

Work programme 2017/18 to 2018/19

Summary information on performance audits and
overview reporting

ACCOUNTS COMMISSION 

AUDITOR GENERAL 

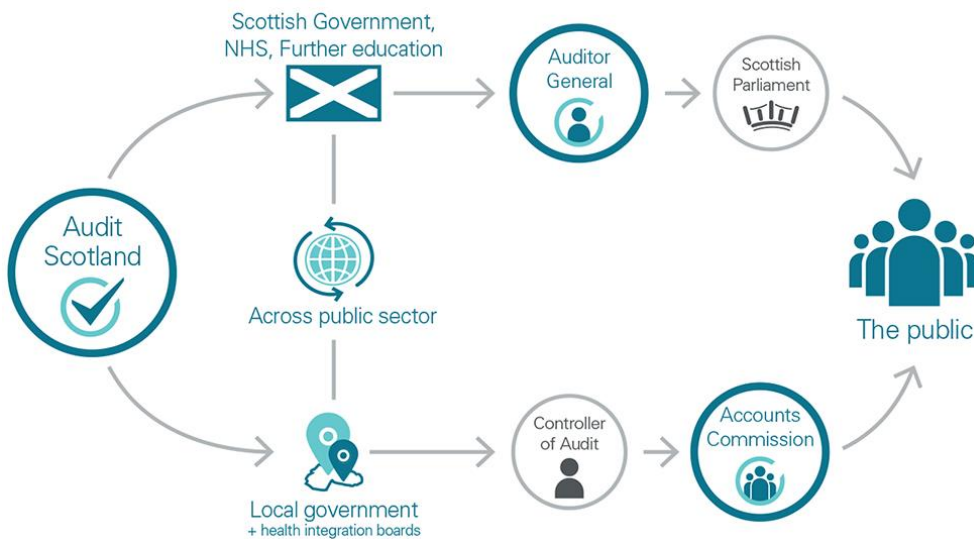
Prepared for PAPLS

April 2017

Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- The Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
- The Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.
- Audit Scotland is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.



About us

Our vision is to be a world-class audit organisation that improves the use of public money.

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

2017/18

Overview reporting

These reports assess the overall performance of key parts of the public sector, such as the NHS, local government and colleges.

ACCOUNTS COMMISSION

Local Government in Scotland: financial overview

Strategic financial story for local government in Scotland in 2016/17.

For further information please contact:

Senior Manager: Mark McCabe
MMcCabe@audit-scotland.gov.uk
0131 625 1806

Audit Manager: Sally Thompson
SaThompson@audit-scotland.gov.uk
0131 625 1878

To be published Autumn 2017

Local Government in Scotland: performance and challenges

We will use the wider overview report to highlight issues that the Commission, through its strategy, has identified as being of greatest importance. We will also report on:

- current and future challenges councils are facing, and the pressures on key services;
- how councils have responded to budgetary pressures and changing demand on services, for example through workforce reductions and service redesign; and
- councils' performance and progress in meeting challenges.

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0131 625 1878

To be published Spring 2018

AUDITOR GENERAL

Scotland's Colleges 2017

Our report will comment on the sector's performance from a financial and non-financial perspective. We will also highlight any future challenges the sector faces.

For further information please contact:

Senior Manager: Mark MacPherson
MMacPherson@audit-scotland.gov.uk
0131 625 1828

Audit Manager: Stuart Nugent
SNugent@audit-scotland.gov.uk
0131 625 1938

[Flyer](#)

To be published Summer 2017

NHS in Scotland 2017

This is our annual report on how the NHS in Scotland is performing. The overall aim of the audit is to answer the question: How well is the NHS in Scotland performing and is it equipped to deal with the challenges ahead?

For further information please contact:

Senior Manager: Carol Calder
CCalder@audit-scotland.gov.uk
 0131 625 1804

Audit Manager: Kirsty Whyte
KWhyte@audit-scotland.gov.uk
 0131 625 1877

To be published Autumn 2017

Performance audit

Performance audits reports focus on efficiency and effectiveness in the use of public resources. They can consider issues such as: implementation of public service reforms; value for money; use of resources, and; service performance and sustainability.

ACCOUNTS COMMISSION

Equal Pay

Equal pay is a substantial issue across local government in Scotland. At March 2015, Scottish councils had paid £605 million to employees in equal pay compensation and estimated that about 30,000 equal pay cases remained outstanding. This audit will focus on the implementation of the 'Single Status Agreement' in Scottish councils, including: scrutinising how councils have addressed equal pay claims; assessing their approaches to on-going equal pay issues; and considering how lessons learned can be applied to other challenges facing local government and the wider public sector.

For further information please contact:

Senior Manager: Mark McCabe
MMcCabe@audit-scotland.gov.uk
 0131 625 1806

Audit Manager: Catherine Young
CYoung@audit-scotland.gov.uk
 0131 625 1732

[Flyer](#)

To be published Summer 2017

Arm's-Length External Organisations (ALEOs)

This audit will examine the use that councils are making of arm's-length external organisations (ALEOs), the quality of elected member oversight and scrutiny of their performance, and the impact that the use of ALEOs is having on improving value-for-money and improving outcomes for communities.

For further information please contact

Senior Manager: Mark McCabe
MMcCabe@audit-scotland.gov.uk
 0131 625 1806

Audit Manager: Peter Worsdale
PWorsdale@audit-scotland.gov.uk
 0131 625 1815

To be published Spring 2018

City Deals

This audit will report on the development of City Deals to date, especially in relation to the establishment of governance and project management arrangements. A further City Deals audit is proposed for 2020/21 by which time some of the projects associated with each City Deal should be underway.

For further information please contact:

Senior Manager: Graeme Greenhill
GGreenhill@audit-scotland.gov.uk
 0131 625 1822

Audit Manager: Catherine Young
CYoung@audit-scotland.gov.uk
 0131 625 1732

To be published Spring 2018

Child and adolescent mental health services

There was strong feedback in support of undertaking audit on children's mental health services we consulted stakeholders on the mental health briefing that was prepared for the AGS and the Commission. Research suggests early intervention has positive impact on life chances but CAMHS performance poor across Scotland and lack of monitoring of spend, outcomes, and transitions into adult mental health care. These areas would all fall within the scope of this audit work.

For further information please contact

Assistant Director: Claire Sweeney
CSweeney@audit-scotland.gov.uk
 0131 625 1848

Audit Manager: Dharshi Santhakumaran
DSanthakumaran@audit-scotland.gov.uk
 0131 625 1729

To be published Winter 2017/Spring 2018

Early learning and childcare

The overall aim of the initial audit is to answer the question: How effectively are the Scottish Government and councils working together to improve outcomes for children and support parents by expanding access to funded early learning and childcare? We anticipate undertaking further audit work to assess the longer-term implementation and impact of this important policy as the funded hours increase further.

For further information please contact

Senior Manager: Tricia Meldrum
TMeldrum@audit-scotland.gov.uk
 0131 625 1845

Audit Manager: Shelagh Stewart
SStewart@audit-scotland.gov.uk
 0131 625 1812

[Flyer](#)

To be published Autumn 2017

Health and social care integration part 2

The audit will follow up the emerging risks highlighted in the 2015 report, including: governance arrangements, budget-setting, strategic planning, engagement with the voluntary sector and carers, and the development of localities. Where possible, it will also examine the evidence for significant shifts in service delivery, from acute to community-based and preventative services.

For further information please contact

Assistant Director: Claire Sweeney
CSweeney@audit-scotland.gov.uk
 0131 625 1848

Audit Manager: Cathy MacGregor
CMacGregor@audit-scotland.gov.uk
 0131 625 1865

To be confirmed Summer 2018

Self Directed Support 2

Our previous audit (June 2014), examined councils' early progress in implementing the ten-year strategy and their readiness for the Act, which came into force in April 2014. This follow-up audit aims to establish whether councils, health and social care integration authorities and the Scottish Government are making sufficient progress in implementing SDS to achieve the aims of the SDS strategy.

For further information please contact:

Senior Manager: Lorraine Gillies

LGillies@audit-scotland.gov.uk

0131 625 1862

Audit Manager: Cathy MacGregor

CMacGregor@audit-scotland.gov.uk

0131 625 1865

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To be published Summer 2017

AUDITOR GENERAL

CAP Futures follow up

We published an update report on the Scottish Government's CAP Futures programme in May 2016. It is anticipated that this programme will come to an end in March 2017 once the £178 million budget has been utilised. We plan to review what action the Scottish Government took against our recommendations; what has been delivered for the money; and, what has still to be delivered and how this will be funded. We will also be able to provide an update on how successfully the 2016 payments to farmers were delivered, and how the 2017 application process went. This work will complement the work of our EAFA audit team and fit in with their local reporting timeline.

For further information please contact:

Senior Manager: Gemma Diamond

GDiamond@audit-scotland.gov.uk

0131 625 1820

Audit Manager: Morag Campsie

MCampsie@audit-scotland.gov.uk

0131 625 1748

To be published Summer 2017

Devolution of fiscal powers

Continues series of reports looking at the devolution of New Financial Powers.

For further information please contact

Assistant Director: Mark Taylor

MTaylor@audit-scotland.gov.uk

0131 625 1973

Audit Manager: Rebecca Seidel

RSeidel@audit-scotland.gov.uk

0131 625 1873

To be published Spring 2018

NHS workforce

The NHS workforce audit will be split into two parts. This first audit will focus on the clinical workforce in acute hospitals, and will assess how well the clinical workforce in acute hospitals is managed to meet the demands of the Scottish population for acute services. A subsequent, future audit will focus on the preparedness of the general practice and community-based workforce to meet increased demand for local care provision.

For further information please contact

Senior Manager: Mark Roberts
MRoberts@audit-scotland.gov.uk
 0131 625 1613

Audit Manger: Richard Robinson
RRobinson@audit-scotland.gov.uk
 0131 625 1739

[Flyer](#)

To be published Summer 2017

Ferry services in Scotland

This audit will provide an overview of the VFM of ferry services in Scotland, with a particular focus on the recent Clyde and Hebrides Ferry Services tendering exercise.

For further information please contact

Senior Manager: Graeme Greenhill
GGreenhill@audit-scotland.gov.uk
 0131 625 1822

Audit Manager: Gill Miller
GMiller@audit-scotland.gov.uk
 0131 625 1830

[Flyer](#)

To be published Autumn 2017

Scottish Fire and Rescue Service

This audit will follow-up on the recommendations made in the 2015 report and evaluate the SFRS' longer term progress in reforming how it delivers its services and contributes to the Scottish Government's community safety agenda.

For further information please contact:

Senior Manager: Mark Roberts
MRoberts@audit-scotland.gov.uk
 0131 625 1613

Audit Manager: Kathrine Sibbald
KSibbald@audit-scotland.gov.uk
 0131 625 1811

To be published Spring 2018

Forth Replacement Crossing

This audit will report on the management of the FRC project, with a particular focus on delivery to cost and budget.

For further information please contact:

Senior Manager: Graeme Greenhill
GGreenhill@audit-scotland.gov.uk
 0131 625 1822

Audit Manager: Jillian Matthew
JMatthew@audit-scotland.gov.uk
 0131 625 1844

To be published Winter 2017/Spring 2018

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Overview reporting

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Assistant Director: Ronnie Nicol

rnicol@audit-scotland.gov.uk

0131 625 1868

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Assistant Director: Ronnie Nicol

rnicol@audit-scotland.gov.uk

0131 625 1868

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0131 625 1828

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For further information please contact:

Assistant Director: Claire Sweeney

CSweeney@audit-scotland.gov.uk

0131 625 1848

Performance audit and How Councils Work

ACCOUNTS COMMISSION 

HCW

We are proposing that the Commission puts its programme of How Councils Work reports on hold until the first 6 early BV audits (Inverclyde, Renfrewshire, East Renfrewshire, West Lothian, Orkney and Clackmannanshire) have reported and that the Commission uses the evidence and issues arising from those audits to identify its priorities for future HCW reporting.

For further information please contact:

Assistant Director: Ronnie Nicol

rnicol@audit-scotland.gov.uk

0131 625 1868

ACCOUNTS COMMISSION 

AUDITOR GENERAL 

Community justice

Responsibility for community justice will be transferred from CJAs to CPPs in April 2017, together with the establishment of Community Justice Scotland. We will undertake a two-phase approach, with phase 1 assessing the immediate transfer of responsibilities and the establishment of CJS. Phase 2 will examine the longer-term impact of the reform.

For further information please contact:

Senior Manager: Mark Roberts

MRoberts@audit-scotland.gov.uk

0131 625 1613

Housing

The scope of this work is still to be decided, but is likely to focus on issues of housing supply and progress that has been made in delivering the Scottish Government housing action plan. It will follow up on the issues identified in the 2013 Housing in Scotland report in the context of the changed policy context and ambitious improvement targets that the Scottish Government has set in this area, in particular to increasing the supply of affordable homes.

For further information please contact:

Assistant Director: Ronnie Nicol

rnicol@audit-scotland.gov.uk

0131 625 1868

Reforming public services through better asset management

This audit will focus on how well public bodies are working together to transform local public service delivery through improved use of assets (physical and human). It will consider how well public partners are using public assets (including the skills and capacity of local communities) to improve local service outcomes. It will provide an opportunity to assess the early impact of the Community Asset transfer element of the Community Empowerment Act.

For further information please contact:

Senior Manager: Graeme Greenhill

GGreenhill@audit-scotland.gov.uk

0131 625 1822

Value for money of NPD projects

This audit will use a case study approach to assess whether NPD has achieved its aim of curtailing excessive private sector profits, and assess the impact of the ONS decision to classify the Aberdeen West Peripheral Route as being subject to public sector control.

For further information please contact:

Senior Manager: Graeme Greenhill

GGreenhill@audit-scotland.gov.uk

0131 625 1822

Employability – transfer of new powers¹

The Scottish Government will assume responsibility for elements of employability support from April 2017, with the remainder transferring in 2018. We will review progress with the transitional arrangements in 2017 and preparedness for/early progress with full transfer.

For further information please contact:

Senior Manager: Mark MacPherson

MMacPherson@audit-scotland.gov.uk

0131 625 1828

Broadband follow/up

We will provide an update on what has been achieved from the public sector's two contracts with BT (due to complete at the end of 2017) as well as comment on progress towards the Scottish Government's vision of world-class infrastructure by 2020 and 100 per cent superfast broadband coverage by 2021.

For further information please contact:

Senior Manager: Graeme Greenhill

GGreenhill@audit-scotland.gov.uk

0131 625 1822

¹ It is not clear at this stage whether the scope of this audit will lead to a joint or AGS-only piece of work. If it is a joint audit then it is likely that the local government element of the audit may be relatively limited.



Devolution of fiscal powers

Continues series of reports looking at the devolution of New Financial Powers.

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MTaylor@audit-scotland.gov.uk
0131 625 1973

Audit Manager: Rebecca Seidel
RSeidel@audit-scotland.gov.uk
0131 625 1873

Digital progress in central government and health

This audit will look at the progress that the Scottish Government making in delivering on its digital ambitions. This will include progress against the digital strategy, the impact of new assurance arrangements, and comparing the approach and progress in the digital directorate in central government and the e-health directorate.

For further information please contact:

Senior Manager: Gemma Diamond
GDiamond@audit-scotland.gov.uk
0131 625 1820

Higher education – widening access: progress review

Our first report on higher education was published in 2016 and there were a number of areas that could warrant further work. These include participation (more detailed examination of student body, courses of study and outcomes) and widening access (first two targets are due to be delivered in 2020/21 and we could review progress). There are also likely to be significant implications for HE from Brexit.

For further information please contact:

Senior Manager: Mark MacPherson
MMacPherson@audit-scotland.gov.uk
0131 625 1828

Mental health – prisoner healthcare

The majority of prisoners have mental health issues. Healthcare in prisons is the responsibility of the NHS and demand from the prison population is rising. There are concerns over the quality of healthcare being provided and the outcomes for prisoners.

For further information please contact:

Senior Manager: Mark Roberts
MRoberts@audit-scotland.gov.uk
0131 625 1613

NHS workforce 2

We have reported on significant risks in relation to NHS workforce. We will carry out more detailed audit work on the community-based care workforce and in light of changing demographics of the workforce, role and NHS challenges.

For further information please contact:

Assistant Director: Claire Sweeney
CSweeney@audit-scotland.gov.uk
0131 625 1848

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If you require this publication in an alternative format and/or language, please contact us to discuss your needs: 0131 625 1500 or info@audit-scotland.gov.uk

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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