

Action plan 2015/16

Progress report



ACCOUNTS COMMISSION

Key to progress:

Complete: This action has been completed.

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

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

Action	Progress at end March 2016
Update the audit by:	
In conjunction with the Auditor General, agreeing a new Code of Audit Practice reflecting our changing approach to audit (by September 2015).	Complete The Commission approved a draft new Code of Audit Practice in September 2015. The consultation went public on 22 October 2015 and closed on 3 December. The Commission approved the new Code on 10 March 2016.
Using this new Code as the basis for a new round of auditor appointments (by the end of 2015).	Complete The Commission approved a strategy for the new round of appointments in August 2015. The invitation to tender was issued on 6 November, with tenders to be submitted by 16 December. The Commission approved the provisional appointments of auditors on 10 March 2016, with final recommendations to be considered by the Commission on 12 May.
Ensuring that our annual overview report, to be published in early 2016, reflects our key themes.	Complete The Commission's overview report was published on 17 March. It received extensive press and broadcasting coverage, including <i>The Herald</i> , <i>The Scotsman</i> , <i>Daily Mail</i> , <i>National</i> , the BBC Scotland's <i>Scotland 2016</i> television programme and responses from COSLA and Unison. The report has been downloaded 418 times and the podcast downloaded 253 times.
Putting in place a new approach to the audit of Best Value which is better integrated with other audit work and will provide more regular assurance about the performance of all councils (by April 2016).	Continuing At its meeting in December 2015, the Commission noted progress with developing the new approach. The Commission will be asked on 14 April 2016 to approve a new approach, with further engagement with stakeholders thereafter.

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Action	Progress at end March 2016
<p>As part of this, working with other stakeholders to review and update the characteristics of Best Value, including ensuring that it reflects our key themes set out above (by April 2016).</p>	<p>Continuing</p> <p>The Commission wrote to the Cabinet Secretary in May 2015 proposing that statutory guidance be reviewed. This has been agreed by the Cabinet Secretary who has advised that this will be taken forward by the Scottish Government during 2016.</p>
<p>Reporting on how our new approach better reflects the experience of the citizen and service user (by April 2016).</p>	<p>Complete and continuing</p> <p>The Commission approved its work programme in December 2015. The programme contains a commitment that performance audits will give greater prominence to the experience of the citizen and service user. The programme also reflects the Commission’s commitment that every performance audit makes background data available for use by councils and citizens.</p> <p>The Commission will also be considering this as part of its development of a new approach to auditing Best Value.</p> <p>Specific examples include:</p> <ul style="list-style-type: none"> • Our <i>Local Government Overview 2016</i> report highlighted how councils need to work closely with their service users to identify priorities and be aware of the obligations surrounding the Community Empowerment Act. • Our <i>Major capital investment in councils</i> audit published supplementary data in an interactive format on the Audit Scotland website. • Our report <i>Health and social care integration</i> recommends that integrated joint boards demonstrate that the changes are having a positive impact on service users and outcomes.
<p>Follow public money by:</p> <p>Reviewing and updating our expectations of councils on following the public pound (FtPP) (by September 2015).</p>	<p>Complete</p> <p>In August 2015 the Commission considered the outcome of its review. It concluded that:</p> <ul style="list-style-type: none"> • the <i>Following the Public Pound Code</i> report remains valid and therefore there is no need to refresh its content • compliance with the Code should be embedded into the Commission’s performance expectations for councils under any revised Best Value (BV) guidance and therefore part of the new integrated BV audit approach.
<p>Ensuring audit activity reflects and holds councils to account against such expectations (from April 2016).</p>	<p>As above.</p>

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Action	Progress at end March 2016
Scrutinise the changing public service landscape by:	
<p>Considering how our audit activity reflects the Community Empowerment Act.</p>	<p>Continuing</p> <p>The Scottish Government is still developing guidance on the Act and is currently consulting upon its proposals around guidance and regulations. This guidance will help shape any audit expectations, such as part of the audit of Best Value.</p>
<p>Reporting, in conjunction with the Auditor General, on the progress made since our 2014 report <i>Community planning: Turning ambition into action</i> (by February 2016).</p>	<p>Complete</p> <p><i>Community planning: an update</i> was approved by the Commission in February and published on 3 March and the report was covered in <i>The Herald</i>, <i>The Scotsman</i>, with responses from the Scottish Government and COSLA and has been downloaded 960 times, with the podcast downloaded 88 times.</p>
<p>Reporting and implementing, in partnership with the Care Inspectorate and Healthcare Improvement Scotland, a model of audit for joint health and social care integration boards in relation to Best Value, governance and finance (by April 2016).</p>	<p>Complete</p> <p>An audit is in place.</p> <p>Our performance audit report <i>Health and social care integration</i> involved collaboration with the Care Inspectorate and Healthcare Improvement Scotland.</p>
<p>Publishing performance audits, by April 2016, on:</p> <ul style="list-style-type: none"> Major capital investment in councils 	<p>Complete</p> <p>The report was approved by the Commission in December 2015 and published on 14 January 2016.</p> <p>The report was downloaded 960 times and the podcast 167 times. It was covered in <i>The Scotsman</i>, <i>The National</i>, <i>Sunday Post</i> and online coverage in <i>The Guardian</i>, <i>Localgov</i>, <i>Courier</i>, <i>Public Sector Executive</i>, <i>Scottish Construction Now</i> and <i>Holyrood</i>.</p>
<ul style="list-style-type: none"> Health and social care integration 	<p>Complete</p> <p>The report was approved by the Commission in October 2015 and published on 3 December 2015.</p> <p>The report was downloaded 4,371 times and the podcast 453 times. It was covered in <i>The Scotsman</i>, <i>Daily Express</i>, <i>The National</i>, <i>Holyrood</i>, <i>Municipal Journal</i>, and <i>Daily Mail</i>. There was also extensive political commentary and online coverage.</p>

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Action	Progress at end March 2016
<ul style="list-style-type: none"> Roads maintenance 	<p>Continuing</p> <p>Emerging messages were considered by the Performance Audit Committee in February 2016 and the report is due to be published in August.</p>
<ul style="list-style-type: none"> Understanding pressures in the health and social care system 	<p>Complete</p> <p>The report <i>Changing models of health and social care</i> was approved by the Commission in November 2015 and published on 10 March 2016.</p> <p>The report was downloaded 2,205 times and the podcast 652 times. It was covered in the <i>Daily Telegraph</i>, <i>Daily Mail</i>, <i>The Herald</i>, <i>The Scotsman</i>, <i>The Times</i>, <i>The National</i>, and <i>the Sun</i>. There was also extensive political commentary and online coverage.</p>
<ul style="list-style-type: none"> Social work services 	<p>Continuing</p> <p>Emerging messages are to be considered by the Performance Audit Committee in April 2016 and due to be published in September.</p>
<p>Continuing to work with our strategic scrutiny partners in coordinating and refining our approaches to scrutiny, audit and inspection.</p>	<p>Complete and continuing</p> <p>The <i>National Scrutiny Plan for Local Government 2016/17</i> and 32 local scrutiny plans were published on 31 March 2016.</p> <p>The Strategic Scrutiny Group reviewed the shared risk assessment process in March 2016 and agreed a number of improvements to be progressed in the coming year is reflecting on a pilot of joint scrutiny and inspection work which reported in Autumn 2015.</p>
<p>Promote good practice and innovation by:</p>	
<p>Publishing, by the end of 2015, our annual direction on performance information with a view to:</p> <ul style="list-style-type: none"> Supporting and encouraging the Local Government Benchmarking Framework as a basis of improving the performance information available to the public. Helping councils develop good practice in reporting performance information to their citizens. 	<p>Complete and continuing</p> <p>The Commission approved its Direction in December 2015, which was published on 18 December.</p> <p>The Direction covers the next three years. It recognises the increasing maturity of, and the Commission's ongoing support for the further development of, the Local Government Benchmarking Framework. It also commits to assessing how councils report their performance to the public through our new approach to auditing Best Value.</p>

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Action	Progress at end March 2016
Publishing a <i>How councils work</i> report on roles and responsibilities in councils (by April 2016).	<p>Continuing</p> <p>The scope was approved by the Performance Audit Committee in February 2016 and is due to be published later in 2016.</p>
<p>Ensuring that every performance audit:</p> <ul style="list-style-type: none"> contains practical advice for elected members and officers makes background data available for use by councils and citizens. 	<p>Complete and continuing</p> <p>All published performance audits have fulfilled this objective. Examples are:</p> <ul style="list-style-type: none"> The <i>Local government overview</i> report was supplemented by a self-assessment tool for councillors and guidance for councils on financial reporting and scrutiny. The <i>Changing models of health and social care</i> report was accompanied by case studies and supplementary materials. The <i>Health and social care integration</i> report was supplemented with extensive information on performance indicators.

Commission publications 2015/16

Publication	Date to Commission meeting	Publication date	Notes
Best Value audits			
<i>East Dunbartonshire Council</i>	14 May 2015	4 Jun 2015	Report downloads 1,177 Podcast downloads 41 Media coverage in <i>The Mail; The Herald; Kirkintilloch Herald; Milngavie and Bearsden Herald</i> ; comments from East Dunbartonshire Council and COSLA and online coverage
<i>Aberdeen City Council</i>	11 Jun 2015	2 Jul 2015	Report downloads 1,206 Podcast downloads 35 Media coverage in <i>The Herald; The Scotsman; The National; Press and Journal; Express</i> and online coverage
<i>Falkirk Council</i>	13 Aug 2015	27 Aug 2015	Report downloads 1,104 Podcast downloads 243 Media coverage in <i>Public Finance; Linlithgow Gazette; Falkirk Herald</i> and online coverage
<i>The Moray Council: progress report</i>	8 Oct 2015	29 Oct 2015	Report downloads 915 Podcast downloads 182 Media coverage in <i>Press and Journal; The Herald; BBC</i> online coverage
<i>Argyll & Bute Council</i>	10 Dec 2015	17 Dec 2015	Report downloads 482 Podcast downloads <30 Media coverage in <i>Press and Journal; The Scotsman; The Herald; Dunoon Observer; Helensburgh Advertiser; Buteman; Oban Times; Argyllshire Advertiser</i>
<i>City of Edinburgh Council: follow-up</i>	11 Feb 2016	25 Feb 2016	Report downloads 247 Podcast downloads 165 Media coverage in <i>The Herald; The Scotsman; The National; Metro; Edinburgh Evening News</i> ; Political response and online coverage

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Performance audits			
<i>Health and social care integration</i>	12 Nov 2015	3 Dec 2015	Download and media information (page 3)
<i>Major capital investment in councils (follow-up)</i>	10 Dec 2015	14 Jan 2016	Download and media information (page 3)
<i>Changing models of health and social care</i>	14 Jan 2016	10 Mar 2016	Download and media information (page 4)
Other audit work			
<i>CPP national summary</i>	14 Jan 2016	3 Mar 2016	Download and media information (page 3)
<i>An overview of local government in Scotland 2016</i>	11 Feb 2016	17 Mar 2016	Download and media information (page 1)
Other publications			
<i>Mainstreaming equalities</i>	12 Mar 2015	30 Apr 2015	
<i>Accounts Commission annual report</i>	11 Jun 2015	24 Jun 2015	
<i>Public audit in Scotland</i>	12 Mar 2015	11 May 2015	
<i>Accounts Commission Strategy update and action plan</i>	13 Aug 2015	22 Sep 2015	
<i>Statutory performance information Direction</i>	10 Dec 2015	21 Dec 2015	
<i>National Scrutiny Plan</i>	14 Apr 2016	31 Mar 2016	

ACCOUNTS COMMISSION

Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN
T: 0131 625 1500 E: info@audit-scotland.gov.uk 
www.audit-scotland.gov.uk 

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