

MEETING: 13 MAY 2021

REPORT BY: SECRETARY TO THE COMMISSION

UPDATE REPORT

Introduction

1. The purpose of this report is to provide an update to the Commission on significant recent activity relating to local government, including issues relating to the Covid-19 pandemic.

- 2. The Commission receives regular information to complement this report, which is available through the members' SharePoint site. This includes:
 - The Controller of Audit report to the Commission, updating the Commission on his activity.
 - An update on issues relating to local government which is considered by the Commission's Financial Audit and Assurance Committee.
 - A weekly news coverage briefing provided to the Commission by Audit Scotland's Communication Team.

Commission business

Publications

- 3. Audit Scotland collects media coverage on all the reports published by the Accounts Commission. <u>Appendix 1</u> provides download statistics for the Commission's published reports over the last 12 months. <u>Appendix 2</u> provides additional information on the overall engagement that reports and other business have received on social media.
- 4. Due to the pre-election period, the Commission's activity on social media has almost entirely stopped and this is reflected in the figures. The Commission only posted once during the period, to mark the passing of Prince Philip, Duke of Edinburgh.
- 5. There is a lot of activity planned for May, including vlogs reviewing the Commission meetings in April and May. The Commission will also be publishing and promoting Annual Report (on today's agenda), joint work programme and the Local Government Overview, as well as its Strategic Alliance with the Improvement Service.

Other Commission business

- 6. On 14 April Elma Murray, Interim Chair of the Commission wrote a blog for Audit Scotland staff on the two roundtable discussions with third sector providers and charities that were held in March. Elma highlighted the importance of the third sector and taking a citizen-focused approach to audit work. Elma's blog will be published externally following the election in May. The blog was shared with members via email and is saved on the members' SharePoint site here.
- 7. On 21 April Andrew Cowie, member of the Commission wrote a blog for Audit Scotland staff about the role of report sponsors. Andrew explained how he sees the role of sponsor as a bridge between the Commission and the audit team and highlighted the variety that sponsoring a performance audit provides. The blog was shared with members via email and is saved on the members' SharePoint site here.

- 8. On 27 April the Commission and Audit Scotland published the <u>Mainstreaming equalities and equality outcomes: progress report 2019-21</u>. The Commission and Audit Scotland also set out how they will build on the achievements over the next four years, in the <u>Equality Outcomes 2021-25</u> report.
- 9. In April the Accounts Commission and Audit Scotland responded to two CIPFA consultations:
 - The Prudential Code for Capital Finance in Local Authorities (response saved here)
 - Treasury Management in the Public Services Code of Practice (response saved here)
- 10. Responses to questions from members on the April Secretary report can be found on the members' SharePoint site here. This includes a briefing on the UK Community Renewal Fund and the Levelling Up fund and updates on new human rights bills.
- 11. At the April Commission meeting, in response to a question from Sophie Flemig relating to paragraph 65 of the April Secretary report, it was agreed that further information be provided on any gender analysis of the 2019/20 <u>Scottish Crime and Justice Survey</u>. Among other findings, the survey noted that that:
 - Men were more likely to experience violent crime in 2019/20 than women (3.1% chance compared to a 2% chance for women).
 - Since 2008/09, while the proportion of men experiencing violent crime has fallen, it has not changed for women.
 - 65 per cent of women felt safe when walking alone in the local area after dark, compared to 90 per cent of men.
 - For most types of stalking and harassment, the majority of victims were women
- 12. On 10 May, the Commission support team will launch a survey to gather feedback from community representatives that have previously received newsletters about the BVAR specific to their council. The survey seeks to understand their experience of receiving and engaging with that newsletter and the messages in it. This will then help the Commission to communicate more effectively with community groups moving forward. The survey will run for one month and I will update members in June on the outcome.
- 13. The Commission support team are continuing to work with Audit Scotland's Communications and Digital Services team in developing proposals for livestreaming Commission meetings. The Commission is asked to note that livestreaming will start at the Commission June meeting, a month later than intended due to some technical matters.
- 14. It has been agreed with the Scottish Government that as a result of the Scottish Budget agreed on 24 March Commission members receive an uplift in their daily fees in line with the Scottish Public Sector Pay Policy, thus an uplift of 3 per cent for 2020/21 and 1 per cent for 2021/22.

Auditor General

15. There is no relevant activity to report from the Auditor General during the pre-election period.

Audit Scotland

- 16. On 6 April issue 77 of Abacus, Audit Scotland's staff magazine was published. This was shared with members via email and is saved on the members' SharePoint site here.
- 17. On 19 April Audit Scotland launched its second working preferences survey, seeking views on future working patterns and arrangements. The results will help Audit Scotland's planning

- in the short and medium term as the organisation moves closer to providing some limited access to the offices. The survey closed on Friday 30 April.
- 18. On 20 April Bowel Cancer UK delivered a session for staff as part of Bowel Cancer Awareness Month. The session covered the prevalence of bowel cancer, signs and symptoms, risk factors and bowel cancer screening.
- 19. On 27 April Audit Scotland's Scottish Exchequer team highlighted that it is hosting a knowledge café at 13:00 on 17 May, to explain the key messages from this year's budget. An invitation to the knowledge café was sent to members on the 5 May.

Issues affecting local government

Scottish Government

- 20. Given that the Covid-19 emergency has resulted in a significant number of matters originating from the Scottish Government, this section is divided, for ease of reference, into the following sub-sections:
 - Local government general
 - Health and social care
 - Education
 - Transport
 - Business
 - Covid-19 measures
 - Other matters

Local government general

- 21. On 12 April the Scottish Government <u>published</u> an Freedom of Information (FOI) release setting out the processes followed in local authorities' administration of Covid-19 business support grants.
- 22. On 13 April the Scottish Government <u>published</u> management information provided by local authorities relating to support for those who need to isolate after being contacted by Test & Protect. The information relates to numbers of contacts made by, and to, local authorities in this regard.
- 23. On 16 April the Scottish Government in conjunction with COSLA <u>published</u> a factsheet for local authorities deploying business restart grants.
- 24. On 20 April the Scottish Government <u>published</u> figures on the number of Council Tax Reduction (CTR) recipients and the income foregone for all local authorities from April 2013 to February 2021.
- 25. On 28 April the Scottish Government <u>released</u> figures on local government expenditure and income in 2019-20. This annual publication by the Chief Statistician provides data on the financial activity of local government for 2019/20, including revenue expenditure and income; capital expenditure and financing; reserves; debt; and pensions.

Health and social care

26. On 21 April Public Health Scotland <u>published</u> refined statistics on individuals who were discharged from an NHS Scotland hospital to a care home between 1 March and 31 May 2020. This is an updated version of a report <u>published</u> in October last year, and is largely in response to concerns <u>raised</u> by the Office for Statistics Regulation in January.

Education

27. On 14 April the Scottish Government <u>published</u> an FOI release relating to the survey findings of the Covid-19 Education Recovery Group. While there was general confidence about support being offered to pupils, school leaders (34 per cent) and registered teachers (37 per cent) had less confidence in available support for their own wellbeing.

Transport

28. On 16 April Transport Scotland <u>published</u> weekly transport statistics for the period from Monday 5 April to Sunday 11 April.

Business

- 29. On 16 April the Scottish Government <u>published</u> the latest Business Insights and Conditions Survey (BICS).
- 30. On 20 April the Scottish Government <u>published</u> labour market trends: April 2021.

Covid-19 measures

- 31. On 6 April the Scottish Government <u>confirmed</u> that all secondary schools will reopen on Monday 19 April and children on the shielding list will be able to return on Monday 26 April. Additionally, the two-metre social distancing rule will not be required in schools, but twiceweekly testing will continue.
- 32. On 13 April the Scottish Government announced that from Friday 16 April:
 - "Stay local" restrictions will be lifted, meaning individuals are able to travel around the country to meet outdoors for recreational reasons.
 - Outdoor mixing will be permitted for six individuals from six different households, with children excluded from totals.
- 33. On 13 April the Scottish Government also announced that from Monday 26 April:
 - Outdoor mixing will be permitted for six individuals from six different households, with children excluded from totals.
 - Travel restrictions to England and Wales to be lifted, with the Scottish Government awaiting confirmation from Northern Ireland and parts of the Common Travel Area to finalise plans for this date.
- 34. In April the Scottish Government <u>published</u> the sixth two monthly report on the Coronavirus Acts, setting out the status and operation of legislation enacted in response to the pandemic. It covers the reporting period from Monday 1 February to Wednesday 31 March.
- 35. On 25 April the Scottish Government <u>announced</u> that from Monday 26 April everyone in Scotland will be able to access rapid Covid-19 testing, even if they have no symptoms.
- 36. On 26 April the Scottish Government <u>announced</u> the launch of Check In Scotland, a new digital service to support businesses in collecting contact details for contact tracing purposes.

Other matters

- 37. On 7 April the Scottish Government <u>published</u> updated tables for the Scottish Budget 2021 to 2022 document to reflect the amendments made in March 2021 to the Budget during its passage through Parliament.
- 38. On 8 April the Scottish Government published a full list of public appointments by public

- body. Members of the Accounts Commission are mentioned.
- 39. On 29 April the Scottish Government <u>published</u> a report on the work done to deliver the digital transformation service from 2020-21.

Scottish Parliament

40. On 12 April the Scottish Parliament was recalled to meet for a Motion of Condolence following the death of His Royal Highness the Duke of Edinburgh.

Parliamentary committee news

41. The Scottish Parliament was in recess between 25 March and 6 May 2021.

Local government news

- 42. On 7 April the TaxPayers' Alliance (TPA) <u>published</u> the Town Hall Rich List 2021. The report found 2,802 council workers employed by local authorities in 2019-20 received more than £100,000 in total remuneration, up 135 on the previous year.
- 43. On 7 April The Berwickshire News <u>published</u> an article on the attainment gap in the Scottish Borders. The Commission and Auditor General's performance audit report on <u>Improving</u> <u>outcomes for young people through school education</u> is referenced throughout.
- 44. On 13 April Unison consulted with its members working in local government on whether to take industrial action to secure a better pay offer from COSLA. On 23 April BBC reported that the pay offer was rejected by members of the GMB and Unite unions. On 29 April Unison voted to reject COSLA's pay offer and in favour of taking industrial action in pursuit of an improved offer.
- 45. On 15 April the Annandale Herald <u>published</u> an article referencing the Commission and Auditor General's performance audit report on <u>Improving outcomes for young people through school education</u>. The article highlights findings from the report relating to Dumfries and Galloway Council.
- 46. On 19 April BBC <u>published</u> a full breakdown of the Covid-19 related deaths in every Scottish care home from data supplied by the Crown Office unit set up to gather information on the circumstances of the deaths. The data was released under FOI and can be filtered by "council" and "operator" as part of an interactive <u>dashboard</u>.
- 47. On 20 April Unison <u>published</u> a survey of 12,000 local government workers across Scotland which found 82 per cent reported an increase in stress in the past year. Almost a third (27 per cent) said they had sought medical assistance due to the impact this past year has had on their mental health.
- 48. On 21 April the Sun reported that more than 50 libraries, community centres and sports facilities operated by Glasgow Life are not currently scheduled to reopen, after a 15 per cent drop in the charity's budget. On 22 April Glasgow Life <u>published</u> an update including explanations on why some venues are not yet scheduled to reopen.
- 49. On 22 April Falkirk Council <u>became</u> the first local authority in Scotland to launch an end-to-end digital telecare service.
- 50. On 25 April the Ferret <u>reported</u> that more than 12 per cent of waste collected for recycling by 17 councils is sent to energy-from-waste combustion plants. In Edinburgh the figure is 29 per cent, in West Lothian 27 per cent, in Glasgow 16 per cent and in Aberdeen 15 per cent.
- 51. On 27 April Stirling Council <u>highlighted</u> that is has launched Togetherall, a new 24-hour-aday online mental health support service for young people.
- 52. On 28 April a pro-union campaign group, Scotland in Union, <u>claimed</u> cuts to council budgets

- over the last parliament have cost 22,000 jobs in local authorities across Scotland.
- 53. On 28 April the BBC <u>reported</u> that a programme aimed at tackling child poverty in a Glasgow school has helped families claim more than £400,000 in extra benefits in less than 18 months.

Public policy news

- 54. In March a report by Oxford Economics for the Hunter Foundation <u>called for</u> radical and ambitious policy changes to transform and boost Scotland's economic performance within the next 15 years. The report finds that "it is not realistic to think that the current economic policies of either the UK or Scottish governments will produce a transformation of Scotland's economic performance". A group of 27 Scottish business leaders, investors and heads of industry bodies have <u>endorsed</u> the report.
- 55. On 7 April the Institute of Chartered Accountants of Scotland (ICAS) and The Chartered Institute of Taxation (CIOT) <u>called on</u> Scotland's political parties to improve public awareness of devolved taxation in the next Scottish Parliament, as a new poll shows that a third of Scots are unaware that the Scottish Parliament has made changes to the tax system.
- 56. On 7 April the Child Poverty Action Group (CPAG) <u>published</u> a report on the two-child limit on benefits. It estimates at least 350,000 families and 1.25 million children have been affected by the policy on the fourth anniversary of its introduction. The CPAG argues that removing the two-child limit would be the most cost-effective way to reduce child poverty.
- 57. In April the Scottish Chambers of Commerce published:
 - <u>a paper entitled "Rally for Growth"</u>, calling for the relationship between businesses and politicians to be reset ahead of the Holyrood election
 - quarterly economic results for Q1 2021
- 58. In April the Fraser of Allander Institute published briefings on:
 - <u>inequality in educational attainment</u>. The Commission and Auditor General's performance audit report on <u>Improving outcomes for young people through school</u> education is referenced.
 - <u>adult social care.</u> The Commission and Auditor General's performance audit report <u>Self-directed support: 2017 progress report</u> is referenced.
- 59. In April the Institute for Public Policy Research published:
 - A <u>briefing</u> about how local tax reform can help support the recovery from Covid-19 and a blog making five recommendations for the next Scottish Government.
 - A <u>report</u> which warns there are a "large number of small-scale, silent Carillions" taking place as a consequence of deficiencies in the audit sector each year.
- 60. On 13 April the Electoral Commission <u>confirmed</u> 1,010,638 voters are now registered to vote by post at the Scottish Parliament election on 6 May. This accounts for nearly one quarter of the electorate (23.8 per cent) and is the highest number ever registered for a postal vote in Scotland.
- 61. On 13 April Homeless Action Scotland (HAS) <u>appealed</u> for the creation of a dedicated minister for homelessness and housing among proposals it thinks should be considered in the next Scotlish parliament. It also called for thematic review of services to be conducted by Audit Scotland or a similar body in relation to those who become homeless numerous times.
- 62. On 14 April the Institute for Fiscal Studies (IFS) <u>published</u> a report on public spending trends in Scotland, claiming high levels of block funding from HM Treasury have given the Scottish Government scope to increase spend on devolved public services and points. The report points to lower attainment and poorer outcomes in maths and science for secondary school

- pupils in Scotland compared to their English counterparts, despite higher spending per pupil. The Accounts Commission and Auditor General's performance follow up report on Early_Learning and childcare is referenced.
- 63. On 19 April Reform Scotland <u>published</u> a range of policies it claims could be delivered in a cross-party fashion in the next Scottish Parliament. The think-tank calls for VAT and corporation tax to be devolved to Holyrood and encourages the devolution of business rates and council tax to local authorities.
- 64. On 20 April Nesta <u>published</u> research highlighting that nearly a million adults in Scotland and Wales struggle to afford sufficient, private and secure access to the internet.
- 65. On 20 April the Common Weal Care Reform Working Group <u>published</u> a report responding to the recommendations of the Independent Review of Adult Social Care.
- 66. On 21 April the Resolution Foundation <u>published</u> a report on how Covid-19 has impacted households across the UK, France and Germany.
- 67. In April the Reform Scotland's Commission on School Reform <u>published</u> its manifesto ahead of May's election, raising concerns around what it claims is a lack of diversity under successive governments.
- 68. On 22 April the Centre for Cities <u>published</u> an analysis of vacancies in 63 cities and large towns across the UK and found job recovery has been stronger in the North and Midlands, outperforming London and cities in Scotland such as Aberdeen and Edinburgh.
- 69. On 24 April the Scottish Trade Unions Congress (STUC) <u>published</u> a report on youth unemployment, which warns the current levels of unemployment will cost between £2.4 billion and £3 billion in lost wages. The report also calls for a green economic stimulus, a shorter working week, green apprenticeships and higher levels of progressive tax.
- 70. In April the Post-Covid-19 Futures Commission, established by the Royal Society of Edinburgh, <u>published</u> a report suggesting social prescribing, and other non-medical approaches, could alleviate pressure on the NHS and other public services in the wake of the pandemic. <u>Caroline Gardner</u>, former Auditor General for Scotland is a member of the Post-Covid-19 Futures Commission.
- 71. In April the Institute for Government published:
 - A report mapping the fiscal position of Scotland, Wales and Northern Ireland.
 - A comparative study of public services across the four nations.
- 72. In April the Mental Health Foundation <u>published</u> a survey of parents with children in school, which found a third did not feel there was enough mental health education within the school curriculum in Scotland.

COSLA

73. On 19 April COSLA <u>called for</u> political parties to make local government a priority in the upcoming election and expressed disappointment that local government had not featured enough in the campaign so far.

Improvement Service

Scrutiny, inspection, regulatory and related bodies

Scottish Public Ombudsman (SPSO)

74. The SPSO's April newsletter outlines investigation reports, recent SPSO news and highlights emerging issues. More information on the SPSO's work, including detailed investigations and decision reports, is available on the Our findings webpage. The Commission's Financial

Audit and Assurance Committee will consider more detailed intelligence from the SPSO on a six-monthly basis at its next meeting.

Scottish Housing Regulator (SHR)

75. On 29 April the SHR published its March 2021 Covid-19 dashboard.

Other UK audit bodies

- 76. On 1 April the Northern Ireland Audit Office (NIAO) <u>published</u> its Code of Audit Practice (Local Government).
- 77. On 9 April Kate Mathers, Executive Director of the National Audit Office (NAO) <u>wrote</u> an article for Public Finance, noting that the Covid-19 pandemic has proved the feasibility of remote auditing.
- 78. On 14 April Audit Wales <u>published</u> a report on procuring and supplying PPE for the Covid-19 pandemic. The report found that the Welsh Government and Shared Services put in place good arrangements to procure PPE, however not all contract award notices were published within 30 days.
- 79. On 20 April NAO <u>provided</u> an update on its framework to review government programmes.
- 80. On 22 April Audit Wales <u>published</u> a report in which it says the Covid-19 pandemic proved the value of local government in protecting people and communities.
- 81. On 28 April Alec Steel, who has led the NAO's operations management specialism since 2010, published a blog entitled "Improving Services is a Team Game".
- 82. On 29 April Jersey Audit Office <u>published</u> its second Covid-19 report on government's management of the healthcare response.
- 83. On 30 April the NAO <u>published</u> guidance for audit committees on cloud services, following increases in government spending with the major cloud providers in the last five years.
- 84. On 5 May the NIAO <u>published</u> a report entitled Closing the gap social deprivation and links to educational attainment. The report finds that £913 million of Targeting Social Needs (TSN) funding has not made any demonstrable difference in narrowing the educational attainment gap between disadvantaged pupils and their more affluent counterparts.

UK Government

- 85. On 29 March the Environment, Food & Rural Affairs Committee <u>published</u> its report on Covid-19 and food security in England. The report examined the introduction of free school meals, the impact of food insecurity on vulnerable and disabled people and the government's ongoing food redistribution strategy. The committee found almost one in ten households had faced food poverty during the two most recent lockdowns.
- 86. On 6 April the UK Government <u>launched</u> a new government-backed loan scheme to provide additional support for businesses. The Recovery Loan Scheme will include an 80 per cent government guarantee and interest rate cap. Businesses can access loans varying in size from £25.000 to £10 million and the scheme will run until the end of the year.
- 87. On 8 April the UK Government <u>announced</u> a package of support to help British Nationals (Overseas) families from Hong Kong settle successfully in the UK. Guidance has been <u>published</u> for local authorities.
- 88. On 8 April the UK Government <u>announced</u> the appointment of Sue Gray as the new Second Permanent Secretary in the Cabinet Office, leading on the Union and the Constitution.

- 89. On 8 April the UK Government <u>highlighted</u> that the Department for Work & Pensions is recruiting an additional 150 specialist Youth Employability Coaches across the UK.
- 90. On 8 April the UK Government published Universal Credit Local Housing Allowance Rates for England, Scotland and Wales for 2020-21 and 2021-22.
- 91. On 12 April the UK Government referred the European Charter of Local Self-Government (Incorporation) (Scotland) Bill and the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Bill to the Supreme Court. It believes certain provisions in the bills, both of which were passed recently by the Scottish Parliament, might place obligations on UK ministers, something which is beyond the scope of devolved powers. Royal assent will be delayed until the court provides a ruling.
- 92. On 15 April the Foreign Affairs Committee <u>published</u> its report on the diplomatic preparations for the 26th UN Climate Change Conference of the Parties (COP26). The report examines the government's ambitions for the conference, the mainstreaming of COP objectives, domestic policy-making and the impact of Covid-19.
- 93. On 20 April the UK Government <u>announced</u> that it will set in law a target to reduce emissions by 78 per cent by 2035.
- 94. On 26 April the UK Government <u>highlighted</u> that schools in England can now register to offer a summer school and bid for a share in £200 million of UK Government funding. Summer schools will be targeted at children who suffered the most disruption and Year 7 students to help them navigate the transition to secondary school.
- 95. On 27 April the Treasury <u>published</u> the strategic review of the financial reporting response to Covid-19, looking at the effectiveness of guidance and reduced reporting measures offered to account preparers.
- 96. On 27 April the UK Government <u>announced</u> the creation of an investment council to act as an advisory body on foreign investment.
- 97. In April the Treasury Committee <u>launched</u> an inquiry into achieving an equal recovery from the pandemic. The deadline to submit evidence is Monday 28 June.

Other UK news

- 98. On 13 March the Care and Support Alliance (CSA) <u>published</u> a report based on a survey of over 4,000 people who need social care. The report reveals that because of a lack of care 1 in 7 (14 per cent) said they needed hospital treatment, and more than a quarter (28 per cent) said their health had deteriorated.
- 99. On 1 April Public Finance <u>highlighted</u> information from the <u>National Day Nurseries</u>
 <u>Association (NDA)</u> relating to early years underspends, which have increased from £55.5 million to £62 million for 2019/20. 74 per cent of councils in England reported underspending their funding for three and four-year old childcare places in 2019-20.
- 100. On 16 April Public Finance <u>highlighted</u> that councils in Wales face funding pressures of £178 million by 2022-23 as Covid-19 and slower growth in Welsh government funding impact on authority budgets, according to new <u>analysis</u> by Cardiff University's Wales Governance Centre.
- 101. On 21 April the Trussell Trust <u>reported</u> a record 2.5 million emergency food parcels were given to people facing crisis across the UK between April 2020 and March 2021.
- 102. On 23 April Public Finance <u>highlighted</u> that audit firm Mazars found that City of York Council overpaid severance and sick pay to a former chief executive amid threats of tribunal claims. The public interest report produced by the firm and the council's response can be found <u>here</u>.

- 103. On 28 April the European Parliament <u>voted</u> in favour (For 660, Against 5, Abstentions 32) of consenting to the EU-UK Trade & Cooperation Agreement. An accompanying resolution setting out parliament's evaluation of and expectations from the deal also passed.
- 104. On 29 April Public Finance <u>highlighted</u> that the High Court has dismissed an attempt to allow council meetings in England to be held online past 7 May when existing Covid-19 legislation expires.

Conclusion

105. The Commission is invited to consider this report for noting.

Paul Reilly Secretary to the Commission 4 May 2021

APPENDIX 1: Accounts Commission reports in past 12 months – downloads

| Report | Date | Report downloads | Podcast downlds |
|---|------------|---------------------|--------------------|
| Improving outcomes for young people through school education | 23 Mar 21 | 1,983 | n/a |
| Local Government in Scotland: Financial Overview 2019/20 | 26 Jan 21 | 1,321 (+363) | n/a |
| Digital progress in local government | 14 Jan 21 | 1,653 (+258) | n/a |
| Digital progress in local government – supplement 1 (checklist) | 14 Jan 21 | 196 (*) | n/a |
| Digital progress in local government – supplement 2 (methodology) | 14 Jan 21 | 80 (*) | n/a |
| Housing Benefit Performance audit: annual update 2020 | 8 Dec 20 | 190 (+36) | n/a |
| Best Value Assurance Report: The City of Edinburgh Council | 26 Nov 20 | 1,080 (+163) | n/a |
| Covid-19 Strategic Scrutiny Group | 5 Nov 20 | 740 (+80) | n/a |
| Best Value Assurance Report: Aberdeenshire Council | 22 Oct 20 | 735 (+80) | n/a |
| Best Value Assurance Report: Dundee City Council | 29 Sept 20 | 947 (+96) | n/a |
| Best Value Assurance Report: Moray Council | 27 Aug 20 | 1,402 (+65) | n/a |
| Accounts Commission annual report 2019/20 | 2 July 20 | 456 (+38) | n/a |
| Best Value Assurance Report: North Ayrshire Council | 30 June 20 | 1,077 (+83) | n/a |
| Local government in Scotland Overview 2020 | 23 June 20 | 1,654 (+135) | n/a |
| Equal pay in councils - Impact report | 9 June 20 | 676 (+44) | n/a |
| Best Value Assurance Report: Argyll and Bute Council | 21 May 20 | 1,039 (+64) | n/a |
| Affordable housing | 9 April 20 | 3,089 (+462) | n/a |

Key:

(x) Increase in numbers since last month

* This figure is below 30

n/a Not applicable.

APPENDIX 2 – Accounts Commission social media engagement data

| | Followers | Posting views | Video views | Links accessed | Retweets | Likes | Replies | Number of publications |
|--------|-----------|---------------|----------------|----------------|----------|-------|---------|------------------------|
| May 20 | 539 (+13) | 7,700 | 177 | 135 | 14 | 43 | 0 | 1 |
| Jun 20 | 561 (+22) | 5,000 | 1,900 | 53 | 24 | 45 | 2 | 3 |
| Jul 20 | 583 (+22) | 12,600 | 408 | 19 | 30 | 86 | 4 | 1 |
| Aug 20 | 590 (+7) | 7,100 | 129 | 27 | 18 | 18 | 0 | 1 |
| Sep 20 | 605 (+15) | 9,700 | 607 | 82 | 35 | 46 | 2 | 1 |
| Oct 20 | 617 (+12) | 10,700 | 526 | 34 | 26 | 34 | 0 | 1 |
| Nov 20 | 639 (+22) | 23,400 | 730 | 106 | 49 | 53 | 3 | 2 |
| Jan 21 | 683 (+30) | 50,000 | 2,400 | 128 | 94 | 103 | 9 | 2 |
| Feb 21 | 686 (+3) | 11,000 | 307 | 20 | 9 | 10 | 1 | 0 |
| Mar 21 | 701 (+15) | 36,100 | 2,100 | 76 | 66 | 138 | 10 | 1 |
| Apr 21 | 704 (+3) | 3,300 | n/a | 1 | 1 | 0 | 0 | 0 |

Increase on previous month shown in brackets