

MEETING: 13 SEPTEMBER 2018

REPORT BY: SECRETARY TO THE ACCOUNTS COMMISSION

UPDATE REPORT

Introduction

1. The purpose of this report is to provide a regular update to the Commission on significant recent activity relating to local government, as well as issues of relevance or interest across the wider public sector.
2. The regular Controller of Audit report to the Commission which updates the Commission on his activity complements this report. The Commission's Financial Audit and Assurance Committee also receives a more detailed update on issues relating to local government. This report also complements the weekly briefing provided by Audit Scotland's Communication Team made available on the extranet site, which provides more detailed news coverage in certain areas.
3. The information featured is also available on the Accounts Commission member portal. Hyperlinks are provided in the electronic version of this report for ease of reference.

Commission business

Publications

4. On 23 August, the Accounts Commission published its [Best Value Assurance Report: Glasgow City Council](#). The report found that the council has made steady progress over the last decade and has a clear plan to tackle the city's challenges. However, it also raised concerns that the potential cost of resolving equal pay claims may put the council under severe financial pressure. The report found that the council works well with its partners to support economic growth and has improved performance across many service areas. Commission members Graham Sharp, Alan Campbell and Pauline Weetman, as well as Secretary to the Commission Paul Reilly and Audit Director Dave McConnell, will meet with senior officers and members to discuss the report on 11 September. The council will meet to discuss the report and recommendations on 13 September.
5. On 24 August, the Accounts Commission and Auditor General published [Community Planning: an update – Impact report](#). The report found a mixed picture of progress against recommendations. Some changes brought about by the Community Empowerment (Scotland) Act 2015 are relatively recent, and it is too early to see the full impact on Community Planning Partnerships.
6. Audit Scotland collects [media coverage](#) on all the reports published by the Accounts Commission. Audit Scotland also provides a weekly summary of the [key media stories regarding local government](#). Both are available through Audit Scotland SharePoint, on the Accounts Commission Members' Extranet.
7. The download statistics of the reports published over the last 12 months (as at 29 August) are set out in the **Appendix**.

Other business

8. At its last meeting, the Commission agreed to that it consider at its next meeting a draft response to the Scottish Government consultation on a consumer body for Scotland. A response is still being drafted and will be agreed with the Chair and considered by the Commission at its next meeting.
9. On 30 August, Holyrood magazine published an article called [Balance of power – and budgets](#), which makes several references to the work that the Accounts Commission has done on analysing real-term budget cuts to local government.
10. On 29 August, West Dunbartonshire Council formally considered and accepted the recommendations in the West Dunbartonshire Council BVAR, which was published on 28 June 2018. Audit Director Fiona Mitchell-Knight and Senior Audit Manager Carol Hislop attended the meeting, and Fiona Mitchell-Knight spoke to the report in front of the council.
11. Throughout September and October, the Accounts Commission will be hosting meetings to engage with council leaders about several areas of the Commission's work. The Commission is keen to discuss with council leaders how the Commission's work affects councils and wants to hear about the experiences of councils. The meetings have been scheduled for 6 September, 10 September, 1 October, and 29 October, and are being held in locations around Scotland. All councils will be represented in these meetings.
12. On 4 October, Accounts Commission member Dr Sophie Flemig will be presenting an interactive and participative Knowledge Café on community empowerment, discussing why this is increasingly important in audit work.

13. Anna Fowlie

14. At its last meeting, the Commission agreed to consider at its next meeting a draft response to the Scottish Government consultation on a consumer body for Scotland. A response is still being drafted and will be agreed with the Chair and considered by the Commission at its next meeting.

Auditor General for Scotland

15. On 2 August, the Auditor General published her report on the [Forth Replacement Crossing](#). The report found that Transport Scotland's management of the Forth Replacement Crossing project delivered value for money and was effective, providing good budgeting, governance, quality assurance, and risk management processes. The report noted that it is too early to see whether some of the project's expected wider benefits have been delivered, and that more work needs to be done to demonstrate how the delivery of these benefits will be assessed.

Audit Scotland

16. Audit Manager Peter Worsdale has met with the Improvement Service to discuss providing support for their next elected member workshop programme. This is to help facilitate workshops on Audit Scotland's new approach to Best Value, covering why it is important to councillors and what they should be making sure is in place in their councils. It is likely that the Improvement Service will hold up to three workshops from November this year. A live webinar will also take place ahead of these sessions to gauge elected member awareness. The webinar will help to increase the coverage of

the event and will also provide the Accounts Commission with a useful on-line resource to promote Best Value, for example through social media.

17. On 1 August, Audit Scotland published its British Sign Language Draft plan 2018-24, which sets out how Audit Scotland will promote and support British Sign Language (BSL) in accordance with the BSL (Scotland) Act 2015. These include making audit work and the organisation accessible by: making the best use of technology to do this; promoting and supporting BSL; engaging with BSL users to develop proposed actions; providing support to colleagues, visitors, and potential future employees.
18. On 10 August, Audit Scotland hosted a round table event on communities. The group discussed how we define and assess progress within communities, and what transformational change and success look like. The event was attended by representatives from the Scottish Government, SCVO, COSLA, Scottish Community Safety Network, Scottish Parliament and International Futures Forum.

Issues affecting local government

Scottish Government

19. On 24 July, the Scottish Government published data on [planning application decision times](#). It found that the time taken to make Local Development decisions was 9 weeks in 2017/18. This is 0.2 weeks faster than the 9.2 weeks recorded in 2016/17. Local housing applications and major development decisions were also quicker.
20. On 31 July, the Scottish Government published data on [free personal and nursing care in Scotland, 2016-17](#). The data shows that in 2016-17 local authorities spent £379 million on providing personal care for people living at home. This represents a [42 per cent increase over the previous ten years](#). In addition, payments to self-funding care home residents cost councils £123 million. This represents an 18 per cent increase over the same period. The Scottish Government plans to extend free personal care to all younger adults who need it by next year.
21. On 7 August, the Scottish Government published a report on [Exploring parents' views and use of Early Learning and Childcare in Scotland](#). The report looks at several key areas, including: use of ELC for eligible children; parents' reasons for using ELC; attitudes towards and hypothetical future uptake of the expanded 1140 hours entitlement; how much parents pay for ELC; and views on the quality and flexibility of ELC provision.
22. On 10 August, the Scottish Government launched a consultation [reviewing local governance and community engagement](#). The consultation is aimed at members of the public and asks questions about the types of changes that people want to see happen in communities. The Scottish Government will also be engaging with councils and public services to gain a better understanding of what initiatives might make a positive difference to how they operate on a local level. The consultation closes on 30 November. In my last report I reported that the Deputy First Minister and Cabinet Secretary for Education and Skills, the Cabinet Secretary for Communities, Social Security and Equalities, and the COSLA president setting out [the process for the engagement phase for the Local Governance Review](#).
23. On 16 August, the Scottish Government published a consultation on [guidance that seeks to make funeral costs easier to understand](#). The consultation and guidance is part of the Scottish Government's strategy to tackle funeral poverty, and sets out measures that burial authorities, crematoriums and funeral directors can take to make

funeral costs transparent and more understandable. The funeral costs guidance consultation will run for 12 weeks. It is not proposed that Audit Scotland respond.

24. On 20 August, the Scottish Government and COSLA [released 'Learning together': Scotland's national action plan on parental involvement, parental engagement, family learning and learning at home 2018-21'](#). The plan aims to ensure that parents are supported to be fully involved in their children's early learning setting or school, and to improve the skills of leaders, front-line practitioners and support staff. This includes a commitment to ensure that headteachers work collaboratively with their parent council and school community on matters of school policy and improvement.
25. On 22 August, the Scottish Government published the latest version of [Government Expenditure and Revenue Scotland](#) (GERS). It reported that Scotland's public finances have continued to show some improvement over the past year. It also found that the country has spent £13.4 billion more than it raised in taxes in the past financial year, and that deficit as a percentage of the country's GDP dropped from 8.9 per cent to 7.9 per cent, which is four times higher than the rate in the UK.
26. On 26 August, the Scottish Government announced the establishment of a new ['Internet of Things' network](#). The network, called IoT Scotland, will be the most advanced internet of things network in the UK and will enable all businesses to have the ability to monitor the efficiency and productivity of their assets and equipment, enabling them to schedule maintenance and improve production. The network will initially cover Glasgow, Inverness, Edinburgh, Aberdeen, Dundee, Perth, and Stirling, with the aim of expanding it throughout Scotland.
27. On 27 August, the Scottish Government published [Transforming Social Care: Scotland's progress towards implementing self-directed support 2011-2018](#). The report aims outlines progress on the destination outcomes outlined in the [Self-directed Support Implementation Plan 2016-2018](#). It found that the development and embedding of large scale approaches to choice and control across an integrated health and social care landscape is underway.
28. In September, the Scottish Government published the [Scottish Household Survey Annual Report 2017](#). The survey provides information on the composition, characteristics, attitudes and behaviour of private households and individuals as well as evidence on the physical condition of Scotland's homes. The data shows that combined satisfaction with local health services, schools and public transport is at its lowest level since first measured in 2007. However, nine in ten felt their neighbourhood was a good or fairly good place to live, and more than half of adults reported that they were managing well financially.
29. On 3 September, [CIPFA released a survey](#) which showed that 57 per cent of the 487 respondents claimed that they had been put under pressure or had felt under pressure to act in a professionally unethical way. Respondents cited supporting excessively optimistic budgets and business cases, avoiding policies, standing orders and other regulations, and unreasonably downplaying risks as the three most common unethical actions.
30. On 4 September, Child and Adolescent Mental Health Services in Scotland (CAMHS) published [CAMHS in Scotland: Waiting Times, Service Demand, and Workforce](#). The data showed that a third of children referred to mental health services in Scotland are not seen within the 18 week target, and that only NHS Ayrshire and Arran, NHS Shetland, and NHS Western Isles met the government target to see 90 per cent of children within 18 weeks. [These are the poorest performance statistics since the 90 per cent target was introduced four years ago](#). The data also showed an increase in

the number of children accessing child and adolescent mental health services. We will be publishing a CAMHS performance report on 13 September.

31. On 4 September, the Scottish Government published the [Government's Programme for 2018/19](#). The Programme has a focus on delivering a transformational expansion of early learning and childcare, developing the economy, improving public health, nurturing thriving communities, and supporting a creative, open and connected nation. It commits to the most ambitious long-term level of infrastructure spend in Scotland's history, which includes investing in schools, transport, digital connectivity and clean energy. It also commits to investing in improving mental health services available to children and young people. It pledges to implement new powers for head teachers, making them the key decision makers within their school. The programme contained [12 new bills](#). Those most relevant to local government are:

- Biometric Data Bill: Will establish a statutory code of practice covering the acquisition, use, retention and disposal of biometric data such as fingerprints.
- Budget Bill: It provides parliamentary approval for the Scottish government's spending plans.
- Consumer Protection Bill: Will establish Consumer Scotland, which will carry out investigations into areas of most pressing harm to consumers in Scotland, and propose solutions.
- Disclosure Bill: Will make amendments to the Protection of Vulnerable Groups (Scotland) Act 2007 to support the modernisation of the disclosure system.
- Electoral Franchise Bill: Will extend the franchise for Scottish Parliament and local government elections to protect the right to vote for EU citizens.
- Electoral Reform Bill: Will implement a range of electoral reforms and make changes to boundary reviews.
- Family Law Bill: Will place a particular focus on ensuring that the child's best interests are at the centre of any contact and residence cases.
- Female Genital Mutilation Bill: Will strengthen existing protection against Female Genital Mutilation. The bill will seek to introduce protection orders for women and girls at risk, and place guidance for professionals on a statutory footing.
- Non-Domestic Rates Bill: Will 'enhance and reform' the business rates system in Scotland through measures including a move to a three-year valuation cycle. It will also introduce measures aimed at improving the administration of the system, including a reduction in the number of appeals and improvements to the quality of information available. It will also deliver measures aimed at increasing fairness by reforming a number of tax reliefs and tackling known avoidance measures.
- Scottish National Investment Bank Bill: Will lead to the establishment of the Scottish National Investment Bank, which will provide investment, help companies grow and support the government's economic vision.
- South of Scotland Enterprise Agency Bill: Will establish a new enterprise agency for the south of Scotland, with a remit to drive inclusive growth and ensure the region benefits from a new approach that supports a diverse and resilient economy, sustains and grows communities, and harnesses the potential of people and resources.

Scottish Parliament

General

32. On 15 August, the Scottish Parliament Information Centre (SPiCE) published its [labour market update: August 2018](#). Using the latest regional labour market statistics and UK labour market statistics from the Office for National Statistics, it found that employment increased in Scotland over the quarter, while the rates were unchanged in the UK. However, unemployment remains slightly higher than the UK, at 4.2 per cent against 4.0 per cent.

Parliamentary Committee News

Local Government and Communities Committee

33. On 17 August, the committee published its [updated workplan](#). This includes three strategic priorities which will guide future inquiry work over the season. These priorities are: local government, the future of local democracy, local services and the financing and fiscal affairs of local government; the planning system and meeting the needs of communities for housing, place making and other developments; and empowering local communities. The committee will take evidence bi-annually from the Accounts Commission on our financial overview and overview of local government in Scotland.
34. The committee did not hold any meetings in July or August.

Public Audit and Post Legislative Scrutiny Committee:

35. The committee did not hold any meetings in July or August.

Finance and Constitution Committee:

36. The committee did not hold any meetings in July or August.

Other committees

37. On 21 August, the Economy, Jobs and Fair Work Committee announced that they will be launching an inquiry looking at [how the Scottish Government's Draft Budget 2019-20 promotes employment and encourages fair work](#), with a focus on Scotland's new employment support services; and the financing and support available to community and locally owned energy.

COSLA

38. On 30 August, COSLA and the Scottish Government announced the launch of a [refreshed joint strategy for older people; Age, Home and Community](#). The strategy promotes independent living for people within their community and supports the vision to ensure that older people have 'the right advice, the right home and the right support'.

Improvement Service

39. On 16 August, the Improvement Service announced that it has [appointed four technology partners](#) to further develop myaccount and its platform for digital public services. The new contracts will help myaccount maintain current services while

developing new technologies and innovations to help meet emerging and future needs. Myaccount is a secure sign-in service for online public services in Scotland.

40. On 31 August, the Improvement Service published its [Economic Footprint Overview Report](#). The report looks at the contribution that local authorities make to Scotland's economy. The overview report focuses on three major corporate economic 'levers' that councils control or influence, in terms of their role as major employers, procurers of goods and services, and asset owners. One of the findings, highlighted by the Federation for Small Businesses, was that [the number of Scottish businesses winning work from their local council has almost halved over the last decade](#).

Solace

41. On 28 August, Solace UK wrote an open letter to the CIPFA chief executive Rob Whiteman which argued that [CIPFA's proposed financial resilience index is too simplistic](#) and will not provide a meaningful assessment of an authority's financial health. Solace is concerned about a risk that a negative assessment in one area would impact councils' wider resilience rating. **Note - Consultation**

By-elections results

42. There have been no by-elections since my last report.

Other Scottish local government news

43. On 7 August, the Scottish Qualifications Authority (SQA) published data which showed that the [National 5 pass rate for A-C grades has fallen](#) to 77.4 per cent from 79.5 per cent. The Curriculum for Excellence [results figures](#) also show that [attainment in several qualifications including the Highers and the Advanced Highers has fallen](#), by nearly 34 per cent since 2013.
44. On 14 August, the homelessness charity Shelter released results of a survey it had conducted which found that 59 per cent of homes rented from a housing association did not meet the [Living Home Standard](#). This standard has been used to determine the minimum requirement for a good home. It is based on 39 criteria split into five areas: affordability, decent conditions, space, stability and neighbourhood. In comparison, 29 per cent of homes owned with a mortgage and 54 per cent of privately rented homes did not meet the standard.
45. On 17 August, The Ferret used data received from Freedom of Information requests which found that [local authorities in Scotland have spent £660 million between 2012 and 2017 in providing temporary accommodation for homeless people](#). The Ferret is an independent non-profit media cooperative in Scotland set up to investigate stories in the public interest.
46. On 24 August, NHS Health Scotland released a report that shows that [people living in the poorest areas in Scotland have double the rate of illness](#) or early death than those living in the wealthiest areas. It found that nearly a third of early deaths and ill health in

Scotland could be avoided if the whole population had the same life circumstances as those living in the wealthiest areas.

47. On 30 August, Stirling Council chief executive Stewart Carruth announced his resignation, effective from 31 August. Depute chief executive Carol Beattie will act as interim chief executive with immediate effect.
48. On 3 September, the Federation of Small Businesses and the Improvement Service reported that

Scrutiny, inspection, regulatory and related bodies

Scottish Public Sector Ombudsman (SPSO)

49. [The SPSO's Newsletter - August](#) outlines investigation reports, recent SPSO news and highlights emerging issues. More information on the SPSO's work, including detailed investigations and decision reports, is available on the [Our findings](#) webpage. The Commission's Financial Audit and Assurance Committee will consider more detailed intelligence from the SPSO on a six-monthly basis.

Commissioner for Ethical Standards in Public Life in Scotland

50. On 9 August, following an investigation, the Commissioner submitted a report to the Standards Commission for Scotland setting out his conclusion that [Councillor Luciano Rebecchi of Inverclyde Council has contravened the Councillor's Code of Conduct](#) in certain respects. The complaint categories were 5.3, 5.5, 5.7, 5.10, and 7.4, which relate to declaring financial and non-financial interests.

Standards Commission for Scotland

51. On 28 August, the Commission held a hearing on [Councillor Anne Allan of Aberdeenshire Council](#) to determine whether she contravened the Councillor's Code of Conduct by failing to register her non-financial membership of the Rediscover Peterhead Business Improvement District (BID) Steering group. The conclusions are not yet available on line. On 21 September, the Commission will hold a hearing of Councillor Luciano Rebecchi to determine whether he has contravened the Councillor's Code of Conduct.

Care Inspectorate

52. On 31 July, the Care Inspectorate published its [joint inspection of services for older people in the Western Isles – Progress Review](#). It concluded that the partnership has responded well to recommendations laid out in 2015, and had made either very good or good progress in addressing almost all of them. It also found that more broadly the partnership was functioning much better than in 2015.

Her Majesty's Chief Inspector of Constabulary Scotland (HMICS)

53. On 15 August, The Scottish Police Authority announced the [appointment of Iain Livingstone as the Chief Constable of Police Scotland](#). He will take up the post on Monday 27 August and the appointment will be for a fixed term of four years with the possibility of extension in line with legislation.

UK Parliament

Communities and Local Government Committee

54. On 23 July, the committee heard from councillors from [rural local authorities on the impact on local government of the UK's withdrawal from the European Union](#), and the role that local authorities could play once withdrawal has happened. This meeting is the third evidence session in an ongoing inquiry, which is examining the risks to and opportunities for local government posed by the European Union withdrawal, and how local authorities can be properly represented in negotiations.

Public Accounts Committee

55. On 24 July, the committee [published its report on strategic suppliers](#). It concludes that contracting often does not lead to saving money for taxpayers or to encouraging innovation in the delivery of services. It also found that some companies opt to underbid for contracts, offering a price that they know they will not be able to deliver. It sets out recommendations to help to improve this situation.

Other UK Audit Bodies

National Audit Office

56. On 3 August, the NAO published its [Diversity and Inclusion Strategy 2018-21](#). The strategy has two main strands: building a diverse talent pipeline and creating an inclusive work environment. An annual report is published which highlights key achievements in relation to diversity and inclusion.

Other general – UK

57. On 23 July, the Local Government Information Unit (LGiU) launched the [Local Finance Scorecard](#), which aims to encourage a debate on local government finance in the UK. It outlines the different funding options for local government after 2020, giving each one a score based on feasibility and impact. The options include reforming business rates, reforming council tax, rethinking the division of money and responsibility between central and local government, considering other local taxes, and innovative funding.
58. On 24 July, [ministers published plans](#) to improve the performance and accountability of Local Enterprise Partnerships, after a review found that England's 38 LEPs are too complex, have poor governance structures and lack accountability. LEPs will receive up to £20 million of additional funding between 2018 and 2020 to support changes and embed their work into local industrial strategies.
59. On 27 July, auditors KPMG reported that [Northamptonshire County Council used over £8 million of ring-fenced public health grant funding for activities that did not meet grant conditions](#). The funding was used to support other council services. On 15 August, the High Court ruled that the [council's plan to close 21 out of its 31 libraries was unlawful](#).
60. In August, the New Local Government Network published its [leadership Index](#), which asks council chief executives, leaders, and mayors across the UK about their level of confidence in key service areas and wider indicators of community wellbeing. It found that there was diminishing confidence in councils' power and resources to deliver services and in the broader economic, social and environmental health of their area.

61. On 1 August, the Office for National Statistics reported its [Country and regional public sector finances: financial year ending 2017](#). It found that Northern Ireland and Scotland had the highest expenditure per head in 2017, at £13,954 and £13,237 respectively.
62. On 7 August, the chief executive of the Chartered Institute of Public Finance and Accountancy Rob Whiteman warned that [more English councils are likely to reduce services to only offering 'core services'](#) as financial pressure on councils continues. East Sussex, Shropshire, and Somerset councils have all recently warned that they may have to make large cuts to savings. On 16 August, [Torbay council announced an immediate moratorium](#) on all non-urgent expenditure after the council's first quarter budget monitoring report forecast an in-year overspend of more than £2.8 million due to a substantial increase in the number of looked-after children.
63. On 8 August, the union [Unison UK lodged an official appeal](#) against the ruling that social care providers will no longer be required to pay £400 million in backpay to carers doing sleep-in shifts.
64. On 9 August, the Government released its [Civil Society Strategy](#), which aims to build stronger communities by bringing together businesses, charities and the public sector. Amongst the announcements in the strategy include plans to make £20 million available to community trusts, and commitments to support corporate social responsibility, improve the take-up of the Social Value Act, and renewed commitments to grants and the principles of the Compact.
65. On 13 August, the Government announced the launch of [a £100 million government strategy which will help reduce levels of homelessness in England](#). The strategy has a three-pronged approach to tackling rough sleeping, including: preventing rough sleeping by providing timely support to those at risk; intervening to help homeless people receive targeted support; and helping people to recover and move out of homelessness quickly.
66. On 15 August, the think tank Localis published a report called [On the ropes: Social care provision under austerity](#). It found that most users of adult social care in the UK remain satisfied with the level of care and support they receive, but that increasing demand threatens to overburden authorities if funding is not increased. It also concluded that a rise in the number of looked after children was putting pressure on children's services.
67. On 18 August, the Local Government Association reported that [the number of children and young people being treated for Type 2 diabetes in England and Wales has increased by about 40 per cent in four years](#), and now stands at more than 700 cases. The chair of the LGA's community wellbeing board said that councils lack the resources to effectively tackle rising obesity rates amongst children.
68. On 23 August, the [County Councils Network \(CCN\)](#) reported analysis on figures released by the government which found that councils in England have overspent £816 million on children's care services in 2017/18. CCN said the overspend has been caused by an escalating demand for services, with the number of children under a protection plan increasing by 35 per cent in the last six years.
69. On 25 August, the Local Government Association announced that the numbers of [homeless children that councils are housing in temporary accommodation has increased](#) by 76 per cent in the last seven years in England and Wales. This represents an increase of around 53,000 since the summer holidays of 2011.

70. On 29 August, Age UK and Incisive Health published their joint report, [An international comparison of long term funding and outcomes: insights for the social care green paper](#). It found that England lags behind other countries in the modernisation of its social care systems for an increasingly ageing population. It found that designing a sustainable social care policy was a challenge everywhere, but that other countries had made an earlier start.

Conclusion

71. The Commission is invited to consider and note this report, and in particular, in relation to paragraph 8, to note that a draft response to the Scottish Government consultation on a consumer body for Scotland will be agreed with the Chair and considered by the Commission at its next meeting.

Paul Reilly
Secretary to the Accounts Commission
5 September 2018

APPENDIX:**ACCOUNTS COMMISSION REPORTS IN PAST 12 MONTHS - DOWNLOADS**

Report	Date	Report downloads	Podcast downloads
Community Planning – an update – Impact report	24 August 2018	46 (+46)	n/a
Glasgow City Council Best Value Assurance Report	23 August 2018	296 (+296)	<30 (+<30)
West Dunbartonshire Council Best Value Assurance Report	28 June 2018	456 (+140)	<30 (+<30)
Maintaining Scotland's roads: a follow-up report – Impact report	27 June 2018	233 (+84)	n/a
Accounts Commission annual report 2017/18	7 June 2018	381 (+47)	n/a
Accounts Commission engagement strategy and plan 2018/19	7 June 2018	192 (+37)	n/a
Accounts Commission Strategy and annual action plan 20018-23	7 June 2018	240 (+56)	n/a
Accounts Commission engagement plan 2017/18 progress	7 June 2018	47 (+<30)	n/a
Best Value Assurance Report: East Ayrshire Council	29 May 2018	804 (+178)	49 (+<30)
Best Value Assurance Report: Fife Council	24 May 2018	1189 (+140)	<30 (+<30)
Councils' use of ALEOs	17 May 2018	1107 (+201)	<30 (+<30)
Local government in Scotland: Challenges and performance 2018	5 April 2018	3300 (+325)	90 (+<30)
Local government in Scotland: Challenges and performance 2018 - Supplement	5 April 2018	153 (+36)	n/a
National Scrutiny Plan 2018/19	4 April 2018	550 (+76)	*
Statutory report on Edinburgh schools (Edinburgh City Council)	3 April 2018	977 (+60)	n/a
Statutory report on significant fraud in Dundee City Council	22 Mar 2018	1179 (+72)	119 (+<30)
Early learning and childcare	15 Feb 2018	3559 (+300)	140 (+<30)
Early learning and childcare - supplement	15 Feb 2018	391 (+119)	n/a
Falkirk Council Best Value follow-up audit 2017	1 Feb 2018	1686 (+121)	145 (+<30)
Best Value Assurance Report: Clackmannanshire Council	25 Jan 2018	1879 (+102)	<30 (+<30)
Best Value Assurance Report: Orkney Islands Council	14 Dec 2017	1147 (+55)	*
Local government in Scotland: Financial overview 2017	28 Nov 2017	3493 (+180)	38 (+<30)

Report	Date	Report downloads	Podcast downloads
Local government in Scotland: Financial overview 2017 – Supplement 1	28 Nov 2017	*	n/a
Local government in Scotland: Financial overview 2017 – Supplement 2	28 Nov 2017	315 (+49)	n/a
Local government in Scotland: Financial overview 2017 – Supplement 3	28 Nov 2017	159 (+33)	n/a
Local government in Scotland: Financial overview 2017 – Supplement 4	28 Nov 2017	76 (+<30)	n/a
Best Value Assurance Report: West Lothian Council	23 Nov 2017	1242 (55)	94 (+<30)
Best Value follow-up audit: East Dunbartonshire Council	16 Nov 2017	703 (+32)	79 (+<30)
Best Value Assurance Report: East Renfrewshire Council	07 Nov 2017	1512 (+77)	158 (+<30)
Equal pay in Scottish councils	7 Sep 2017	2673 (+201)	197 (+<30)
Best Value Assurance Report: Renfrewshire Council	31 Aug 2017	3016 (+236)	*
Self-directed support: 2017 progress report	24 Aug 2017	5690 (+380)	78 (+<30)
Self-directed support: 2017 progress report – Supplement 1	24 Aug 2017	35 (+<30)	n/a
Self-directed support: 2017 progress report – Supplement 2	24 Aug 2017	377 (+65)	n/a
Self-directed support: 2017 progress report – Supplement 3	24 Aug 2017	93 (+27)	n/a
Self-directed support: 2017 progress report – Easy read summary	24 Aug 2017	201 (+33)	n/a

Key:

(x) Increase in numbers since last month

* This figure is below 30

n/a Not applicable.