside a general update on our climate change plans.	Jun 2022

In the pipeline for 2022/23 and beyond

Area of focus	Latest plans
Best Value Assurance Reports (AC)	<ul style="list-style-type: none">• Shetland Islands Council – August 2022• Comhairle nan Eilean Siar – September 2022• Thematic summary of Best Value best practice examples
Community justice: Sustainable alternatives to custody (Joint)	The recent AGS briefing paper on this topic highlighted that the Scottish Government had not achieved its aim to shift the balance of sentencing from prison to the community. The joint performance audit, which we plan to publish during Q3 2022/23, will extend our audit work, to consider the roles and work of other key stakeholders, including local government and the third sector.
Climate change (AGS / AS)	Building on the baseline review planned for February 2022 we are planning an AGS briefing focused on Scottish Government arrangements for delivering its climate change plan, leadership and progress to date. We are also developing a front-facing accessible data tool (AS) to improve transparency and scrutiny of progress on climate change. It will provide information and data on a range of climate change issues such as progress against emission targets, progress on key policies and milestones and information on adaptations. Both products are planned for Q3 2022/23.
Social care (Joint)	A series of themed performance audits will follow the social care briefing planned for January 2022, with the first planned in Q4 2022/23.

In the pipeline for 2022/23 and beyond

Area of focus	Latest plans
Reviewing Scotland's financial response to the Covid-19 pandemic (Joint)	In 2022/23 we will move into the recovery phase of our approach to following the pandemic pound, which will assess the wider impact on public finances of recovery from a pandemic. A performance audit planned for Winter 2022/23 will look at how budget headings and spending considerations have changed to meet the ongoing response to the pandemic as well as the recovery against backlogs and other costs of dealing with the aftermath of a pandemic.
Mental health (Joint)	We are proposing to undertake a performance audit on adult mental health services. We will start scoping this in January and plan to report during Q4 2022/23.
Early learning and childcare (Joint)	The next audit in this series will look at whether the expansion in funded early learning and childcare was delivered as planned and how much it cost. We plan to report in Q4 2022/23.
Digital exclusion and connectivity (Joint)	We are planning to publish a performance audit in 2023/24 on how the public sector is addressing digital exclusion and connectivity. We will also continue to look at digital exclusion through other audit work, such as overviews and our community empowerment work.
Child poverty (Joint)	In 2023/24 we plan to look at the progress made in achieving interim targets within the Child Poverty (Scotland) Act 2017. This will include looking at any additional plans and actions the Scottish Government is putting in place with local government and their partners to mitigate the new risks in this area created by Covid-19.