

# Local Government, Housing and Planning Committee

## 20<sup>th</sup> Meeting, 2022 (Session 6)

Tuesday 21 June 2022

### Evidence session with the Accounts Commission on its overview of local government and its financial overview of local government

#### Introduction

1. At its work programme discussion on 5 October 2021, the Local Government, Housing and Planning Committee agreed to hear annually from the Accounts Commission following the publication of its annual report on Local Government in Scotland and its annual financial overview of local government in Scotland.
2. On 10 March 2022 the Accounts Commission published its [Local Government in Scotland: Financial Overview 2020/21](#).
3. On 25 May 2022 the Accounts Commission published its [Local Government in Scotland Overview 2022](#).
4. At this meeting the Committee will take evidence from the Accounts Commission on the two reports.
5. The Committee will take evidence from:
  - Bill Moyes, Chair, Accounts Commission;
  - Antony Clark, Director of Performance Audit and Best Value and Interim Controller of Audit, Audit Scotland;
  - Carol Calder, Interim Audit Director, Audit Scotland;
  - Blyth Deans, Interim Senior Manager, Audit Scotland; and
  - Lucy Jones, Senior Auditor, Audit Scotland.

## Background

6. The Accounts Commission is the spending watchdog for local government in Scotland. The Commission holds all local government bodies to account, monitoring not only their spending but also service delivery and service performance.
7. It operates impartially and independently of both councils and the Scottish Government. Members are appointed by the Scottish Ministers, and its work is supported by Audit Scotland.
8. The Accounts Commission works with both Audit Scotland (which carries out the audits of local governments' accounts), and the Auditor General (who audits all public bodies except local authorities) on areas of joint interest.
9. Its five-year priorities post-pandemic are:
  - Inequalities – examining the contribution of local government to tackling inequalities
  - Contribution of local government to recovery from the pandemic
  - Funding stability and financial sustainability
  - Relationships between local government and different communities
10. The Commission produces annual reports on every local authority's performance, and on their delivery of Best Value in their management of public resources.
11. As noted before, at a national level it publishes an annual [Local Government in Scotland Overview 2022](#) and also a [Financial Overview of Local Government in Scotland](#).
12. Its statutory responsibilities include:
  - Securing the audit of all accounts of local government bodies
  - Securing the audit of local authorities' performance of their Best Value duties
  - Making recommendations to local authorities and to the Scottish Government
  - Undertaking performance audits, examining value for money, publishing information on their performance
  - Advising Scottish Ministers on local authority accounting matters.

## Conclusion

13. The Committee is invited to consider the above information in its evidence session with the Accounts Commission.

**Committee Clerks,  
June 2022**