

Scottish Borders Council

2019/20 Annual Audit Report



 AUDIT SCOTLAND

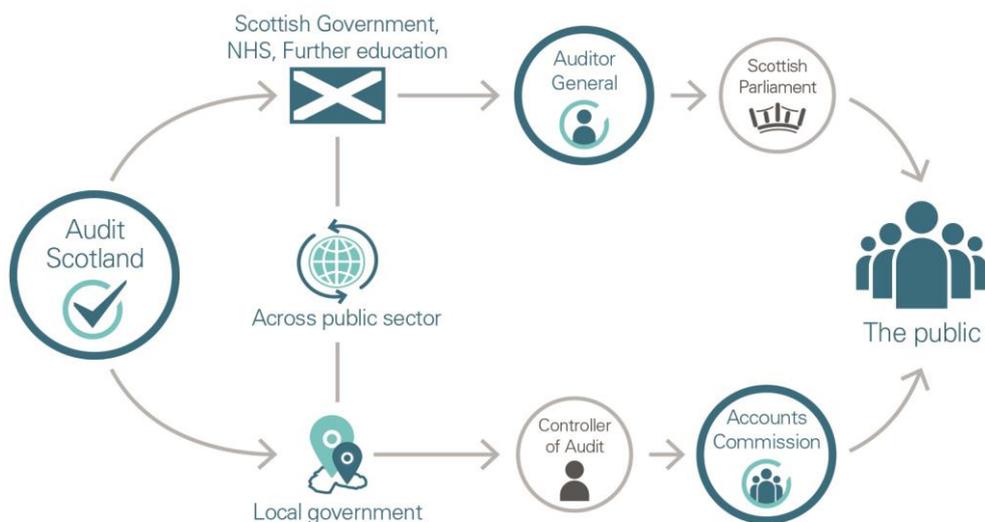
Prepared for the Members of Scottish Borders Council and the Controller of Audit

October 2020

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.

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Key messages

2019/20 annual accounts

- 1** Scottish Borders Council and its group financial statements give a true and fair view and were properly prepared.
- 2** The audited part of the remuneration report, management commentary and annual governance statement are all consistent with the financial statements and prepared in accordance with relevant regulations and guidance.
- 3** The statement of accounts of the six section 106 charities administered by the council are free from material misstatement.

Financial management

- 4** The council has a good track record of delivering services within budget. Financial management is appropriate and effective with a budget process focussed on the council's priorities.
- 5** Systems of internal control operated appropriately and effectively in 2019/20, with scope for improvements in some areas.

Financial sustainability

- 6** The council and its group financial position is sustainable in the short term although rising demand, increasing costs of services and reductions to central funding will continue to place a strain on the council's capacity to deliver services at current levels.
- 7** The Covid-19 global pandemic has had an adverse effect on the short-term finances of the council and the impact of this on medium/longer term planning is still to be fully evaluated.

Governance and transparency

- 8** On 26 March 2020 the Council held a virtual meeting to agree temporary decision-making arrangements to minimise social contact. All routine Council and Committee meetings were cancelled and additional powers were delegated to the Chief Executive. From May 2020, Council and Committee meetings restarted and are held on a virtual basis and the additional powers delegated to the Chief Executive were transferred back to Committees on 10 August.
- 9** There are appropriate governance arrangements in place that support the scrutiny of decisions made by the council. The council reacted quickly during the pandemic to ensure the continuity of service delivery.
- 10** The council's management commentary was balanced, well presented and understandable, and consistent with the financial statements.

Best Value

- 11** The council BVAR was published in October 2019 and found that the council had made steady progress since the previous Best Value report. The council has an action plan in place to address the recommendations from the report.
- 12** The Council has appropriate arrangements in place for the collection, monitoring and reporting of performance information.

Introduction

1. This report summarises the findings arising from the 2019/20 audit of Scottish Borders Council (the council) and its group.

2. The scope of the audit was set out in our 2019/20 Annual Audit Plan presented to the 10 February 2020 meeting of the Audit & Scrutiny Committee. This report comprises the findings from:

- an audit of the annual accounts
- consideration of the four audit dimensions that frame the wider scope of public audit set out in the [Code of Audit Practice 2016](#) as illustrated in [Exhibit 1](#).

Exhibit 1 Audit dimensions



Source: *Code of Audit Practice 2016*

3. The main elements of our audit work in 2019/20 have been:

- an audit of the annual accounts of the council and its group including the statement of accounts of the six section 106 charities administered by the council and the issue of independent auditors' reports setting out our opinions
- a review of the council's key financial systems
- audit work covering the council's arrangements for securing best value relating to Fairness and Equality

- consideration of the four audit dimensions

4. Subsequent to the publication of the Annual Audit Plan, in common with all public bodies, the council has had to respond to the global coronavirus pandemic. This impacted on the final month of the year and will continue to have significant impact into financial year 2020/21. This has had significant implications not least for the services it delivers, sickness absence levels, and the suspension of non-essential projects and activities, such as capital construction. Our planned audit work has had to adapt to new emerging risks as they relate to the audit of the financial statements and the wider dimensions of audit.

Adding value through the audit

5. We add value to the council through the audit by:

- identifying and providing insight on significant risks, and making clear and relevant recommendations
- sharing intelligence and good practice through our national reports ([Appendix 4](#)) and good practice guides
- providing clear and focused conclusions on the appropriateness, effectiveness and impact of corporate governance, performance management arrangements and financial sustainability
- taking this together, we aim to help the council promote improved standards of governance, better management and decision making and more effective use of resources.

Responsibilities and reporting

6. The council has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing annual accounts that are in accordance with proper accounting practices.

7. The council is also responsible for compliance with legislation, and putting arrangements in place for governance, propriety and regularity that enable it to successfully deliver its objectives.

8. Our responsibilities as independent auditor appointed by the Accounts Commission are established by the Local Government in Scotland Act 1973, the [Code of Audit Practice 2016](#) and supplementary guidance, and International Standards on Auditing in the UK.

9. As public sector auditors we give independent opinions on the annual accounts. Additionally, we conclude on:

- the effectiveness of the council's performance management arrangements,
- the suitability and effectiveness of corporate governance arrangements, and financial position
- the arrangements for securing financial sustainability and,
- Best Value arrangements.

10. Further details of the respective responsibilities of management and the auditor can be found in the [Code of Audit Practice 2016](#). and supplementary guidance.

11. This report raises matters from our audit. Weaknesses or risks identified are only those which have come to our attention during our normal audit work and may not be all that exist. Communicating these does not absolve management from its responsibility to address the issues we raise and to maintain adequate systems of control.

12. Our annual audit report contains an agreed action plan at [Appendix 1](#) setting out specific recommendations, responsible officers and dates for implementation. It also includes outstanding actions from last year and the steps being taken to implement them.

Auditor Independence

13. Auditors appointed by the Accounts Commission or Auditor General must comply with the Code of Audit Practice and relevant supporting guidance. When auditing the financial statements auditors must comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies. We can confirm that we comply with the Financial Reporting Council's Ethical Standard. We can also confirm that we have not undertaken any non-audit related services and therefore the 2019/20 audit fee of £280,360 as set out in our Annual Audit Plan remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

14. This report is addressed to both the council and the Controller of Audit and will be published on Audit Scotland's website www.audit-scotland.gov.uk in due course. We would like to thank the management and staff who have been involved in our work for their cooperation and assistance during the audit.

Part 1

Audit of 2019/20 annual accounts



Main judgements

Scottish Borders Council and its group financial statements give a true and fair view and were properly prepared.

The audited part of the remuneration report, management commentary and annual governance statement are all consistent with the financial statements and prepared in accordance with relevant regulations and guidance.

The statement of accounts of the six section 106 charities administered by the council are free from material misstatement.

The annual accounts are the principal means of accounting for the stewardship of resources and performance.

Our audit opinions on the annual accounts are unmodified

15. The accounts for the council and its group for the year ended 31 March 2020 were approved by the Council on 5 November 2020. We reported in the independent auditor's report that:

- the financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework
- the audited part of the remuneration report, management commentary and the annual governance statement were all consistent with the financial statements and properly prepared in accordance with the relevant regulations and guidance.

The council identifies uncertainty in property valuations due to Covid-19

16. The "Emphasis of Matter" section in our Independent Auditor's Report refers to the disclosures in note 4 of the financial statements, which identify a material valuation uncertainty in respect of property valuations caused by the Covid-19 pandemic. Emphasis of Matter paragraphs are added to auditors' reports where the auditor considers it necessary to draw user's attention to matters which are fundamental to the understanding of the financial statements. Further information is contained in [Exhibit 3](#) below. The audit opinion is not modified in respect of this matter.

The annual accounts were signed off in line with the timescales permitted to reflect Covid-19

17. The Scottish Government has advised that it considers the provisions made in Schedule 6 of the Coronavirus (Scotland) Act 2020 to be sufficient to allow each local authority to determine its own revised timetable for the Annual Accounts. The council chose not to use the powers in the 2020 Act to postpone the publication of

the unaudited accounts which were submitted to us for audit on 30 June 2020 in line with the normal timetable.

18. The working papers provided with the unaudited accounts were of a good standard and finance staff provided support to the audit team during the audit. This helped ensure that the audit of the annual accounts process ran smoothly. Due to social distancing requirements, and applying modern technology, the audit was conducted remotely.

Our audit opinions on Section 106 charities were unmodified

19. Due to the interaction of section 106 of the Local Government in Scotland Act 1973 with charities legislation, a separate independent auditor's report is required for the statement of accounts of each registered charity where members of Scottish Borders Council are sole trustees, irrespective of the size of the charity.

20. The council has six section 106 charities which have been separately audited. The council has been working on reorganising the trusts administered by the council, with a number of restricted funds transferring to the Scottish Borders Council Welfare Trust and Scottish Borders Council Community Enhancement Trust from the Scottish Borders Council Charitable Trusts on 1 April 2018. A further report on the remaining funds is due to be submitted to the Council during 2020/21.

21. We received the charities' accounts in line with the agreed timetable and after completing our audit we reported in the independent auditor's reports that:

- the financial statements give true and fair views of the section 106 charities' financial positions and are properly prepared in accordance with charities legislation
- the trustees' annual reports are consistent with the financial statements and prepared in accordance with proper accounting practices
- the Independent Auditor's Reports for the Common Good Funds and Ormiston Trust for Institute included "emphasis of matter" paragraphs due to uncertainty in asset valuations, which is similar to the council as outlined in paragraph 16. The audit opinions were not modified in respect of this matter.

Objections

22. The Local Authority Accounts (Scotland) Regulations 2014 require a local authority to publish a public notice on its website that includes details of the period for inspecting and objecting to the accounts. This must remain on the website throughout the inspection period. The council complied with the regulations and there were no objections to the 2019/20 accounts.

Whole of Government Accounts

23. In accordance with the WGA guidance, the council submitted a consolidation pack for the whole of government accounts audit in line with the timetable set by the Scottish Government. We intend to complete the required assurance statement and submit it to the National Audit Office (NAO) by the 4 December 2020 deadline.

Consideration of materiality

24. The assessment of what is material is a matter of professional judgement. It involves considering both the amount and nature of the misstatement.

25. Our initial assessment of materiality for the annual accounts was carried out during the planning phase of the audit and is summarised in [Exhibit 2](#). With regards

to the annual accounts, we assess the materiality of uncorrected misstatements both individually and collectively.

26. On receipt of the unaudited annual report and accounts we reviewed our materiality and revised the figures as set out in Exhibit 2 below. The method used to calculate materiality is consistent with the planned approach.

Exhibit 2

Materiality values

Materiality level	Planning Amounts (based on 2018/19 accounts)	Revised Amounts (based on 2019/20 accounts)
Overall materiality	£3.70 million	£3.87 million
Performance materiality	£1.85 million	£1.93 million
Reporting threshold	£75,000	£75,000

Source: Audit Scotland

Appendix 2 identifies the main risks of material misstatement and our audit work to address these

27. [Appendix 2](#) provides our assessment of risks of material misstatement in the annual accounts and any wider audit dimension risks. These risks influence our overall audit strategy, the allocation of staff resources to the audit and indicate how the efforts of the team were directed. The appendix identifies the work we undertook to address these risks and our conclusions from this work.

Significant findings from the audit in accordance with ISA 260

28. International Standard on Auditing (UK) 260 requires us to communicate significant findings from the audit to those charged with governance, including our view about the qualitative aspects of the body's accounting practices. These are summarised in [Exhibit 3](#).

Exhibit 3

Significant findings from the audit of the financial statements

Issue	Resolution
<p>1. Property valuations and Covid-19 uncertainty</p> <p>The Balance Sheet includes property, plant and equipment with a total value of £558 million. The council has a five-year rolling valuation programme as detailed in Note 12. The asset valuer has not included a material uncertainty disclosure within the valuation report, however their valuation report only covers some specific asset categories, in accordance with the rolling programme and was</p>	<p>Property assets are material and the impact of Covid-19 has increased the uncertainty over associated valuations. Management agreed that the extent and timing of the rolling programme of valuation work contributed to the view that less certainty can be attached to the valuation than would otherwise be the case.</p> <p>The accounts were amended to disclose this increased uncertainty at Note 4 of the financial statements, and we have included an 'emphasis of</p>

Issue	Resolution
<p>conducted on 1 April 2019. We believe that, due to the impact of Covid-19 from mid-March 2020, there is a wider material uncertainty within the property valuation provided.</p>	<p>matter' paragraph in our independent auditor's report to draw attention to the matter. The audit opinion was not modified in respect of this matter.</p>
<p>2. Pension valuations – McCloud liability revision</p> <p>In January 2017 an employment tribunal ruled that a group of claimant judges had been subject to age discrimination when they were transferred to a new career average scheme, known widely as the McCloud case.</p> <p>On 16 July 2020, the UK Government released a consultation document on the remedy to the issues. This identified a proposed treatment for pension members affected.</p> <p>Following this Hymans Robertson (the council's actuary) contacted the council to advise them that the proposed remedy indicated that the estimated liability included in the IAS19 report for 2019/20 should be reduced as the remedy applied to fewer members than the actuary's previous estimate.</p>	<p>The accounts have not been adjusted to reflect the council's revised liability as management concluded this was not material. The estimated difference between the prior year liability estimate and the revised liability was a reduction of £3.8 million. We agreed with this assessment.</p> <p>We have not included this as an unadjusted error as it is an area of significant estimation and judgement.</p>

Source: Audit Scotland

Identified misstatements

29. There were no material adjustments to the unaudited financial statements arising from our audit. All individual misstatements which exceeded our reporting threshold have been amended in the audited financial statements.

Adequate progress was made on prior year recommendations

30. The council has made adequate progress in implementing our prior year audit recommendations. For actions not yet implemented, revised responses and timescales have been agreed with management, and are set out in [Appendix 1](#).

Part 2

Financial management



Main judgements

The council has a good track record of delivering services within its budget. Financial management is appropriate and effective with a budget process focussed on the council's priorities.

Systems of internal control operated appropriately and effectively in 2019/20 with scope for improvements in some areas.

Financial management is about financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively

Financial performance in 2019/20

31. The council approved its 2019/20 budget in February 2019. The budget was set at £283.8 million with required savings of £8.5 million.

32. The council has a good track record in delivering services within budget over the last few years. The actual outturn for the year was expenditure of £264.8 million, which was an underspend of £1.5 million against the revised budget of £265.3 million for the year.

33. While the council's spending has remained in line with its overall budget, there are significant variations in how different services have performed. The more significant under and overspends are summarised in [Exhibit 4](#).

Exhibit 4

Summary of significant under / overspends against budget

Area	£m	Reason for variance
Underspends		
Children & Young People	£0.7	Discretionary spend reductions as well as the impact of closures as a result of Covid-19
Finance, IT & Procurement	£0.5	Reduced borrowing and favourable interest rates
Overspends		

Area	£m	Reason for variance
Health and Social Care	£0.8	Higher than anticipated costs in relation to care provision for Older People

Source: Scottish Borders Council 2019/20 Outturn

Reserves

34. One of the key measures of the financial health of a local authority is the level of reserves held. The level of usable reserves held by the council increased from £28.0 million in 2018/19 to £30.1 million in 2019/20 as illustrated in Exhibit 5.

35. The general fund is the largest reserve and is used to fund the delivery of services. It provides a contingency fund to meet unexpected expenditure and a working balance to help cushion the impact of uneven cash flows.

36. The council reviews the level of its uncommitted reserves when setting the budget each year. The review is based upon an assessment of corporate risks, with each risk being assigned a likely financial amount as well as a likelihood of the risk occurring. As part of the budget setting process for 2020/21 the Corporate Financial Risk Register was considered by the council in February 2020. At this time the financial risk was assessed as being £12.3 million. The unallocated general fund balance of £6.3 million is sufficient to cover 52% of these risks at that time, which is similar to the prior year position which covered 54% of the assessed risks at that time.

37. We consider the council's approach to reserves to be good practice and are satisfied that reserves are being regularly reviewed to confirm that they remain at an appropriate level.

Exhibit 5 Analysis of general fund balance



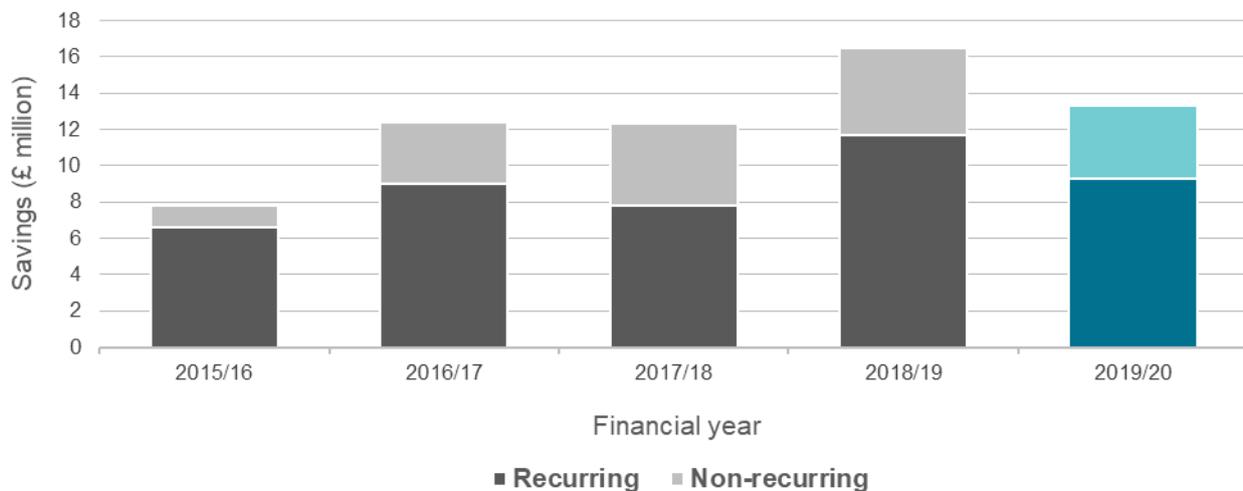
Source: Scottish Borders Council annual accounts

Planned savings were achieved

38. With reduced funding from government and increased demand for services, efficiency savings are an important means of bridging the gap between funding received and spending commitments. The Executive Committee at the council receives quarterly updates on savings during the year which provides an effective means of scrutinising the achievement of planned savings.

39. The council has responded well to the challenges it has faced and has a good track record of delivering savings each year. Savings of £13.3 million were reported as delivered during 2019/20. This was less than the total achieved in the previous year (£16.4 million) but is in line with the level of savings achieved by the council in recent years. As illustrated in [Exhibit 6](#), the council has continued to achieve a proportion of in-year savings on a non-recurring (temporary) basis, with £4.0 million (30%) achieved on a non-recurring basis in 2019/20, which is a similar in percentage terms compared to the prior year. Non-recurring savings are one-off savings that apply to one financial year and do not result in ongoing savings in future years.

Exhibit 6 Savings – recurring and non-recurring

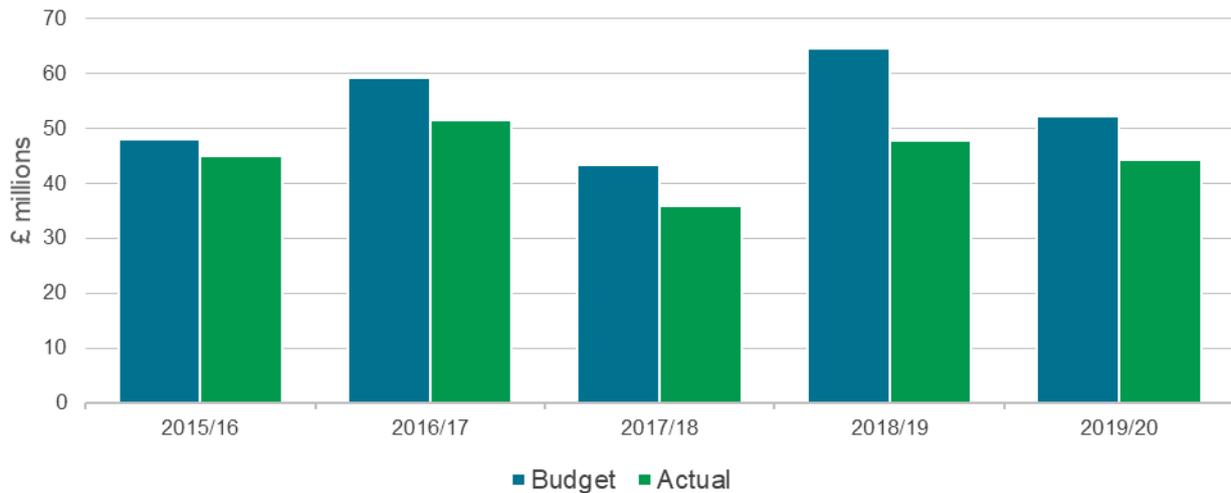


Source: Scottish Borders Council annual accounts

The council delivered the capital programme in 2019/20

40. The Council agrees a 10 year capital plan each year as part of its budget process. Total capital expenditure in 2019/20 was £44.3 million, with the main areas of expenditure being: Hawick Flood Protection Scheme; expenditure on roads and bridges; Jedburgh Learning Campus; and Digital Learning Transformation. The total capital spend was £7.8 million below the revised budget for the year of £52.1 million, mostly due to movements between years as a result of timing. The council has a history of small slippage in its capital programme as outlined in [Exhibit 7](#).

Exhibit 7 Capital slippage compared to budget



Source: Scottish Borders Council capital outturn reports

41. The most significant areas of slippage related to the Borders town centre regeneration block (£1.3 million timing movement due to extension of grant period) and School estate block (£1.6 million timing movement to 2020/21).

Peebles High School

42. In November 2019 there was a significant fire at Peebles High School. This led to the school being closed to pupils until February 2020. The council acted quickly in response to this incident and arranged for pupils to be taught from a range of other sites until the school was able to be partially reopened in February. The council is currently pursuing an insurance claim for the losses incurred.

Borrowing levels

43. The council's outstanding loans at 31st March 2020 were £207.0 million, an increase of £7.9 million on the previous year. Additional long-term borrowing of £7.5 million was taken out during the year.

44. Total external debt, which includes the council's long-term liabilities, was within the authorised limit and operational boundary set by the treasury management strategy. The current borrowing position complies with the Prudential Code, and the council will continue to consider the affordability of future borrowing.

Internal audit

45. We reviewed the council's internal audit arrangements in accordance International Standard on Auditing (UK) 610 (Using the Work of Internal Auditors) to

determine the extent we could use the work of internal audit. Our assessment confirmed that the Council's Internal Audit service perform in accordance with Public Sector Internal Audit Standards (PSIAS). We have used the work of internal audit on Business World and Member Allowances for our 2019/20 financial statements audit. We also considered Internal Audit's work as part of our wider dimensions audit responsibilities.

Systems of internal control operated effectively

46. As part of our audit we identify and assess the key internal controls in those accounting systems which we regard as significant to produce the financial statements. Our objective is to gain assurance that the body has systems of recording and processing transactions which provide a sound basis for the preparation of the financial statements.

47. We carried out controls testing work during February and March 2020, including using internal audit's work on the council's ledger, Business World. We concluded that overall the key controls were operating effectively. No significant internal control weaknesses were identified which could affect the council's ability to record, process, summarise and report financial and other relevant data to result in a material misstatement in the financial statements.

48. There are some areas where improvements could be made, which have already been reported to management as part of internal audit's report. These included improving processes for reviewing retrospective orders and purchase orders, along with improvements for processing employee expenses. Difficulties also remain with determining what permissions are associated with individual roles in Business World, meaning it is still not clear whether role permissions appropriately enforce separation of duties. These issues with roles are well understood. The findings of the controls work were considered when planning our substantive testing at the year end to ensure that sufficient assurances were obtained from our testing. We did not identify any issues from our testing.

49. Since the start of the Covid-19 pandemic, councils have been responsible for administering payments to businesses for business grants and self-employed hardship fund payments. These payments were made after 31 March 2020 so were not covered by audit work as part of the 2019/20 audit.

50. Council staff are working under pressure because of the scale and pace of change created by the pandemic and the need to respond rapidly to unfolding events. This may mean that some internal controls are suspended or relaxed. For example, the segregation of duties between colleagues for completing tasks and subsequent checks may not be possible due to unforeseen capacity issues or the lack of availability of more senior or experienced staff. Staff transfer between departments, for example, to new areas such as those responsible for distributing funding to support people and businesses most affected by Covid-19, may also leave some areas under-staffed. The pandemic has therefore increased the risk of frauds at public bodies, and the council will need to ensure that appropriate controls remain in place to address these risks. Management have advised that they are not aware of any suspension of internal controls.

Education Maintenance Allowance grant claim

51. As part of our audit we certify the council's Education Maintenance Allowance (EMA) claim each year. For each of the last three years we have noted the council attendance records for pupils were not being adequately updated by schools and did not always match payment details during the year. We received assurances from management that this was a housekeeping issue and we are satisfied that this does not impact on the payments claimed for the year. However the council should ensure that arrangements are put in place to confirm records are being correctly updated.



Recommendation 1

The council should ensure that arrangements are put in place to confirm records are being correctly updated.

Standards of conduct and arrangements for the prevention and detection of fraud and error were appropriate

52. The council is responsible for establishing arrangements for the prevention and detection of fraud, error and irregularities. Furthermore, it is responsible for ensuring that its affairs are managed in accordance with proper standards of conduct by putting effective arrangements in place.

53. The council has a range of established procedures for preventing and detecting fraud and irregularity including a whistleblowing policy, anti-fraud strategy and codes of conduct for members and officers. We assessed these to ensure that they were appropriate, readily available to staff and are regularly reviewed to ensure they remain relevant and current.

54. We concluded that the council has appropriate arrangements in place for the prevention and detection of bribery and corruption. We are not aware of any specific issues we require to bring to your attention.

National Fraud Initiative

55. The National Fraud Initiative (NFI) is a counter-fraud exercise across the UK public sector which aims to prevent and detect fraud. Audit Scotland coordinate NFI in Scotland. Computerised techniques are used to compare information about individuals held by different public bodies, and on different financial systems, to identify 'matches' that might suggest the existence of fraud or irregularity.

56. The results of counter fraud work at the council are reported to the Audit and Scrutiny Committee as part of the annual Counter Fraud Report. The 2019/20 Counter Fraud Annual Report was presented to the committee in June 2020. This reported that a total of £347k of savings had been identified through errors or fraud identified by the NFI work during the year. The majority of this (70% of the total) related to council tax and was primarily due to Customer Services taking a canvas of Council Tax Discounts in February 2019 and checking to determine whether these discounts were claimed legitimately.

57. We concluded that the council has appropriate counter-fraud arrangements in place and is adequately following up NFI matches. However, we did find that the work was not always completed promptly following the release of matches information due to resources available and prioritisation of other work.

Part 3

Financial sustainability



Main judgements

The council and its group financial position is sustainable in the short term although rising demand, increasing costs of services and reductions to central funding will continue to place a strain on the council's capacity to deliver services at the current levels.

The Covid-19 global pandemic has had an adverse effect on the short-term finances of the council and the impact of this in medium/longer term planning is still to be fully evaluated.

Financial sustainability looks forward to the medium and long term to consider whether the council is planning effectively to continue to deliver its services or the way in which they should be delivered.

Medium term financial plans are in place but will need to be updated in response to Covid-19

58. It is important that long-term financial strategies (typically covering five to ten years) are in place which link spending to the council's strategies and which reflect the impact of future pressures on the council. The council has a financial strategy covering five years, which is in line with good practice, and which is reviewed as part of the annual budget setting process.

59. The council approved its 2020/21 budget in February 2020. The budget was set at £295.8 million. The council is facing several challenges in maintaining a sustainable financial position in future. These include rising demands for services, increasing costs of services and reductions in local government funding.

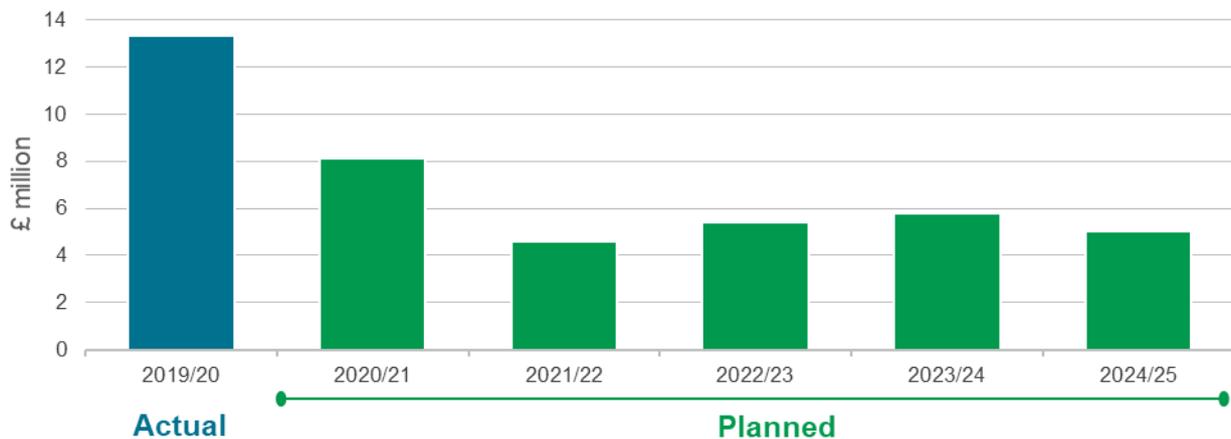
60. In response to the Covid-19 pandemic the council has reassessed the 2020/21 budget. An in-year budget exercise to review both revenue and capital budgets was carried out by the Corporate Management Team (CMT) and recommendations to revise the budgets submitted to the council for approval in August 2020. This review identified additional pressures of £20.4 million relating to Covid-19 along with additional available funding of £19.1 million, leaving a funding gap of £1.4 million.

61. The council's 2020/21 capital plan was also amended as part of this review. The national "lockdown" of the construction industry resulted in delays to planned work. The overall impact on the capital plan was that planned expenditure in 2020/21 reduced by £26.9 million from £97.0 million to £70.1 million due to work being moved to future years.

62. As outlined in paragraph 39, the council achieved its efficiency savings target in 2019/20. The council identified that it needed to make savings of £8.0 million in 2020/21 as part of the 2020/21 budget process. Looking at the budget information for 2021/22 to 2024/25, it was forecasting a funding gap of £20.8 million over the period, as set out in [Exhibit 8](#). The impact of Covid-19 means that the council will

need to review its medium and longer term plans, including the associated savings requirements.

Exhibit 8 Savings 2019/20 – 2024/25



Source: Scottish Borders Council Financial Plan 2020/21 – 2024/25

63. We concluded that the council has effective budget planning and monitoring arrangements in place and has responded well to the Covid-19 pandemic by reassessing its budgets. However this on-going impact will need to continue to be monitored closely by the council.



Recommendation 2

The council should review its medium term financial plan following the Covid-19 pandemic to reflect its impact on the council's finances going forward, including scenario planning of key financial assumptions.

Fit for 2024

64. Recognising a need to increase its pace of change and be more innovative, the council replaced the Corporate Transformation Programme in February 2019 with its challenging 'Fit for 2024' transformation programme.

65. Fit for 2024 emphasises the importance of a cross-cutting approach and of the programme being driven corporately. Its seven main aspects are:

- a whole-council service review and redesign programme
- enhancing community engagement, participation and empowerment
- making best use of physical assets, assisted by a corporate landlord model
- investing in well-planned and designed digital solutions
- developing the workforce's skills, flexibility and working patterns

- optimising partnership resources
- making process and productivity improvements.

66. Progress with the Fit for 2024 programme was reported quarterly to the council's Executive committee during the year in order to allow members to scrutinise progress with transformation programmes. Due to the Covid-19 pandemic, regular updates were not possible since March 2020 as committee meetings were cancelled. However, updates on progress with Fit for 2024 have been included in the corporate performance report which was taken to the Executive committee in September 2020. This report highlights progress that the council has managed to make as part of the programme, including: the Inspire Learning project which involved providing over 7,000 iPads to school pupils and staff; a review of social work which identified a range of change projects; and launching a community car club.

67. The implementation of the Inspire Learning programme has been accelerated by the council in response to the Covid-19 pandemic which required pupils to access learning materials from home. The initial phase of the programme was completed ahead of schedule in March 2020, providing a valuable tool for remote learning in response to the education challenges of the Covid-19 lockdown. Management advised that during the lockdown, the Inspire Learning team worked together with staff from other areas of the council to package and home deliver iPads to 540 primary school teachers and 3,614 primary pupils in readiness for the start of the new school term.

68. The Fit for 2024 programme has made a good start, but the Covid-19 pandemic has further increased the need for transformational change and the council will need to ensure frequent updates on progress are provided.

EU Withdrawal

69. In our 2018/19 Annual Audit Report we commented on the council's preparations for withdrawal from the European Union (EU). We concluded that, in our view, the council had taken reasonable action to prepare for the impact of the UK's withdrawal from the EU and that we would continue to monitor the council's preparations for, and response to, EU withdrawal. The council's focus since March 2020 has been on responding to the Covid-19 pandemic and updates from the council's Brexit Response Team have not been provided to members since March 2019. We will continue to monitor the council's arrangements as part of our 2020/21 audit.

Part 4

Governance and transparency



Main Judgements

On 26 March 2020 the Council held a virtual meeting to agree temporary decision-making arrangements to minimise social contact. All routine Council and Committee meetings were cancelled and additional powers were delegated to the Chief Executive. From May 2020, Council Committee meetings restarted and meetings are held on a virtual basis and the additional powers delegated to the Chief Executive were transferred back to committees on 10 August.

There are appropriate governance arrangements in place that support the scrutiny of decisions made by the council. The council reacted quickly during the pandemic to ensure the continuity of service delivery.

The council's management commentary was balanced, well presented and understandable, and consistent with the financial statements.

Governance and transparency is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision making and transparent reporting of financial and performance information.

Governance and transparency arrangements were appropriate

70. We reviewed the Council's governance and accountability arrangements which included:

- confirming that the governance framework and governance arrangements, including decision-making and scrutiny, are regularly reviewed and updated to ensure they remain effective
- assessing the effectiveness of decision-making to ensure it is balanced by effective scrutiny and challenge by those independent of the body
- confirming that there is effective scrutiny and challenge in place over policy decisions, service performance, and programme management
- confirming that decision makers have the information they need to scrutinise, challenge and make transparent decisions
- ensuring that it is clear what decisions have been made, who made them and the rationale supporting those decisions.

71. The council's Audit and Scrutiny Committee includes space for up to three external members for considering audit related matters. This allows for external expertise to be considered when carrying out the committee's remit of assessing arrangements and monitoring systems of internal control. We consider this to be an example of good practice.

72. We concluded that the council's arrangements are appropriate in that they support good governance and accountability.

The Covid-19 pandemic had a significant impact on governance arrangements from March 2020

73. The impact of Covid-19 has been set out in the Annual Governance Statement in the annual accounts. We note that the following changes were made in response to the outbreak.

74. On 26 March 2020 the Council held a virtual meeting to agree temporary decision-making arrangements to minimise social contact during the pandemic. It was agreed all formal Council and Committee meetings be cancelled unless required for statutory reasons and additional powers delegated to the Chief Executive in consultation with Officers and Members. From May 2020, some Council committee meetings restarted and meetings were held on a virtual basis. Copies of reports and decisions made under the delegated responsibilities were made available on the council's committee papers website. The additional powers delegated to the Chief Executive were transferred back to committees on 10 August.

75. During the pandemic, the council reacted quickly to ensure the continuity of service delivery and that payments were made in a timely manner. Business continuity plans were implemented with staff mainly working at home with full access to systems and files.

76. The arrangements detailed above are appropriate and support good governance and accountability.

Chief Executive

77. After leading the council for nine years, in August 2020 it was announced that the council's Chief Executive would be retiring at the end of September 2020. The council has approved interim arrangements for the Executive Director (Corporate Improvement & Economy) and Executive Director (Finance & Regulatory) to undertake the responsibilities of Chief Executive during the period until a new appointment is made. The Executive Director (Corporate Improvement & Economy) will be responsible for service and operational delivery, Covid-19 response and recovery, and emergency planning. The Executive Director (Finance and Regulatory) will be responsible for corporate and Council business.

78. These arrangements are appropriate and should ensure appropriate governance arrangements are in place until a new appointment has been made.

Openness and transparency

79. There is an increasing focus on how public money is used and what is achieved. In that regard, openness and transparency supports understanding and scrutiny. There are increasing public expectations for more openness and transparency as citizens want to understand how public money is used and, to support their participation in local service design and delivery.

80. A transparent organisation shows the basis for its decisions and shares information about performance and outcomes, including when targets have and have not been achieved as well as how it is using its resources such as money, people and assets.

81. There is evidence from several sources which demonstrate the council's commitment to transparency. Members of the public can attend meetings of the full council, executive and other committees. Minutes of these committee meetings and supporting papers are readily available on the council's website. The council

and committees sometimes consider business in private where there is a need to consider commercially sensitive information. The need to consider business in private should be subject to regular review.

82. The council's website allows the public to access a wide range of information including the register of members' interests, current consultations and surveys, and how to make a complaint.

83. Overall, we concluded that the council conducts its business in an open and transparent manner.

Transparent reporting of financial performance

84. The management commentary that accompanies the financial statements should explain in simple terms and, provide clarity to readers in order to help them understand how the council has performed against its budget and how this is reconciled to the financial statements.

85. The management commentary describes the council's highlights of 2019/20 as well as setting out political structure, and the council's financial strategy followed by a summary of outturn against budget (for both revenue and capital). The management commentary also includes a brief summary of the group component's financial performance.

86. Overall, we concluded that the council's management commentary was balanced, well presented and understandable, and consistent with the financial statements.

Good practice points

87. The council's Audit and Scrutiny Committee has two external non-voting members for when the committee is considering audit matters. This allows for external expertise to be considered when carrying out the committee's remit of assessing arrangements and monitoring systems of internal control.

Part 5

Best Value



Main judgements

The council BVAR was published in October 2019 and found that the council had made steady progress since the previous Best Value report. The council has an action plan in place to address the recommendations from the report.

The Council has appropriate arrangements in place for the collection, monitoring and reporting of performance information.

Best Value is concerned with using resources effectively and continually improving services.

Best Value Assurance Report

88. Best value is assessed over the audit appointment, as part of the annual audit work. In addition, a Best Value Assurance Report (BVAR) for each council is considered by the Accounts Commission at least once in this period. The BVAR report for the council was published in October 2019 and found that the council had made steady progress since the previous Best Value report.

89. The recommendations of the BVAR were:

- Embed a culture of continuous improvement by implementing a corporate approach to self-evaluation and benchmarking
- Seek to improve partnership working with NHS Borders in order to support the strategic objectives of the Scottish Borders Health and Social Care Integration Joint Board
- Improve how the Scottish Borders community planning partnership involves communities and the third sector, through greater involvement in local decision-making and by accelerating implementation of the Community Empowerment (Scotland) Act 2015
- Establish a structured programme of ongoing staff consultation and engagement
- Update its people plan for 2017–21 and ensure longer-term workforce plans are reflected in service and financial plans
- Support members' continuing professional development by tailoring training to meet their individual needs, and use technology to make training more accessible
- Ensure performance reports to members and the public are more comprehensive and balanced, and that they cover service performance and delivery of the Fit for 2024 programme.

90. At its meeting in December 2019 the council agreed the recommendations within the BVAR and an action plan to address the recommendations. It also agreed that progress with the implementation of the action plan be reported to the council along with the Fit for 2024 updates, and that regular monitoring of the implementation of the plan be undertaken by the Audit and Scrutiny Committee.

91. An update on the Best Value action plan was scheduled to be taken to the Audit and Scrutiny Committee in June 2020. However, this update was delayed due to the Covid-19 pandemic and an update was taken to the September Audit and Scrutiny Committee meeting instead. The update highlighted that the council has made good progress with many of the agreed actions, however some actions have not been completed in line with agreed timescales, partly due to the pandemic. It is planned for updates with the actions to be reviewed on a quarterly basis going forward. We will continue to monitor the council's progress against the improvement actions over the rest of the audit appointment.



Recommendation 3

The council should ensure that Best Value improvement recommendations continue to be actioned and progress reported to committees.

92. The best value audit work carried out this year focussed on the council's arrangements for demonstrating best value in fairness and equality. The findings of this work are reported below. The effectiveness of the council's best value arrangements in other areas will be assessed and reported throughout the remainder of our audit appointment.

Fairness and Equality

93. As outlined in our Annual Audit Plan we undertook Best Value work on equality arrangements in our 2019/20 audit work programme. In line with the Equality Act 2010, the Council has developed an approach to mainstreaming equality, as outlined in the council's Equality Mainstreaming Report and Equality Outcomes Progress Report 2017 – 2019. The report shows progress has been made against the eight Equality Outcomes. Some highlights noted in the report include:

- A new customer strategy for 2018 – 2023 was agreed by the council. The strategy aims to put customers at the heart of decision-making, service design, and service delivery. Several high-level actions have been identified as part of the customer strategy.
- The council now has a corporate system in place for all consultations and surveys. The system is called Citizen Space and provides information on current and previous consultations, including how to respond and results from previous consultations.
- The council's Strategic Housing Investment Plan (SHIP) sets out the key strategic housing investment priorities for affordable housing over a five-year period. The SHIP 2019-24 sets out proposals for up to 1,047 new affordable homes in the Scottish Borders, with a total investment in in the region of £162 million for 2019-24.

94. The council agreed in May 2019 to enter negotiations with contractors in order to achieve Scottish Living Wage Foundation accreditation as a Living Wage employer. The council already paid its own staff the Living Wage but had identified that not all contractors paid it, which was a requirement of achieving accreditation. Following this the council achieved accreditation in November 2019.

95. There is a dedicated section on the council's website for equality and diversity which includes such information as equality reports, Fairer Scotland Duty requirements and details of the council's British Sign Language Plan. However, this is contained within a sub-section of the main page and is not easy to find.

96. The council's community engagement strategy toolkit is out of date - covering the period 2015-18. The strategy does set out, however, that equality and diversity is an integral part of council services and is recognised as a cross cutting theme across all areas of work. It also recognises the importance of engaging with hard to reach groups - including where there might be 'language barriers, cultural barriers or even a small and dispersed population which make a group hard to engage with'. The toolkit should be updated to ensure it is still relevant.



Recommendation 4

The council should ensure that the engagement strategy toolkit is updated to ensure that it is still relevant.

97. Overall, we concluded that the council is making progress with improving fairness and equality and has a high-level action plan in place for improving the identified outcomes.

Performance management arrangements are adequate but have room for improvement

98. The council's performance management arrangements were considered in our BVAR issued in October 2019. We identified that the council has an established performance management framework that managers and councillors clearly understand. Performance was noted as good or improving in the key service areas of education and social work and the council's performance was maintained or improved on 68 per cent of national indicators relevant to its priorities and services between 2013/14 and 2017/18. However, the report found that the council needs to embed a culture of continuous improvement by implementing a corporate approach to self-evaluation and benchmarking.

99. The council participates in the [Local Government Benchmarking Framework](#) (LGBF). The framework aims to bring together a wide range of information about how all Scottish Councils perform in delivering better services to local communities, including the cost of services and how satisfied citizens are with them.

100. Additionally, the council's Executive Committee receives quarterly performance reports throughout the year and an annual performance report. These reports monitor progress against the council's key priorities as set out in its Corporate Plan. The performance reports are also made available to the public through the performance section of the council's website.

Statutory performance indicators (SPIs) are being met

101. The Accounts Commission places great emphasis on councils' responsibility for public performance reporting. The commission does not prescribe how councils should report this information but expects them to provide the public with fair, balanced and engaging performance information.

102. The Accounts Commission issued a revised 2018 Statutory Performance Information Direction in December 2018 which requires a council to report:

- its performance in improving local public services provided by the council (on its own and with its partners and communities), and progress against agreed desired outcomes
- its own assessment and independent audit assessments of how it is performing against its duty of Best Value, and how it plans to improve these assessments and how it (with its partners where appropriate) has engaged with and responded to its diverse communities

103. Overall, we concluded that the council's arrangements for publication of performance information are satisfactory. The council publishes an annual performance summary report which meets the requirements listed in the paragraph above. The publication of the council's 2019/20 annual performance summary was delayed because of the Covid-19 pandemic but has now been considered by the council's Executive Committee.

National performance audit reports

104. Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2019/20, Audit Scotland published a number of reports were issued which may be of interest to the body. These are outlined in [Appendix 4](#).

105. The council has good arrangements in place for considering national reports issued during the year, with the reports being considered by the Audit and Scrutiny Committee.

Appendix 1

Action plan 2019/20



No.	Issue/risk	Recommendation	Agreed management action/timing
1	<p>Education Maintenance Allowance (EMA) payments</p> <p>For each of the last three years we have noted the council attendance records for pupils were not being adequately updated by schools and did not always match payment details during the year. We received assurances from management that this was a housekeeping issue and we are satisfied that this does not impact on the payments claimed for the year.</p>	<p>The council should ensure that arrangements are put in place to confirm records are being correctly updated.</p> <p>Paragraph 51</p>	<p>Significant improvements have been made to the EMA process over the last 3 years. The service have engaged Internal Audit to carry out a review during 2020/21 to ensure processes are as robust as possible</p> <p>Responsible officer</p> <p>Service Director Customer and Communities</p> <p>Agreed date</p> <p>March 2021</p>
2	<p>Medium term financial plan</p> <p>The council's medium term financial plan was developed before the Covid-19 pandemic occurred in March 2020.</p> <p>There is a risk that assumptions made in the board's financial plan are out of date and don't take into account the financial impact of Covid-19.</p>	<p>The council should review its medium term financial plan following the Covid-19 pandemic to reflect its impact on the council's finances going forward, including scenario planning of key financial assumptions.</p> <p>Paragraph 63</p>	<p>Agreed. The Council is committed to developing medium term planning and has recognised the importance of scenario planning during these uncertain times. Scenario planning of key financial planning assumptions will be a feature of the 2021/22 budget process.</p> <p>Responsible officer</p> <p>Financial Services Manager</p> <p>Agreed date</p> <p>February 2021</p>
3	<p>Best Value Action Plan</p> <p>The council agreed an action plan in December 2019 in response to the Best Value Assurance Report (BVAR) published in October 2019. Updates on progress with the action plan were delayed due to the cancellation of committees. The updated provided in September 2020</p>	<p>The council should ensure that Best Value improvement recommendations continue to be actioned and progress reported to committees.</p> <p>Paragraph 91</p>	<p>A Best Value Implementation Plan has been agreed by Council which identified 40 actions to address the 7 audit recommendation. An update on progress was made to Elected Members in September 2020 with work ongoing to deliver all remaining actions as part of the Council's Corporate Improvement agenda.</p>



No.	Issue/risk	Recommendation	Agreed management action/timing
	<p>reported that many of the actions were behind schedule.</p> <p>There is a risk that required improvement actions are not being addressed.</p>		<p>Responsible officer Executive Director Finance and Regulatory</p> <p>Agreed date March 2021</p>
4	<p>Community Engagement Toolkit</p> <p>The council's community engagement strategy toolkit sets out the principles for its engagement with the community. The toolkit is out of date - covering the period 2015-18.</p> <p>There is a risk that the toolkit is no longer relevant.</p>	<p>The council should ensure that the engagement strategy toolkit is updated to ensure that it is still relevant.</p> <p>Paragraph 96</p>	<p>Agreed. This strategy will be updated within the agreed timescales.</p> <p>Responsible officer Service Director Customer and Communities</p> <p>Agreed date March 2021</p>

Follow up of prior year recommendations

5	<p>Payroll Creditors</p> <p>The creditors figure in the balance sheet included several large debit balances relating to payroll amounts. These account balances had not been reconciled during the year and it was not clear from the supporting workings what these figures related to or that they were correctly classified as creditors. Council officers carried out a significant amount of work in order to confirm the correct position at the year end.</p> <p>We reported a similar issue in the 2017/18 annual audit report and were told that it was a temporary issue which would be corrected.</p>	<p>The council should carry out timely review of the creditors ledger and reconcile payroll amounts during the year.</p>	<p>In progress</p> <p>Progress has been made and reconciliations provided at the year end. However there were still some debit balances within payroll creditors at the year end which remain to be addressed.</p> <p>The remaining transactions required to fully reconcile these codes will be undertaken. A new monthly reconciliation process has been in place during 2020/21.</p> <p>Responsible officer HRSS Manager</p> <p>Revised date January 2021</p>
6	<p>Following the Public Pound</p> <p>The council's Following the Public Pound guidance has not been refreshed since 2006.</p> <p>There is a risk that the existing guidance is no longer relevant and the council is not ensuring</p>	<p>The council should review the guidance to ensure that it is still appropriate and available to relevant staff.</p>	<p>Outstanding</p> <p>A meeting has been convened to review this guidance and finalise an updated version.</p> <p>Responsible officer Executive Director Finance and Regulatory</p>



No. Issue/risk

Recommendation

Agreed management action/timing

it is delivering value for money.

Revised date

November 2020

Appendix 2

Significant audit risks identified during planning

The table below sets out the audit risks we identified during our planning of the audit and how we addressed each risk in arriving at our conclusion. The risks are categorised between those where there is a risk of material misstatement in the annual accounts and those relating our wider responsibility under the [Code of Audit Practice 2016](#).

Audit risk	Assurance procedure	Results and conclusions
Risks of material misstatement in the financial statements		
<p>1 Risk of management override of controls</p> <p>Although we have not identified any specific risks of management override relating to the council, ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes consideration of the risk of management override of controls in order to change the position disclosed in the financial statements.</p>	<p>Detailed testing of journal entries.</p> <p>Review of accounting estimates.</p> <p>Focused testing of accruals and prepayments.</p> <p>Evaluation of significant transactions that are outside the normal course of business.</p>	<p>No unusual or inappropriate transactions were identified as part of detailed testing of journal entries.</p> <p>No significant transactions outside the normal course of council business were identified.</p>
<p>2 Risk of fraud over income</p> <p>Scottish Borders Council receives a significant amount of income in addition to Scottish Government funding. The extent and complexity of income means that, in accordance with ISA240, there is an inherent risk of fraud.</p>	<p>Analytical procedures on income streams.</p> <p>Detailed testing of revenue transactions focusing on the areas of greatest risk.</p>	<p>Sample testing of income transactions confirmed that these were in the normal course of business.</p> <p>Our conclusion is that the council has arrangements in place to minimise the risk of fraud over income.</p>
<p>3 Risk of fraud over expenditure</p> <p>Practice Note 10 (Audit of financial statements of public sector bodies in the UK) and the Code of Audit Practice expands the ISA assumption on fraud over income to aspects of expenditure. The council incurs significant expenditure in areas such as welfare benefits, social care payments and grants.</p>	<p>Review of management's progress on analysing National Fraud Initiative matches.</p> <p>Review of internal audit work on systems of internal control.</p> <p>Assessing the overarching controls in grant schemes.</p> <p>Detailed testing of expenditure including housing benefit transactions.</p>	<p>Sample testing of expenditure transactions confirmed that these were in the normal course of business.</p> <p>Our conclusion is that the council has arrangements in place to minimise the risk of fraud over expenditure.</p>

<p>4 Estimation and judgements</p> <p>There is a significant degree of subjectivity in the measurement and valuation of the material account areas of non-current assets and provisions. This subjectivity represents an increased risk of misstatement in the financial statements.</p>	<p>Completion of 'review of the work of an expert' for the professional valuer and actuary.</p> <p>Focused substantive testing of key areas.</p>	<p>Our work on the review of the professional valuer confirmed that we could rely on the asset valuation information being provided. As part of the 2019/20 work we also considered whether the impact of Covid-19 on asset values had been appropriately assessed by the valuer.</p> <p>We confirmed that pension valuations provided by the actuary are correctly reflected in the 2019/20 financial statements. See Exhibit 3</p> <p>Our conclusion is that the estimates and judgements used are appropriate.</p>
<p>5 SB Cares</p> <p>The council took the decision in September 2019 to bring its subsidiary, SB Cares, back inhouse from December 2019. This involves the council taking direct responsibility for the services provided by SB Cares and includes almost 600 SB Cares staff being transferred back to the council. SB Cares has been included in the council's group accounts as a subsidiary in previous years.</p> <p>There is a risk that the transfer is not correctly accounted for in the group or single-entity financial statements.</p>	<p>Review arrangements for the transfer of all balances.</p> <p>Review arrangements for completeness of liabilities at point of change and at year end.</p>	<p>Our work on the council's group accounts confirmed that the SB Cares transfer had been correctly accounted for.</p> <p>We used the work of internal audit to confirm that balances had been transferred correctly to the council financial statements.</p> <p>Our conclusion is that the transfer was correctly accounted for in the financial statements.</p>

Risks identified from the auditor's wider responsibility under the Code of Audit Practice

<p>6 Management team changes</p> <p>One of the council's two Executive Directors retired at the end of December 2019 and the Service Director – Regulatory Services retired at the end of January 2020. The responsibilities of these officers are being shared amongst other members of the council's Corporate Management Team (CMT).</p> <p>There is a risk that the capacity of the CMT is stretched and that this impacts on the effective delivery of services.</p>	<p>Review adequacy of governance arrangements during the year.</p> <p>Comment in the Annual Audit Report.</p>	<p>Our ongoing reviews of council meetings and decisions did not identify any issues with the decision-making arrangements during the year.</p> <p>However as noted in paragraph 77 the Chief Executive has subsequently announced their retirement at the end of September 2020 which could potentially result in further changes to the management team.</p>
<p>7 Transformation programme</p>	<p>Monitor updates provided during the year.</p>	<p>See comments at paragraph 64</p>

The council has an ambitious transformation programme, 'Fit for 2024', which began in 2019. The aim of the programme is to improve how the council is managed as well as achieving savings of £30m over the five year period. This programme was also commented on in our Best Value Assurance Report.

There is a risk that the council is unable to achieve the required improvements and savings and that this impacts on the delivery of council services.

Comment in Annual Audit Report.

BVAR follow up work

Appendix 3

Summary of national performance reports 2019/20



		Apr	
Social security: Implementing the devolved powers		May	
Scotland's colleges 2019		Jun	 Enabling digital government
		Jul	
NHS workforce planning - part 2		Aug	
Finances of Scottish universities		Sept	
NHS in Scotland 2019		Oct	
		Nov	
Local government in Scotland: Financial overview 2018/19		Dec	
Scotland's City Region and Growth Deals		Jan	 Privately financed infrastructure investment: The Non-Profit Distributing (NPD) and hub models
		Feb	
		Mar	 Early learning and childcare: follow-up

Scottish Borders Council

2019/20 Annual Audit Report

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