

ACCOUNTS COMMISSION ANNUAL REPORT / STRATEGY AND ENGAGEMENT

1. INTRODUCTION

- 1.1 The Accounts Commission (the Commission) have published their 2017/18 Annual Report which includes progress against their 2016/17 annual action plan. In addition they have published their 2018-2023 Strategy and annual action plan and their 2018/19 Engagement strategy and plan. This report provides them for member's consideration.

2. RECOMMENDATIONS

- 2.1 Members are requested to review and endorse this report and the attached appendices.

3. DETAIL

- 3.1 The Commission is the public spending watchdog for local government in Scotland. They provide assurance that public money is well spent through the audit work carried out on their behalf by Audit Scotland.
- 3.2 Over the course of any financial year the Commission publish a series of reports. Some are national reports focusing on a specific topic (i.e. equal pay or self-directed support) and some are specific to a particular council. Note though that specific council reports can still provide useful learning points for other councils. For example Argyll and Bute Council are reviewing all Best Value (BV) reports issued by the Commission to identify common themes and help us prepare for a future BV review.
- 3.3 The 2017/18 Accounts Commission Annual Report provides a summary of the work they have performed in 2017/18 including reference to reports they have issued. Internal Audit have an established process whereby management are advised of national reports published and asked to confirm what, if any, action is planned as a result of the report. This is reported within the Internal Audit Summary of Activities report which is a standing agenda item for the Audit and Scrutiny Committee. A number of the reports referenced in the Commission's annual report have already been reported to the Audit and Scrutiny Committee (for example the 'Local government financial overview' and Local government in Scotland: Challenges and performance 2018' report)
- 3.4 Page 6 of the annual report makes reference to the Commission's report on self-directed support (SDS). Internal Audit have an audit of SDS scheduled for quarter 4 of 2018/19 and part of this audit will review the Council's response to the Commission's report. Page 11 references a statutory report issued on a significant fraud at Dundee Council and Internal Audit are currently performing work to ascertain whether Argyll and Bute Council have the appropriate controls and procedures in place to ensure we are not vulnerable to the type of control weakness which enabled this fraud to take place.

- 3.5 Page 15 and onwards of the annual report provides an update on the Commission's 2016/17 action plan and page 18 highlights ongoing audits with projected timescales for their completion/reporting.
- 3.6 The Commission's 2018-2023 Strategy and annual action plan provides the Commission's strategic audit priorities over the five year rolling programme of work and sets out their proposed work in 2018/19 (pages 7 and 8). It confirms that Argyll and Bute Council is not part of the 2018/19 programme of best Value reviews.
- 3.7 The Commission's 2018/19 Engagement strategy and plan identifies the Commission's stakeholders and how they intend to engage with them during 2018/19. Pages 8 to 12 set out the engagement plan including the timetable for each engagement.

4. CONCLUSION

- 4.1 The Council supports the work of the Commission and the role it plays in supporting the delivery of public services and its commitment to the continuing evolution of Best Value assessments. We will continue to engage with the Commission as appropriate and take cognisance of their reports and findings where they are applicable to the Council.

5. IMPLICATIONS

- 5.1 Policy - None
- 5.2 Financial -None
- 5.3 Legal -None
- 5.4 HR - None
- 5.5 Equalities - None
- 5.6 Risk – None
- 5.7 Customer Service - None

**Laurence Slavin,
Chief Internal Auditor
25 September 2018**

For further information contact:

Laurence Slavin, Chief Internal Auditor (01436 657694)

APPENDICES

- Appendix 1 – Accounts Commission 2017/18 Annual report
Appendix 2 – Accounts Commission 2018-2023 Strategy and annual action plan
Appendix 3 - Accounts Commission 2018/19 Engagement strategy and plan