

Engagement strategy

and engagement plan 2017/18



Who we are

The Accounts Commission is the public spending watchdog for local government. We use our powers to hold local government to account and help it improve, and we assure the public about the performance of their council. 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.

We ensure that councils publish the right information to enable citizens to assess their council's performance both over time and in comparison with similar councils.

We were established in 1975 'to secure the audit of all councils in Scotland and to undertake and promote comparative studies to improve the economy, efficiency and effectiveness in how councils provide services'. Since our establishment, our remit has been extended by the Scottish Government:

- In 2003, we were given the responsibility to audit councils' duty of Best Value and community planning.
- In 2008, we were asked to take on a coordinating role to support the delivery – in conjunction with our scrutiny partners – of better aligned and more proportionate and risk-based scrutiny of local government.
- In 2012, we were asked to develop an audit framework designed to strengthen the accountability of Community Planning Partnerships and support their improved performance.
- In 2013, we were given the responsibility to audit health and social care integration joint boards (including the duty of Best Value).

The Controller of Audit reports to the Commission on the audit of local government. The post is independent and is established by statute.

The Commission delivers public audit in Scotland along with the Auditor General who audits the remainder of the public sector in Scotland. Audit Scotland was created in 2000 to provide services to the Commission and to the Auditor General.

We have jointly published with the Auditor General and Audit Scotland [*Public audit in Scotland*](#), which sets out the principles and themes of public audit and how it fits with and responds to the public policy environment in Scotland in which we operate.

You can find out more about our role, powers and meetings on the Accounts Commission [web pages](#).

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Introduction

The Accounts Commission and its partners

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.

Along with the Auditor General for Scotland and Audit Scotland, we deliver public audit in Scotland. Together we have published the paper [Public audit in Scotland](#) which describes our relationship with these 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

The Commission's [Strategy and annual action plan 2017-22](#) sets out that "in taking (our) work forward, we will engage effectively and regularly on issues of mutual interest with our stakeholders".

This engagement strategy and annual engagement plan complement 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

We engage with a wide range of stakeholders



Who are our stakeholders and why do we want to engage with them?

We engage with a wide range of stakeholders. We want to be clear about why we are engaging with these stakeholders and the messages that we want to convey to them. Most importantly, we want to ensure that we are clear on our purpose and activities, and what this means for them.

But we recognise that the requirements of each stakeholder – and how they may make use of our work to fulfil their own responsibilities - will be different. We will therefore require to use different ways of engaging with different stakeholders.

Beyond our overall message of underlining our independence and impartiality, we have messages that are relevant to each stakeholder.

Auditor General



We work with 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

Our role as an independent source of assurance for the public means that citizens and communities are a principal stakeholder.

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.



Press and broadcast media

To help us engage with citizens and communities, it is important that we engage with the press and broadcasting media to ensure that they help articulate 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 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.

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 Authority Chief Executives in Scotland (SOLACE).



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 and its committees to be aware of and use our work to help them fulfil their responsibilities.



Scrutiny partners

Parliament and Government expect us, along with our scrutiny partners, to work together to provide independent assurance that public money is being used properly and that services are well managed and fit for purpose. Such external scrutiny also helps public bodies improve. We work closely with our scrutiny partners to ensure that our activity is coordinated, risk-based and proportionate. To do this, we convene the Local Government Strategic Scrutiny Group, consisting 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.

We also convene a local area network of scrutiny partners for each council area, to coordinate scrutiny activity through our shared risk assessment process, leading to a local scrutiny plan for each council area.



Councils' community planning partners

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.



Other stakeholders

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 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 convenes an equalities and human rights advisory group, consisting of a range of diverse groups and communities, to ensure that consideration of equalities issues is embedded in our audit work.

Our list of stakeholders is continuously under review to react to changes in the public sector environment. For example, we currently continue to build our relationship with the new integrated joint health and social care boards.

Our engagement activities

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



What do we engage about?

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

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

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.

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. We target local press and media for our reports of auditing Best Value.

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.

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.

This year, the Commission Strategy commits us to engaging with stakeholders in relation to some significant strategic objectives, including seven national performance audits, and a series of engagement events with councils around our annual overview report. We will also engage directly with newly elected councillors by sharing with them our strategy and annual action plan, to help familiarise them with our work.

How we will engage

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.

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.

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.

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

Our annual engagement plan sets out in more detail what we are engaging upon in the next year (ie, to the end of March 2018), 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
Our strategy and planning			
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 an interactive version of our report on our website.	May 2017
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. Specifically, we will write to all newly elected councillors to share with them our Strategy and set out how our work can be used by them.	May 2017
	All stakeholders	Inform and consult We will meet council leaders and chief executives to discuss our overview reports and strategy	Spring 2018
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 2017

What we will engage about	Who we will engage with	How we will engage	When we will engage
We will review with stakeholders the progress of our approach to auditing Best Value.	Local Government	Inform and consult We will meet with councils, COSLA, SLGP and SOLACE to review progress.	Spring 2018
	Scottish Government	Collaborate We will work with the Scottish Government and local government to promote refreshed Best Value statutory guidance.	Autumn 2017
Our audit work			
We will consult stakeholders on our draft work programme.	Local government	Inform and consult We will meet with COSLA, SLGP and SOLACE to seek their views on our proposals.	Late 2017
		We will write to council leaders, chief executives and chairs of audit and scrutiny committees seeking their views on the draft programme.	Early 2018
	Local government trade unions	Inform and consult We will write to local government trade unions seeking their views on the draft programme.	
	All stakeholders	Inform We will share our performance audit programme by publishing it on our website and through social media.	Spring 2018
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

What we will engage about	Who we will engage with	How we will engage	When we will engage	
<p>We will publish our overview reports, performance audit reports and action plans and promote their key messages and themes (publication dates to be confirmed):</p> <ul style="list-style-type: none"> Local government financial overview (Autumn 2017) Local government overview (Spring 2018) Self-directed support progress (August 2017) Equal pay (September 2017) Early learning and childcare (late 2017) Arm's-length external organisations (early 2018) Children's mental health (early 2018) City and growth deals (mid 2018) Health and social care integration part 2 (mid 2018) 	Citizens	<p>Inform</p> <p>We will publish our reports and podcasts on our website.</p> <p>We will encourage the press and media to raise awareness of our reports through press releases and social media.</p>	Ongoing	
	Local government (including joint health and social care boards for appropriate audits)	Collaborate	<p>We will meet with councils to discuss the messages from our overview reports</p>	Spring 2018
		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, working as appropriate with stakeholders like the Improvement Service.</p> <p>We will offer for audit teams to promote our reports at council meetings as appropriate.</p>	Ongoing
	Scrutiny partners	<p>Inform, consult and collaborate</p> <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>	Ongoing	
	Professional bodies as appropriate	<p>Inform and consult</p> <p>We will share our reports with appropriate professional bodies and discuss their implications.</p>	Ongoing	
	Press and media	<p>Inform</p> <p>We will produce press releases and respond to press enquiries on our reports.</p>	Ongoing	
	Scottish Government	<p>Inform</p> <p>We will share our reports with ministers.</p>	Ongoing	
	Scottish Parliament	<p>Inform</p> <p>We will share our reports with and brief Parliamentary committees, particularly the Local Government and Communities Committee.</p> <p>We will issue our reports to all MSPs.</p>	Ongoing	

What we will engage about	Who we will engage with	How we will engage	When we will engage
We will publish Best Value Assurance Reports and follow-up Best Value reports: <ul style="list-style-type: none"> Inverclyde Council (June 2017) Renfrewshire Council (August 2017) East Renfrewshire Council (October 2017) West Lothian Council (November 2017) Orkney Islands Council (December 2017) 	Citizens and communities	Inform We will discuss our reports in public, publish our reports and podcasts on our website and communicate with local press and media to raise awareness of our reports. We will share our reports with local communities and third sector groups.	Ongoing
	Local government (including joint health and social care boards)	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. We will share our Best Value reports with all councils to facilitate learning and dissemination of good practice.	Ongoing
<ul style="list-style-type: none"> Clackmannanshire Council (January 2018) East Dunbartonshire Council (progress report) (November 2017) 	Scrutiny partners	Inform, consult and collaborate We will share our Best Value reports with scrutiny partners. We will discuss our Best Value reports with the relevant local area network, consisting of scrutiny partners.	Ongoing
<ul style="list-style-type: none"> Falkirk Council (progress report) (January 2018) 	Professional bodies as appropriate	Inform and consult We will share our reports with professional bodies.	Ongoing
	Press and media	Inform We produce press releases and podcasts and take part in interviews. We will target local media for each Best Value report.	Ongoing

Other activities

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 2017
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 2017

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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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