

Annual report

2017/18


Who we are

The Accounts Commission is the public spending watchdog for local government. We hold councils in Scotland to account and help them improve. We operate impartially and independently of councils and of the Scottish Government, and we meet and report in public.

We expect councils to achieve the highest standards of governance, financial stewardship and value for money in how they use their resources and provide their services.

Our work includes:

- securing and acting upon the external audit of Scotland's councils and various joint boards and committees
- assessing the performance of councils in relation to Best Value and community planning
- carrying out national performance audits to help councils improve their services
- requiring councils to publish information to help the public assess their performance.

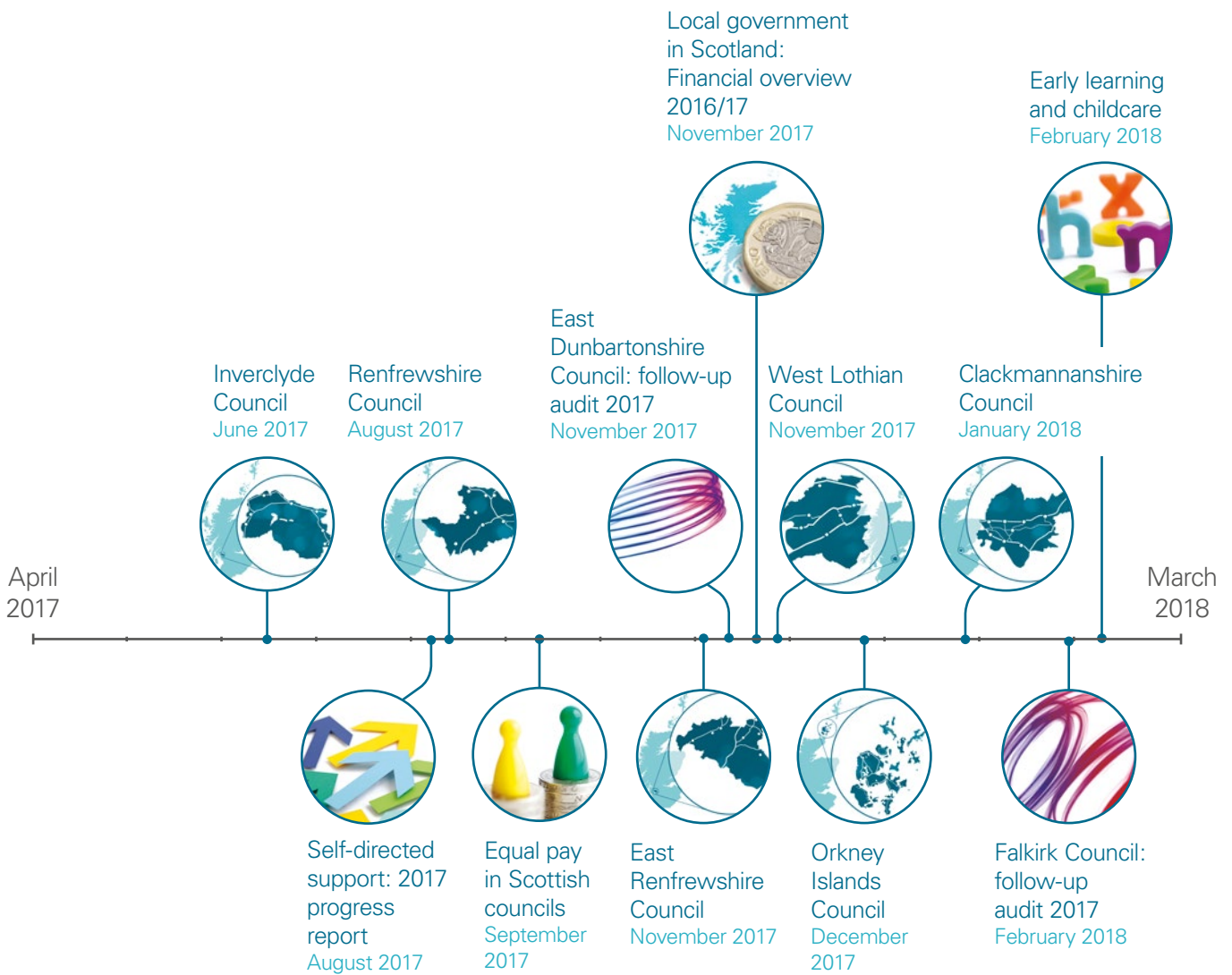
You can find out more about our role, powers and meetings on the Accounts Commission [web pages](#) .

The current members of the Commission are listed on [page 14](#).

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Our year



Chair's foreword



Local government has rarely been out of the spotlight over the last year. Councils have a challenging job as they cope with rising demand for services while resources continue to be under pressure.

As the public's independent watchdog, the Commission provides assurance that public money is well spent, and at the same time through its findings and reports encourages improvement.

It has been a busy year for us as we published 14 local and national reports, all based upon the audit evidence from 32 councils, 30 health and social care integration authorities and 32 other local government bodies in Scotland.

We have increased the focus in Best Value in our annual audits. The feedback we have had from those councils who have taken part in what is a more challenging and performance related process so far has been largely positive.

I was privileged to be appointed Commission chair in November 2017. I am very grateful to my fellow Commission members for their support throughout the year, particularly to Ronnie Hinds, who took on the role of acting chair following the untimely death of Douglas Sinclair.

I also offer my thanks to Christine May, whose term of office ended in March, for her lively, insightful and very valuable contributions to our work over eight years' service.

This is an exciting and challenging time for the Commission as the public sector embraces new ways of working, with an increased emphasis on prevention and improving outcomes to benefit local communities. Community empowerment will be an important theme in changing how councils work with their citizens and communities, and we have increasingly reflected in our work on what this means for councils.


I want the Commission to be at the centre of the change agenda over the coming year, working with other scrutiny bodies and partners to provide robust assurance for the public.

Graham Sharp
Chair of the
Accounts Commission


Increasing scrutiny's profile

A key priority for us is to help the public scrutinise their own councils. Much more is being done to make scrutiny of public services easier both for local residents and the councils that serve them.

We continue to use new formats to help with this. For example, this year we produced a video summary of early learning and childcare services, and used graphical representations to highlight key points from our reports. It is important that we play our role in community empowerment by making our work – assessing council performance – as accessible as possible.

We also provide checklists for councillors and interactive tools which people can use to understand the data that underlie our reports and quickly identify the precise information they need. Our [Local government financial overview](#) , for example, has [checklists for councillors](#), a breakdown of pension schemes, and the means for people to compare with other councils at the click of a mouse.

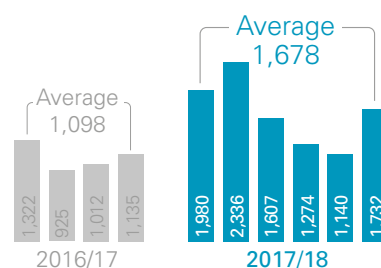
The Commission has a statutory responsibility to define the performance information that councils publish. We encourage councils to be open to innovative forms of reporting their performance to their communities.

Over the last ten years we have worked with councils to enhance the information that they use to improve and report performance, much of which is now presented in the [Local Government Benchmarking Framework](#) .

The Commission is encouraged at the progress of the framework in helping councils improve and report their performance to the public in clear and accessible ways.

This year, we have increased our local promotion of our individual council reports. We have directly targeted local community groups with information on these reports. We are pleased to report a significant increase in the downloads of our local (and indeed national) audit reports.

Best Value report downloads



Our national work

We published our two flagship overview reports as well as three national reports: on equal pay in councils and (jointly with the Auditor General) on self-directed support and early learning and childcare. Each of these reports attracted considerable public interest, as well as from Parliament, voluntary bodies, charities and beyond.

Local government financial overview


The first part of our flagship overview report highlighted the continuing spending squeeze on councils. Around two thirds of their income comes from the Scottish Government and this fell 5.2 per cent compared to the previous year.

More resources are being directed to national priorities such as education, which means deeper cuts to other services such as culture, planning and development, and roads.

Council tax provides just 14 per cent of councils' income. The report noted that if all councils chose to raise council tax by three per cent, it would yield an estimated £68 million - broadly comparable to a one per cent pay rise for staff.

Some councils could risk running out of general fund reserves within two or three years if they continue to draw on them at current levels, which would seriously compromise their budgetary flexibility.

Local government in Scotland: Challenges and performance 2018

In our second [overview report](#)  we highlighted that finding savings is now increasingly critical for councils dealing with ongoing reductions in funding.

Councils are balancing a real terms funding cut of 9.6 per cent over the last eight years with increasing demand, particularly from an ageing population.



Local government in Scotland: Financial overview 2016/17

 November 2017



Local government in Scotland: Challenges and performance 2018

 April 2018

Some councils have maintained or improved their performance in a number of areas despite budget reductions. For example, although councils are spending less on secondary schools, pupils from all backgrounds are performing better. Other evidence, however, suggests that budget cuts are having a negative impact, with public satisfaction falling in areas such as refuse collection, street cleaning and libraries.

Some services have borne the brunt of funding reductions: for example, planning and environmental staff numbers have fallen. Without service redesign or policy changes, councils could be spending nearly 80 per cent of their budgets on education and social work alone by 2025/26, putting serious pressure on other services.

Self-directed support

This report followed up on a previous report on the new care model that offers people more choice and control over their social care.

The report found that self-directed support is not yet achieving its full potential. While many have benefitted from self-directed support, health and social care integration boards have a lot to do to provide this for everyone.

Most people rate social care services highly and the majority of staff are positive about the principles of self-directed support. On the ground, however, not everyone is getting to choose and control their social care the way they want to and staff need more support to try new approaches.



Self-directed support

📅 August 2017

Equal pay in councils

This reported on the longstanding and complex issue of pay differences in comparable roles traditionally carried out by men and women. It examined how effectively councils have implemented the 1999 Single Status Agreement to harmonise pay structures.

Since 2004, around 70,000 equal pay claims have been lodged against councils. The cost of compensation agreements and settling claims, along with legal fees, amounts to around £750 million. There are nearly 27,000 outstanding claims and new ones could still be made.

The report found that implementing the Single Status Agreement was a costly and complex process, and councils underestimated the challenges involved. The 2004 deadline for implementation was missed by 31 out of 32 councils and it took more than a decade - twice as long as planned - for all to do this.

Councils received no extra funding to apply new pay structures. There was a lack of collective national leadership to overcome challenges and address equal pay issues in a timely way.



Equal pay in Scottish councils

📅 September 2017



Early learning and childcare

This was a new audit topic for us, and we published this report jointly with the Auditor General. It revealed significant risks for the Scottish Government's ambition to double early learning and childcare hours by August 2020.

Councils are preparing to provide 1,140 funded hours for all three and four-year-olds – and eligible two-year-olds – to improve outcomes for children and to support parents to work, study or train. They estimate they will need around £1 billion of annual revenue spending on these commitments by 2021/22.

Providing those hours will require a large increase in the number of childcare staff and changes to premises. This will be difficult to achieve in the time available. Detailed planning by the government should have been started earlier and there was also a considerable gap between what local councils and the Scottish Government expect the policy to cost.



Early learning and childcare
February 2018



Best Value in councils

Last year we embarked on a significant change in our core work. A new approach to auditing Best Value was introduced after we consulted extensively with the local government community. We want these reports to help communities be better informed and more involved in shaping the key services that they rely on, and to help councils improve.

The new approach will see a Best Value Assurance Report (BVAR) on every council in a five-year cycle, and assessments of Best Value are now an integral part of the annual audits we carry out on all councils.

Best Value means getting the most out of every pound spent. Councils have had a legal duty since 2003 to demonstrate Best Value and continuous improvement in what they do.

But a lot has changed since then. Local government has become much more complex, with developments such as arm's-length external organisations (ALEOs) to run services and joint boards for health and social care. Although the principles of Best Value remain as valid and relevant as ever, our approach to assessing how councils are fulfilling those principles needed refreshing.

The new BVARs aim to provide:

- a far more detailed and rounded insight for local people into how their council is performing – where it's doing well and where it needs to improve
- a more regular spotlight – at least once every five years for every council – looking beyond the balance sheet to issues such as leadership, governance and performance
- a key foundation to help councils shape and improve services and build a picture of good practice across councils to help drive improvement.

The first BVAR was on Inverclyde Council, followed by Renfrewshire, East Renfrewshire, West Lothian, Orkney and Clackmannanshire.






We commissioned a review and independent research on the first six BVARs. This found that, in general, councils felt the reports were fair, balanced and proportionate, although they reported varying experiences of the audit process. We have agreed with auditors a series of improvements to the audit process to improve its efficiency, effectiveness and consistency.

Six more BVARs are planned this year: Fife, East Ayrshire, Glasgow, West Dunbartonshire, East Lothian and Dumfries and Galloway councils.


Reporting on councils


We published ten reports on local councils in 2017/18. Six were new Best Value Assurance Reports; two were follow-ups to previous audits; and two were statutory reports highlighting areas of wider concern.

Best Value Assurance Reports

Inverclyde Council  has made much progress since a previous report in 2005 which had identified serious failings at the council. It has changed significantly, developing a positive culture of improvement which has resulted in better service performance. However, the council still faces big challenges and needs to maintain this positive momentum.

Renfrewshire Council  started from a strong base – its last report in 2006 highlighted strong and effective leadership. Improvements have been made since then in the way it plans, manages and carries out its business. The Commission urged councillors to make new scrutiny arrangements work, ensure more constructive political arrangements and make better use of training and development opportunities.

East Renfrewshire Council  remains a high performing council but councillors need to play a more prominent role in dealing with tough challenges ahead. The council's clear vision and priorities are well supported by its councillors and officers. School education is a particular strength but performance in other areas is more varied.

West Lothian Council  had a similar conclusion – a good performing council which is reflected in improving services for local people. However, councillors need to play a more active role in responding to a major funding gap and also in scrutiny of policy priorities and performance.



Inverclyde Council




Renfrewshire Council



East Renfrewshire Council



West Lothian Council

Orkney Islands Council  is the smallest of Scotland's 32 councils by population. Councillors and officers work well together in providing effective leadership. The council is in a strong financial position and a focus on the differing needs of communities across the islands. It has to ensure robust, longer-term financial plans are in place to meet changing need, particularly for a growing elderly population.




Orkney Islands Council

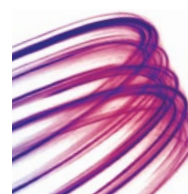
Clackmannanshire Council , the smallest mainland council, prompted concern from the Commission: it must take urgent and decisive action to sort out its financial problems. Councillors and officers need to work together and bring in external support to make difficult decisions which have been put off in the past. The Commission will consider another update report on the council in 2019.




Clackmannanshire Council

Best Value follow up reports

East Dunbartonshire Council  has responded positively to previous concerns and needs to maintain momentum. Improvements have been made in key areas such as leadership of the transformational change programme and in financial management, but in other areas it remains too early to judge.



East Dunbartonshire Council

Falkirk Council  has also made encouraging progress over the previous year. Effective leadership needs to steer its five-year improvement programme and meet savings targets.



Falkirk Council

Statutory reports

The Commission also used its powers to publish two reports bringing serious issues of wider concern to all councils and to the public. These related to a significant fraud at Dundee Council and poor building controls evident after a school wall collapsed in Edinburgh.

Ensuring quality in our work

It is important in our role of providing assurance to the public that our work is based on robust evidence and is of high quality.

We want to ensure that we continuously improve our own work by reviewing our working practices and the quality of our reports. It is important to us that we test the quality of our work by scrutinising audit work in public and by discussing and reviewing our work with councils.

Audit Scotland monitors the quality of all audit work on our behalf and reports to us, in turn allowing us to provide assurance to the public. This year we revised our approach to make it more comprehensive and to provide more robustness and transparency. This approach will be developed further.

Our new audit quality framework included establishing a new independent team reporting to us. In its report in May 2018, the team reported its finding that:

“There is strong evidence of satisfactory compliance with auditing standards and the Code of Audit Practice and overall good levels of other evidence of audit quality with some limited improvements required”.

Following on from the quality review work, we will see a number of improvements to the quality of audit being progressed, including:

- raising the standard of audit documents, including encouraging auditors to be clearer in showing how they are adding value and providing greater clarity in the expected standards to be achieved
- addressing feedback from audited bodies on how auditors are deployed, on how efficiently audit is done, and how well auditors demonstrate their understanding of the organisation.

We feel that this is a good assessment of the quality of the audit work but we want to build our approach to quality assurance across all of our work, from the financial audit to our performance audit and Best Value work.

We will continue to report on progress in future years.

there is strong evidence of satisfactory compliance with auditing standards and the Code of Audit Practice and overall good levels of other evidence of audit quality with some limited improvements required

Working with others

We greatly value our independence and integrity. At the same time, we are also part of the wider local government community, sharing a common purpose to improve services for the people of Scotland.

We value working with our principal partners, the Auditor General and Audit Scotland; accountancy firms managing some of our audits; and other scrutiny bodies, who help us fulfil our responsibilities throughout the year.

We consulted with councils and trade unions on our annually refreshed work programme. We met regularly with councils through COSLA (the Convention of Scottish Local Authorities) and SOLACE (the Society of Local Authority Chief Executives). We also regularly liaise with the local government Improvement Service.

Our work with scrutiny partners in improving our scrutiny of councils is a constant endeavour. A local network of auditors and scrutiny partners meet in every council area. We also meet with scrutiny partners at a national level. This resulted in the publication of 32 local area scrutiny plans and a [National scrutiny plan 2018/19](#) .

It is important to us that the chair and Commission members discuss our reports in meetings with individual councils. Direct feedback and exchange of views provide insight for us as well as councils, particularly with the new Best Value Assurance reports where we met all the councils involved after publication.

We provided briefings on our overview reports to the Parliament's Local Government and Communities Committee in May and November.

Our reports, which we consider in public, help inform debate on current and future policy. Commission members and our auditors gave presentations at related conferences and seminars.



[National scrutiny plan 2018/19](#)

 [April 2018](#)

Our members

The Accounts Commission members are appointed by Scottish ministers. The Commission meets monthly and its meetings are open to the public.



Graham Sharp

Chair
*(Member
Mar – Oct 2017)*

 Register of interests



Ronnie Hinds

Deputy chair
*(Acting chair
Mar – Oct 2017)*

 Register of interests



Christine May

*(Acting
Deputy chair
Apr – Oct 2017)*

 Register of interests



Alan Campbell

 Register of interests



Sandy Cumming

 Register of interests



Sophie Flemig

 Register of interests



Sheila Gunn

 Register of interests



Tim McKay

 Register of interests



Stephen Moore

 Register of interests



Pauline Weetman

 Register of interests



Geraldine Wooley

 Register of interests

Secretary to
the Accounts
Commission



Paul Reilly

Progress report

Action plan 2017/18

Here we report on progress against those actions that we committed to in our annual action plan 2016/17.

Key to progress:



Complete:
This action has been completed



Complete and continuing:
While an action has been completed, it continues as part of further ongoing activity



Continuing:
This action has started but will require further input from the Commission.

Action	Progress at end March 2018
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Overview reports

Publish our overview reports and look at ways of enhancing their effectiveness and profile, including more direct engagement with councils on our reports.



Complete

We published two overview reports:

- [Local government in Scotland: Financial overview 2016/17](#) was approved at our meeting on 9 November 2017 and published on 28 November.

The report was the subject of a briefing by the Deputy Chair of the Commission to the Scottish Parliament's Local Government and Communities Committee on 29 November as part of its scrutiny of the Scottish budget.

- [Local government in Scotland: Challenges and performance 2018](#) was approved in draft by the Commission at its meeting on 8 March and published on 5 April.

The report was the subject of a briefing by the Chair of the Commission to the Scottish Parliament's Local Government and Communities Committee on 30 May 2018.

These reports have featured prominently as part of our engagement with the local government community, notably in meetings with COSLA and the SOLACE.

Taking the audit forward by:

Reporting on progress against previous Best Value audit work in:

- East Dunbartonshire Council
- Falkirk Council.



Complete

We published findings on the follow-up audit of [East Dunbartonshire Council](#) on 16 November 2017. We met the council to discuss the report on 18 December. The council subsequently formally accepted the report on 21 December and is now taking forward improvements which we will monitor.



We published findings on the follow-up audit of [Falkirk Council](#) on 1 February 2018. We met the council to discuss the report on 27 February. The council subsequently formally accepted the report on 7 March and is now taking forward improvements which we will monitor.

Action

Progress at end March 2018

Taking the audit forward by:

Reporting a schedule of Best Value Assurance Reports:

- [Inverclyde Council](#) 
- [Renfrewshire Council](#) 
- [East Renfrewshire Council](#) 
- [West Lothian Council](#) 
- [Orkney Islands Council](#) 
- [Clackmannanshire Council](#) 



Complete

We published findings on the audits as follows:

- **Inverclyde: 1 June 2017.**
We met the council to discuss the report on 20 June and the council formally accepted the report at its 29 June meeting.
- **Renfrewshire: 31 August 2017**
We met the council to discuss the report on 27 September and the council formally accepted the report at its 28 September meeting.
- **East Renfrewshire: 7 November 2017**
We met the council to discuss the report on 15 November and the council formally accepted the report at its 13 December meeting.
- **West Lothian: 23 November 2017**
We met the council to discuss the report on 15 January and the council formally accepted the report at its 16 January meeting.
- **Orkney Islands: 14 December 2017**
We met the council to discuss the report on 5 February and the council formally accepted the report at its 22 February meeting.
- **Clackmannanshire: 25 January 2018**
We met the council to discuss the report on 5 March. The council formally accepted the report at its 8 February meeting.

We will monitor progress by the councils through the annual audit process.

All audits had a local promotion strategy involving targeted promotion in the local council area, including targeting local press, a special e-bulletin sent to local communities, and a summary poster for display in local community facilities.

On top of this, featuring assessments in relation to Best Value in all annual audit reports, reflecting our strategic audit priorities and risks and issues of specific relevance to each council.




Complete








All annual audit reports contained such Best Value assessments. In each council, these reports were presented by the auditor, around October each year, to the council.

A summary of the matters arising across all of these reports, including risks and implications for the Commission's work, was reported by the Controller of Audit to the Commission on 8 February 2018 in his Annual Assurance and Risks Report, which we endorsed.


Action	Progress at end March 2018
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Continuing to contribute to a review and update of the characteristics of Best Value being led by the Scottish Government and councils, including ensuring that it reflects our expectations.	 Continuing The Scottish Government and COSLA continue with this review.
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Undertake national performance audits on:	
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Self-directed support (progress report)	 Complete We published Self-directed support: a progress report on 24 August 2017.
Equal pay	 Complete We published Equal pay in Scottish councils on 7 September 2017.
Early learning and childcare	 Complete We published Early learning and childcare on 15 February 2018.
Arm's-length external organisations	 Complete We published Councils' use of arm's-length external organisations this audit on 17 May 2018. We will report more fully on this in our Annual Report 2019.
Children and young people's mental health	 Continuing We will publish this audit on 13 September 2018. We will report more fully on this in our Annual Report 2019.
City and growth deals	 Continuing We have rescheduled the publication of this audit to 2019/20.
Health and social care integration (part 2)	 Continuing We will publish this audit in late 2018. We will report more fully on this in our Annual Report 2019.

Report the impact of previous performance audits on:	
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Roads maintenance	 Continuing We will publish this report during 2018. We will report more fully on this in our Annual Report 2019.
Social work	 Continuing We will publish this report during 2018. We will report more fully on this in our Annual Report 2019.

Follow the public pound by:	
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Undertaking the performance audits on arm's-length external organisations; City and growth deals; and health and social care integration	 Continuing As stated above, we are amidst the reporting of these performance audits and we will report more fully on these in our Annual Report 2019.
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Action	Progress at end March 2018
Considering the issues arising from the annual audits of integration joint boards	 <p>Complete and continuing</p> <p>The Commission received an update on Health and social care integration  at its meeting on 7 December 2017 and will publish a performance audit in late 2018.</p> <p>The Commission’s committees, which meet quarterly, received regular updates of matters arising from the annual audits of integration authorities.</p>
Ensuring, in our national performance audits, reflection of councils’ leadership roles in partnership working	 <p>Complete</p> <p>Our performance audits on self-directed support and early learning and childcare had specific recommendations for councils in taking forward working with partners.</p>
Continuing to work with our strategic scrutiny partners:	
Publish a National Scrutiny Plan and local scrutiny plans for all councils	 <p>Complete and continuing</p> <p>The National Scrutiny Plan for Local Government 2018/19  and 32 local scrutiny plans were published on 4 April 2018.</p>
Reflect the interests of the citizen, service user and communities in:	
The scoping of all of our performance audit work	 <p>Complete and continuing</p> <p>Our performance audits on self-directed support and early learning and childcare had significant elements reporting on service user experience.</p>
Our Best Value Assurance Reports	 <p>Complete and continuing</p> <p>All of our Best Value Assurance Reports had as a core element an assessment of customer and citizens’ views of council performance.</p>
Our joint work with our scrutiny partners	 <p>Complete and continuing</p> <p>The Strategic Scrutiny Group is taking forward a specific initiative to develop a scrutiny approach across scrutiny partners to community empowerment.</p>

Promote good practice and innovation by:


Ensuring that every performance audit:

- contains practical advice for elected members and officers
- makes background data available for use by councils and citizens



Complete and continuing

All of our published performance audits and overview reports have fulfilled this objective. Examples are:

- Our report [Local government in Scotland: Financial overview 2016/17](#)  has two supplements: a self-assessment checklist for councillors and detailed analysis of the Local Government Pension Scheme. Our website contains an interactive graphic comparing financial data of individual councils. There is also a spreadsheet setting out information from our database of unaudited accounts.
- Our national performance audit *Early learning and childcare* was accompanied by a supplement reporting on the direct experiences of parents. We also produced a video and parents' guide, as well as making background data available on our website.
- Our national performance audit on progress with self-directed support had a substantial checklist for councillors, as well as a case study supplement and compendium of background data.

Ensuring we better identify, promote and share good practice from across our audit work.



Complete and continuing

All of our published performance audits and overview reports have fulfilled this objective.

Our website includes a hub of resources around transforming health and social care, including: exhibits that visualise complex data and processes in an accessible and informative way; a compendium of published reports and scopes for forthcoming work; background data; blogs; reports on work around sharing intelligence among scrutiny bodies; case studies of new models of health and social care; and annual audits of health and social care organisations.

Commission publications 2017/18

Publication	Date to Commission meeting	Publication date	Notes
Overview reports			
Local government in Scotland: Financial overview 2016/17	9 Nov 2017	28 Nov 2017	Report downloads: 2958
Local government in Scotland: Challenges and performance 2018	8 Mar 2018	5 Apr 2018	Report downloads: 1875 numbers from 5 – 30 April 2018
Best Value Assurance Reports			
Inverclyde Council	11 May 2017	1 Jun 2017	Report downloads: 1980
Renfrewshire Council	10 Aug 2017	31 Aug 2017	Report downloads: 2336
East Renfrewshire Council	12 Oct 2017	7 Nov 2017	Report downloads: 1607
West Lothian Council	9 Nov 2017	23 Nov 2017	Report downloads: 1274
Orkney Islands Council	7 Dec 2017	14 Dec 2017	Report downloads: 1140
Clackmannanshire Council	11 Jan 2018	25 Jan 2018	Report downloads: 1732
Best Value follow-up reports			
East Dunbartonshire Council	9 Nov 2017	16 Nov 2017	Report downloads: 782
Falkirk Council	11 Jan 2018	1 Feb 2018	Report downloads: 1412
Statutory reports			
Dundee City Council	8 Mar 2018	22 Mar 2018	Report downloads: 539
Edinburgh City Council	8 Mar 2018	3 Apr 2018	Report downloads: N/A


Publication	Date to Commission meeting	Publication date	Notes
Performance audits			
Self-directed support: 2017 progress report	8 Jun 2017	24 Aug 2017	Report downloads: 5647
Equal pay in Scottish councils	10 Aug 2017	7 Sept 2017	Report downloads: 2318
Early learning and childcare	7 Dec 2017	15 Feb 2018	Report downloads: 2188
Other publications			
Annual report 2016/17	13 Apr 2017	25 May 2017	Downloads: 1186
Engagement plan 2016/17: Progress report	13 Apr 2017	25 May 2017	Downloads: 247
Action plan 2016-17: Progress report	13 Apr 2017	25 May 2017	Downloads: 240
Strategy and annual action plan 2017-22	13 Apr 2017	25 May 2017	Downloads: 932
Engagement strategy and engagement plan 2016/17	13 Apr 2017	25 May 2017	Downloads: 491

All figures as at 31 March 2018.

Annual report

2017/18



We want to make our work and our reports as easily accessible as possible.

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