Accounts Commission member recruitment 2026

Summary of Q&A from information sessions

Can you explain Audit Scotland's governance structure and relationship with the Accounts Commission?

Audit Scotland is Scotland's national public sector audit agency, which provides services to the Auditor General for Scotland and the Accounts Commission to support them in fulfilling their statutory roles. This includes appointing auditors, delivering a programme of performance audit and carrying out around two thirds of the annual audits of public bodies (the other third is contracted out to private audit firms).

The Accounts Commission is responsible for the audit of local government in Scotland; the Auditor General is responsible for the audit of all other devolved public bodies in Scotland.

Audit Scotland is governed by a Board and an Executive Team. The Board consists of an independent Chair and two independent non-executive directors alongside the Auditor General (who is Audit Scotland's Accountable Officer) and the Chair of the Accounts Commission.

Audit Scotland is accountable to the Scottish Commission for Public Audit, a body of MSPs which appoints the independent members, scrutinises Audit Scotland's accounts and performance and approves its budget.

How are the best value thematic topics chosen and what consultation is done as part of that process?

The Best Value statutory guidance outlines the seven best value themes that are covered through the best value audit work that is integrated within the annual audit of councils. In addition to that, each year a particular topic area is chosen as the focus for more detailed thematic audit work.

Through the Annual Assurance and Risks Report, the Controller of Audit identifies common themes or issues arising across local government audit. Based on this and other reporting, the Controller presents options for the Commission's next thematic focus.

The Commission discusses these options and makes its decision in consultation with sector bodies representing councils, their chief executives and directors of finance. This consultation focuses on ensuring audit work on a particular topic can add value to the sector as a whole.

When you write to councils and other audited bodies to encourage lessons to be learned from a report, how do you follow up to ensure that happens?

For the audited body that was the subject of a statutory report, any recommendations or expectations arising from the Commission's response are passed directly to the auditor to include in their regular follow-up work as part of the annual audit, alongside their own recommendations from previous years.

In addition, where the Commission makes findings, members of the Commission visit the audited body to meet senior leaders and discuss its response to the findings. A request to learn lessons may also include specific expectations such as discussion at a council or committee meeting, which we can and do monitor.

Where there are lessons for others, these are also shared with the auditors of all relevant bodies to inform their future audit work and this is discussed in meetings of all local government auditors.

Alongside this, within Audit Scotland we are continuing to develop our approach to monitoring and evaluating our impact across all audit work.

Given that Integration Joint Boards (IJBs) are responsible for strategy/commissioning and then NHS and councils deliver, how do you examine issues across both?

As they are established as local government bodies, the annual audit of Integration Joint Boards (IJBs) is the responsibility of the Accounts Commission.

However, for issues relating to service delivery and outcomes across the health and social care system, performance audit work is often carried out and reported on behalf of the Commission and the Auditor General jointly.

A recent example of this is the joint report on Delayed discharges. We have also recently published collated data on performance of community health and social care services, also jointly by the Commission and the Auditor General.

What are the links between the Accounts Commission and the Government and Parliament at Scottish and UK level?

Accounts Commission members are appointed by Ministers but operate independently of Ministers. The Commission is not accountable to the Scottish Parliament (whereas the Auditor General is) because its work is focused on local government which has a separate democratic structure.

However, the Commission does occasionally give evidence to the committee in the Parliament that covers local government. And there are often performance audits carried out jointly for the Commission and the

Auditor General, because an issue or policy area involves both local and national government. For these reports, a Commission member will usually accompany the Auditor General and Audit Scotland colleagues in giving evidence to the Public Audit Committee.

The Commission has no direct links to the UK Government or Parliament. However, Audit Scotland colleagues have constructive relationships with the National Audit Office, Audit Wales and the Northern Ireland Audit Office, and engage with relevant UK civil servants on matters such as reform of local audit in England.

What is the Commission's relationship with the Improvement Service?

The Improvement Service (IS) is a key stakeholder for the Commission but there is no direct relationship. Audit Scotland staff sometimes work with IS counterparts to support the sharing of key messages from Commission reports and to facilitate engagement with elected members. There is an officer-level partnership agreement that underpins this work, updates on which are reported to the Commission and the IS Board annually.

The Commission is made up of 12 members with differing backgrounds but a common purpose. How do you ensure individual views are protected, and avoid 'group think'?

A key principle is that each Commission member is appointed in their own right and on their own merits. There is a broad range of experiences and perspectives across the Commission members, which is a real strength. One of the essential criteria for appointment is the ability to scrutinise and challenge constructively and supportively, and we expect each individual member to demonstrate that during their time on the Commission.

You use audit evidence as the basis for much of your reporting but how and why are performance audits different?

Performance audits differ from annual audit in that they are not based on an individual body, including its annual accounts or fulfilment of best value themes. Instead, they focus on a particular issue, policy area or subject matter across all or part of the public sector.

However, they still involve drawing conclusions solely on the basis of robust evidence such as official statistics, independently-assessed case studies and objective consideration of input from a wide range of stakeholders including through expert advisory groups.

Performance audits are carried out on the basis of section 97A of the Local Government (Scotland) Act 1973 for the Commission, and section 23 of the Public Finance and Accountability (Scotland) Act 2000 for the Auditor General.

For performance audits carried out for the Accounts Commission, or jointly for the Commission and the Auditor General, usually two Commission members act as sponsors. Sponsors are expected to scrutinise and constructively challenge the work produced by performance audit staff, and in doing so they bring an additional layer of assurance as to the robustness of performance audit work.

Is the Commission examining how data and AI can be used to aid its work and is there work to encourage joined up use of data and AI across the whole public sector?

Audit Scotland is currently actively developing a strategy for the use of AI in its audit work as well as other operations. We know from regular engagement on this issue that all audit firms who are currently contracted for public audit in Scotland are also carrying out significant similar work.

In terms of auditing the use of AI, it is not the role of the Commission, Auditor General or Audit Scotland as external auditors to advise public bodies on how they should operate. It is the Commission's expectation that all local government bodies are using it well and responsibly.

Any issues arising from the use (or lack of) of AI that impact on a public body's finances, performance or arrangements for Best Value would of course be identified and reported on through routine annual audit.

How does the Commission balance looking at risk at a granular level and on an aggregated basis?

The Commission is primarily concerned with looking at the arrangements that local government bodies have in place for monitoring and managing risk. This is sometimes highlighted in Commission findings, for example on the section 102 report on the cyber-attack at Comhairle nan Eilean Siar.

The Commission does not generally get into the detail of the risks facing individual audited bodes. However, auditors acting on their behalf do, by necessity, get into the detail, including conducting risk assessments in order to identify the priority areas to be audited and tested.

At an aggregate level, the Controller of Audit's role includes looking at risks facing the sector, considering what auditors may need to focus on, and reporting to the Commission on these matters.

What would you say to someone who has relevant experience in areas other than finance who is unsure if they are the right fit for the Accounts Commission ('imposter syndrome')?

You should definitely consider applying to be a member of the Accounts Commission. Understanding of finance is useful but is not the only skillset we want and need on the Commission. We benefit from having a variety of experience and knowledge to call upon, so your perspective could well be just as valuable.

How does the Commission and Audit Scotland ensure the quality and integrity of audit work?

There are a number of quality assurance mechanisms in place regarding audit work carried out by Audit Scotland and by the contracted firms. These are set out in our Audit Quality Framework and include:

- reviews by other audit teams
- external reviews by professional bodies
- monitoring of audit delivery against targets
- compliance with ethical standards and international auditing standards
- annual audit quality transparency reports.

This work is overseen by an independent audit quality business unit. The Commission recognises the vital importance of this work in ensuring the credibility of its audit outputs.

How does the Commission ensure the views of young people and services users are taken into account in its performance audit work?

Each performance audit is informed by a specific advisory group consisting of a range of stakeholders including service users. In recent years, Audit Scotland has worked with an external agency to run a youth advisory panel that has contributed a valuable young people's perspective to audits such as Alcohol and drug services and Sustainable transport.

More broadly, much of our audit work includes a focus on whether public bodies are engaging meaningfully and effectively with communities on the choices they face and decisions they propose to take. The Commission has emphasised the importance of this in relation to reducing services to help meet financial challenges.

Can you provide some examples of stakeholder engagement?

After each Best Value or other section 102 report, the Chair / Deputy Chair and other members visit the council or IJB concerned to discuss its response to the Commission's findings. For councils, these meetings generally involve the Chief Executive, other members of the senior leadership team, the political leader and other senior political figures.

These meetings are often supplemented by discussions on a particular issue or programme of work, or visits to certain council services or facilities. This provides an opportunity for members to see examples of good practice and to ‘bring to life’ issues covered in reports.

Other examples of stakeholder engagement include:

- Informal ‘member forum’ discussions with external guests on issues that are relevant to the Commission’s work
- Around once a year, a whole-Commission discussion with the Chair and Vice Chair of Solace, the collective body for council chief executives
- Attending major local government conferences such as Solace and COSLA (the political representative body for local government)
- Evidence to the local government committee and occasionally other committees in the Scottish Parliament.

If you have any other questions, please contact ACSupport@audit.scot.