

Rolling work programme

2018/19 to 2022/23




AGS – Auditor General for Scotland



AC – Accounts Commission


Joint – Auditor General and Accounts Commission audit

	2018/19	2019/20	2020/21	2021/22	2022/23
Overview reports 	<ul style="list-style-type: none"> NHS in Scotland (AGS) Scotland’s colleges (AGS) Local government financial overview (AC) Local government overview: challenges and performance (AC) 	<ul style="list-style-type: none"> NHS in Scotland (AGS) Scotland’s colleges (AGS) Local government financial overview (AC) Local government overview: challenges and performance (AC) 	<ul style="list-style-type: none"> NHS in Scotland (AGS) Scotland’s colleges (AGS) Local government financial overview (AC) Local government overview: challenges and performance (AC) 	<ul style="list-style-type: none"> NHS in Scotland (AGS) Scotland’s colleges (AGS) Local government financial overview (AC) Local government overview: challenges and performance (AC) 	<ul style="list-style-type: none"> NHS in Scotland (AGS) Scotland’s colleges (AGS) Local government financial overview (AC) Local government overview: challenges and performance (AC)

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Performance audit reports 	<ul style="list-style-type: none"> Broadband update (AGS) Digital progress in central government & health (reporting early 19/20-AGS) Forth replacement crossing (AGS) New financial powers and constitutional change (AGS) NHS workforce(2) – community based workforce (AGS) Scottish fire and rescue service (AGS) ALEOs (AC) Children & young people’s mental health (Joint) Health & social care integration: part 2 (Joint) Value for money of NPD projects (reporting early 2019/20) (Joint) 	<ul style="list-style-type: none"> A9 dualling (AGS) HE (finances) (AGS) New financial powers and constitutional change (AGS) Skills planning and investment (AGS) Digital progress in local government (reporting early 2020/21) (AC) Supporting economic growth: the role of local authorities (reporting early 2020/21) (AC) Community assets (Joint) Educational outcomes (Joint) Housing (Joint) Innovative Financing: City Deals (Joint) Waste management (Joint) 	<ul style="list-style-type: none"> New financial powers and constitutional change (AGS) NHS workforce (3) (AGS) Supporting economic growth: impact of enterprise and skills review (AGS) Commonwealth Games legacy – six years on (Joint) Digital services (learning or justice) (reporting 2021/22) (to be agreed) Flood risk management (Joint) Health & social care integration: part 3 (Joint) Improving outcomes for looked after children (Joint) Teacher workforce planning (NEW) (Joint) Youth justice (Joint) 	<ul style="list-style-type: none"> Development of Scotland’s new agriculture and fishing policy post Brexit (AGS) New financial powers and constitutional change (AGS) Progress against digital strategy – five years on (reporting 2022/23) (AGS) Social security (AGS) Community justice (Joint) Early learning and childcare series (Joint) Housing (2) (Joint) Innovative Financing - City Deals (2) (Joint) Outcomes for children with additional support needs (Joint) 	<ul style="list-style-type: none"> New financial powers and constitutional change (AGS) Digital progress across government (cross cutting) (Joint) Mental health 3 (to be agreed) Progress in addressing child poverty (Joint) Replacing structural funds (Joint)

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Best Value reports 	<ul style="list-style-type: none"> • 6 Best Value Assurance Reports (BVARs): <ul style="list-style-type: none"> – Dumfries and Galloway Council – East Ayrshire Council – East Lothian Council – Fife Council – Glasgow City Council – West Dunbartonshire Council <p>Best Value assessments featured in the annual audit reports for the other 26 councils.</p>	<ul style="list-style-type: none"> • 7 BVARs <p>To be confirmed following the 2018/19 shared risk assessment process.</p> <p>Best Value assessments featured in the annual audit reports for the other 25 councils.</p>	<ul style="list-style-type: none"> • 7 BVARs <p>To be confirmed following the 2019/20 shared risk assessment process.</p> <p>Best Value assessments featured in the annual audit reports for the other 25 councils.</p>	<ul style="list-style-type: none"> • 7 BVARs <p>To be confirmed following the 2020/21 shared risk assessment process.</p> <p>Best Value assessments featured in the annual audit reports for the other 25 councils.</p>	<p>End of five-year audit appointment cycle.</p> <p>Next steps to be confirmed in 2021.</p>
How councils work report 	<p>The Commission has committed to publishing a How Councils Work output during 2018/19. The topic will be confirmed during spring 2018.</p>	<p>It is assumed that one HCW audit will take place in 2019/20.</p>			

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Impact reports 	<ul style="list-style-type: none"> • Efficiency of Sheriff Courts (AGS) • Higher education (AGS) • Modern Apprenticeships (AGS) • The role of Scotland's Enterprise Agencies (AGS) • Social work in Scotland (AC) • Community planning: an update (Joint) • Roads maintenance (Joint) 	<ul style="list-style-type: none"> • NHS workforce (1) (AGS) • Transport Scotland's ferry services (AGS) • Equal pay in Scottish Councils (AC) • Early learning and childcare (Impact Update) (Joint) • Self-directed support follow-up (Joint) 	<ul style="list-style-type: none"> • Forth replacement crossing (AGS) • NHS workforce (2) (AGS) • Scottish fire and rescue: follow-up (AGS) • ALEOs (AC) • Children and young people's mental health (Joint) • Innovative financing: City Deals (Joint) 	<ul style="list-style-type: none"> • A9 dualling (AGS) • Digital in central government & health (AGS) • HE finances (AGS) • Skills planning and investment (AGS) • Community assets (Joint) • Educational outcomes (joint) • Housing (1) (Joint) • VFM of NPD projects (Joint) • Waste management (Joint) 	<ul style="list-style-type: none"> • Youth justice (AGS) • Digital in local government (AC) • Supporting economic growth – role of local authorities (AC) • City Deals (2) (Joint) • Flood risk management (Joint) • Improving outcomes for looked after children (Joint)

Further information on our work programme is available at www.audit-scotland.gov.uk/our-work/future-work/our-work-programme 

Impact report publication dates may change in response to significant policy developments that impact on audit recommendations and the final scheduling of the original audit work / report publication.



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