

# Strategy and work programme: Work programme update - June 2023

Executive Director of Performance Audit and Best Value

Item 5  
Meeting date: 15 June 2023

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## Purpose

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

## Recommendations

2. The Commission is invited to:
  - note the progress delivering the work programme from March 2023 to May 2023 (slide 6 of Appendix one)
  - note the planned products up to December 2023 (slide 7 of Appendix one)
  - agree the additions and changes proposed to the programme (slides 8-10 of Appendix one)
  - feedback on the audit work in the pipeline to March 2025 (slides 11-21 of Appendix one), noting that this is flexible and can be revisited as part of future work programme updates

## Background

3. In April 2021 the AGS and the Commission agreed the joint dynamic work programme. We published this on the Audit Scotland website on 24 May 2021. This is the eighth quarterly update of the programme and the next update will be in September 2023.

## Considerations

4. Appendix one presents the work programme update. It aims to provide one report that meets the needs of the AGS and Commission, with clarity on who is producing which products and when. It includes:
  - **What we've delivered:** From March 2023 to May 2023.
  - **What's coming up:** Planned audit products from June 2023 to December 2023, and audit work in the pipeline from January 2023 to March 2025.
  - **Decisions required:** Proposed changes to the programme.
5. In this update we have proposed adding one new Commission product to the programme (Local heat and energy efficiency strategies) as well as two delays to planned Commission

products (sustainable alternatives to custody and the LGO symposium). We would draw the Commission's attention to four areas where it would be helpful to get feedback on the work programme. These cover joint areas of interest between the Commission and the AGS and are related to both current proposals and audit work in the longer-term pipeline:

- **Sustainable alternatives to custody (ref slides 9 and 15)** – We are proposing delaying this planned joint performance audit and continuing to monitor this area. The planned joint performance audit on drug and alcohol services will cover aspects of community justice and it is not clear what further impact a separate performance audit would make at this time. We have noted ongoing issues of capacity within criminal justice social work and the likely impact of the Bail and Release from Custody Bill, but it will take time before any measures are implemented. We would welcome feedback from the Commission on whether it is content to delay audit work in this area or if there are specific areas of interest it would like us to investigate further.
- **Primary care (ref slides 9 and 21)** – The AGS has noted his interest in demand and capacity in primary care and progress with wider primary care reform. We are proposing to add a performance audit covering these topics to the work programme, aiming to publish in Q3 2024/25. The audit will require thorough scoping to ensure we keep it manageable and focus on the areas where we can add most value. Given the role of IJBs in planning and commissioning primary care services, we would welcome feedback from the Commission on its interests in this area.
- **Social care (ref slide 14)** - We are monitoring progress with the National Care Service (Scotland) Bill and broader developments in the social care sector which relate to the issues and challenges highlighted in the [January 2022 joint briefing](#). We anticipate producing a series of products over the next few years which will consider the ongoing challenges in social care in the period running up to the establishment of the NCS (e.g. workforce, procurement, service commissioning, prevention).

In that context we will also develop future IJB financial bulletins to provide a wider picture of IJBs, including leadership, performance and outcomes. This will also be a vehicle for the Accounts Commission to make wider comment about current issues in social care. This work will continue to be supported by independent oversight and public reporting at both national and local level on the current performance of IJBs through ongoing annual audit work in IJBs and related audit reporting (local AARs and national AARR) until such time as a NCS becomes operational and local Care Boards are established.

We also remain committed to a longer-term programme of performance audit work on implementation of the NCS, subject to this major programme of change receiving Parliamentary approval. Audit work in this area would draw on the findings of previous audits of major structural reform (e.g. police and fire) and would focus on both the process of implementing the reform and whether they delivered their intended improved outcomes in the longer-term.

We will bring a set of proposals for short, medium and longer-term audit work on social care to the Commission's PAC in August 2023 for further discussion.

- **Children and young people with additional support needs (ref slide 16)** - We would like to explore options for delivering a product on children and young people with ASN during 2023/24. Stakeholders have been supportive of a focus on the learner journey from pre-school to post-school for children and young people who need additional support,

including looking at transition points. Education Scotland is planning thematic work on ASN and we will explore the potential for joint work. There are concerns about the lack of data in this area and it may be worth considering publishing a shorter, quicker output highlighting the key issues and then doing a full performance audit at a later stage. We would welcome the Commission's feedback on its interests in this area.

6. We are working closely with the new Controller of Audit on how best to bring together a strategic overview of the Commission's work programme, developing stronger links between the audit products, and the Commission's assessment of audit risks and its strategic priorities. This will be a key area of focus for the Commission's strategic work planning discussion which is planned to take place following the August Accounts Commission meeting.

### **Resourcing the work programme**

7. We continue to improve and refine our budget and cost data for performance audit and Best Value work. We have been discussing with the Commission's Deputy Chair a developing prototype that outlines budget data on a product-by-product basis, looking at both planned audit days and the equivalent financial costs on a quarterly basis. We plan to bring resourcing information to the Commission's strategic work planning discussion to enable it to take an informed decision on priorities. We are keen to explore with the Commission when would be the best time to discuss the prototype further to ensure it meets the needs and expectations of members.