

Dynamic work programme – Update

August 2021

AUDITOR GENERAL 

ACCOUNTS COMMISSION 

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

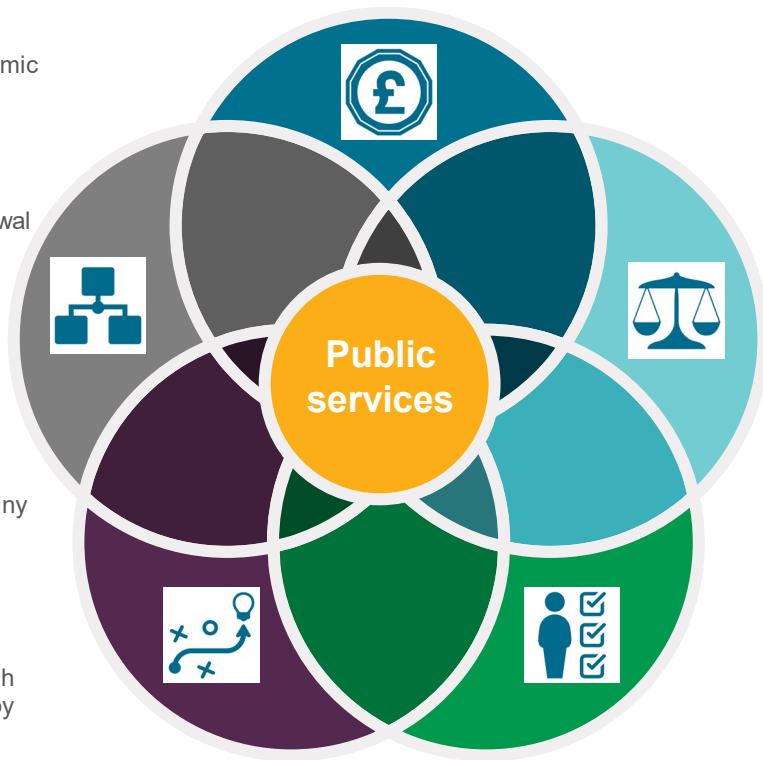
- Following the pandemic pound
- Collaborative leadership
- Annual audits
- Fraud risks
- Effective scrutiny



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 empowerment
- Community justice
- Courts backlogs
- Climate change

What we've delivered: April to July

AUDITOR GENERAL 

ACCOUNTS COMMISSION 

Overview reports

Local government challenges and performance

Best Value Assurance Reports

Aberdeen City Council

Briefings

Personal Protective Equipment

Community justice: Sustainable alternatives to custody

Other audit products

Social care: Blog

Scotland's Colleges 2020: Blog

Investing in skills: Blog

Climate change: Blog

Cyber security and resilience: Blog

Scottish Government Provisional Outturn: Blog

Digital innovation used to respond to the Covid-19 pandemic: Case studies

Climate change: Roundtable

Other reports

Covid-19: Following the pandemic pound: Our strategy

Mainstreaming equality and equality outcomes: progress report 2019-21

Equality outcomes 2021-25

Annual report: Fraud and irregularity

Key:

Auditor General for Scotland

Accounts Commission

Joint – Auditor General and Accounts Commission

Joint – Accounts Commission and Audit Scotland

Audit Scotland

What's coming up: August to March

(Auditor General)

AUDITOR GENERAL 

ACCOUNTS COMMISSION 

Overview reports

NHS in Scotland 2021

Performance audits

Investing in skills

New ferries for the Clyde and Hebrides

Briefings

Vaccinations

Section 22s

Scottish Government consolidated accounts

AGS considering preparing a number of other S22 reports on bodies that fall under his audit powers

Other audit products

Christie 10 years on: Blog

Administration of Scottish Income Tax: Report

Social security

What's coming up: August to March

(Accounts Commission)

AUDITOR GENERAL 

ACCOUNTS COMMISSION 

Overview reports

Local government
finances 2021

Financial overview of IJBs
2020/21

Best Value Assurance Reports

East Dunbartonshire
Council

South Ayrshire Council

Falkirk Council

Moray Council follow up

Other audit products

Education outcomes impact
event: Exploring findings and
recommendations with local
education leaders (Joint
Commission / Improvement
Service event)

Impact of Covid-19 on housing
benefit services

Digital exclusion: Blog

Christie 10 years on: Blog

Housing benefit performance
audit: Annual update

Annual Assurance and Risk
Report (AARR)

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

What's coming up: August – March

(Auditor General and Accounts Commission)

AUDITOR GENERAL 

ACCOUNTS COMMISSION 

Performance audits

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

Briefings

Social care

Scotland's economic recovery

Other audit products

Covid-19 support for businesses

Community empowerment Covid-19 update

Education outcomes impact event: Scottish Learning Festival

Digital exclusion and connectivity

Climate change

- Audit Scotland will deliver the following to complement the joint work programme:
 - Child and Adolescent Mental Health Services: Blog
 - Risk and issues facing Scottish public sector: Web page
 - Tracking the implications of Covid-19 on Scotland's public finances: Report
 - Data governance and ethics: Roundtable
 - The National Fraud Initiative in Scotland: Report
- 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	Plans expected	Plans received	Received on time
Central government	74	74	86%
Local government	104	104	86%
Health	23	23	96%
Further education	21	21	62%
Total	222	222	

Sector	Number of AARs	Deadline
Health	23	30/09/21
Central government – Agencies and Scottish Water	13	30/09/21
Central government – NDPBs and similar	61	31/10/21
Local government	104	30/11/21
Further education	21	31/12/21
Total	227	

In the pipeline for 2022/23 and beyond

Priorities	Latest plans
Social security (AGS)	We are planning to report in Spring 2022 on the progress the Scottish Government has made in delivering devolved social security benefits and responding to our previous recommendations. The audit will also assess the impact of Covid-19 on the Scottish Government's benefits programme, including revised delivery plans and capacity for future delivery.
Colleges (AGS)	We will continue to develop our new approach to reporting on the college sector by drawing together key financial information and themes from annual audit reports in a short online output in Spring 2022.
Best Value Assurance Reports (AC)	<ul style="list-style-type: none">• Angus Council – June 2022• Shetland Islands Council – August 2022• Comhairle nan Eilean Siar – September 2022• Thematic summary of Best Value best practice examples
Digital exclusion and connectivity (Joint)	We are planning a performance audit in 2022/23 on how the public sector is addressing digital exclusion and connectivity. We aim to scope this work during 2021/22 alongside the work on the Infrastructure Investment Plan. Given the interest in the R100 programme, we may look to release a blog or briefing at the same time as the scope to update on superfast broadband. We will also continue to look at digital exclusion through other audit work, such as overviews.
Social care (Joint)	A series of themed performance audits will follow the social care briefing planned for November 2021, with the first planned in the Winter of 2022/23.

In the pipeline for 2022/23 and beyond

Priorities	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.
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 Winter 2022/23.
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 planned for Winter 2022/23 will extend our audit work, to consider the roles and work of other key stakeholders, including local government and the third sector.
Mental health (Joint)	We are considering how best to reflect this significant long-term challenge in our work programme. Options include: national overview work and/or specific client-group 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.

Summary of proposed changes to 2021/22 programme

Change	Detail
Adding	Child and Adolescent Mental Health Services (Audit Scotland blog): Comment on the increased demand and waiting times in the context of the pandemic and the lack of progress on the recommendations in our 2018 report.
	Improving outcomes for young people through school education (Impact events): <ul style="list-style-type: none">• Panel discussion at Scottish Learning Festival with the Auditor General for Scotland, Accounts Commission and a director of education (AGS and Commission)• Exploring findings and recommendations with local education leaders (Commission and Improvement Service)
	Christie 10 years on (AGS and AC blogs): What our audit work in recent years has told us about progress against the Christie principles.
	Digital exclusion (AC blog): Highlight key findings of our recent reports and sow the seed for our planned 2022/23 performance audit in the area.
	Financial analysis of IJBs (AC report): We will raise the profile and coverage of IJB financial analysis, which was previously included in the Financial LGO report. This will summarise the financial position of IJBs including the main issues and pressures, and link with emerging audit work on social care and Best Value in IJBs.
	Social security (AGS product TBC): This will outline key issues and high-level areas of interest in social security, signposting to the Social Security Scotland AAR, in the run up to the full performance audit planned for Spring 2022.

Summary of proposed changes to 2021/22 programme

Change	Detail
Delaying	Infrastructure Investment Plan and strategic capital investment (AGS) – Briefing will now publish in 2022/23 due to prioritising work on the economic recovery briefing.
Removing	Covid-19: Guidance on internal audit (Audit Scotland): We are stopping work on this product for now to prioritise resources on other areas of the work programme. We may re-visit this if significant internal audit issues arise related to Covid-19 through the 2020/21 annual audits.