

# Engagement strategy

and engagement plan 2016/17




# 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](#) .

# Contents


Introduction	4
Our stakeholders	5
Our messages	8
Our engagement activities	9
Our annual engagement plan	11
When we will engage	16

# Introduction




## The Accounts Commission and its partners

**1.** The Accounts Commission is the public spending watchdog for local government. We are an independent public body appointed by ministers to hold local government to account. Audit Scotland provides services to the Commission by delivering our programme of audits and reports. Some of the engagement activity around specific aspects of our work, for example financial audit or the shared risk assessment, is carried out by Audit Scotland on our behalf.

**2.** Along with our principal partners, the Auditor General for Scotland and Audit Scotland, we deliver public audit in Scotland. The paper [Public audit in Scotland](#)  describes our relationship with our partners and our role in public audit. In developing our plans we work closely with these principal partners.

## The purpose and scope of this engagement strategy

**3.** The Commission's [Strategy 2016-21](#)  sets out that 'in taking forward (our) priorities, we will engage effectively and regularly on issues of mutual interest with our stakeholders'.

**4.** This engagement strategy and annual engagement plan complements the Commission's Strategy. It identifies our stakeholders, the reasons why we engage with them and the methods or channels we will use to engage with them. We will report annually on how we have done this.

# Our stakeholders

## Who are our stakeholders?

**5.** We engage with a wide range of stakeholders ([page 7](#))

**6.** We have a close relationship with our principal partners, the Auditor General and Audit Scotland. As well as Audit Scotland, we commission some private sector firms to undertake audit work, so we maintain a relationship with them.

**7.** Citizens, and the public in general, are our principal stakeholder. In our role as an independent source of assurance for the public, it is important to us that our messages are clear and relevant to people and we are as accessible as possible. In recognition of this we hold our meetings and report in public.

**8.** We hold councils in Scotland to account and help them improve. In this role we engage regularly with elected members and officers, as well as representatives of local government as a whole, including the Convention of Scottish Local Authorities (COSLA), the Scottish Local Government Partnership (SLGP), and the Society of Local Government Chief Executives Scotland (SOLACE).

**9.** Although we are appointed by ministers we are independent of them. We can, however, make recommendations to ministers. Equally, ministers can give the Commission directions of a general nature. It is important therefore that we engage fully with ministers and the Scottish Government. We therefore have regular meetings and discussions with Scottish ministers.

**10.** In the Scottish Parliament, we assist Parliamentary committees through our reports, briefings and providing evidence as appropriate. We also share our work with all MSPs.

**11.** We engage directly with scrutiny partners, who are a range of regulatory or inspection bodies with a role to scrutinise local government. We formally engage with such partners in the Local Government Strategic Scrutiny Group. This group, which is convened by the Chair of the Commission, was established in 2008 to coordinate the scrutiny of local government. It consists of:

- Audit Scotland
- Care Inspectorate
- Education Scotland
- Healthcare Improvement Scotland
- HM Fire Services Inspectorate

- HM Inspectorate of Constabulary for Scotland
- HM Inspectorate of Prisons
- Inspectorate of Prosecution in Scotland (IPS)
- Scottish Housing Regulator.

COSLA and the Scottish Government also attend meetings of the Group.

**12.** To help us communicate our messages and work to the public, we liaise with the press and broadcasting media.

**13.** We also engage with a wide range of other organisations and bodies representing professionals such as public finance accountants and directors of education, social work and administration. We also maintain a relationship with other UK audit bodies to ensure that we keep an updated perspective of audit approaches elsewhere in the UK. On our behalf, Audit Scotland works with the Equalities and Human Rights Commission and equalities groups, as appropriate, to ensure that consideration of equalities issues is embedded in the audit process.

**14.** With councils and their community planning partners collaborating in increasingly frequent and complex ways to deliver local services, it is important that our work reaches these partners. Notably, the third sector is becoming an increasingly important stakeholder for councils and their community planning partners in helping to deliver local services, and so we want to ensure we engage with this sector, which has varied and complex interests. The community empowerment agenda will also ensure that local communities play a more central role in the planning and delivery of services, so it is important that our work is visible, relevant and helpful to them.

**15.** Our list of stakeholders is continuously under review to react to changes in the public sector environment. For example, we are currently building our relationship with the new integrated joint health and social care boards. Also, we are considering the implications for us and for councils of further devolution of financial powers from the UK to the Scottish Parliament.

## We engage with a wide range of stakeholders



# Our messages

**16.** In engaging with our wide range of stakeholders, we want to be clear about why we are engaging with them and the messages that we need to convey to them. Most importantly, we want to ensure that our stakeholders are clear on why we exist, our purpose and activities, and what this means for them. Beyond our overall message of underling our independence and impartiality, we have messages that are relevant to each stakeholder.

## Our messages

### Auditor General



We work with our principal partners, the Auditor General and Audit Scotland, to deliver public audit in Scotland. Public audit provides independent assurance that public money is spent properly and provides value for money. To do this, we engage with the Auditor General to ensure a mutual understanding of each other's priorities, to agree work that we can do jointly, and to ensure that our respective priorities are delivered by Audit Scotland. In doing so, Audit Scotland helps fulfil an important role in complementing our engagement with our stakeholders.



### Audit Scotland and private sector audit firms

We commission Audit Scotland and private firms to undertake audit work on our behalf. It is therefore important to them that we are clear what our priorities are and what we expect to get from audit work.



### Citizens / Press and broadcast media

We want to present the messages in our work to **service users, citizens and communities** to help them form a view about the performance of their council, and how that council can improve. Such messages need also to be shared with councils' **community planning partners** to help them work with councils to improve their localities.

It is therefore important that we engage with the press and broadcasting media to ensure that they understand our role and thus help us deliver our messages in effective ways.



### Local government

We are the public's independent watchdog for councils. So we want to engage with councils to make clear to them our role in assurance and improvement, to help promote messages from our individual pieces of audit work, and to ensure that we have an up-to-date perspective of the issues facing them.



### Scottish Government

While we are independent, we are appointed by ministers. We therefore want to engage with the Scottish Government to assure it of our activities and to ensure a mutual understanding of the Scottish Government's agenda for public service reform and how this may affect councils and, thus, our work.



### Scottish Parliament

The Scottish Parliament sets legislation that can affect councils and indeed councils' partners in the wider public sector, and also, through its committees, holds the Government to account. We want members of the Parliament to be aware of our work in helping them fulfil their responsibilities.



### Scrutiny partners

Parliament and Government expect us, along with our scrutiny partners, to work together to provide an independent assurance that public money is being used properly and that services are well managed, safe and fit for purpose. Such external scrutiny also helps bodies improve. We work closely with our scrutiny partners to ensure that our activity is coordinated, risk-based and proportionate. To do this, we need to understand our different roles, how we can work together, and what we want to achieve together.



# Our engagement activities

We will use appropriate methods to engage with stakeholders depending on the message and the audience



## What do we engage about?

**17.** As well as our messages for each stakeholder, we engage with different stakeholder groups for varying reasons.

**18.** We may want to inform them about our values, strategies, plans and performance including our annual report.

**19.** Sometimes our key aim is to promote our work or to make recommendations, such as auditing Best Value or our *How councils work* series of reports. Our annual statutory performance information direction, which we publish on a three-yearly basis, sets out our requirements for councils in what performance information they need to publish. For our national performance audits, we approve a promotion and engagement strategy for each audit.

**20.** We tailor our engagement plans to maximise the impact of each of our reports. This may be through robustly promoting or encouraging local authorities to build on our recommendations or working with scrutiny partners or other appropriate bodies such as COSLA, SLGP or SOLACE. We also work with the press and media to boost awareness of our work among stakeholders including the public.

**21.** We consult on, or seek feedback about, particular aspects of our work. For example, we consult annually with a wide range of stakeholders upon our work programme, which sets out our work over the next five years.

**22.** Finally, sometimes bodies have a specific reason they wish to engage with us such as updating the Commission on a policy issue or service reform.

**23.** This year, the Commission Strategy commits us to engaging with stakeholders in relation to some significant strategic objectives, including five national performance audits, a report in our *How councils work series* on roles and responsibilities in councils, and our annual overview report.

## How we will engage

**24.** We see our engagement as having three purposes:

- **Informing**, ie giving information.
- **Consulting**, ie giving information and seeking views.
- **Collaborating**, ie giving information, seeking views and actively working together.

**25.** There are many channels or tools which we can use in our engagement. Some lend themselves better to particular types of activity or certain stakeholder groups.

**26.** Our engagement may be a regular process, such as maintaining, through regular meetings, our relationship with local government stakeholders such as COSLA, SLGP or SOLACE. It may also, however, be a specific one-off activity, for example centred on the promotion of one of our published reports. Depending on the nature of such reports, we may engage closely with one council, or across local government as a whole.

**27.** We are always looking for scope to be innovative so we will actively consider new ways of engagement such as using web-based technology and social media.

# Our annual engagement plan

**28.** Our annual engagement plan sets out in more detail what we are engaging upon in the next year (ie, to the end of March 2017), and also sets out when this engagement activity is taking place. We will report our progress against this plan at the end of the year.

What we will engage about	Who we will engage with	How we will engage		When we will engage
<b>Our strategy and planning</b>				
We will meet regularly with principal stakeholders to discuss our strategy and issues of mutual interest.	COSLA, SLGP, SOLACE, Scottish Government	Collaborate	We will meet regularly with COSLA, SLGP, SOLACE and the Scottish Government.	Throughout the year
We will publish our annual report and promote it among stakeholders.	All stakeholders	Inform	We will write to or email council leaders, chief executives and other stakeholders as appropriate.  We will provide a web-based video presentation of our annual report.  We will provide an interactive version of our report on our website.	May 2016
We will publish our annually revised strategy and annual action plan and promote it among stakeholders.	All stakeholders	Inform	We will write to council leaders, chief executives and other stakeholders as appropriate. We will consider a web-based video presentation of our strategy.	May 2016
We will publish our engagement strategy and promote it among stakeholders.	All stakeholders	Inform	We will write to or email council leaders, chief executives and other stakeholders as appropriate.	May 2016
We will advise stakeholders on our proposals for auditing Best Value.	Local Government	Inform and consult	We will meet with councils, COSLA, SLGP and SOLACE to discuss our proposals.	Summer 2016
	Scottish Government	Inform and consult	We will meet with the Scottish Government to discuss the impact of our proposals on existing Best Value statutory guidance.	Summer 2016

Cont.

What we will engage about	Who we will engage with	How we will engage	When we will engage	
<b>Our audit work</b>				
We will consult stakeholders on our draft work programme.	Local government	Inform and consult	We will write to council leaders, chief executives and chairs of audit and scrutiny committees seeking their views on the draft programme.	January 2017
			We will meet with COSLA, SLGP and SOLACE to seek their views on our proposals.	Late 2016
	Local government trades unions	Inform and consult	We will write to local government trades unions seeking their views on the draft programme.	
	All stakeholders	Inform	We will share our performance audit programme by publishing it on our website.	From Spring 2017
We will explore with stakeholders how to develop our audit work to ensure that we are effectively reflecting the policy environment	All stakeholders	Collaborate	We will use innovative ways of discussing issues with stakeholders, such as policy 'round table' events.  We will meet council officers and professional bodies to learn more about the issues facing them in fulfilling their responsibilities.	Ongoing
We will review with those carrying out audit work how they are developing and improving the work	Audit Scotland and private firms	Collaborate	We will, through our Financial Audit and Assurance Committee, discuss with Audit Scotland and private firms issues arising from their audit work.	Ongoing
We will publish our overview reports, performance audit reports and action plans and promote their key messages and themes (publication dates to be confirmed):	Citizens	Inform	We will publish our reports and podcasts on our website.  We will encourage the press and media to raise awareness of our reports through press releases and other social media.	Ongoing

Cont.

What we will engage about	Who we will engage with	How we will engage	When we will engage
<ul style="list-style-type: none"> <li>Local government overview report (Autumn 2016 and early 2017)</li> <li>Roads maintenance (August 2016)</li> <li>Social work services (September 2016)</li> <li>Equal pay (late 2016)</li> <li>Early learning and childcare (early 2017)</li> <li>Self-directed support (early 2017).</li> </ul>	Local government (including the new joint health and social care boards for appropriate audits)	Inform and consult	<p>We will write to council leaders and chief executives (and chairs of audit and scrutiny committees as appropriate) promoting key messages and themes.</p> <p>We will hold learning events and promote learning materials as appropriate.</p> <p>We will offer for audit teams to visit councils to promote our reports at meetings as appropriate, particularly, for example, where a report includes checklists for members or officers.</p>
	Scrutiny partners	Inform, consult and collaborate	<p>We will write to or email our partners to promote key messages and themes and to discuss implications of our reports on strategic scrutiny.</p> <p>We will discuss with scrutiny partners developing learning materials as appropriate.</p>
	Professional bodies as appropriate	Inform and consult	We will share our reports with appropriate professional bodies and discuss their implications.
	Press and media	Inform	We will produce press releases and respond to press enquiries on our reports.
	Scottish Government	Inform	We will write as appropriate to ministers with any recommendations in our reports.
	Scottish Parliament	Inform	<p>We will share our reports with Parliamentary committees and brief them, particularly the Local Government and Regeneration Committee and the Public Audit Committee.</p> <p>We will issue our reports to all MSPs.</p>

Cont.

What we will engage about	Who we will engage with	How we will engage		When we will engage
<p>We will publish reports from our auditing of Best Value:</p> <ul style="list-style-type: none"> <li>• South Ayrshire Council (follow-up report) (June 2016)</li> <li>• Angus Council (September 2016)</li> <li>• Falkirk Council (follow-up report) (December 2016)</li> <li>• East Dunbartonshire Council (follow-up report) (December 2016)</li> <li>• Other reports to be confirmed.</li> </ul>	Citizens	Inform	We will discuss our reports in public, publish our reports and podcasts on our website and encourage the press and media to raise awareness of our reports.	Ongoing
	Local government including the new joint health and social care boards (for appropriate audits)	Inform and consult	We will write to the relevant council leader and chief executive setting out the Commission's findings in relation to the report.  We will seek a meeting with the relevant council leaders to discuss the report.	
	Scrutiny partners	Inform, consult and collaborate	We will share our reports with scrutiny partners.	
	Professional bodies as appropriate	Inform and consult	We will share our reports with professional bodies.	
	Press and media	Inform	We produce press releases and podcasts and take part in interviews.	
We will publish a report in our <i>How councils work</i> series on roles and responsibilities in councils (June 2016).	Local government	Inform, consult and collaborate	<p>We will write to or email council leaders and chief executives promoting the key messages and themes.</p> <p>We will develop learning events and promote learning materials as appropriate. We will promote our reports at council and other meetings as appropriate.</p> <p>We will write to COSLA, SLGP and SOLACE promoting the key messages and themes.</p>	From June 2016

Cont.

What we will engage about	Who we will engage with	How we will engage		When we will engage
We will engage councils' audit chairs about improving scrutiny by elected members, supported by the <i>How councils work</i> report on roles and relationships.	Local government	Inform	We will email and hold meeting(s) with audit committee chairs.	Late 2016
We will engage with stakeholders on our Shared Risk Assessment process.	Scrutiny partners	Inform, consult and collaborate	We will review the process with our scrutiny partners through meetings of the Strategic Scrutiny Group.	Autumn 2016
<b>Other activities</b>				
We will increase the accessibility of our meetings.	All stakeholders	Inform	We will investigate webcasting meetings from our new premises.  We will use social media to make our meetings more accessible	By end of 2016

# When we will engage

	2016	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Beyond
<b>Our strategy and planning</b>														
Regular meetings with stakeholders	→													
Annual report			---	→										
Strategy update and action plan			---	→										
Engagement strategy and action plan			---	→										
Proposals for Best Value auditing and reporting					---	→								
Best Value guidance revision					---	→								
<b>Our audit work</b>														
Local government overview												---	→	
<b>Performance audit reports:</b>														
• Roads maintenance follow-up											---	→		
• Social work											---	→		
• Early learning and childcare											---	→		
• Equal pay											---	→		
• Self-directed support												---	→	
<b>Best Value reports:</b>														
• South Ayrshire Council (follow-up report)				---	→									
• Angus Council						---	→							
• Falkirk Council (follow-up report)								---	→					
• East Dunbartonshire Council (follow-up report)									---	→				
• Other reports to be confirmed										---	→			
How councils work: roles and responsibilities in councils												---	→	
Review of shared risk assessment						---	→							
<b>Other activities</b>														
Increase accessibility of meetings	→													


→ Regular engagement activity

--- Variable or diminishing intensity of activity



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