

MEETING: 12 AUGUST 2021

REPORT BY: INTERIM DIRECTOR OF PERFORMANCE AUDIT AND BEST VALUE

DYNAMIC WORK PROGRAMME QUARTERLY UPDATE

Purpose

1. This paper introduces the joint Accounts Commission and Auditor General for Scotland (AGS) work programme update.

Background

2. In April 2021 the Accounts Commission and the AGS agreed the joint dynamic work programme. We published this on the Audit Scotland website on 24 May 2021.
3. The overall objective of having a more dynamic work programme is to increase our impact and effectiveness by being more agile and innovative. We agreed to review and update the work programme quarterly and this is the first update of 2021/22. The next updates will be in December and March.

Scope and approach

4. Appendix one presents the work programme update. It aims to provide one report that meets the needs of the Accounts Commission and the AGS, with clarity on who is producing which products. It covers our whole range of audit work and includes:
 - a) **What we've delivered:** From April 2021 to July 2021.
 - b) **What's coming up:** Planned audit products from August 2021 to March 2022 and products in the pipeline for 2022/23 and beyond.
 - c) **Decisions required:** Proposed changes to the programme.
5. Ongoing monitoring of risks and issues is a key part of informing the work programme. This includes regular policy briefing discussions with the Commission's Performance Audit Committee (PAC), monitoring and reporting risks and issues arising from annual audit work at the Financial Audit and Assurance Committee (FAAC), and external engagement with community organisations and other stakeholders.
6. To support this, we have reviewed and analysed feedback and discussions from Accounts Commission meetings and PAC/FAAC meetings and grouped these into the work programme themes. We shared the analysis with senior managers in PABV to inform programme development and this update. We are also discussing with the Commission support team how best to keep members informed about how their feedback is reflected in the work programme.
7. We are also increasingly supporting the Committees to have strategic discussions that inform the work programme, to enhance their role in setting direction and acting as an 'engine room' for ideas about audit responses and work proposals. This includes the discussion we had at PAC about following the pandemic pound in May and the upcoming planned sessions on equalities in August and on public service reform and Covid-19 recovery in November.

Wider work programme development

8. Commission members will see some of their feedback addressed through specific audit work over the coming months, while some feedback will be addressed through our wider work programme development plans. For example:

- d) **Inequalities and human rights** – Our equality impact assessment (EIA) on the work programme identified opportunities for improvement that connect to action planning on our [audit-focused equality outcome](#). We are developing a long-term action plan that covers the four-year period to April 2025. Between now and December 2021 we are focusing on:
 - Reviewing governance arrangements for EIAs.
 - Preparing conclusions/recommendations about the alignment between existing audit guidance and our equalities and human rights aspirations.
 - Developing processes for gathering equalities/human rights related findings in our audit work.
 - Delivering an organisational self-assessment against the PANEL principles (Participation, Accountability, Non-Discrimination, Empowerment and Legality).
- e) **Person-centred approach** - We are already increasing our person-centred focus within specific audit products. For example, the community empowerment update will include case studies with a citizen perspective. We will explore participatory research approaches and how they might inform our audit approach. We are also commissioning a new partner to work with us to establish a new advisory group of young people.
- f) **Third sector** - We have identified a lead person and are currently scoping how we can better consider the role of the third sector through our audit work as well as how we can work better with the sector. Through our *Shaping our Future* internal communications programme we are working with third sector partners to deliver insights events for staff that explore the experience of service users in different policy areas.
- g) **Stakeholder engagement** - We continue to engage with stakeholders through our three policy clusters, for example with Scottish Government, public policy networks and academia. The recent Climate Change Round Table was a good example of how we are using our programme development work to raise our profile and build our reach with stakeholders. We will continue to work with the Commission support team on how the Commission's stakeholder engagement activities inform the work programme.
- h) **Impact** - The dynamic work programme gives us an opportunity to think differently about how we identify, measure and report on our intended impact. We are giving this further thought for individual audit products as well as the work programme as a whole and will come back to the Commission later in the year to discuss this.

Conclusion

9. The Commission is asked to:

- a) Note the progress delivering the work programme from April to July and the planned products for the remainder of 2021/22 and into 2022/23.

- b) Discuss and approve the proposed changes to the programme summarised on slides 13 and 14 of appendix one.

Antony Clark
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