

MEETING: 7 OCTOBER 2021

REPORT BY: SECRETARY TO THE COMMISSION

## SECRETARY'S UPDATE REPORT

---

### Purpose

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 Covid-19.
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 and activities*

3. Audit Scotland collects media coverage on all reports published by the Accounts Commission. [Appendix 1](#) provides download statistics for the Commission's published reports over the last 12 months. [Appendix 2](#) provides additional information on the overall engagement that reports and other business have received on social media.
4. On 16 September Interim Deputy Chair, Tim McKay published a [blog](#) on digital exclusion., which has been which have been viewed 249 times.
5. On 21 September, Commission member Sharon O'Connor and Auditor General Stephen Boyle took part in a discussion panel session with Carrie Lindsay, Executive Director for Education and Children's Services at Fife Council, at the Scottish Learning Festival on 21, talking about the performance audit *Improving outcomes for young people through school education*. The discussion was facilitated by Patrick McFall from the Communication Team. The session was well received by the around 80 delegates who attended it.
6. On 23 September the Commission published its [Strategy 2021-26](#). It has been downloaded 135 times. It reached 2,618 social media users and the engagement rate on Twitter (like, share or comment) was 3.5 per cent. Engagement rates over 2 per cent are considered strong.
7. On 29 September the [East Dunbartonshire Best Value Assurance Report \(BVAR\)](#) was published. As of 30 September (one day after publication) the post had reached 1,748 people on social media and had an engagement rate on Twitter of 3.5%. The animation has been viewed 140 times and the Deputy Interim Chair's vlog viewed 97 times. The report was also covered by [Scottish Housing News](#).

### ***Forthcoming publications and activities***

8. During October, the following activities are planned:
- On 4 October, the Interim Chair will publish a blog on her reflections on the Christie Commission, ten years since that report was published. This complements a [similar blog](#) by the Auditor General published on 7 September.
  - On 7 October, the Commission will publish its performance audit thematic report on the impact of Covid-19 on Scottish councils' benefit services.
  - On 21 October, the Commission and Auditor General will publish an update arising from the climate change roundtable event hosted by Audit Scotland in June 2021. The paper will summarise the key themes emerging from the event and look forward to other audit work in the future. The Commission's sponsors on climate change matters, Andrew Burns and Sharon O'Connor, have been involved in overseeing this paper. A report on this area of work will be considered by the Commission in January (a previous such paper was considered last by the Commission at its January 2020 meeting).
  - On today's agenda is a proposal to publish on 28 October an update on community empowerment.
  - On 25 October, the Commission will be issuing its four-monthly newsletter to all Scottish councillors, and at the start of November, a similar newsletter will be issued to community groups and made available to the public.

### ***Other Commission business***

9. At its last meeting, the Commission noted that the Interim Chair would issue a response on behalf of the Commission to the Constitution, Europe, External Affairs and Culture Committee's [call for views](#) on funding for culture in Scotland. The response can be found on the [members' SharePoint site](#).
10. At its last meeting, the Commission agreed to respond to the Scottish Government's [consultation](#) on the minimum income guarantee. On 16 September, the Commission [responded](#) to the consultation.
11. At its last meeting, the Commission agreed the proposed approach to responding to the Scottish Government's consultation on the terms of the Covid-19 inquiry (paragraph 60) and that this will include matters raised by Stephen Moore. The response is available on the [members' SharePoint site](#).
12. On 6 September, the Accounts Commission and Auditor General for Scotland [announced](#) that they are issuing an invitation to tender for appointing external auditors for the financial years 2022/23 to 2026/27 (closing date noon 29 November 2021).
13. The Communications team have been active in promoting the application process for the next Chair of the Commission, including with an animation and the Secretary's [blog](#) outlining the role.
14. On 29 September, Interim Chair, Elma Murray replied to the Local Government, Housing and Planning Committee on follow up questions to its session with Elma Murray, Antony Clark and the Local Government Overview audit team on 31 August 2021. The letter has been saved on the [Members' SharePoint site](#).
15. On 29 September, the Commission responded to the consultation by the Acting Ethical Standards Commissioner on a revised Code of Practice for Ministerial Appointments to

Public Bodies in Scotland. The response is on the [members' SharePoint site](#). A similar response made separately by the Auditor General is also available.

16. Earlier this year the Commission and Audit Scotland [responded to](#) the principles-based consultations carried out by CIPFA on revisions to the Prudential and Treasury Management Codes. CIPFA has now issued a consultation to affect the consequent detailed changes to the codes. It is proposed that, since this is a more technical consultation, that Audit Scotland respond on the Commission's behalf.
17. Member queries on the September Secretary report have been saved on [the members' SharePoint site](#).
18. Members are asked to review the Members' communications schedule on the [members' SharePoint site](#). This includes a list of planned publications and activities for the year, along with indicative roles for members in promotion and engagement activities. This document is live and is updated monthly, following discussion with the Interim Chair and Audit Scotland's work programme and communications teams. Members are asked to share their thoughts on the schedule, as well as any suggestions for further communications directly to the [schedule](#).

### **Auditor General**

19. On 1 September, the Auditor General, Professor Alan Alexander, Diane McGiffen and Stuart Dennis gave evidence to the Scottish Commission for Public Audit on the Audit Scotland Annual Report and Accounts 2021.
20. On 2 September, the Auditor General and Mark Roberts [gave evidence](#) to the Public Audit Committee on Audit Scotland's strategic priorities and forward work programme.
21. On 7 September, the Auditor General [published](#) a blog about his reflections on the Christie report which was published ten years ago.
22. On 9 September, the Auditor General, Antony Clark and audit team [gave evidence](#) to the Public Audit Committee on the education outcomes report.
23. On 14 September, the Auditor Generals for Scotland and Wales [shared](#) their views on how their organisations responded to the pandemic.
24. On 30 September, the Auditor General published a briefing paper on the [Covid-19 vaccination programme](#).

### **Audit Scotland**

25. On 8 September, the Scottish Commission for Public Audit reappointed Professor Alan Alexander OBE as Chair of Audit Scotland. His appointment runs from 4 October 2021 to 3 October 2024.
26. On 9 September, Audit Scotland [published](#) its environment, sustainability and biodiversity plan 2021-2025 – Our route map to net zero.
27. On 15 September, Audit Scotland [published](#) its latest briefing on the impact of Covid-19 on Scotland's public finances.

### **Issues affecting Scottish local government**

#### ***Scottish Government***

28. On 31 August, the Scottish Government opened a [consultation](#) on its overarching

approach to Scotland's first tax framework, seeking views on how devolved and local tax powers should be used as part of the 2022-23 Scottish budget (close on 26 October). It is proposed that Audit Scotland issues a joint response on behalf of the Commission (which will also be on behalf of the Auditor General for Scotland).

29. On 7 September, the Scottish Government published its [Programme for Government](#) 2021-22, setting out the actions in the coming years, including [12 bills](#) for this parliamentary year. Commitments from the programme include:
- Prioritising Scotland's recovery from the Covid-19 pandemic
  - Holding an independence referendum by the end of 2023
  - Work to establish a National Care Service within five years
  - Extra funding for frontline healthcare and mental health services
  - A new system of "wraparound" childcare before and after school and during the holidays
  - Work to develop a minimum income guarantee
30. As part of its Programme for Government, the Scottish Government [announced](#) the creation of the Whole Family Fund, which will aim to reduce the number of children and young people in care by 2030.
31. On 22 September, the Scottish Government [announced](#) that Finance Secretary Kate Forbes will publish the 2022-23 Scottish Budget and the Medium Term Financial Strategy on 9 December 2021, following [agreement](#) of the date with the Finance Committee.
32. On 27 September, the Scottish Government [published](#) a supporting document to the Budget (Scotland) Act 2021 amendment Regulations 2021, providing details of Level 2 and 3 budget changes to the budgets presented in the Act.

#### *Local government general*

33. On 2 September, the Scottish Government [published](#) the 2021 Councillors' Code of Conduct, setting out the amended code of standards of behaviour to be followed by elected members of local authorities. This is now subject to Parliamentary scrutiny and approval, and I will keep the Commission informed of progress.
34. On 22 September, the Scottish Government [published](#) statistics on Council Tax Reduction recipients and the income foregone for local authorities from April to July 2021.

#### *Health and social care*

35. On 31 August, the Scottish Government [announced](#) £2.6 million funding to provide short-term care for acutely unwell patients in their own homes. The funding is shared between ten health boards so they can continue to develop Hospital at Home services to avoid admissions to hospital.
36. On 31 August, to mark International Overdose Awareness Day, the Scottish Government [launched](#) a national marketing campaign to raise awareness of the signs of a drug overdose and the life-saving medication naloxone.

37. On 8 September, the Scottish Government [published](#) principles and standards of care relating to national neurodevelopmental specification for children and young people, outlining seven standards for services to support children and young people who have neurodevelopmental profiles with support needs and require more support than currently available.
38. On 14 September, the Scottish Government [announced](#) the allocation of £10.83 million for the remainder of this year to help improve access to Child & Adolescent Mental Health Services, as part of the £120m Mental Health Recovery & Renewal Fund.
39. On 16 September, the Scottish Government [launched](#) a consultation on the proposals for strengthening the Health and Social Care Standards to enable people living in adult care homes to maintain family and friendship connections to support their health and wellbeing (close on 15 October). It is proposed that the Commission does not respond to this as it relates to specific wording within a subsection of the standards.
40. On 24 September, the Scottish Government [published](#) an evaluation report on Scottish Strategy for Autism, looking at a range of developments at a local and national level.

### *Education*

41. On 31 August, in response to the OECD [report](#) outlining recommendations for senior phase assessments, Cabinet Secretary [Shirley-Anne Somerville](#) stated that the government will consider options outlined in the report and noted she will update parliament on how the work will be taken forward and on the implementation of OECD recommendations on Curriculum for Excellence.
42. On 31 August, the Scottish Government published a [report](#) on the financial sustainability of the childcare sector and an [overview](#) of local authority support for partner providers.
43. On 7 September, the Scottish Government [published](#) the latest school estate statistics for 2021, showing schools buildings are in their best condition since recorded figures began.
44. On 23 September, the Scottish Government [announced](#) the launch of a new [website](#), featuring a basic awareness e-learning course for education staff and a toolkit of LGBT inclusive education teaching resources.

### *Welfare*

45. On 31 August, the Scottish Government [published](#) high level statistics on applications for the Scottish Child Payment up to 30 June 2021, showing more than 108,000 children have benefited.
46. On 10 September, the Scottish Government [confirmed](#) that Scotland's Child Disability Payment will open for new applications nationally from 22 November.
47. On 16 September, the Scottish Government [announced](#) that low-income families will benefit from an uplift in benefits into the winter period, helping around 148,000 children.
48. On 23 September, the Scottish Government [announced](#) that a new legislation has been laid to the Parliament, which will extend eligibility for the Child Winter Heating Assistance payment to young people aged 16 to 18 in receipt of personal independence payments.
49. On 24 September, the Scottish Government [published](#) Fair Work First Guidance to

encourage and support employers to adopt fair work practices within their organisation. It is relevant to public bodies as an employer and in administering public funding.

50. On 30 September the Scottish Government [launched](#) a consultation on the replacement of the Scottish Qualifications Authority and the reform of Education Scotland. It is proposed that Audit Scotland issues a joint response on behalf of the Commission (which will also be on behalf of the Auditor General for Scotland).

#### *Communities*

51. On 2 September, the Scottish Government [announced](#) that work to extend superfast broadband to rural communities has started.
52. On 8 September, the Scottish Government [published](#) asset transfer guidance for considering social value in relation to the Community Empowerment (Scotland) Act 2015.
53. On 8 September, the Scottish Government [announced](#) the Rural Communities 'Ideas into Action' fund (£1.5 million) for rural community groups.
54. On 10 September, the Scottish Government [published](#) a report on the work of the 2021 Affordable Housing Investment Benchmarks Working Group, presenting findings from a review of affordable housing investment benchmarks.
55. On 14 September, the Scottish Government [published](#) quarterly statistics on new housebuilding and the supply of affordable housing. The number of new-build homes completed in the year to end September 2020 decreased by 28 per cent on the previous year.
56. On 27 September, the Scottish Government [opened](#) a consultation as part of the review of the National Strategy for Community Justice (close on 8 November). It is proposed that Audit Scotland issues a joint response on behalf of the Commission (which will also be on behalf of the Auditor General for Scotland).
57. On 28 September, the Scottish Government [announced](#) that according to the latest statistics for 2020/21, recorded crime remains at one of the lowest levels in nearly 50 years.

#### *Economy and Business*

58. On 6 September, Highlands & Islands Enterprise (HIE) [published](#) its latest Business Panel survey, which found that over half of businesses in the Highlands and Islands are now operating at pre-pandemic levels or beyond.
59. On 15 September, the Scottish Government [announced](#) that the economy grew 4.7 per cent between April to June 2021, mainly due to change in GDP.
60. On 17 September, the Scottish Government [announced](#) that it will progress plans to develop a green port model, underpinned by fair work conditions and net-zero ambitions, without cooperating with the UK Government.
61. On 21 September, the Scottish Government [published](#) a summary of the Scottish business support funding (£4.4 billion) delivered since the start of the pandemic.
62. On 22 September, the Scottish Government [published](#) monthly GDP estimates for July. Scotland's onshore GDP fell by 0.2% in July and output remained 2.4% below the pre-pandemic level in February 2020.



### *Covid-19 measures*

63. On 8 September, in response to an initiated question, Minister for Transport Graeme Dey [announced](#) £42 million funding to support bus operators to maintain services between October 2021 and March 2022.
64. On 9 September, the Scottish Government [announced](#) a new £10 million Long Covid Support Fund to improve the coordination of a range of existing services across health and social care and the third sector.
65. On 9 September, the Scottish Parliament [voted](#) to approve the Scottish Government's proposals for Covid vaccination certifications for entry to nightclubs and other unseated events. Measures will come into force from 18 October.
66. On 14 September, the Scottish Government [confirmed](#) that it had accepted the Joint Committee on Vaccination and Immunisation's [recommendation](#) to extend the offer of vaccination to 12-15 year olds. On 27 September, the Scottish Government [announced](#) that letters offering a Covid-19 vaccination to all 12–15-year-olds who haven't yet received their jab are arriving.
67. On 14 September, the Scottish Government [published](#) Racial Equality: Immediate Priorities Plan for recovery from Covid-19, which focuses on inequalities which disproportionately impact minority ethnic communities.
68. On 15 September, the Scottish Government [updated](#) guidance on care homes, which will allow care home residents to choose a friend or relative as a 'named visitor' who will be able to visit them, even during a managed Covid-19 outbreak.
69. On 20 September, the Scottish Government [confirmed](#) that residents in care homes for older people will be the first to be offered Covid booster vaccinations.
70. On 24 September, the Scottish Government [announced](#) additional £10 million for the Tenant Hardship Loan Fund for councils to provide grants to tenants who are worst affected by the pandemic, to avoid eviction.

### *Climate change*

71. On 31 August, the Zero Emissions Social Housing Taskforce [published](#) its report on achieving net zero in social housing and includes a number of recommendations.
72. On 2 September, the Scottish Government [published](#) the second annual progress report on Land Use Strategy 2016-21, as required under The Climate Change (Emissions Reduction Targets) (Scotland) Act 2019.
73. On 7 September, the Scottish Government [published](#) its initial response to the final report of the Just Transition Commission. The response sets out the government's long-term vision for just transition and provides details on the National Just Transition Planning Framework.
74. On 13 September, the Scottish Government [launched](#) a week-long programme of events and initiatives across the country to engage businesses, organisations and communities in Scotland's response to the global climate emergency, ahead of COP26.
75. On 15 September, the Scottish Government [announced](#) that a new Just Transition Commission will be established, which will report annually on the progress made to ensure a greener, fairer future and support the development of the Just Transition Planning Framework.

76. On 16 September, the Scottish Government [published](#) its public engagement strategy for climate change, setting out its framework for engaging the people of Scotland in the transition to net zero.
77. On 23 September, Transport Scotland [published](#) a summary report on different scenarios on decarbonising transport. It aims to understand the magnitude and range of change required for Scotland to meet its climate change targets.

#### *Other matters*

78. On 31 August, the Registrar General [published](#) the annual review of demographic trends for Scotland's Population 2020, examining various topics including Covid-19 deaths and health inequality.
79. On 7 September, the Scottish Government [published](#) a communications and engagement plan for the Equality Data Improvement Programme.
80. On 8 September, the Scottish Government [announced](#) that the Scottish Land Court and the Lands Tribunal for Scotland are to be unified to form an expanded Land Court.
81. On 21 September, Transport Scotland [published](#) its research strategy 2021-2024. It highlights a commitment to deliver the National Transport Strategy 2 Vision (published in early 2020) and the opportunities the pandemic presents to bring forward more sustainable transport policies and behaviours.
82. On 22 September, the Scottish Government [published](#) a letter from the Chief Statistician to public bodies to inform them of the publication of new guidance on the collection of data on sex and gender. Each public body has been asked to submit a summary of its plans for adoption of the guidance by the end of November.

#### **Scottish Parliament**

83. In September, SPICe published;
- A [blog](#) on the effect on Scottish households of removing the Universal Credit uplift
  - Two blogs on the progress of health and social care integration - one [blog](#) considering whether Integration Authorities are successfully integrating; the second [blog](#) considering whether data gaps have been addressed.
  - A [blog](#) on the Programme for Government 2021-22: A fairer, greener Scotland.
  - A [briefing](#) on Scotland's business base, showing various aspects of Scottish business stock, such as by sector, size and local authority.
  - A [briefing](#) on economic development, looking at the activities delivered by the economic development agencies such as SE and HIE, the direction of economic development strategy, and current economic development programmes.
  - A [briefing](#) on Covid-19 support for tenants and landlords provided by the UK/Scottish Government during the pandemic. The main points are summarised in the [blog](#).
  - A [blog](#) on Scotland's new fiscal powers, setting out key themes that emerged from the [report](#), which looks at levels of public understanding of Scotland's new budget powers.
  - A [briefing](#) on Scotland's second quarter GDP figures.



- A [briefing](#) on the Council Tax Reduction Scheme.
- A [blog](#) on the Covid-19 vaccination certificate scheme

### ***Parliamentary Committee news***

#### ***Public Audit Committee***

84. The Committee took evidence on and considered;
- Audit Scotland's strategic priorities and forward work programme - [2 September](#)
  - The Accounts Commission and Auditor General's Section 23 report Improving outcomes for young people through school education report published in March 2021 - [9 September](#)

#### ***Local Government, Housing and Planning Committee***

85. The Committee [published](#) a letter from Shona Robison, Cabinet Secretary for Social Justice, Housing and Local Government to advise that the government has decided not to reopen the Help to Buy (Scotland) scheme and the First Home Fund for the next financial year.
86. In September, following the agreement on its [work programme](#), the Committee [took evidence](#) on and considered its key priority areas, and changes to electoral arrangements in six local authority areas (Highland Council, Argyll and Bute Council, North Ayrshire Council, Shetland Islands Council, Orkney Islands Council, and Comhairle nan Eilean Siar).

#### ***Finance and Public Administration Committee***

87. In September, the Committee [took evidence](#) on and considered pre-budget scrutiny 2022-23, the impact of Covid-19 on public finances, budget information on climate change, and the National Performance Framework.

#### ***Covid-19 Recovery Committee***

88. In September, the Committee [took evidence](#) on and considered ministerial updates on Coronavirus legislation, vaccine certification and Coronavirus Act Reports.

### ***COSLA***

89. On 6 and 13 September, COSLA [highlighted](#) the lack of engagement from the Scottish Government regarding its consultation on the National Care Service. In particular, it [raised concerns](#) on no costings setting out in the proposal, questioning if now is the time for another costly and protracted re-structuring.
90. On 15 September, COSLA [stated](#) jointly with YouthLink Scotland, the national agency for youth work, that they are fully committed to resuming indoor youth work services, including safe access to facilities after the pandemic.
91. On 15 September (Scottish Housing Day), COSLA [highlighted](#) ongoing work in housing, including recovery from Covid-19 and the measures to address climate emergency.
92. On 21 September, COSLA [welcomed](#) the Scottish Government's announcement on further support (a £320 uplift) for low income families in winter to tackling child poverty.

## **SOLACE**

93. On 2 September, SOLACE UK [published](#) a report on best practice from eight local partnerships where local government (health, housing services) and the voluntary sectors are working together, having a positive impact on the health and wellbeing of their local communities.
94. On 6 September, SOLACE UK [stated](#) that the forthcoming Spending Review addresses the ongoing and widening funding gap while welcoming the UK Government's commitment on further investment on social care.

## **Improvement Service**

95. On 10 September, the Improvement Service (IS) [published](#) a blog, discussing how language used in job adverts can affect who applies, and what the IS is doing about it.
96. On 15 September, the Improvement Service [announced](#) that it has developed the Protecting People team. The team will offer strategic support for local authorities and their CPP partners to improve outcomes for people affected by all forms of gender-based violence and/or psychological trauma.
97. On 21 September, the Improvement Service [published](#) a briefing on Place and Wellbeing: Integrating Land Use Planning and Public Health in Scotland.

## **Commissioner for Ethical Standards**

98. On 16 September, the Commissioner [published](#) the Scottish Government's response to the Commissioner's [report](#), following a survey of board members on time commitment, remuneration and other barriers that are having an impact on the diversity of boards.

## **Scottish Public Sector Ombudsman (SPSO)**

99. The SPSO's [September newsletter](#) outlines statistics on complaints and learning points from decision reports, statistics on Scottish Welfare Fund reviews and case studies.

## **Scottish Housing Regulator (SHR)**

100. On 31 August, the SHR [published](#) its National Report on the Scottish Social Housing Charter 2020/21, showing that around nine out of ten tenants remain satisfied with the quality of the homes and services their landlord provides.

## **Other UK audit bodies**

101. On 3 September, Audit Wales [published](#) a report on regenerating town centres in Wales, recommending the Welsh Government works with local authorities to review and address transport challenges facing town centres and suggests they consolidate funding to reduce bureaucracy.
102. On 15 September, Audit Wales [published](#) a report about key trends and challenges facing public services. It covers developments in public services between 2010/11 and 2019/20 and the response to COVID.
103. On 22 September, the National Audit Office (NAO) [published](#) a report on investigation into underpayment of State Pension, finding that an estimated 134,000 pensioners, mostly women, were underpaid pensions of over £1 billion because outdated computer systems led to mistakes.
104. On 24 September, the NAO [published](#) a lessons learnt report on the UK Government's

delivery of programmes at speed, including in response to Brexit and Covid pandemic.

## **UK Government**

105. On 7 September, the Prime Minister [made](#) a statement outlining plans on [reforming social care](#) and restructuring the funding arrangements. This includes increasing National Insurance contributions by 1.25 percentage points from April 2022, as part a health and social care levy.
106. On 7 September, the Chancellor [wrote](#) to the Treasury Committee to confirm the launch of Spending Review 2021 and the date of the Autumn Budget as 27 October.
107. On 15 September, the Prime Minister [announced](#) changes to his government appointments in a reshuffle. Alister Jack remains the Secretary of State for Scotland. Michael Gove becomes the Secretary of State for Housing, Communities and Local Government, taking on cross-government responsibility for levelling up and ministerial responsibility for the Union and elections.

## **UK Parliament**

108. On 8 September, the Public Accounts Committee [published](#) a report on the DWP's employment support programmes. The report criticised the department for its failure to explain inequality in employment figures.
109. On 17 September, the Scottish Affairs Committee [published](#) its report on renewable energy, recommending Ofgem be given a statutory duty to consider net zero targets in decision making.

## **Public policy news**

110. In September, the Fraser of Allander Institute published:
  - A [blog](#) on the implications of the rise in social care spending in England on Scottish taxpayers
  - A [blog](#) on the proposed National Care Service.
  - [Findings](#) of a study which showed that on average the support delivered by unpaid carers would cost the taxpayer approximately £114,000 per year to deliver equivalent care.
111. On 1 September, the Institute for Public Policy Research (IPPR) Scotland [published](#) a report considering the future of working time in Scotland and urged the Scottish Government to expand plans for a four-day week pilot.
112. On 13 September, Policy Exchange [published](#) a report on the future of equality and reforming the Equality Act 2010, examining the background of the Act, the public sector equality duty, the meaning of "direct discrimination", harassment and subjective testing and the exclusion of controversial beliefs in the act.
113. On 14 September, the Nuffield Foundation [published](#) findings which show that in the UK, more than one in three children in families with a child under five are living in poverty, highlighting a sustained increase in child poverty since 2013-14, with the two child-limit and reductions of in-work support driving inequalities, with a growth of unpaid work and the private rental market deepening poverty.
114. On 14 September, the Joseph Rowntree Foundation [published](#) a report exploring inequalities ethnic minority communities face in accessing affordable and secure homes.

115. On 14 September, the Social Market Foundation [published](#) opportunity and disruption indices, which rank the impact of the net zero transition across local authorities. It warns the devolved administrations face relatively high levels of disruption, with the distance of some communities in Scotland from the nearest decarbonising industrial cluster.
116. On 23 September, the Institute for Fiscal Studies [published](#) a chapter about inequality as part of the Deaton Review. It states that there is good reason to remove unfair causes of inequality and prevent unfair consequences, as it argues there is a need to consider a wider range of approaches to address the distribution of assets and wealth.
117. On 23 September, the Mental Welfare Commission [published](#) a report highlighting mental health services in Scotland are affected by racial inequalities. It found the application of mental health legislation differs across ethnic groups, while perceived risks either to oneself or to others also varied across ethnicities.
118. On 14 September, UK Public Sector Audit Appointments [published](#) the findings from quality of audit services survey carried out with audited bodies on their 2019-20 accounts, highlighting that the auditors' concerns around the pandemic intensifying the ongoing problem of timeliness of local government audit completion in England and around the wider local audit regime.

## **Conclusion**

119. The Commission is invited to:

- a) Agree that Audit Scotland, on the behalf of the Commission, responds to the following consultations:
- CIPFA: revisions to the Prudential and Treasury Management Codesn (paragraph 16)
  - Scottish Government: its overarching approach to Scotland's first tax framework (paragraph 28)
  - Scottish Government: the replacement of the Scottish Qualifications Authority and the reform of Education Scotland (paragraph 50).
  - the Scottish Government: review of the National Strategy for Community Justice (paragraph 56).
- b) Agree that the Commission does not respond to the consultation highlighted at paragraph 39.

**Paul Reilly**  
**Secretary to the Commission**  
**1 October 2021**

## **Appendix 1 - Accounts Commission reports in past 12 months – downloads**

<b>Report</b>	<b>Date</b>	<b>Report downloads/ blog views</b>
<a href="#">East Dunbartonshire Best Value Assurance Report</a>	29 Sept 21	90
<a href="#">Accounts Commission Strategy 2021-26</a>	23 Sept 21	135
<a href="#">Digital exclusion blog - Tim McKay</a>	16 Sept 21	249 views
<a href="#">Children and young people mental health blog - Controller of Audit</a>	31 August	364 views
<a href="#">Best Value Assurance Report: Aberdeen City Council</a>	24 Jun 21	656 (+103)
<a href="#">Accounts Commission annual report 2020/21</a>	3 Jun 21	252 (*)
<a href="#">Local government in Scotland Overview 2021</a>	27 May 21	2,147 (+341)
<a href="#">Equality Outcomes 2021-25</a>	27 Apr 21	426 (+44)
<a href="#">Mainstreaming equality and equality outcomes: progress report 2019-21</a>	27 April 21	390 (+69)
<a href="#">Improving outcomes for young people through school education</a>	23 Mar 21	5,767 (+646)
<a href="#">Local Government in Scotland: Financial Overview 2019/20</a>	26 Jan 21	2,505 (+141)
<a href="#">Digital progress in local government</a>	14 Jan 21	2,692 (170)
<a href="#">Digital progress in local government – supplement 1 (checklist)</a>	14 Jan 21	305 (*)
<a href="#">Digital progress in local government – supplement 2 (methodology)</a>	14 Jan 21	132 (*)
<a href="#">Housing Benefit Performance audit: annual update 2020</a>	8 Dec 20	322 (*)
<a href="#">Best Value Assurance Report: The City of Edinburgh Council</a>	26 Nov 20	1,565 (+56)
<a href="#">Covid-19 Strategic Scrutiny Group</a>	5 Nov 20	841 (*)
<a href="#">Best Value Assurance Report: Aberdeenshire Council</a>	22 Oct 20	1,116 (+44)

Key:

Figures as of 30 September 2021

(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	No. of publicatns
<b>Oct 20</b>	617 (+12)	10,700	526	34	26	34	0	1
<b>Nov 20</b>	639 (+22)	23,400	730	106	49	53	3	2
<b>Jan 21</b>	683 (+30)	50,000	2,400	128	94	103	9	2
<b>Feb 21</b>	686 (+3)	11,000	307	20	9	10	1	0
<b>Mar 21</b>	701 (+15)	36,100	2,100	76	66	138	10	1
<b>Apr 21</b>	704 (+3)	3,300	n/a	1	1	0	0	0
<b>May 21</b>	726 (+22)	46,300	836	122	95	148	9	1
<b>Jun 21</b>	740 (+14)	56,900	513	348	113	174	8	1
<b>Jul 21</b>	758 (+18)	7,700	24	5	16	26*	0	0
<b>Aug 21</b>	757 (-1)	11,200	339	48	3	13	0	0
<b>Sep 21</b>	765 (+8)	13,600	584	43	35	39	0	1

Figures as at 24 September 2021

Increase on previous month shown in brackets.

\* Please note that this figure was incorrect in the August Secretary report. It has been revised from 229 to 26.