

Proposal for briefing paper

Tackling child poverty

ACCOUNTS COMMISSION 

AUDITOR GENERAL 

Prepared by Audit Scotland

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Background

Equalities is a priority area for the Accounts Commission and the Auditor General for Scotland (AGS). This paper sets out a proposal for a briefing paper on child poverty. The briefing will highlight the Account Commission and AGS's interests in child poverty and will signpost our future audit work in this area. This is likely to take place after 2023/24, to allow us to comment on whether the child poverty interim targets have been met.

Publishing the briefing paper this year will allow us to reflect on the achievements of the Scottish Government's first child poverty delivery plan (2018-22) and comment on its plan for the next four years (2022-26), published at the end of March 2022.

The briefing will support our audit-focused equality outcome that 'Our work supports the public sector to address inequalities including protected characteristics and socio-economic disadvantage, and to protect human rights'.

Why is this briefing important?

In 2021, the Scottish Government declared a 'national mission' to eradicate child poverty. The Child Poverty (Scotland) Act

2017 set targets to reduce child poverty from 26 per cent in 2017 to 18 per cent in 2023/24 and 10 per cent in 2030/31. The latest data available, pre-dating Covid-19, suggests that child poverty has been gradually rising since 2011/12. In 2019/20, 26 per cent of children were living in poverty, compared to 19 per cent in 2011/12.

The introduction of the Scottish Child Payment in 2021 has been the Scottish Government's flagship policy in aiming to reduce levels of child poverty. However, Covid-19, social security changes such as the removal of the Universal Credit uplift, and large rises in the cost of living are all expected to contribute to increases in levels of child poverty.

What will this briefing look at?

The briefing will set out key information on child poverty in the public domain as well as drawing on references to child poverty in our work. For example, we expect to refer to trends in levels of child poverty and examine the modelling that has been conducted in relation to child poverty by the Fraser of Allander Institute and others. We will also refer to our work and the work of others on the impact of child poverty. For example, child poverty was a theme in our report on

school education last year and our report on social security, due to be published later in 2022, will comment on the introduction of the Scottish Child Payment, including its potential impact on child poverty.

The briefing paper will:

- highlight the Account Commission and AGS's interests in child poverty
- discuss progress towards meeting the interim child poverty targets by 2023/24
- comment on spending aimed at reducing child poverty
- demonstrate the impact of child poverty on outcomes for children and young people, drawing on our range of audit work
- note the Accounts Commission and AGS's forthcoming audit work in this area.

How will we carry out this work?

This focused briefing will be mainly a desktop exercise combined with stakeholder engagement. It will draw on relevant findings from our previous audit work and review other evidence sources such as:

- child poverty national data
- child poverty modelling by the Fraser of Allander Institute, the Joseph Rowntree Foundation, and others
- the Scottish Government's first and second child poverty delivery plans and annual progress reports
- scrutiny reports and advice from the Poverty and Inequality Commission
- financial data
- a sample of local child poverty action reports compiled by local authorities and NHS boards.

We will engage closely with the Audit Scotland team working on social security and Audit Scotland's Equality and Human Rights Advisory Group. We also plan to speak to key stakeholders including the Scottish Government, the Poverty and Inequality Commission, the Improvement Service, COSLA, Social Work Scotland, the Child Poverty Action Group, the Children and Young People's Commissioner Scotland and the Children's Parliament.

Timetable and contact

This work will be carried out during spring and summer and the briefing paper will be published in Autumn 2022. For further information please get in touch with Tricia Meldrum, Senior Manager, at tmeldrum@audit-scotland.gov.uk.



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