The Scottish Parliament
Pàrlamaid na h-Alba

Public Audit and Post-legislative Scrutiny Committee
Comataidh Sgrùdadh Poblach agus Iar-reachdail

Annual Report 2020-21

Contents

Public Audit and Post-legislative Scrutiny Committee

Remit: To consider and report on the following (and any additional matter added under Rule 6.1.5A)—

(a) any accounts laid before the Parliament;

(b) any report laid before or made to the Parliament by the Auditor General for Scotland; and

(c) any other document laid before the Parliament, or referred to it by the Parliamentary Bureau or by the Auditor General for Scotland, concerning financial control, accounting and auditing in relation to public expenditure.

(d) post-legislative scrutiny.

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Committee Membership

Convener
Jenny Marra
Scottish Labour

Deputy Convener
Graham Simpson
Scottish Conservative
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Colin Beattie
Scottish National Party

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Scottish Labour

Bill Bowman
Scottish Conservative
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Alex Neil
Scottish National Party

Gail Ross
Scottish National Party

Introduction

1.   This annual report covers the period of 12 May 2020 to 24 March 2021, after which the Scottish Parliament will go into the campaign recess period from 25 March to 4 May 2021. The Scottish Parliament agreed on 3 March 2021 to vary Standing Orders so that committees could not meet during the pre-election campaign period (with the exception of the COVID-19 Committee, which may be convened in an emergency). This decision was taken in response to the Scottish General Election (Coronavirus) Act 2021 which provides that the Scottish Parliament will not be dissolved until 5 May 2021 to permit the Parliament to meet to legislate for a new polling date if required.

2.   The Committee's audit work is focused on the scrutiny of reports produced by the Auditor General for Scotland (the Auditor General). The Auditor General is responsible for scrutinising the expenditure and performance of directorates of the Scottish Government and most other public spending bodies (with the exception of local authorities). Through its scrutiny of the Auditor General's reports, the Committee helps to ensure that public funds are spent wisely and holds to account those who are charged with spending taxpayers' money.

3.   The Committee's remit also includes post-legislative scrutiny of Acts of the Scottish Parliament.

Membership changes

4.   Changes to the Membership of the Committee during the reporting year are:

- Anas Sarwar MSP (Acting Convener until 7 December 2020)

- Willie Coffey MPS (until 7 December 2020)

- Gail Ross MSP (from 7 December 2020)

- Liam Kerr MSP (Deputy Convener until 21 August 2020)

- Graham Simpson MSP (Deputy Convener from 21 August 2020)

Inquiries and reports

5.   The Committee considered eleven new reports from the Auditor General, six of which were 'Section 22' reports.[i] These reports set out issues of concern, or interest, highlighted by the Auditor General in relation to the audit of the accounts of individual public bodies. The other five reports were 'Section 23[ii] reports which examined the economy, efficiency and effectiveness of the public sector. The Committee took oral evidence from the Auditor General and/or Audit Scotland on all reports except for one.[iii] The Committee also considered and took evidence on two Audit Scotland briefings on the Covid-19 pandemic, and reports on the Administration of Scottish income tax 2019-20.

6.   In addition to scrutinising reports and briefings from Audit Scotland, the Committee published its report on post-legislative scrutiny of the Freedom of Information (Scotland) Act 2002 and undertook post-legislative scrutiny of the Lobbying (Scotland) Act 2016. [1]

7.   <u>Section 23 reports</u>

- Affordable Housing: The Scottish Government's affordable housing supply target

- Early learning and childcare: Follow-up

- Highlands and Islands Enterprise: Management of Cairngorm mountain and funicular railway

- National Fraud Initiative 2018/19

- NHS in Scotland 2020

<u>Section 22 reports</u>

- The 2018/19 audit of Glasgow College: Report on the investigation of alleged fraud

- The 2019/20 audit of NHS Tayside

- The 2019/20 audit of Social Security Scotland

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[i] Section 22 reports are prepared by the Auditor General if any specific concerns or issues have been raised in the audit of one of the public bodies for which she is responsible. This is done under Section 22 of the Public Finance and Accountability (Scotland) Act 2000

[ii] These reports are laid in Parliament under the powers of Section 23 of the Public Finance and Accountability (Scotland) Act 2000, which confers upon the Auditor General for Scotland the ability to examine the economy, efficiency and effectiveness of public bodies and report findings to Parliament.

[iii] The report on Glasgow College was simply noted by the Committee due to ongoing legal proceedings

- The 2019/20 audit of the Scottish Police Authority

- The 2019/20 audit of the Scottish Government Consolidated Accounts

- The 2019/20 audit of Scottish Water

Covid-19 briefings

- Implications for public finances in Scotland

- Tracking the implications of Covid-19 on Scotland's public finances

Administration of the Scottish rate of income tax

- The Auditor General for Scotland's report on the Administration of Scottish income tax 2019-20

- The Comptroller and Auditor General's report on the Administration of Scottish income tax 2019-20

Post-legislative scrutiny

- Published report on Freedom of Information (Scotland) Act 2002

- Lobbying (Scotland) Act 2016

Committee reports

8.   The Committee published four reports in the current year:

- Post-legislative Scrutiny: Freedom of Information (Scotland) Act 2002

- Key audit themes: Managing public sector ICT projects

- Legacy paper

- Post-legislative Scrutiny: The Lobbying (Scotland) Act 2016

Jenny Marra MSP, Convener

Source: The Scottish Parliament

Covid-19

9.   The Covid-19 pandemic inevitably impacted on the work of the Committee both in terms of its content and approach to scrutiny.

Approach to scrutiny

10.   The Committee held a number of evidence sessions with the Auditor General to examine the impact of the pandemic on the annual accounting and audit processes and what this might mean for the Committee's scrutiny. In terms of Audit Scotland's work programme, the pandemic led to a number of planned audit reports being delayed or not published at all. The Auditor General also advised of plans to adopt an agile and flexible approach to audit work. [2]

11.   The format of the Committee's own scrutiny was subject to certain restrictions due to public health guidance. Committee's meetings took place in a virtual or hybrid format and, initially, some scrutiny was pursued by correspondence rather than through oral evidence sessions.

Allocation of Covid-19 funding

12.   The Committee quickly recognised that it had a clear role to play in seeking to scrutinise the distribution of the significant public funds aimed at ameliorating the impact of the pandemic. In June 2020, the Committee took evidence from the Permanent Secretary on the Scottish Government's governance and assurance arrangements and financial management in connection with its response to the pandemic. The purpose of this session was to ascertain whether there were sufficiently robust control processes in place, in recognition of the fact that funding decisions were being made in a fast-moving and ever-changing environment. [3] The Committee subsequently took evidence on two Audit Scotland briefing papers on Covid-19 funding. The Committee sought to explore, in particular, whether funding was actually reaching businesses that needed it and to establish levels of fraud and error. [4]

13.   The Committee recognises in its Legacy paper that there will be important work for its successor committee to undertake to establish whether public funds to address the impact of Covid-19 were spent wisely.

Stephen Boyle, Auditor General for Scotland

Source: The Scottish Parliament

Audit work

The 2019/20 audit of the Scottish Police Authority

14.   At its meeting on 17 December 2020, the Committee took evidence from the Auditor General on the seventh consecutive section 22 report on the Scottish Police Authority (SPA). In his evidence, the Auditor General commented on the greater stability in the leadership of both the SPA and Police Scotland but highlighted ongoing issues around financial sustainability. [5] In a follow-up session with the SPA and the Chief Constable of Police Scotland, the Committee was keen to ascertain whether the £60 million revenue funding for policing included in the Scottish Government's draft budget for 2021-22 would be a new baseline for Police Scotland's budget going forward, and ultimately help secure financial sustainability. [6] , [7] The Cabinet Secretary for Justice subsequently advised that this funding would eliminate Police Scotland's structural deficit and deliver a sustainable budget position going forward. [8] Nonetheless, the Committee remains concerned about police governance and accountability arrangements and has reaffirmed its view that these require to be reviewed. [9]

The 2019/20 audit of Scottish Water

15.   The first section 22 report on Scottish Water to be considered by the Committee drew attention to the level of financial support that Scottish Water Business Stream is likely to need as a result of disruption caused by the Covid-19 pandemic. In his evidence to the Committee, the Auditor General explained that the impact of the pandemic on Scottish Water's non-domestic market was "significant, with retail, hospitality and smaller businesses experiencing both reduced levels of water consumption and delays to customer payments". [10] He continued to say that the additional financial support required over the next 24 months could be between £47 million and £88 million. [10] The Committee took further evidence from Scottish Water and the Scottish Water Business Stream on the reasons behind such a significant level of potential financial support. [11]

The 2018/19 audit of Bòrd na Gàidhlig: Governance and transparency

16.   Due to public health guidance relating to the Covid-19 pandemic, the Committee initially pursued its scrutiny of the 2018/19 audit of Bòrd na Gàidhlig in writing. However, given the multiple serious concerns raised in the audit report, the Committee agreed to reschedule the previously planned oral evidence session. During evidence sessions on 24 September 2020 and 4 March 2021 with Bòrd na Gàidhlig and with the Scottish Government, the Committee sought to establish when concerns had first come to light; what action had been taken; whether planned improvements were beginning to take effect and the lessons that had been

learned. [12] , [13] In its Legacy paper, the Committee notes that the Auditor General plans a further section 22 report on the Bòrd's accounts for 2020/21, and that its successor committee will therefore have a further opportunity to scrutinise whether improvements have indeed been made. [14]

NHS in Scotland 2020

17.   The NHS overview report for 2020 highlighted that the challenges to the NHS in Scotland as a result of the Covid-19 pandemic were significant and unprecedented. The report concluded that "The NHS requires stable and collaborative leadership, working in partnership across public services to balance the ongoing challenges caused by Covid-19 and to remobilise health and social care". [15] During evidence sessions with the Auditor General and the Scottish Government, the Committee raised concerns about the significant changes in leadership across the NHS; issues around the procurement and provision of personal protective equipment and the preparedness of the Scottish Government for a pandemic. [16]

Key audit themes

18.   The Committee continued its work in scrutinising the recurring themes highlighted in its Key audit themes report in 2019. [1] It held a series of evidence sessions to explore the underlying challenges and to identify action for improvement.

Leadership and workforce challenges in the health and social care sectors

19.   In the last reporting year, the Committee held a roundtable evidence session with stakeholders from the health and social care sectors to discuss recurring concerns around leadership and workforce challenges. One of the key conclusions from that session was that, while there were talented, capable and motivated leaders in the NHS, many individuals were reluctant to put themselves into such positions of "extreme personal and professional exposure". [17] In respect of workforce challenges, it was emphasised that, in some areas, the vacancy level for nurses in social care was as much as 40%. The Committee shared the summary of evidence with witnesses in October 2020 and sought an update on their views in light of the Covid-19 pandemic. [18] The Committee's Legacy paper highlights these themes to its successor committee. [14]

Governance and accountability

20.   Audit reports have highlighted a range of issues around the level and consistency of support that the Scottish Government provides to sponsored public bodies. The Committee held an evidence session with Scottish Government officials on 4 March 2021 [13] to explore the relationships between the boards of public bodies and the relevant sponsoring department in the Scottish Government and the training and guidance provided to those in sponsorship roles. The Scottish Government indicated that consideration was being given to the creation of a "specialism course" for staff involved in a sponsorship role to help create a consistent approach to sponsorship across the organisation. [13]

Managing public sector ICT projects

21.   The Committee's report on Key audit themes had highlighted a series of audit reports on failed public sector ICT projects. In November 2020, the Committee held a focus group session with IT contractors who had experience of working on public sector ICT projects to examine the challenges from their perspective and to identify action that could be taken to bring about improvement. [19] The issues arising from the focus group were subsequently raised with the Scottish Government. [20] The Committee's report, Key audit themes: Managing public sector ICT projects, [21] concluded that the amount of funds invested in failed ICT projects was significant;

the impact on public service delivery and reform unacceptable and that public money could not continue to be wasted in this way.

Data collection and planning for outcomes

22.   The Committee's Key audit themes report had also highlighted the impact that incomplete and poor-quality data can have on decision making in respect of the use of public funds. The Committee held a roundtable session in November 2020 to discuss the purpose and benefits of collecting data and planning for outcomes; the barriers to collecting good quality data and the challenges to moving to an outcomes-based approach. [22] The overarching message from the evidence session for improving the collection, use of and access to data was better collaboration, partnership-working and communication.

23.   The Committee subsequently wrote to the Scottish Government providing a summary of the evidence and highlighting key issues of concern and what needed to change. [23] The Committee's Legacy paper [14] concludes that it is essential that the Scottish Government shows a clear commitment to improvement in the areas identified in the Committee's Key audit themes report.

Other work

Auditor General for Scotland's draft work programme

24.   In autumn 2020, the Auditor General formally consulted the Parliament on his draft work programme. The Committee submitted a collective response from parliamentary committees, [24] highlighting those areas which it considered were priorities, including Covid-19 support for businesses; regional inequalities; children and young people's mental health and health and social care integration.

Post-legislative Scrutiny

The Lobbying (Scotland) Act 2016

25.   Section 50 of the Lobbying (Scotland) Act 2016 (the 2016 Act) requires Parliament to review the Act within two years of it coming into force and to draft a report on its findings. As part of the Committee's post-legislative scrutiny of the Act, it took evidence from stakeholders, the Lobbying Registrar and the Minister for Parliamentary Business and Veterans. [25] The Committee's report concluded that there was a wide diversity of opinion on the extent to which the Act had delivered increased transparency and on its administrative impact on registered bodies. As a result, the Committee recommended that the Scottish Government should commission an independent impact assessment to inform any further extension of the Act. The report also contained a number of recommendations for legislative and non-legislative changes to provide clarity on various provision in the Act and to improve the accessibility of the register. [26]

The Freedom of Information (Scotland) Act 2002 (FOISA)

26.   The Committee's report [27] on post-legislative scrutiny of the Freedom of Information (Scotland) Act 2002 was published on 19 May 2020. The report concluded that, while the Act had brought significant benefits by establishing a statutory right to information held by public authorities, there were areas for improvement both in terms of the legislation and in its implementation. The report contained a number of recommendations to modernise the Act to reflect public services delivery, use of social media and the way in which members of the public access information. The Scottish Government's response to the report can be found on the Committee's webpage. [28] In its Legacy paper, the Committee recommends that the next Parliament robustly pursues the Committee's recommendations to ensure the Scottish Government makes the necessary changes. [14]

The Control of Dogs (Scotland) Act 2010

27.   The Committee continued to pursue action on the recommendations made in its 2019 report on post-legislative scrutiny of the Control of Dogs (Scotland) Act 2010. [29] The Committee took evidence from the Minister for Community Safety on 20 August 2020 [30] and again on 18 February 2021. [31] Figures provided by the Scottish Government in December 2020 [32] indicated that the numbers of people requiring treatment at accident and emergency following a dog attack continued to increase. The Committee expressed its disappointment at the pace of the Scottish Government's response to its recommendations in a letter [33] to the Minister for Community Safety. Its Legacy paper urges the next Parliament to place pressure on

the Scottish Government to legislate to update current dog control legislation to ensure it is fit for purpose at the first available opportunity. [14]

Ash Denham MSP, Minister for Community Safety

Source: The Scottish Parliament

Meetings, equalities and engagement

Meetings

28.   The Committee continued to scrutinise audit reports and undertake post-legislative scrutiny through a mix of hybrid and virtual meetings as a result of public health guidance in place due to the Covid-19 pandemic.

29.   The Committee met 30 times in this Parliamentary year. Twenty-seven meetings were held in public and partly in private. Three meetings were held wholly in private to discuss the Committee's work programme. No meetings were held wholly in public. The purpose of the majority of the private items was to consider the evidence heard, the Committee's future approach to specific audit reports or to consider the Committee's work programme.

Equalities and engagement

30.   The Committee considered the importance of data collection to help address inequalities during its evidence session on data collection and planning for outcomes. [22] In its letter to the Scottish Government, the Committee highlighted a concern that the impact of pressures on public services and its finances has shifted efforts towards short-term pressures, resulting in a reduced focus on long-term equality outcomes and the importance of being able to measure them. [23]

31.   In its response to the Auditor General's draft work programme, the Committee expressed its support for the Auditor General's intention to undertake audit work in respect of inequalities. The Committee also requested that the Auditor General look at regional inequality and the impact of Covid-19 on regions. [24]

32.   The Committee demonstrated its commitment to equalities and engagement by exploring how it could facilitate the use of Gaelic within a hybrid meeting format during its evidence session with Bòrd na Gàidhlig. Both the Chair and Chief Executive of the Bòrd made opening statements to the Committee in Gaelic at an evidence session on 24 September 2020 and the Parliament arranged for the Official Report of the meeting to be translated into Gaelic. [34] Information about the Committee's work on this audit report was also shared on the Scottish Parliament's Gaelic twitter account in order to directly reach the Gaelic community. [35]

33.   The Committee's own Twitter account has now 2130 followers, an increase of 185 since the Committee's last annual report. The Committee posted tweets to share information on its public audit and post-legislative scrutiny work.

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[2]   Public Audit and Post-legislative Scrutiny Committee. (2020, June 25). Official Report. Retrieved from http://www.parliament.scot/parliamentarybusiness/report.aspx?r=12723&mode=pdf

[3]   Public Audit and Post-legislative scrutiny Committee. (2020, June 11). Official Report. Retrieved from http://www.parliament.scot/parliamentarybusiness/report.aspx?r=12693&mode=pdf

[4]   Public Audit and Post-legislative Scrutiny Committee. (2020). Covid-19: Implications for public finances in Scotland. Retrieved from https://www.parliament.scot/parliamentarybusiness/CurrentCommittees/115870.aspx

[5]   Public Audit and Post-legislative Scrutiny Committee. (2020, December 17). Official Report. Retrieved from http://www.parliament.scot/parliamentarybusiness/report.aspx?r=13032&mode=pdf

[6]   Public Audit and Post-legislative Scrutiny Committee. (2021, February 11). Official Report. Retrieved from http://www.parliament.scot/parliamentarybusiness/report.aspx?r=13125&mode=pdf

[7]   Public Audit and Post-legislative Scrutiny Committee. (2021, February 25). Letter to Cabinet Secretary for Justice. Retrieved from https://www.parliament.scot/S5_Public_Audit/General%20Documents/20210225_Letter_to_Cabinet_Secretary_for_Justice_-_SPA.pdf

[8]   Scottish Government. (2021). Letter from Cabinet Secretary for Justice. Retrieved from https://www.parliament.scot/S5_Public_Audit/General%20Documents/Letter_CSJ_to_PAPLS_-_12_March_2021_(003)_(002).pdf

[9]   Public Audit and Post-legislative Scrutiny Committee. (2020). The 2018/19 audit of the Scottish Police Authority. Retrieved from https://www.parliament.scot/parliamentarybusiness/CurrentCommittees/113969.aspx

[10]   Public Audit and Post-legislative Scrutiny Committee. (2021, January 28). Official Report. Retrieved from http://www.parliament.scot/parliamentarybusiness/report.aspx?r=13089&mode=pdf

[11]   Public Audit and Post-legislative Scrutiny Committee. (2021, March 18). Official Report. Retrieved from http://www.parliament.scot/parliamentarybusiness/report.aspx?r=13216&mode=pdf

[12]   Public Audit and Post-legislative Scrutiny Committee. (2020, September 24). Official Report. Retrieved from http://www.parliament.scot/parliamentarybusiness/report.aspx?r=12849&mode=pdf

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[14] Public Audit and Post-legislative Scrutiny Committee. (2021, March 15). Legacy paper. Retrieved from https://sp-bpr-en-prod-cdnep.azureedge.net/published/PAPLS/2021/3/15/ 4f0f838b-3e50-479a-8721-621037bca0a0/PAPLS052021R2.pdf

[15] Audit Scotland. (2021, February). NHS in Scotland 2020. Retrieved from https://www.audit-scotland.gov.uk/uploads/docs/report/2021/nr_210117_nhs_overview.pdf

[16] Public Audit and Post-legislative Scrutiny Committee. (2021, February 25). Official Report. Retrieved from http://www.parliament.scot/parliamentarybusiness/ report.aspx?r=13168&mode=pdf

[17] Public Audit and Post-legislative Scrutiny Committee. (2020, October). Summary of evidence. Retrieved from https://www.parliament.scot/S5_Public_Audit/ General%20Documents/Final_-_Leadership-workforce_challenges.pdf

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[25] Public Audit and Post-legislative Scrutiny Committee. (2020). Post-legislative Scrutiny: The Lobbying (Scotland) Act 2016. Retrieved from https://www.parliament.scot/ parliamentarybusiness/CurrentCommittees/116211.aspx

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[29] Public Audit and Post-legislative Scrutiny Committee. (2021, July 18). Post-legislative Scrutiny: Control of Dogs (Scotland) Act 2010. Retrieved from https://sp-bpr-en-prod-cdnep.azureedge.net/published/PAPLS/2019/7/18/Post-legislative-Scrutiny--Control-of-Dogs--Scotland--Act-2010/PAPLSS052019R4.pdf

[30] Public Audit and Post-legislative Scrutiny Committee. (2020, August 20). Official Report. Retrieved from http://www.parliament.scot/parliamentarybusiness/report.aspx?r=12758&mode=pdf

[31] Public Audit and Post-legislative Scrutiny Committee. (2021, February 18). Official Report. Retrieved from http://www.parliament.scot/parliamentarybusiness/report.aspx?r=13145&mode=pdf

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