

**MEETING: 8 DECEMBER 2022**

**REPORT BY: INTERIM CONTROLLER OF AUDIT**

**INTERIM CONTROLLER OF AUDIT UPDATE REPORT**

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### **Purpose**

1. This report provides an update on my engagement activity during November and forthcoming engagement activity during December.

### **Engagement**

2. Please note below my engagements in November:

- **3 November** – Met Sarah Skerratt, Chief Executive, The Royal Society of Edinburgh, having taken up her new role at the end of September, to discuss mutual areas of interest. Key topics discussed included, economic growth, education, climate change, digital and human rights.
- **8 November** – Attended Health, Social Care and Sport Committee informal session with Stephen Moore, Leigh Johnston (Senior Manager) and Chris Lewis (Senior Auditor) to discuss our [Integration Joint Boards: Financial analysis 2020/21](#) as part of the committee's pre-scrutiny of the National Care Service Bill. The committee was particularly interested in the sustainability of IJBs, Covid-19 funding, the use of reserves and issues linked to the potential implementation of a National Care Service. This proved to be another useful opportunity to highlight to the Committee the Commission's audit work on IJBs and broader social care-related issues.
- **11 November** – I spoke at the Society of Local Authority Lawyers and Administrators (SOLAR) Autumn Conference on the subject of 'Good Governance'. The presentation focused on why good governance matters and how it supports the delivery of effective outcomes for citizens. During the presentation I was able to highlight the Commission's interest in good governance and how extensively this issue features across a range of Commission audit work (e.g. Best Value Assurance Reports (BVARs), local government annual audits and S102 reporting).
- **14 November** – Attended the UK & Ireland Public Audit Forum involving attendees from National Audit Office, Northern Ireland Audit Office, Audit Wales and Office of the Comptroller and Auditor General, Ireland. The meeting focussed on learning from reviews of our work, risk based quality management. It also considered options for audit agencies to participate in each other's compliance reviews against auditing standards.
- **15 November** – Strategic Scrutiny Group (SSG) meeting. This meeting considered and endorsed the Commission's proposed new approach to reshaping and repositioning the role of the SSG alongside the proposal that the scrutiny operational group continues to act as the vehicle through which the Commission discharges its responsibility for co-ordinating local government scrutiny.

- **23 November** – Attended the Integrated Joint Board (IJB) Chair's and Vice Chair's Event with Christine Lester and Leigh Johnston (Senior Manager). The purpose of this session was to provide an update on the Commission's thinking around Best Value auditing in IJBs and why this has now been substituted for a broad-based programme of national and local audit work on IJB and social care performance in the context of the planned introduction of a National Care Service (NCS). This was a well attended event which prompted a useful discussion on where best the Commission might target its future audit work to both promote improved accountability and support improved outcomes.
- **25 November** – Chairing the launch of the Glasgow Centre for Population Health report on Statistical analysis of educational outcomes among Big Noise Raploch participants in Raploch, Stirling, in my role as Chair of the Evaluation Advisory Board.
- **29 November** – Attending the 'Developing a Wellbeing Roundtable Methodology' workshop – a partnership project between Carnegie UK and Northumbria University which seeks to refine a 'Wellbeing Roundtable' approach for developing and embedding wellbeing frameworks. I anticipate this event will provide useful insights to inform any future Accounts Commission audit work in relation to councils' approaches to developing and supporting a well-being economy in their local area.

### **Forthcoming activities**

3. My upcoming engagements in December include:

- **2 December** – Quarterly engagement meeting with Sean Neill, Director, Local Government and Communities, Scottish Government.
- **5 December** – Attending Silo Funding Event. Jointly hosted by The Robertson Trust, the Wellbeing Alliance and International Futures Forum, the event will focus on addressing the continuing challenge of 'silo funding' for public services in Scotland and how the government and other agencies might respond to the wider ongoing challenges facing Scotland around reducing poverty, improving education, addressing health inequalities and building a wellbeing economy.
- **7 December** – Quarterly engagement meeting with Sarah Gadsden, Chief Executive, Improvement Service.
- **12 December** – My keynote event 'Research and impact: Why public engagement and data can improve trust and quality'. This Teams session will be hosted by me and I will be joined by Dr Michaela Livingstone-Banks, Head of Public and Community Engagement with Research at the University of Oxford, and Dr Oliver Escobar, Senior Lecturer in Public Policy at the University of Edinburgh, and Academic Lead on Democratic Innovation at the Edinburgh Futures Institute. The panel will explore my vision for the future of performance auditing, with particular focus on how and why we can involve people who use public services in shaping our audit work, informing judgements, and increasing the impact of our work. The Keynote will also explore the value of better data use alongside public engagement to enhance the robustness of our audit work, support effective scrutiny, and to improve the accessibility and reach of what we do.

**Antony Clark**  
**Interim Controller of Audit**  
**23 November 2022**