

Strategic Alliance between the Accounts Commission and Improvement Service: A Joint Statement of Intent

The purpose of this joint statement is to outline the respective roles of the Improvement Service and Accounts Commission in improvement, and how we will work together formally on matters of mutual interest.

Both organisations have unique roles within Scottish Local Government – the Accounts Commission is responsible for securing the audit of Local Government, while the Improvement Service is the improvement arm of the Local Government family. Given the unprecedented challenges facing Local Government and its communities, and the need to accelerate transformation, it is essential that both organisations work together systematically, and in a way that retains the integrity of each organisation, to generate collective momentum for improvement.

About our organisations

Accounts Commission

The [Accounts Commission](#) is the public spending watchdog for Scottish Local Government, holding councils to account and helping them to improve. While the 12 members are appointed by Ministers, the Commission operates independently and reports to the public. It is responsible for securing the audit of Scottish Local Government and of Integration Joint Boards (IJBs).

The Commission uses its powers in two main ways. Firstly, the audit of individual councils and IJBs, including the annual audit and Best Value auditing. Secondly, national reporting on the performance of councils and IJBs including performance audits and sector overview reports. These performance audits can sometimes be undertaken jointly with the Auditor General for Scotland (AGS) who is responsible for auditing the Scottish Government, government agencies, NHS bodies, further education colleges and most NDPBs.

While the Commission's core function is to provide assurance to the public about the probity and performance of Scottish Local Government, the Commission also aims to contribute to the improvement of the sector and of wider outcomes. It does this in a range of ways. Firstly, through improvement recommendations made by appointed auditors in their annual audit of individual councils and IJBs. Secondly, through improvement recommendations and the promotion of good practice as part of its national programme of performance audit work and Best Value auditing. Thirdly, through the Commission's series of *How Councils Work* reports which aims to stimulate change and provide practical support to help councils continue improving their performance.

Audit Scotland was established in 2000 to provide audit services to the Accounts Commission and Auditor General for Scotland. In addition, therefore, to this strategic alliance with the Accounts Commission, the Improvement Service also enjoys a close operational relationship with Audit Scotland in its work.

Improvement Service

The [Improvement Service](#) is the 'go-to' organisation for Local Government Improvement in Scotland, with a remit to work collaboratively to deliver improvement support to help councils and their partners improve the health, quality of life and opportunities of all people in Scotland through community leadership, strong local governance and the delivery of high-quality, efficient services. The purpose of the Improvement Service is to:

- provide leadership to Local Government and the wider system on improvement and transformation
- develop capability and capacity for improvement within Local Government
- deliver national improvement programmed for Local Government and partners and support councils to

improve at a local level

- provide research, data, and intelligence to inform Local Government’s policy-making and decision-making and to drive improvement
- deliver national shared service applications and technology platforms
- broker additional resources to support the delivery of Local Government’s priorities.

Purpose of our Strategic Alliance

The Accounts Commission and Improvement Service are committed to working together on matters of mutual interest, where it is appropriate and sensible to do so, and where collaborative gain will be derived for Scottish Local Government. We will:

- generate collective momentum for improvement through targeted joint work in areas of strategic importance to Local Government. These areas include responding to the economic and social impact of the global Covid-19 pandemic, employability and fair work, child poverty, climate change, health and social care integration, community empowerment, digital transformation, collaborative leadership, equalities and governance
- use our unique and distinct roles to inform, facilitate and support each other’s work. For example, data and intelligence gained through IS work will be used to inform audit work undertaken by the Accounts Commission, and recommendations from audit work will be used by the Accounts Commission to signpost IS support to local authorities
- consult with each other as we develop our annual Business Plans and work programmes, to identify opportunities to work together to secure collaborative gain and maximise the impact of our improvement work in Local Government
- engage jointly with elected members in areas of mutual interest such as community empowerment, options appraisal, partnership working, and effective scrutiny
- deliver collaborative events, such as workshops, roundtables, and webinars as appropriate, in priority areas for Local Government.

How we will work together

We will use our Strategic Alliance to work together to create traction and momentum for our partnership, recognising that it will be organic in nature and evolve and mature over time. This will involve regular discussions between the IS and Commission members in areas of shared priority, as well as colleagues from both organisations working jointly on shared pieces of work where it is appropriate to do so.

We will use this Strategic Alliance to capitalise upon the complementary strengths, skills, experience, knowledge and assets available within our respective organisations, as we work together more formally on matters of mutual interest. In doing so we will recognise and respect the distinct roles and responsibilities of our respective organisations as we work together.

Governing our Strategic Alliance

Progress against the delivery of our Strategic Alliance will be governed by the Improvement Service Board and Accounts Commission. We will review the progress we have made in delivering our shared ambition on an annual basis.



Elma Murray OBE
Interim Chair of Accounts Commission



Councillor Alison Evison
Chair of Improvement Service Board