

# Engagement strategy and plan

2018/19


# Who we are

The Accounts Commission is the public spending watchdog for local government. We hold councils in Scotland to account and help them improve. We operate impartially and independently of councils and of the Scottish Government, and we meet and report in public.

We expect councils to achieve the highest standards of governance, financial stewardship and value for money in how they use their resources and provide their services.

Our work includes:

- securing and acting upon the external audit of Scotland's councils and various joint boards and committees
- assessing the performance of councils in relation to Best Value and community planning
- carrying out national performance audits to help councils improve their services
- requiring councils to publish information to help the public assess their performance.

You can find out more about our role, powers and meetings on the Accounts Commission [web pages](#) .

# Introduction

## **The Accounts Commission and its partners**

The Accounts Commission is the public spending watchdog for local government. We are an independent public body appointed by ministers to hold local government to account. Audit Scotland provides services to the Commission by delivering our programme of audits and reports. Some of the engagement activity around specific aspects of our work, for example financial audit or the shared risk assessment, is carried out by Audit Scotland on our behalf.

Along with the Auditor General for Scotland and Audit Scotland, we deliver public audit in Scotland. Together we have published the paper Public audit in Scotland which describes our relationship with these partners and our role in public audit. In developing our plans we work closely with these principal partners.

## **The purpose and scope of this engagement strategy**

The Commission's Strategy and annual action plan 2018-23 sets out that "in taking (our) work forward, we will ensure regular dialogue and engagement with stakeholders".

This engagement strategy and annual engagement plan complement the Commission's Strategy. It identifies our stakeholders, the reasons why we engage with them and the methods or channels we will use to engage with them. We will report annually on how we have done this.

# Our stakeholders

We engage with a wide range of stakeholders



## Who are our stakeholders and why do we want to engage with them?

We engage with a wide range of stakeholders. We want to be clear about why we are engaging with these stakeholders and the messages that we want to convey to them. Most importantly, we want to ensure that we are clear on our purpose and activities, and what this means for them.

But we recognise that the requirements of each stakeholder – and how they may make use of our work to fulfil their own responsibilities - will be different. We therefore require to use different ways of engaging with different stakeholders.

Beyond our overall message of underlining our independence and impartiality, we have messages that are relevant to each stakeholder.

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### Auditor General



We work with the Auditor General and Audit Scotland, to deliver public audit in Scotland. Public audit provides independent assurance that public money is spent properly and provides value for money. To do this, we engage with the Auditor General to ensure a mutual understanding of each other's priorities, to agree work that we can do jointly, and to ensure that our respective priorities are delivered by Audit Scotland. In doing so, Audit Scotland helps fulfil an important role in complementing our engagement with our stakeholders.

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### Audit Scotland and private sector audit firms

We commission Audit Scotland and private firms to undertake audit work on our behalf. It is therefore important to them that we are clear what our priorities are and what we expect to get from audit work.

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### Citizens

Our role as an independent source of assurance for the public means that citizens and communities are a principal stakeholder.

We want to present the messages in our work to service users, citizens and communities to help inform their view about the performance of their council, and how that council can improve.

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### Press and broadcast media

To help us engage with citizens and communities, it is important that we engage with the press and broadcasting media to ensure that they help articulate our role and thus help us deliver our messages in effective ways.

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### Local government

We are the public's independent watchdog for councils. So we want to engage with councils to make clear our role in assurance and improvement, to help promote messages from our individual pieces of audit work, and to ensure that we have an up-to-date perspective of the issues facing them.

In this role we engage regularly with elected members and officers, as well as representatives of local government as a whole including the Convention of Scottish Local Authorities (COSLA), the Society of Local Authority Chief Executives in Scotland (SOLACE) and groups representing local government professions.

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### Scottish Government

While we are independent, we are appointed by ministers. We therefore want to engage with the Scottish Government to assure it of our activities and to ensure a mutual understanding of the Scottish Government's agenda for public service reform and how this may affect councils and, thus, our work.

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## Scottish Parliament



The Scottish Parliament sets legislation that can affect councils and indeed councils' partners in the wider public sector, and also, through its committees, holds the Government to account. We want members of the Parliament and its committees to be aware of and use our work to help them fulfil their responsibilities.

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## Scrutiny partners



Parliament and Government expect us, along with our scrutiny partners, to work together to provide independent assurance that public money is being used properly and that services are well managed and fit for purpose. Such external scrutiny also helps public bodies improve. We work closely with our scrutiny partners to ensure that our activity is coordinated, risk-based and proportionate. To do this, we convene the Local Government Strategic Scrutiny Group, consisting of:

- Audit Scotland
- Care Inspectorate
- Education Scotland
- Healthcare Improvement Scotland
- HM Fire Services Inspectorate
- HM Inspectorate of Constabulary for Scotland
- HM Inspectorate of Prisons
- Inspectorate of Prosecution in Scotland (IPS)
- Scottish Housing Regulator.

We also convene a local area network of scrutiny partners for each council area, to coordinate scrutiny activity through our shared risk assessment process.

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## Councils' community planning partners



With councils and their community planning partners collaborating in increasingly frequent and complex ways to deliver local services, it is important that our work reaches these partners. Notably, the third sector is becoming an increasingly important stakeholder for councils and their community planning partners in helping to deliver local services, and so we want to ensure we engage with this sector, which has varied and complex interests.

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## Other stakeholders



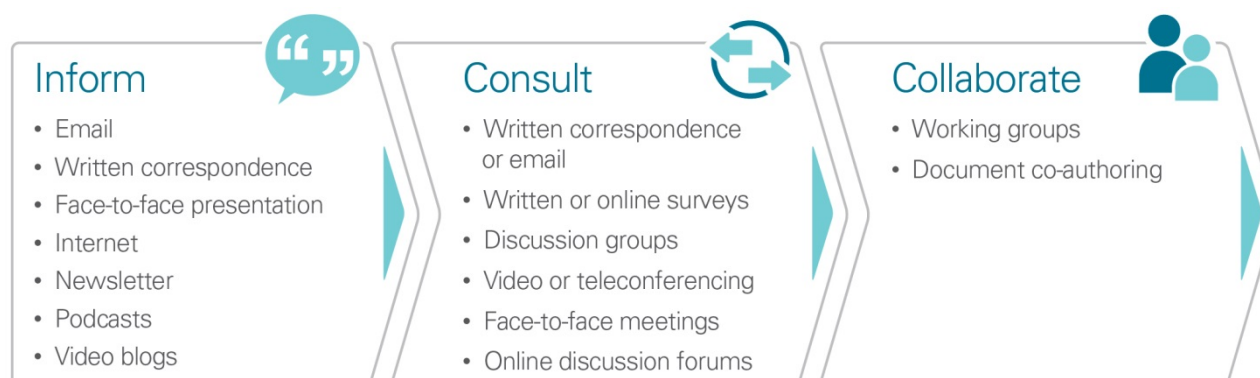
We also engage with a wide range of other organisations and bodies representing professionals such as public finance accountants and directors of education, social work and administration. We maintain a relationship with other UK audit bodies to ensure that we keep an updated perspective of audit approaches elsewhere in the UK. On our behalf, Audit Scotland works with the Equalities and Human Rights Commission and convenes an equalities and human rights advisory group, consisting of a range of diverse groups and communities, to ensure that consideration of equalities issues is embedded in our audit work.

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Our list of stakeholders is continuously under review to react to changes in the public sector environment. For example, we currently continue to build our relationship with health and social care integration authorities, for whom we have audit responsibility.

# Our engagement activities

We will use appropriate methods to engage with stakeholders depending on the message and the audience



## What do we engage about?

As well as our messages for each stakeholder, we engage with different stakeholder groups for varying reasons.

We may want to inform them about our values, strategies, plans and performance including our annual report.

Sometimes our key aim is to promote our work or to make recommendations, such as auditing Best Value or our *How councils work* series of reports. Our annual statutory performance information direction, which we publish on a three-yearly basis, sets out our requirements for councils in what performance information they need to publish. For our national performance audits, we approve a promotion and engagement strategy for each audit.

We tailor our engagement plans to maximise the impact of each of our reports. This may be through robustly promoting or encouraging local authorities to build on our recommendations or working with scrutiny partners or other appropriate bodies such as COSLA or SOLACE. We also work with the press and media to boost awareness of our work among stakeholders including the public. We target local press and media for our reports of auditing Best Value.

We consult on, or seek feedback about, particular aspects of our work. For example, we consult annually with a wide range of stakeholders upon our work programme, which sets out our work over the next five years.

Finally, sometimes bodies have a specific reason they wish to engage with us such as updating the Commission on a policy issue or service reform.

This year, the Commission Strategy commits us to engaging with stakeholders in relation to some significant strategic objectives, including seven national performance audits, and a series of engagement events with councils around our annual overview report. We will also engage directly with newly elected councillors by sharing with them our strategy and annual action plan, to help familiarise them with our work.

## How we will engage

We see our engagement as having three purposes:

**Informing**, ie giving information.

**Consulting**, ie giving information and seeking views.

**Collaborating**, ie giving information, seeking views and actively working together.

There are many channels or tools which we can use in our engagement. Some lend themselves better to particular types of activity or certain stakeholder groups.

Our engagement may be a regular process, such as maintaining, through regular meetings, our relationship with local government stakeholders such as COSLA or SOLACE. It may also, however, be a specific one-off activity, for example centred on the promotion of one of our published reports. Depending on the nature of such reports, we may engage closely with one council, or across local government as a whole.

We are always looking for scope to be innovative so we will actively consider new ways of engagement such as using web-based technology and social media.



# Our annual engagement plan

Our annual engagement plan sets out in more detail what we are engaging upon in the next year (ie, to the end of March 2019), and also sets out when this engagement activity is taking place. We will report our progress against this plan at the end of the year.

What we will engage about	Who we will engage with	How we will engage	When we will engage
<b>Our strategy and planning</b>			
We will meet regularly with principal stakeholders to discuss our strategy and issues of mutual interest.	COSLA, SOLACE, Scottish Parliament, Scottish Government	Collaborate We will meet regularly with COSLA, SOLACE, Parliamentary committee conveners and party representatives, and the Scottish Government.	Throughout the year
We will publish our annual report and promote it among stakeholders.	All stakeholders	Inform We will write to or email council leaders, chief executives, Parliamentary committee conveners and party representatives, Scottish Government, and other stakeholders as appropriate. We will provide an interactive version of our report on our website.	June 2018
We will publish our annually revised strategy and annual action plan and promote it among stakeholders.	All stakeholders	Inform We will write to council leaders, chief executives, Parliamentary committee conveners and party representatives, Scottish Government, and other stakeholders as appropriate.	June 2018
	All stakeholders	Inform and consult We will meet council leaders and chief executives to discuss our overview reports and strategy	Summer 2018
We will publish our engagement strategy and promote it among stakeholders.	All stakeholders	Inform We will write to or email council leaders, chief executives, Parliamentary committee conveners and party representatives, Scottish Government, and other stakeholders as appropriate.	June 2018

What we will engage about	Who we will engage with	How we will engage	When we will engage
<b>Our audit work</b>			
We will consult stakeholders on our draft work programme.	Local government	Inform and consult We will engage with COSLA and SOLACE to seek their views on our proposals. We will write to council leaders, chief executives and chairs of audit and scrutiny committees seeking their views on the draft programme.	Late 2018  Early 2019
	Local government trade unions	Inform and consult We will write to local government trade unions seeking their views on the draft programme.	Early 2019
	Citizens and communities	Inform and consult We will discuss with communities through Audit Scotland's equalities and human rights advisory group on our work programme.	Late 2018
	All stakeholders	Inform We will share our performance audit programme by publishing it on our website and through social media.	Spring 2019
We will explore with stakeholders how to develop our audit work to ensure that we are effectively reflecting the policy environment	All stakeholders	Collaborate We will use innovative ways of discussing issues with stakeholders, such as policy 'round table' events. We will meet council officers and professional bodies to learn more about the issues facing them in fulfilling their responsibilities.	Ongoing
We will review with those carrying out audit work how they are developing and improving the work	Audit Scotland and private firms	Collaborate We will, through our Financial Audit and Assurance Committee, discuss with Audit Scotland and private audit firms issues arising from their audit work.	Ongoing

What we will engage about	Who we will engage with	How we will engage	When we will engage
<p>We will publish our overview reports, performance audit reports and impact reports and promote their key messages and themes (publication dates to be confirmed):</p> <ul style="list-style-type: none"> <li>• Local government financial overview (Autumn 2018)</li> </ul>	Citizens	<p>Inform, consult and collaborate</p> <p>We will ensure that our performance audits incorporate the view of the service user, and involve service users in audit work as appropriate.</p> <p>We will publish our reports and podcasts on our website.</p> <p>We will encourage the press and media to raise awareness of our reports through press releases and social media.</p>	Ongoing
<ul style="list-style-type: none"> <li>• Local government overview (Spring 2019)</li> </ul>	Local government (including health and social care integration authorities for appropriate audits)	<p>Collaborate</p> <p>We will meet with councils to discuss the messages from our overview reports.</p>	Spring 2018
<ul style="list-style-type: none"> <li>• Children and young people's mental health (Autumn 2018)</li> <li>• Health and social care integration (Autumn 2018)</li> <li>• Value for money of non-profit distributing models (Summer 2019)</li> <li>• Impact reports: <ul style="list-style-type: none"> <li>○ Community planning: an update (summer 2018)</li> <li>○ Roads maintenance (summer 2018)</li> <li>○ Social work (autumn 2018)</li> </ul> </li> </ul>	Scrutiny partners	<p>Inform and consult</p> <p>We will write to council leaders and chief executives (and chairs of audit and scrutiny committees as appropriate) promoting key messages and themes.</p> <p>We will hold learning events and promote learning materials, working as appropriate with stakeholders like the Improvement Service.</p> <p>We will offer for audit teams to promote our reports at council meetings as appropriate.</p>	Ongoing
	Professional bodies as appropriate	<p>Inform and consult</p> <p>We will share our reports with appropriate professional bodies and discuss their implications.</p> <p>We will develop our members' presence at professional conferences by taking opportunities to present our reports</p>	Ongoing
	Press and media	<p>Inform</p> <p>We will produce press releases and respond to press enquiries on our reports.</p>	Ongoing
	Scottish Government	<p>Inform</p> <p>We will share our reports with ministers.</p>	Ongoing

What we will engage about	Who we will engage with	How we will engage	When we will engage
	Scottish Parliament	<p>Inform</p> <p>We will share our reports with and brief Parliamentary committees, particularly the Local Government and Communities Committee.</p> <p>We will issue our reports to all MSPs.</p>	Ongoing
<p>We will publish Best Value Assurance Reports (BVARs) and follow-up Best Value reports:</p> <ul style="list-style-type: none"> <li>• Dumfries and Galloway</li> <li>• East Ayrshire</li> <li>• East Lothian</li> </ul>	Citizens and communities	<p>Inform</p> <p>We will discuss our reports in public, publish our reports and podcasts on our website and communicate with local press and media to raise awareness of our reports.</p> <p>We will promote our BVARs locally, share them with local communities and third sector groups, and distribute summary posters for displaying in community facilities.</p>	Ongoing
<ul style="list-style-type: none"> <li>• Fife</li> <li>• Glasgow City</li> <li>• West Dunbartonshire</li> <li>• Clackmannanshire (progress report)</li> </ul>	Local government (including health and social care integration authorities)	<p>Inform and consult</p> <p>We will write to the relevant council leader and chief executive setting out the Commission's findings in relation to the report.</p> <p>We will seek a meeting with the relevant council leaders to discuss the report.</p> <p>We will share our Best Value reports with all councils to facilitate learning and dissemination of good practice.</p>	Ongoing
	Scrutiny partners	<p>Inform, consult and collaborate</p> <p>We will share our Best Value reports with scrutiny partners.</p> <p>We will discuss our Best Value reports with the relevant local area network, consisting of scrutiny partners.</p>	Ongoing
	Professional bodies as appropriate	<p>Inform and consult</p> <p>We will share our reports with professional bodies.</p>	Ongoing
	Press and media	<p>Inform</p> <p>We produce press releases and podcasts and take part in interviews.</p> <p>We will target local media for each Best Value report.</p>	Ongoing

What we will do	Who we will engage with	How we will engage	When we will engage
<b>Other activities</b>			
We will maintain fruitful dialogue with the Auditor General and Audit Scotland in our work	Auditor General and Audit Scotland	Collaborate We will develop, monitor and maintain our joint work programme with the Auditor General and Audit Scotland.	Ongoing
We will explore public expectations of us and our work	Citizens and communities	Consult We will explore options for research.	By Spring 2019
We will increase the accessibility of our meetings	All stakeholders	Inform We will investigate webcasting meetings from our new premises. We will use social media to make our meetings more accessible, particularly through developing our Twitter presence.	By end of 2018
We will increase our social media presence	All stakeholders	Collaborate We will establish a social media presence, initially by maintaining a Twitter account.	By summer 2018

# When we will engage

	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Beyond	
<b>Our strategy and planning</b>														
Regular meetings with stakeholders	→													
Annual report			⋯→											
Strategy update and action plan			⋯→											
Engagement strategy and action plan			⋯→											
<b>Our audit work</b>														
<i>Local government overview:</i>														
Local government financial overview								⋯→						
Local government overview											⋯→			
<i>Performance audits:</i>														
Children and young people's mental health						⋯→								
Health and social care integration								⋯→						
Value for money of non-profit distributing models												⋯→		
<i>Impact reports</i>														
Community planning: an update							⋯→							
Roads maintenance							⋯→							
Social work in Scotland											⋯→			
<i>Best Value Assurance Reports (schedule to be confirmed)</i>														
Dumfries and Galloway Council														
East Ayrshire Council														
East Lothian Council														
Fife Council														
Glasgow City Council														
West Dunbartonshire Council														
Clackmannanshire Council														
<b>Other activities</b>														
Dialogue with Auditor General and Audit Scotland	→													
Explore public expectations											→			
Increase accessibility of meetings	→													
Increase our social media presence	→													


→ Regular engagement activity

⋯→ Variable or diminishing intensity of activity

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2018/19

We want to make our work and our reports as easily accessible as possible.

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](mailto:info@audit-scotland.gov.uk) 

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ACCOUNTS COMMISSION 

Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN  
T: 0131 625 1500 E: [info@audit-scotland.gov.uk](mailto:info@audit-scotland.gov.uk)   
[www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk) 

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