

Engagement plan


2015-16



Introduction

The Accounts Commission

The Accounts Commission is the public spending watchdog for local government. We are an independent public body appointed by ministers to hold local government to account. Audit Scotland provides services to the Commission by delivering our work programme of audits and reports. Some of the engagement activity around specific aspects of our work, for example financial audit or the shared risk assessment, is carried out by Audit Scotland on our behalf.

Along with our principal partners, the Auditor General for Scotland and Audit Scotland, we deliver public audit in Scotland. The paper [Public Audit in Scotland \[PDF\]](#)  describes our relationship with our partners and our role in public audit. In developing our plans we work closely with these principal partners.

Purpose and scope

The Commission's [Strategy: Update 2015](#)  sets out that 'in taking forward (our) priorities, we will engage effectively and regularly on issues of mutual interest with our stakeholders'.

This engagement plan identifies our stakeholders, the reasons why we engage with them and the methods or channels we will consider using to engage with them. We will report annually on how we have done this.

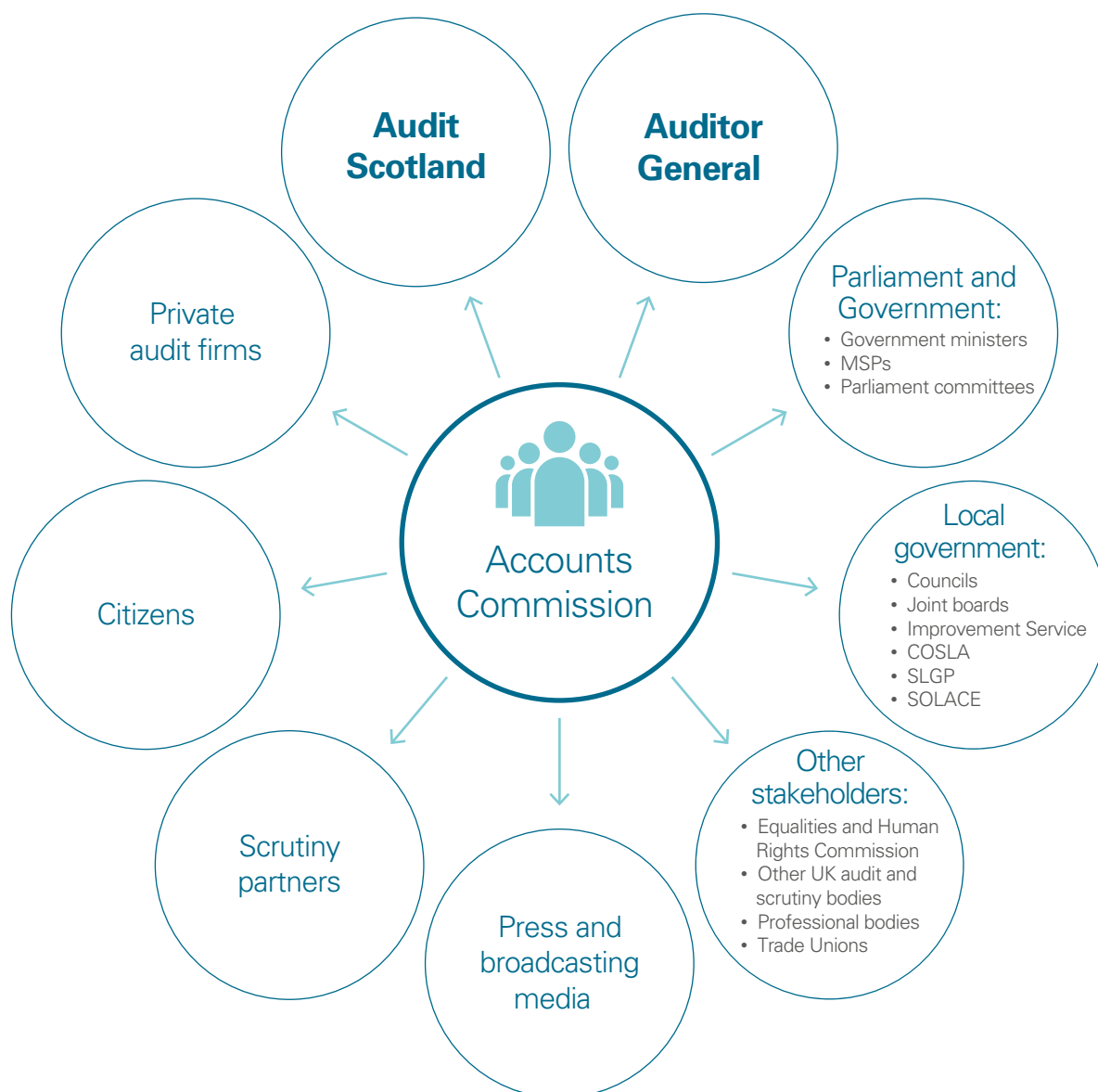
Our stakeholders

Who are our stakeholders?

We engage with a wide range of stakeholders ([Exhibit 1](#))

Exhibit 1

We engage with a wide range of stakeholders



Source: Accounts Commission

We have discussed above our close relationship with our principal partners, the Auditor General and Audit Scotland. As well as Audit Scotland, we commission some private accountancy firms to undertake audit work, so we maintain a relationship with them.

Citizens, and the public in general, are our principal stakeholder. In our role as an independent source of assurance for the public, It is important to us that our messages are clear and relevant to people and we are as accessible as possible. In recognition of this we hold our meetings and report in public.

We hold councils in Scotland to account and help them improve. In this role we engage regularly with elected members and officers, as well as representatives of local government as a whole, including the Convention of Scottish Local Authorities (COSLA), Scottish Local Government Partnership (SLGP) and Society of Local Authority Chief Executives (Scotland) (SOLACE).

Although we are appointed by ministers we are independent of them. We can, however, make recommendations to ministers. Equally, ministers can give the Commission directions of a general nature. It is important therefore that we engage fully with ministers and the Scottish government. We have regular meetings and discussions with Scottish ministers.

In the Scottish Parliament, we assist Parliamentary committees through our reports, briefings and providing evidence as appropriate. We also share our work with all MSPs.

We engage directly with scrutiny partners, who are a range of regulatory or inspection bodies with a role to scrutinise local government. We formally engage with such partners in the Strategic Scrutiny Group. This Group, which is convened by the Chair of the Commission, was established in 2008 to coordinate the scrutiny of local government. It consists of:

- Audit Scotland
- Care Inspectorate
- Education Scotland
- Healthcare Improvement Scotland
- HM Fire Services Inspectorate
- HM Inspectorate of Constabulary for Scotland
- HM Inspectorate of Prisons
- Scottish Housing Regulator.

To help us communicate our messages and work to the public, we liaise with the press and broadcasting media.

We also engage with a wide range of other bodies representing professionals such as public finance accountants, directors of education, social work and administration. We also maintain a relationship with other UK audit bodies to ensure that we keep an updated perspective of audit approaches elsewhere in the UK. On our behalf, Audit Scotland works with the Equalities and Human Rights Commission and equalities groups, as appropriate, to ensure consideration of equalities issues is embedded in the audit process.

Our list of stakeholders is constantly under review to react to changes in the public sector environment. For example, the Commission is currently considering how best to fulfil its responsibility to audit the new integrated joint health and social care boards, which will become an important stakeholder for the Commission. Also, the UK Parliament is currently considering the implications of the Scotland Act, which will have implications for councils and for the Commission.

Our engagement activities

What do we engage about?

We engage with different stakeholder groups for varying reasons. We may want to inform them about our strategies, plans and performance including our annual report.

[Appendix 1](#) sets out in more detail what we are engaging upon in the next year, and [Appendix 2](#) when this engagement activity is taking place.

Sometimes our key aim is to promote our work or to make recommendations, such as in our audits of Best Value or community planning partnerships, or our *How Councils Work* series of reports. Our annual statutory performance information direction sets out our requirements for councils in what performance information they need to publish. For our national performance audits, we approve a promotion and engagement strategy for each audit.

We tailor our engagement plans to maximise the impact of each of our reports. This may be through robustly promoting or encouraging local authorities to build on our recommendations or working with scrutiny partners or other appropriate bodies such as COSLA or SOLACE. We also work with the press and media to boost awareness of our work among stakeholders including the public.

We consult on, or seek feedback about, particular aspects of our work. For example, we will be consulting upon our proposals to put in place a revised approach to our auditing of Best Value audits.

Finally, sometimes bodies have a specific reason they wish to engage with us such as updating the Commission on a policy issue or service reform.

This year, the Commission Strategy commits us to engaging with stakeholders in relation to some significant strategic objectives, thus:

- We are undertaking a new round of audit appointments for the next five years.
- To coincide with this, we are reviewing the Code of Audit Practice.
- We are undertaking five national performance audits.
- We are publishing our annual overview report.
- We are reviewing our approach to auditing Best Value.
- We are reviewing our Following the Public Pound code.
- We are launching a new website.

How we will engage

We see our engagement as having three purposes:

- informing ie giving information
- consulting ie giving information and seeking views, and
- collaborating ie giving information, seeking views and actively working together.

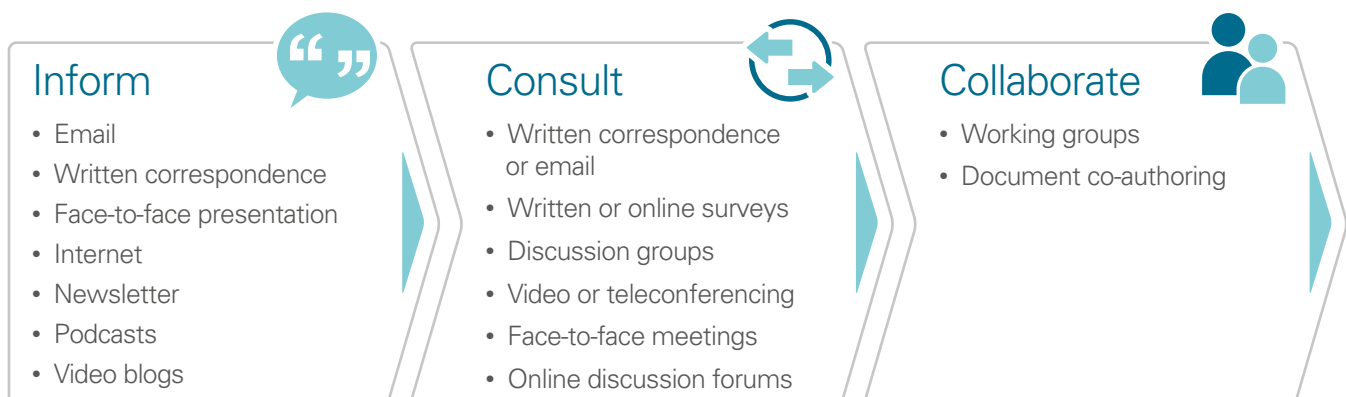
There are many channels or tools which we can use in our engagement. Some lend themselves better to particular types of activity or certain stakeholder groups. [Exhibit 2](#) sets out the different types of activity and channels or tools we will consider using.

Our engagement may be a regular process, such as maintaining, through regular meetings, our relationship with local government stakeholders such as COSLA, SLGP or SOLACE. It may also, however, be a specific one-off activity, for example around the promotion of one of our published reports. Depending on the nature of such reports, we may engage closely with one council, or across local government as a whole.

We are always looking for scope to be innovative so we will actively consider new ways of engagement such as using web based technology and social media.

Exhibit 2

We will use appropriate methods to engage with stakeholders depending on the message and the audience.



Source: Accounts Commission

Appendix 1

Action plan for 2015-16

| What we will engage about | Who we will engage with | How we will engage | When we will engage | |
|---|--|--------------------|--|---------------------|
| Our strategy and planning | | | | |
| We will meet regularly with principal stakeholders to discuss our strategy and issues of mutual interest. | COSLA, SLGP, SOLACE, Scottish Government | Collaborate | We will meet regularly with COSLA, SLGP, SOLACE and the Scottish Government. | Throughout the year |
| We will publish our annual report and promote it among stakeholders. | All stakeholders | Inform | We will write to or email council leaders, chief executives and other stakeholders as appropriate. We will provide a web based video presentation of our annual report. We will provide an interactive version of our report on our website. | June 2015 |
| We will publish our Strategy update and action plan and promote it among stakeholders. | All stakeholders | Inform | We will write to council leaders, chief executives and other stakeholders as appropriate. We will consider a web based video presentation of our Strategy. | September 2015 |
| We will publish our engagement strategy and promote it among stakeholders. | All stakeholders | Inform | We will write to or email council leaders, chief executives and other stakeholders as appropriate. | September 2015 |
| We will consult formally upon and publish the new Code of Audit Practice. | Local government | Inform and consult | We will write to or email council leaders, chief executives and other stakeholders as appropriate. | Early 2016 |
| We will consult informally with stakeholders on the shape of our proposals for Best Value. | Local government | Inform and consult | We will meet with councils, COSLA, SLGP and SOLACE to discuss our proposals | By end 2015 |
| | Scottish government | Inform and consult | We will meet with the Scottish Government to discuss the impact of our proposals on existing Best Value statutory guidance | By end 2015 |
| We will then consult formally with stakeholders on our proposals for Best Value. | All stakeholders | Inform and consult | We will formally share a formal consultation document setting out our proposals and seeking views. | From end 2015 |

Continued

| What we will engage about | Who we will engage with | How we will engage | When we will engage |
|---|---|---------------------------------|---|
| Our audit work | | | |
| We will consult stakeholders on our draft performance audit programme. | Local government | Inform and consult | We will write to council leaders, chief executives and chairs of audit and scrutiny committees seeking their views on the draft programme. |
| | COSLA | Inform and consult | We will meet with COSLA and SOLACE to seek their views on our proposals. |
| | All stakeholders | Inform | We will share our performance audit programme and publish it on our website |
| We will publish our overview reports, performance audit reports and action plans and promote their key messages and themes (expected publication date): <ul style="list-style-type: none"> • Major capital investment in councils follow-up (January 2016) • Health and social care integration (winter 2016) • Understanding pressures in the health and social care system (spring 2016) • Local government overview (spring 2016) • Roads maintenance follow up (spring 2016) • Social care (spring 2016). | Citizens | Inform | We will publish our reports and post podcasts on our website. We will encourage the press and media to raise awareness of our reports through press releases and other social media. |
| | Local government (including the new joint health and social care boards for appropriate audits) | Inform and consult | We will write to council leaders and chief executives (and chairs of audit and scrutiny committees as appropriate) promoting key messages and themes. We will hold learning events and promote learning materials as appropriate. We will offer for audit teams to visit councils to promote our reports at meetings as appropriate, particularly for example where a report includes checklists for members or officers. |
| | Scrutiny partners | Inform, consult and collaborate | We will write to or email our partners to promote key messages and themes and to discuss implications of our reports on strategic scrutiny We will discuss with scrutiny partners developing learning materials as appropriate. |
| | Professional bodies as appropriate | Inform and consult | As appropriate |
| | Press and media | Inform | We will produce press releases and respond to press enquiries on our reports |
| | Scottish Government | Inform | We will write as appropriate to ministers with any recommendations in our reports. |
| | Scottish Parliament | Inform | We will share our reports with Parliamentary committees and brief them, particularly the Local Government and Regeneration Committee and the Public Audit Committee We will issue our reports to all MSPs. |

Continued

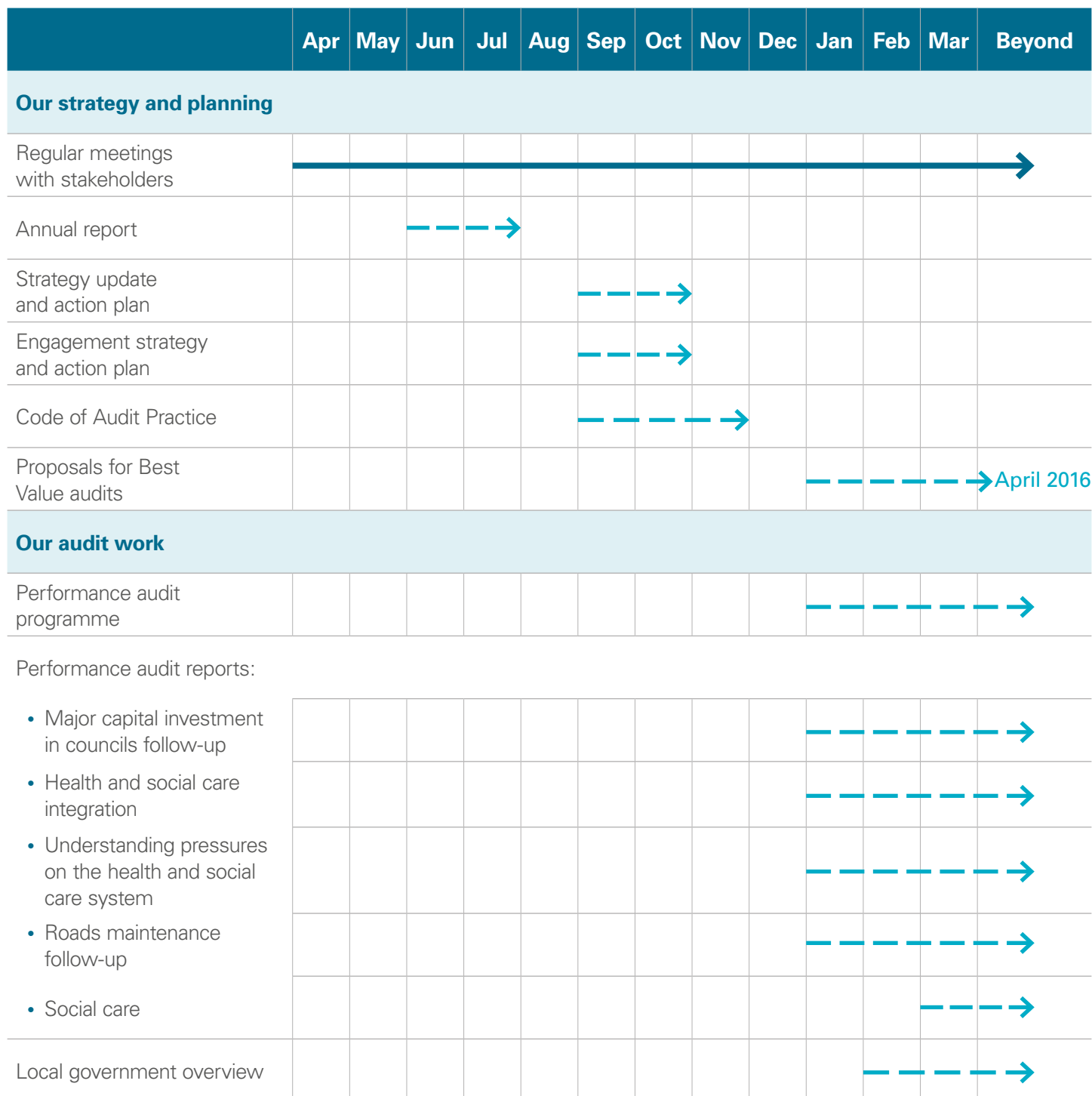
| What we will engage about | Who we will engage with | How we will engage | When we will engage | |
|---|---|---------------------------------|---|-------------------|
| We will publish our Best Value audit reports (expected publication date): | Citizens | Inform | We will discuss our reports in public, publish our reports and podcasts on our website and encourage the press and media to raise awareness of our reports. | Ongoing |
| <ul style="list-style-type: none"> • East Dunbartonshire Council (June 2015) • Aberdeen City Council (July 2015) • Falkirk Council (August 2015) | Local government including the new joint health and social care boards (for appropriate audits) | Inform and consult | <p>We will write to the relevant council leader and chief executive setting out the Commission's findings in relation to the report.</p> <p>We will seek a meeting with the relevant council leaders to discuss the report.</p> | |
| <ul style="list-style-type: none"> • Moray Council (October 2015) • Argyll and Bute Council (November 2015) • Edinburgh City Council (winter 2015/16). | Scrutiny partners | Inform, consult and collaborate | We will share our reports with scrutiny partners. | |
| | Professional bodies as appropriate | Inform and consult | We will share our reports with professional bodies. | |
| | Press and media | Inform | We produce press releases and podcasts and take part in interviews. | |
| We will publish a progress report of our work of auditing community planning partnerships, and promote its key messages and themes. | Local government | Inform and consult | <p>We will write to or email council leaders and chief executives promoting the key messages and themes.</p> <p>We will develop learning events and promote learning materials as appropriate.</p> <p>We will promote our reports at council and other meetings as appropriate.</p> | From January 2016 |
| | Scottish government | Inform and consult | We will write to Scottish ministers promoting the key messages and themes. | |
| | NHS and other CPP partners | Inform and consult | <p>We will write to appropriate representatives of relevant partners, promoting the key messages and themes.</p> <p>We will develop learning events and promote learning materials as appropriate.</p> <p>We will promote our reports at meetings as appropriate.</p> | |
| | Scottish Parliament | Inform | <p>We will share our report with Parliamentary committees and brief them, particularly the Local Government and Regeneration Committee and the Public Audit Committee</p> <p>We will issue our reports to all MSPs.</p> | |

Continued

| What we will engage about | Who we will engage with | How we will engage | When we will engage |
|---|---|---------------------------------|--|
| We will publish a report in our <i>How councils work</i> series on roles and responsibilities in councils (spring 2016). | Local government | Inform, consult and collaborate | We will write to or email council leaders and chief executives promoting the key messages and themes. We will develop learning events and promote learning materials as appropriate. We will promote our reports at council and other meetings as appropriate. |
| | COSLA, SLGP and SOLACE | Inform, consult and collaborate | We will write to or email the relevant officials promoting the key messages and themes. |
| | SOLACE | Inform, consult and collaborate | We will write to or email the relevant officials promoting the key messages and themes. |
| | Local government | Inform, consult and collaborate | We will seek the views of council chief executives on the process. |
| We will engage councils' audit chairs about scrutiny supported by the <i>How Councils Work</i> report on roles and relationships. | Local government | Inform | We will email and hold meeting(s) with audit committee chairs. |
| We will engage with stakeholders on our Shared Risk Assessment process. | Scrutiny partners | Inform, consult and collaborate | We will review the process with our scrutiny partners through meetings of the Strategic Scrutiny Group. |
| We will review our Following the Public Pound Code. | Local government | Inform | We will write to councils with the outcome of our review We will share the outcome of our review |
| | Scottish government and Scottish Parliament | Inform | We will share the outcome of our review with the Scottish Government and the Local Government and Regeneration Committee |
| We will publish our annual Direction on statutory performance information. | Local government, COSLA, SLGP and SOLACE | Inform and consult | We will meet and review the work of the Local Government Benchmarking Framework as part of our review of the Direction. We will publish the Direction and share it with councils. |
| Other activities | | | |
| We will launch our new website. | All stakeholders | Inform | We will work with Audit Scotland to design and launch our new website, and publicise it amongst stakeholders. |
| We will appoint new auditors. | Local government | Inform | We will write to council chief executives and directors of finance advising of appointments. |
| We will increase the accessibility of our meetings. | All stakeholders | Inform | We will investigate webcasting meetings from our new premises. |
| We will launch an online resource on 40 years of the Commission | All stakeholders | Inform | We will work with Audit Scotland to design and launch our new resource, and publicise it amongst stakeholders. |

Appendix 2

Timeline for engagement activity 2015-16



Continued

| | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Beyond |
|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--------|
|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--------|

Best value audit reports:

| | | | | | | | | | | | | | | |
|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------------|---|
| • Falkirk Council | | | | | --- | --- | → | | | | | | | |
| • City of Edinburgh Council | | | | | | | | | --- | --- | → | | | |
| • Aberdeen City Council | | | | | --- | --- | → | | | | | | | |
| • Angus Council tbc | | | | | | | | | | | | | April 2016 | |
| • East Dunbartonshire Council | | | --- | --- | → | | | | | | | | | |
| • Moray Council follow-up | | | | | | | --- | --- | → | | | | | |
| • Argyll and Bute Council | | | | | | | | | --- | --- | → | | | |
| Community planning partnerships overview | | | | | | | | | | | | --- | --- | → |
| How councils work: roles and responsibilities in councils | | | | | | | | | | | | --- | --- | → |
| Shared risk assessment | | | | | | --- | --- | --- | --- | → | | | | |
| ALEOs: Following the public pound review (tbc) | --- | --- | --- | --- | --- | → | | | | | | | | |
| Scrutiny for chairs of audit committees | | | | | | | | | | | | --- | --- | → |
| SPI direction | | | | | | | | | | | | --- | --- | → |
| Other activities | | | | | | | | | | | | | | |
| Launch of the new website | | | | | | → | | | | | | | | |
| Appointment of new auditors | | | | | | | | | | | | --- | --- | → |
| Increase accessibility of meetings | | | | | | | | | | --- | --- | --- | --- | → |
| Launch of the 40th anniversary web resource | | | | | | | | → | | | | | | |

Key:

→ Regular engagement activity

---→ Variable or diminishing intensity of activity


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This report is available in PDF and RTF formats, along with a podcast summary at:

www.audit-scotland.gov.uk 

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