

Dynamic work programme – quarterly update

September 2023

AUDITOR GENERAL 

ACCOUNTS COMMISSION 

- We delivered six audit products between June and August and there are a further 24 products planned between September and March. This includes the first six controller of audit reports as part of the Commission's revised approach to best value reporting (slides 3-5).
- This work programme update proposes adding six new products to the programme (slides 6-7).
- Slides 8-11 outline how we are continuing to develop the longer-term work programme, showing further confirmed and pipeline products to March 2025.
- Agreeing the Commission's proposals made on slides 6–7 would commit a further £102k in 2023/24 and £321k in 2024/25. This would bring total commitments to £1,742k in 2023/24 and £1,235k in 2024/25 v estimated annual capacity of £1,760k.

What we've delivered: June to August

Statutory reports

South Lanarkshire College

Scottish Canals

Glasgow City Council

Performance audits

Early learning and childcare:
Progress on delivery of the 1,140
hours expansion

Briefings

Scotland's City Region and Growth
Deals: Progress of the 2020 audit
report recommendations

Other audit products

Fraud and irregularity Annual report
2022/23

Key:

Auditor General for Scotland

Accounts Commission

Joint – Auditor General and Accounts
Commission

Audit Scotland

What's coming up: September to March*

Performance audits

Adult mental health (September)

SG Heat in Homes (February)

Digital exclusion (March)

Overview reports

NHS in Scotland 2023 (February)

Briefings

Colleges sector (September)

Investing in Scotland's Infrastructure (September)

Scotland's public sector workforce (October)

Local Government Financial Bulletin (January)

National Strategy for Economic Transformation (February)

AGS Budget briefing - internal (February)

AC Budget briefing – internal (February)

Statutory reports

Scottish Government Consolidated Accounts (November)

Scottish Prison Service (December)

Other audit products

Four nations climate change (September)

Administration of Scottish Income Tax (January)

Audit assurance and risks report – internal (March)

Social Care Blog (November)
PROPOSED

Key:

Auditor General for Scotland

Joint – AGS and Commission

Accounts Commission

Audit Scotland

*Months in brackets in tables are indicative publication months

What's coming up: September to March*

Best Value
Best Value Legacy report (September)
Controller of Audit report: South Ayrshire Council (October)
Controller of Audit report: Dundee City Council (November)
Controller of Audit report: Dumfries & Galloway Council (December)

Best Value
Controller of Audit report: Orkney Islands Council (February)
BV Follow-up report: Shetland Islands Council (February)
Controller of Audit report: West Dunbartonshire Council (March)

Key:

Auditor General for Scotland

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*Months in brackets in tables are indicative publication months

Summary of proposed changes to programme

Change	Detail
Adding	<p>Making the most of public money (AGS): We propose adding a performance audit looking at how the Scottish Government is managing its overall reform/ transformation programme to better meet people's needs, reduce demand through prevention and support financially sustainable public services. We will aim to publish this during autumn/ winter 2024.</p>
	<p>Climate change – Sustainable Transport (Joint): We propose adding a performance audit looking at the progress in implementing sustainable transport, considering how this contributes to statutory emissions targets. We expect behavioural change to be a central theme of this work. We anticipate focusing on 20-minute neighbourhoods, touching on the implications for infrastructure investment and local planning. We will aim to publish this during autumn/ winter 2024.</p>
	<p>Additional support for learning (Joint): We propose adding a short briefing to the programme in summer 2024. This will be a focused, quicker output highlighting the key ASL issues. It would build on the Commission's previous blog and provide a timely means of highlighting and reinforcing the Commission's and AGS' continuing concerns and the need for improvement. The briefing would focus on prevention, the continuing impact of Covid-19 on diagnosis and demand, data availability and service performance. It provides an opportunity to reinforce the urgent need for better data. The Commission and AGS may wish to consider a full performance audit of this area in later years after considering the impact the briefing has.</p>

Summary of proposed changes to programme

Change	Detail
Adding	<p>Climate change – adaptations (Joint): We propose adding a performance audit looking at how the public sector is leading action to adapt to the impacts of climate change that we know are already unavoidable. This will consider how well public bodies are ensuring we have resilient communities and businesses and that the poorest and most vulnerable in our communities are protected from the impacts of climate change. This requires a joined-up approach across different tiers of government. This is a wide-ranging topic potentially covering issues including flood protection, infrastructure investment, procurement and supply chains, environmental protection, empowering vulnerable communities and responding to catastrophic events. We will ensure audit work is carefully scoped to ensure it is manageable and adds value. We will aim to publish this in spring 2025.</p>
	<p>Social care (Accounts Commission) - In line with discussions at the Commission's performance audit committee, we propose an initial blog from the Accounts Commission in Autumn 2023 to re-emphasise its continued interest in social care, its planned approach and initial areas of focus for its future work on social care.</p>
	<p>Local government workforce (Accounts Commission) – In line with discussions at the Commission's performance audit committee we propose a blog on local government workforce issues during 2024/25, with the precise timing to be determined as detailed planning for other Local Government reporting is progressed. the blog will focus on themes including innovation, the impact of AI and digitalisation/robotics, multi-skilling, the impact of hybrid working and staff performance management.</p>

Looking ahead – April 2024 to June 2025

AUDITOR GENERAL 

ACCOUNTS COMMISSION 

Summary of agreed products: April 2024 to June 2025

Product	Type	Author	Quarter
LGO Symposium	Event	Accounts Commission	TBC
Integration Joint Boards: Financial and performance analysis 2022/23	Briefing	Accounts Commission	Q1 24/25
BV Controller of Audit report: Clackmannanshire Council	BV CoA report	Accounts Commission	Q1 24/25
BV Controller of Audit report: Moray Council	BV CoA report	Accounts Commission	Q1 24/25
Best Value thematic report – Leadership	TBC	Accounts Commission	Q1 24/25
Drug and alcohol services	Performance audit	Joint – AGS and Commission	Q1 24/25
BV Controller of Audit report: Falkirk Council	BV CoA report	Accounts Commission	Q2 24/25
Annual fraud and irregularity report 2022/2	Annual report	Audit Scotland	Q2 24/25
National Fraud Initiative in Scotland	Other	Audit Scotland	Q2 24/25
Additional Support for Learning (PROPOSED)	Briefing	Joint – AGS and Commission	Q2 24/25

Summary of agreed products: April 2024 to June 2025

Product	Type	Author	Quarter
Making the most of public money (PROPOSED)	Performance audit	AGS	Q3 24/25
Climate Change – Sustainable Transport (PROPOSED)	Performance audit	Joint – AGS and Commission	Q3 24/25
Local government financial bulletin 2023/24	Briefing	Accounts Commission	Q3 24/25
Primary care	Performance audit	AGS	Q3 24/25
NHS in Scotland 2024	Overview	AGS	Q4 24/25
Climate change – Adaptation (PROPOSED)	Performance audit	Joint – AGS and Commission	Q4 24/25
Local government workforce (PROPOSED)	Blog	Accounts Commission	TBD

Summary of pipeline products: October 2023 to June 2025

Product	Type	Author	Quarter
Homelessness	Performance audit	Joint – AGS and Commission	Q3 24/25
Care experienced children & young people	Briefing	Joint – AGS and Commission	TBD
Community justice	Performance audit	Joint – AGS and Commission	Q4 24/25