

## Accounts Commission Reports

### Report by Internal Audit Manager

#### 1 Purpose of Report

This report advises the Council's Audit Committee of national reports which have recently been published by Audit Scotland and which relate to Local Government. This report covers the period from 1 April 2013 to 31 July 2013.

#### 2 Recent Reports

From 1 April 2013 to 31 July 2013 the following reports were published:

Date	Report	Destination
17 May 2013	Maintaining Scotland's roads	Accounts Commission
23 May 2013	Managing early departures from the Scottish public sector	Auditor General / Accounts Commission
11 July 2013	Housing in Scotland	Auditor General / Accounts Commission

Full copies of these reports are available in the Member's Library or via Audit Scotland's website at [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk).

#### 3 Background

##### 3.1 Maintaining Scotland's Roads

This report provides an update on councils' progress with the joint report (Maintaining Scotland's roads: a follow up report) produced by the Auditor General and the Accounts Commission in 2011. The report states that:

- the condition of Scotland's roads has improved marginally despite a fall in roads maintenance spending;
- councils need to develop road asset management plans that are of a sufficient quality and ensure they are effectively monitored; and
- councils are making better use of performance information but more work is required to improve the quality and consistency of the data to enable meaningful benchmarking to take place.

The report recommends that councils continue to improve how they manage roads maintenance and value for money and specifies a number of actions to undertake. It recognises that councils are facing budget constraints but stipulates there is a need to increase the pace of progress in improving roads condition and will continue to monitor progress and report to the public in due course.

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**3.2 Managing Early Departures from the Scottish Public Sector**

This report is aimed at reminding public sector organisations of the principles of good practice in managing early departures of staff. The report is not based on any new audit work, but instead uses information on costs and numbers from published annual accounts and examples of good practice drawn from audit reports issued by the Accounts Commission in 1997 and 2003.

The report also provides information on the level of early departure schemes across the devolved Scottish public sector and gives examples of how organisations use these schemes and assess their value for money. During 2013, the Accounts Commission and the Auditor General for Scotland will also publish a joint report *Reshaping Scotland's public sector workforce*. This report will consider whether public bodies are effectively managing changes to their workforces, using cost effective approaches and will highlight good practice.

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**3.3 Housing in Scotland**

This report looks at how Scotland's housing sector works, how much public money is spent and what that money delivers. The focus of the audit was the role and performance of the public sector but the report also considers the role of housing associations and cooperatives.

The report contains the following key recommendations for Councils to:

- ensure that housing strategies and the associated plans and investment decisions are clearly based on evidence of local housing needs and are developed in conjunction with all relevant partners;
- review the way housing services are designed and delivered in light of the recent reductions in the number of people assessed as homeless and councils' duties to homeless people; and
- review the differences in performance and long term financial position of their housing stock and develop strategies, including rent strategies, to address future liabilities and maintain the value of the assets.

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## **4 Report Implications**

### **4.1 Resource**

There are no direct resource implications arising from this report.

### **4.2 Risk**

Risks facing the Council may be reduced following review and implementation of any relevant recommendations following each review as set out in the reports.

### **4.3 Single Midlothian Plan and Business Transformation**

Themes addressed in this report:

- Community safety
- Adult health, care and housing
- Getting it right for every Midlothian child
- Improving opportunities in Midlothian
- Sustainable growth
- Business transformation and Best Value
- None of the above

### **4.4 Impact on Performance and Outcomes**

This report has no direct impact on performance or outcomes.

### **4.5 Adopting a Preventative Approach**

This report addresses the need for the Council to formally review the Accounts Commission and Auditor General reports with the aim of improving performance and Best Value.

### **4.6 Involving Communities and Other Stakeholders**

This report has not involved direct consultation with stakeholders.

### **4.7 Ensuring Equalities**

There are no equalities issues with regard to this report.

### **4.8 Supporting Sustainable Development**

There are no sustainability issues with regard to this report.

### **4.9 IT Issues**

There are no IT issues with regard to this report.

## 5 Summary

All Accounts Commission reports have been referred to the appropriate Council services via lead officers to review the level of compliance as set out in the reports' recommendation and/or best practice sections.

## 6 Recommendations

The Audit Committee is invited to:

- (1) note the Accounts Commission Reports for the period 1 April 2013 to 31 July 2013;
- (2) note the actions that will be taken in respect of each of the reviews ensuring that key issues are linked to the relevant Council strategies and the Community Planning Partnership;  
and
- (3) note that Accounts Commission and Auditor General national reports relevant to local authorities will continue to be reported to the Audit Committee on a quarterly basis.

31 July 2013

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**Declaration Box**

**Instructions: This box must be completed by the author of the report. The box will be copied and saved by the Council Secretariat who will delete it from the report prior to photocopying the agenda.**

**Title of Report:**

**Meeting Presented to:**

**Author of Report:**

*I confirm that I have undertaken the following actions before submitting this report to the Council Secretariat (Check boxes to confirm):-*

- All resource implications have been addressed. Any financial and HR implications have been approved by the Head of Finance and Human Resources.*
- All risk implications have been addressed.*
- All other report implications have been addressed.*
- My Director has endorsed the report for submission to the Council Secretariat.*

*For Cabinet reports, please advise the Council Secretariat if the report has an education interest. This will allow the report to be located on the Cabinet agenda among the items in which the Religious Representatives are entitled to participate.*

*Likewise, please advise the Council Secretariat if any report for Midlothian Council has an education interest. The Religious Representatives are currently entitled to attend meetings of the Council in a non-voting observer capacity, but with the right to speak (but not vote) on any education matter under consideration, subject always to observing the authority of the Chair.*