The Accounts Commission for Scotland

Holding local government bodies to account, and helping them improve

ACCOUNTS COMMISSION

What we will cover

ACCOUNTS COMMISSION

- What the Accounts Commission does
- Current work and areas of interest
- The role of a Commission member

Public audit in Scotland

ACCOUNTS COMMISSION

The **Auditor General for Scotland (AGS)** audits central government, including the Scottish Government, the NHS, colleges and most other bodies. The AGS is a Crown appointment nominated by the Scottish Parliament.

The **Accounts Commission** audits all local government bodies, including councils and integration joint boards. Members are appointed by Scottish Government ministers. However, they operate independently of government.

AUDIT SCOTLAND

Scotland's national public sector audit agency supports the AGS and the Accounts Commission to fulfil their roles.

Differences between Auditor General and Commission

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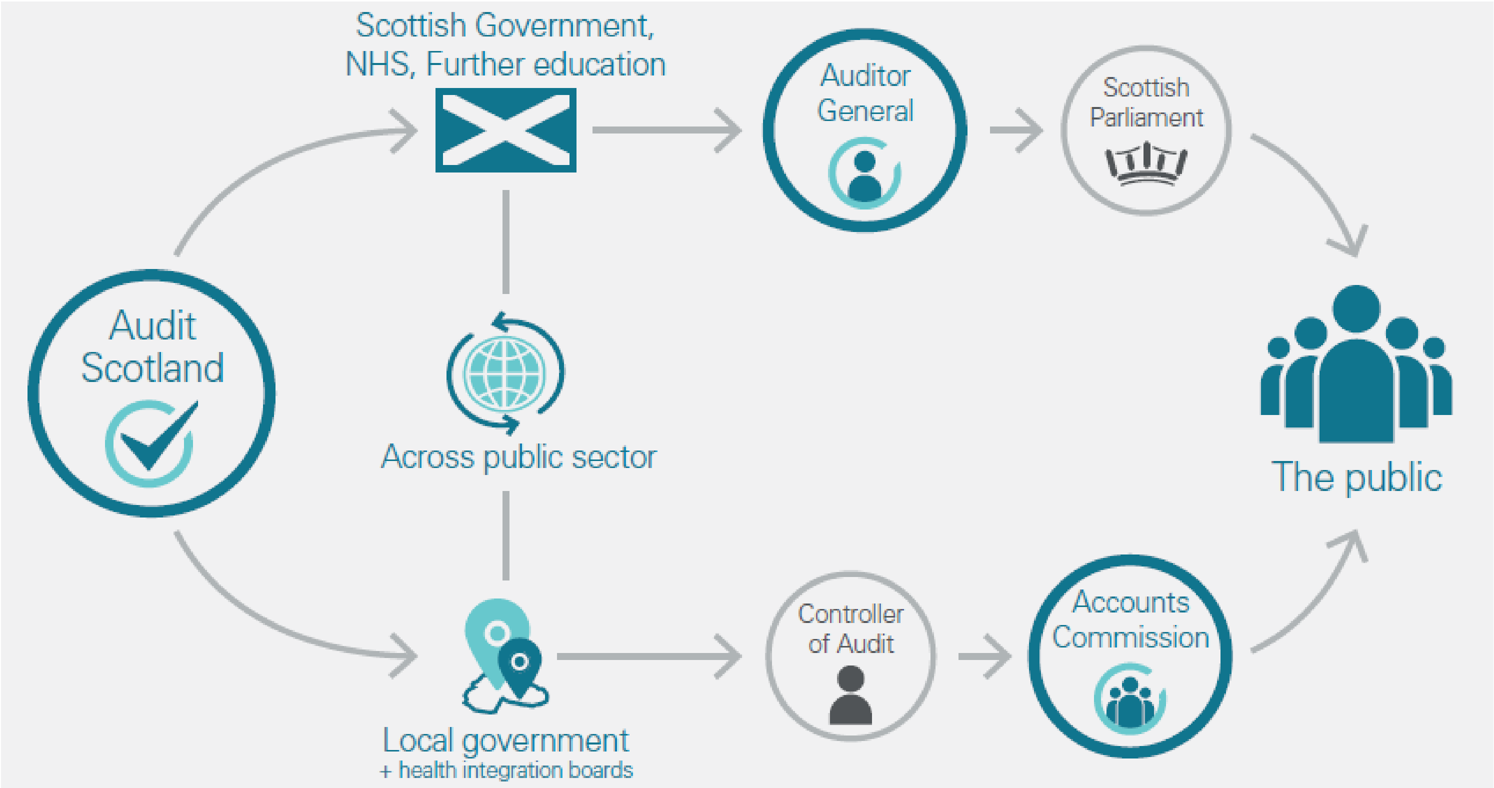


Shaping how public audit is delivered

ACCOUNTS COMMISSION

Vision

Public money is well spent to meet the needs of Scotland's people.

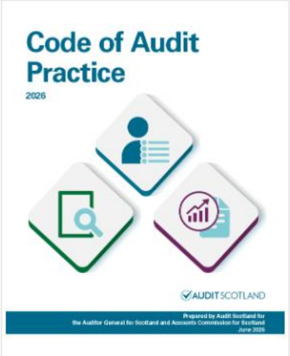
Mission

Provide clear, independent and objective assurance on how effectively public money is being managed and spent.

Outcomes

By 2028 we want to achieve measurable change in the following areas:

- Public services in Scotland work better together to target resources more effectively.
- Financial planning and management are more effective across Scotland's public services.
- Public bodies deliver clearer and more transparent reporting.
- Our recommendations have a positive impact for people in Scotland.



Current Commission audit reporting

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Annual audit

- Annual audits by Audit Scotland and firms on behalf of the Commission
- Controller of Audit reports to Commission on key issues, insights and intelligence
- For significant issues/concerns – statutory 'section 102 report' to Commission

Best Value (BV)

- Integrated in annual audit work and Annual Audit Reports; PLUS
- BV 'thematic' work in each council each year (for now); PLUS
- Statutory BV report for each council once in each 5-year audit cycle (for now)

Overview reporting

- 'Financial bulletin' – in-depth, based on audited accounts
- 'Budgets briefing' – early summary of council budgets for current year
- IJBs – equivalent financial bulletin, with interactive data tool

Performance audits – how well particular policies or services are being delivered nationally, often by local and national government together

Responding to audit issues

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Audit delivery

- Stage 1: routine oversight by Audit Quality team, Commission kept informed
- Stage 2: direct engagement by Controller of Audit, updates to Commission
- Stage 3: Chair writes to audited body, then to the Minister if not satisfied
- Stage 4: Controller brings a statutory report (s102) to Commission if delays persist
- If auditor responsible, Chair writes to them, then steps taken towards removal

s102 reports

- Commission makes findings, published with s102 report, discussed with audited body
- Chair writes to or engages with the sector on key messages and lessons to learn
- Meeting between representatives of the audited body and the Commission
- Meeting of relevant partners (if partnership working issues are a contributing factor)
- Notify Scottish Government Director, the Minister and/or Local Gov Committee

Examples of recent publications

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Coming up:

- **Housing**
- **Digital leadership**
- **Social care**
- **School education**

plus Best Value and overviews

Recurring issues / areas of interest

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Financial sustainability

- Can councils and IJBs continue to make budgets balance in the coming years?
- Managing use of reserves, borrowing/debt, raising revenue

Transformation / service redesign

- Are councils and IJBs rethinking how services are provided, at scale and at pace?
- Use of digital, collaborating with partners, prioritising key outcomes

Community engagement

- Are councils doing enough to ensure openness and transparency in decision-making?
- Giving residents a say, explaining difficult choices/decisions, engaging with partners

Leadership and governance

- Do councils and IJBs have the right structures, strategies, plans and skills to deliver?
- Workforce planning, strategic priorities, leadership capacity and capability

Commission member role

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Formal monthly meetings

Performance audit sponsor role

Strategy and planning

Communications and engagement

Media and Scottish Parliament

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Local authorities warned to learn from fraud-enabling Aberdeen City Council

An out-of-control former council officer was locked up after conning taxpayers more than £1 million for almost two decades without being caught.

Council fraudster's £1m still not refunded to taxpayers

Michael Paterson was jailed last year

Commission support staff

Conduit between Audit Scotland and the Commission

Secretariat and administrative support for members and meetings

News updates, briefings, work programme and business planning

Coordinating stakeholder engagement and communications

For the public, in public

ACCOUNTS COMMISSION

Read Commission reports

- Published on our website – www.audit.scot/publications/search
- Widespread media coverage – online, TV, radio, social media

Follow Commission meetings

- Watch the public session live or view recording or transcript
- Agendas, detailed minutes and public papers available online

See us on social media

- Content on Facebook, Instagram, LinkedIn, X, YouTube
- Audit Scotland accounts for most but reports identified as AC

To close – (y)our year in numbers

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125
Annual audits

7
Reports on how well councils achieve Best Value

2
Statutory reports on areas of concern

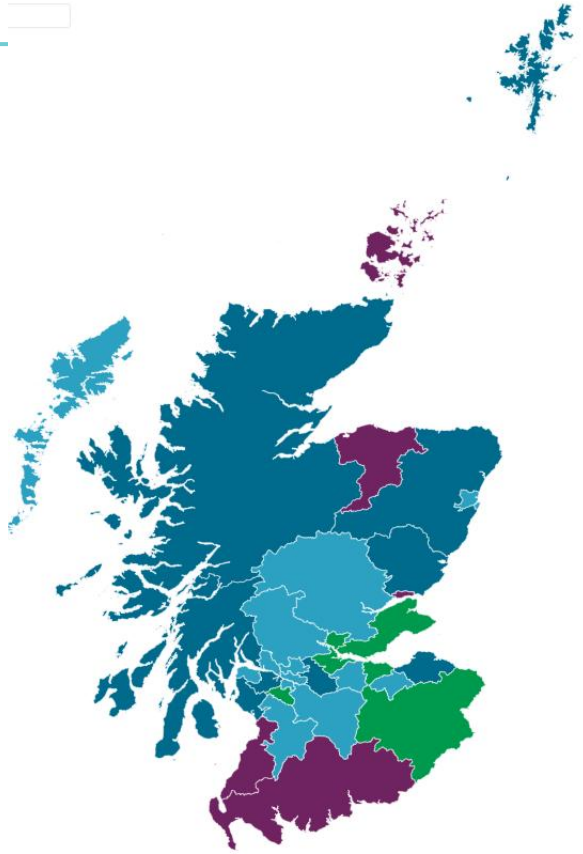
£25.2bn
Local government spending scrutinised

7
Performance audits on key public services

10
Blogs and briefings on topical issues

17
Meetings and events with local government leaders

14,000
Downloads and web views of our reports



https://audit.scot/publications/accounts-commission-annual-review-202425