



REPORT TO: AUDIT AND SCRUTINY COMMITTEE ON 16 JUNE 2021

SUBJECT: ACCOUNTS COMMISSION REPORT - LOCAL GOVERNMENT IN SCOTLAND - OVERVIEW 2021

BY: CHIEF EXECUTIVE

1. REASON FOR REPORT

1.1 To draw the attention of the Committee to a recent Accounts Commission publication providing an overview of Local Government in Scotland over the past financial year.

1.2 This report is submitted to Committee in terms of Section III (I) (8) of the Council's Scheme of Administration relating to consideration of reports prepared by the Accounts Commission/Audit Scotland.

2. RECOMMENDATIONS

2.1 Committee is asked to note:

- i) the key messages contained within the Accounts Commission report, which consider the issues arising from the pandemic thus far and how councils have responded; and**
- ii) the Commission's view aligns with that of the council that it will take time to recover fully from the pandemic and that, while challenging, opportunities are there to review and assess how services are delivered in a manner that optimises outcomes for the citizens and communities of Moray.**

3. BACKGROUND

3.1 In late May, the Accounts Commission published its annual update report entitled Local Government in Scotland – Overview 2021. The focus of the report this year has been on the unprecedented challenges arising from the pandemic and consideration of how councils have responded.

3.2 The report is noted as being the first in a series of reports that will reflect on the evolving and longer term issues arising from the pandemic and how local government will need to adapt going forward.

3.3 The key messages have been drawn from the review findings from across Scottish council areas. All of these accord with the situation here in Moray. Broadly these cover and consider:

- the positive council responses in dealing with the profound impacts of the pandemic;
- how relationships have developed with communities and strengthened partnership working;
- how service disruption has impacted on people's lives, referencing in particular, care services, education, mental health, child protection and economic challenges;
- the versatility of the workforce in taking on new and additional responsibilities;
- changes in governance structures and processes to enable delivery of critical services while retaining standards of probity and accountability;
- ongoing financial challenges in the short, medium and longer term;
- council plans for recovery and moving forward noting that returning to business as usual is not an option, with issues such as climate change, digital and tackling inequalities mentioned by way of example;
- the need to learn lessons from the pandemic and consolidate where these enable positive outcomes to be delivered.

3.4 While the report is broad in its scope and coverage, it makes no specific recommendations. It is nevertheless a useful summary of the Accounts Commission and Audit Scotland's assessment of councils' responses to the pandemic and will, in that context, be of interest to members of this committee.

3.5 A full copy of the report is available at https://www.audit-scotland.gov.uk/uploads/docs/report/2021/nr_210527_local_government_overview.pdf

4. SUMMARY OF IMPLICATIONS

(a) Corporate Plan and 10 Year Plan (Local Outcomes Improvement Plan (LOIP))

The strategic plans of the council and its partners align in many respects to the issues outlined in the Accounts Commission reflecting the key priorities to be taken forward in Moray.

(b) Policy and Legal

No implications directly arising from this report.

(c) Financial implications

The report highlights financial challenges facing local government and the importance of sound financial stewardship. This will continue to be reviewed and reported upon to the council and its committees by the Chief Financial Officer.

(d) Risk Implications

The report references risks throughout and the council is alert to these risks as evidenced in its recently updated Corporate Risk Register.

(e) Staffing Implications

No implications directly arising from this report.

(f) Property

No implications directly arising from this report.

(g) Equalities/Socio Economic Impact

The report highlights that inequalities will have widened as a consequence of the pandemic. This will continue to be a consideration for the council as it develops policy and practice.

(h) Consultations

The Monitoring Officer and the Internal Audit Manager have been consulted and are in agreement with the report.

5. CONCLUSIONS

5.1 The Accounts Commission report provides information on the impact of the pandemic and how councils have responded, and is a useful source of reference for elected members and officers.

Author of Report: Atholl Scott

Background Papers: Accounts Commission paper

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