

Glasgow City Council

Assurance and Improvement Plan

Update 2013–16

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Introduction

1. The first Assurance and Improvement Plan (AIP) for Glasgow City Council (the council) was published in July 2010. That document set out the planned scrutiny activity for the council for the period April 2010 to March 2013 based on a Shared Risk Assessment (SRA) undertaken by a local area network (LAN) made up of representatives of all of the main local government audit and inspection agencies. The aim of the SRA process was to focus scrutiny activity where it is most needed and to determine the most proportionate scrutiny response over a three year period. The LAN met again in November 2010 and in November 2011 to update the AIP. The last AIP update was published in May 2012 covering 2012-15.
2. This update is the result of the SRA which began in October 2012. The update process drew on evidence from a number of sources, including:
 - The annual report to the Controller of Audit and elected members for 2011/12 from the council's appointed external auditors.
 - The council's own performance data and self-evaluation evidence.
 - Evidence gathered from Education Scotland, the Care Inspectorate and the Scottish Housing Regulator (SHR) (including published inspection reports and other supporting evidence).
3. A timetable for proposed scrutiny activity between April 2013 and March 2016 which reflects the revised and updated shared risk assessment is at Appendix 1.
4. Following feedback about the clarity of the SRA process we have amended our criteria to make it clearer. Our assessment criteria descriptions used last year have changed from: 'significant concerns' to 'scrutiny required'; 'no significant concerns' to 'no scrutiny required'; and 'uncertainty' to 'further information required'.

Summary

5. The LAN has considered the SRA in connection with: Service Areas, Outcome Areas and Corporate Assessment Areas.
6. The LAN notes continued progress and improvement over a number of areas. Consequently the number of areas identified for scrutiny, or where further information is required, has declined and the majority of the council's areas of activity remain as 'not requiring scrutiny'.
7. Service Areas: the LAN risk assessment of council services was in general very positive. The only service area identified for additional scrutiny was within Homelessness Services. This mainly relates to service users experiencing difficulties in accessing temporary accommodation. A specific piece of work will be carried out by the Scottish Housing Regulator in 2013/14.
8. Outcome Areas: improvements are reported in performance measures linked to the council's key outcomes. However in certain outcome areas, improvements are being made from a low base with some performance levels being lower in comparison to other local authorities, for example the healthy and working outcomes. The overall trends in improvement are noted and there is no scrutiny planned with respect to outcome areas.
9. Corporate Assessment Areas: overall the council has strong corporate processes.

National risk

10. Local councils are operating within a context of significant change as a result of the challenging financial environment and the public service reform agenda, including: the review of community planning; health and social care integration; police and fire reform; college regionalisation; and welfare reform. The Local Government Scrutiny Co-ordination Strategic Group is currently considering how audit and inspection arrangements should collectively respond to these significant strategic developments, recognising the increasing importance of partnerships, place and outcomes for Scotland's public services.

11. A number of core National Risk Priorities are applied to all 32 councils. These are:

The protection and welfare of vulnerable people (children and adults) including access to opportunities:

12. At the request of Scottish ministers, the Care Inspectorate is developing a model of joint inspection of children's services in Community Planning Partnership (CPP) areas in Scotland, in co-operation with other scrutiny bodies (Education Scotland, Healthcare Improvement Scotland and HMICS). These inspections will focus on how well local public bodies (councils, the NHS, police, etc) are working together to deliver effective outcomes for children and young people. Development work involving Angus Council took place in April/May 2012. These joint inspections, which will be reported publicly, began in autumn 2012.

13. In addition the Care Inspectorate is working with Healthcare Improvement Scotland to develop an approach to inspecting adult care and health services, drawing on its experience of implementing joint inspections of child protection and children's services. Development work involving a number of local authorities is underway and will continue into the early part of 2013. Following this the Care Inspectorate will implement a programme of these inspections. Further detail of the schedule will be confirmed in due course.

14. Subject to ministerial approval, the Care Inspectorate, in partnership with the Association of Directors of Social Work (ADSW) and the Risk Management Authority (RMA), will undertake supported self-evaluation across the 32 local authority criminal justice social work services during the latter part of 2013. This will look at the impact of the Level of Service Case Management Inventory (LSCMI), otherwise known as the national assessment and care planning instrument. This particular approach is one of a number of approaches the Care Inspectorate will use in its current and future scrutiny and improvement net work in this area.

15. The Scottish Housing Regulator (SHR) plans to carry out a thematic inspection into the outcomes that local authorities are achieving by delivering a Housing Options and Prevention of Homelessness approach. SHR will carry out this thematic inspection during the first half of 2013/14. This is likely to involve fieldwork visits to a small sample of local authorities. SHR is currently identifying potential fieldwork sites and will be contacting those councils that it would like to visit, in early 2013.

16. In respect of this national risk priority the LAN recognises increasing demands being placed on services through an aging population and the effects of the current economic conditions on levels of employment. In addition, the impact of staff reductions on the provision of front line services is as yet not fully known. The council is planning ahead for implementation of the Welfare Reform Act and the introduction of the Universal Credit, both of which may lead to further pressures on services. This area will be kept under review by members of the LAN.
17. As referred to above and detailed further on page 13 certain aspects of the Homelessness Services have been identified for scrutiny.

Assuring public money is being used properly:

18. The annual audit of councils forms part of the baseline scrutiny of councils. This audit examines financial management and the system of internal control in a council.
19. The council is continuing with its significant programme of change including the rationalisation of its office estate, changes in working practices and extensive service reform projects. At the same time there have been changes to the arrangements for joint working with the NHS. As identified in prior year AIPs, it would be appropriate to schedule in scrutiny at a time when many of those changes have taken place to assess the impact on services, outcomes and corporate areas. Previous AIPs had scheduled a Best Value audit of the council in 2013/14. Over recent years the risk profile for the council has changed and it was therefore appropriate to review this. In particular the risks around corporate assessment of management arrangements have reduced and these are areas where further scrutiny is not required. Given this, and the fact that partnership working is central to delivering improved outcomes for the people of Glasgow, we have agreed, in consultation with the council, that an audit of the Community Planning Partnership and partnership working in Glasgow is a more appropriate form of scrutiny for 2013/14. This is captured in Appendix 1.

How councils are responding to the challenging financial environment:

20. Recognising the significance of the uncertain financial context within which councils operate, Audit Scotland produced Scotland's Public Finances: Addressing the Challenges, in August 2011. Follow-up work around the issues raised in the report will be undertaken in each council during 2013/14 to provide the Accounts Commission and the Auditor General for Scotland with evidence of the progress that public bodies are making in developing a strategic response to these long term financial challenges. In addition a specific piece of work on Reshaping Scotland's public sector workforce will be undertaken in 2013/14.
21. The council had estimated a funding gap of £48.8 million for the two year period from 2013-15. It is likely that it will become increasingly difficult to identify and realise efficiencies. To date workforce reductions have contributed to a significant part of the overall savings made by the council in response to the budget pressures. The potential adverse impact of continuing reductions to the council's workforce is a significant area of risk which will need to be carefully managed. The council is planning ahead for the cuts in future funding and operates effective financial management processes. Nevertheless these issues will be kept under review by the LAN.

22. At the request of Scottish ministers, Audit Scotland has piloted an approach to auditing community planning partnerships (CPPs) and the delivery of local outcomes. The CPP audit model was tested during 2012/13 in three council areas: Aberdeen City, North Ayrshire and Scottish Borders. Following evaluation of the approach in early 2013, a number of CPPs will be audited during the second half of 2013/14. Audit Scotland will be contacting any likely audit sites in spring 2013.
23. The EHRC has commissioned a piece of work to assess the extent to which Scottish public authorities have complied with the specific duties of section 149 of the Equality Act 2010 during 2013. Analysis of public authorities' compliance with the duty to publish equality outcomes and employment information will be available later in 2013. The results of this activity will be reflected in future SRA work.
24. The LAN is committed to maintaining its engagement with the council between now and the next SRA cycle so that we can retain an overview of how the council is managing its response to the significant financial challenges that it and all other Scottish public bodies face.

Areas that remain 'no scrutiny required'

25. This update focuses predominantly on those areas assessed as 'scrutiny required' and 'further information required'. However, in the interest of providing a broader view of the council's overall risk assessment, it is important to highlight those areas that were previously assessed as requiring no scrutiny which continue to be so. The LAN identified no scrutiny is required in the following areas:

| Area | Update |
|---|---|
| Service Areas | |
| Education | <p>Glasgow City Council Education Department continues to make progress in relation to attainment and in the key national priorities.</p> <p>Inclusion of children and young people with additional support needs has progressed significantly with more pupils being integrated into supported mainstream provision.</p> <p>The executive director continues to lead with authority, consolidating her vision and realising her aims and objectives. She is very well supported by her senior managers who have continued to develop their strategic and area remits effectively.</p> <p>Attainment of secondary aged pupils continues to improve year on year and there are positive signs of improvements in attainment at some SQA levels when set against comparator and national performance averages. However, almost all indicators are still below national levels but the gap is closing as described above.</p> <p>School inspections show further improvement with more schools achieving good or better evaluations.</p> |
| Social Work: Field Work Services | <p>The council has continued to implement self-directed support in social work services. So far, this has affected people with learning disabilities, physical disabilities, children with disabilities and people with mental health difficulties. As the programme has progressed, there is evidence of significant effort on the part of social work services to communicate the purpose, process and intended outcomes of these changes to service users, key external stakeholders and staff.</p> <p>The systematic approach to self-evaluation in social work services continues. The service is now in year two of a three-year self-evaluation cycle, based on the SWIA self-evaluation guide. Priorities for self-evaluation in 2013 include staff supervision and outcome-based</p> |

| Area | Update |
|---|--|
| | assessment. This work is complemented by an extensive programme of performance audits, some joint - e.g. with the Scottish Children's Reporter Administration. |
| Financial Services | The majority of the service's performance targets were either met or improved during the year. |
| Chief Executive & Corporate Services | Service continues to report good performance against its targets and priorities. The council is continuing to progress its commitments in respect of the 2014 Commonwealth Games. The Performance Audit Group of Audit Scotland is to carry out an impact review of the Audit Scotland report on the Commonwealth Games issued in March 2012. |
| Arms Length External Organisations (ALEOs) | The ALEOs have completed European Foundation for Quality Management (EFQM) self assessments. They follow a well established framework for performance reporting and the council's revised performance management framework has increased the focus on value for money measures for the ALEOs. There is a risk that the change in the council's committee structures covering ALEO performance, following the May 2012 local government elections, may have an adverse impact on the extent and effectiveness of member scrutiny and challenge. Aspects of the council's oversight of ALEOs will be reviewed as part of the 2012/13 annual audit. |
| Outcome Areas | |
| Vibrancy | Improvements have been made in a number of performance measures contributing to this outcome area. The results of the Glasgow Household Survey of Spring 2012 found that 70% of respondents were satisfied overall with customer services, with the highest scoring areas being parks, museums, leisure facilities and libraries. |
| Learning | In the current economic climate and the related lack of employment opportunities, the decrease in negative destinations for Glasgow's young people is an achievement. Despite the economic climate, post school destination figures for 2011 continue to show improvement or have remained the same in each of the post school categories. Improved partnerships with colleges, employers and training providers are helping to enhance young peoples' lifelong learning opportunities. A comprehensive work experience programme organised centrally is also making a difference to young peoples' skills for learning, work and life. |
| Efficiency and effectiveness | The council has continued to deliver against 'Tomorrow's Council', the major change programme aimed at improving efficiency. Efficiencies continue to be reported against the main programmes of service reform, property and office rationalisation and workforce reductions and changes |

| Area | Update |
|---|--|
| | to working practises. Efficiency is embedded in planning and decision making processes, with progress regularly monitored and reported. |
| Corporate Assessment Areas | |
| Vision and strategic direction | This area remains one where good performance is demonstrated. The new Council Strategic Plan is now in place with a strengthened focus on themed delivery and reporting. |
| Leadership and culture | This area remains one where good performance is demonstrated. There is a culture of strong leadership based on clear council objectives, targets and performance management. |
| Planning and resource alignment | Overall there is an integrated approach to strategic planning with clear links between corporate and service level objectives and priorities. |
| Partnership working and community leadership | The council is currently reviewing its approach to community planning in response to a number of emerging national issues and to develop a streamlined model of Area Partnerships. The council has contributed to the Clyde Valley Planning Partnership projects relating to social transport and waste management. There are many examples of multi agency working groups focusing on delivery of service improvements for children and families. |
| Community engagement | The council continues to engage with its stakeholders in a number of ways including its Comments, Compliments and Complaints initiative, household surveys and public consultations. The new public petitions process will further enable communities to engage with the council and participate in the decision making process. |
| Governance and accountability (including public performance reporting) | The council has well established governance arrangements in place. Performance on a range of areas is regularly reported to relevant committees and made available on the website. The council is in the process of introducing, in light of the new Council Strategic Plan, a corporate strategy for public performance reporting. |
| Performance management | The council can demonstrate a culture driven by performance management. It has refocused its processes in the light of the new Council Strategic Plan, to take a themed approach to managing and reporting performance. A suite of corporate scorecard indicators have been developed with a clear and formal reporting timetable agreed for the council's senior management team and members. |
| ICT | There are adequate arrangements for the provision of ICT services and there is no significant scrutiny risk. Following previous data losses by the council specific action plans have been agreed to strengthen the controls for the security of IT assets and personal data and arrangements for |

| Area | Update |
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| | records management. Progress in these areas is to be regularly monitored by members. |
| Challenge and improvement | <p>This area remains one where good performance is demonstrated.</p> <p>The EFQM approach to self evaluation was implemented in 2011/12 with assessments completed at corporate and services level and within the council's ALEOs.</p> <p>Work is on going to strengthen the benchmarking of performance and to compile value for money indicators across the council and ALEOs.</p> <p>A systematic approach to self-evaluation continues in social work services.</p> |
| Customer focus and responsiveness | The council can demonstrate a continued commitment to ensuring services focus on customers including the regular collection of feedback, improvements to complaints handling procedures and formalising the measurement and reporting of customer care across the council and ALEOs. |
| Risk management | The council and its ALEOs have sound risk management frameworks in place. Risk registers are regularly updated and reported to committee. |
| Use of resources: efficiency | The council demonstrates that it has a commitment to achieving efficiencies and has a track record of delivering planned savings. |
| Use of resources: competitiveness | Whilst sound overall, greater focus is being given to the measurement of specific value for money performance indicators across the council and the ALEOs. |
| Use of resources: financial planning and management | The council has robust, well established financial management processes in place. There is regular budget monitoring during the year and regular reporting to committee. |
| Use of resources: procurement | The council has a good track record of performance in Procurement Capability Assessments and is due to take part in a further assessment in 2013. |
| Equalities | The council has equality considerations embedded in many of its processes and decision-making. Progress towards meeting the new Public Sector Equality Duty, required by March 2013, continues. |
| Sustainability | A number of targets have not been met during 2011/12. However some progress has been made in a number of areas such as landfill targets and air quality. Commitment to making improvement is evident. |

Areas that remain 'scrutiny or further information required'

26. The LAN identified that, in common with the SRA last year, scrutiny or further information is required in the following areas:

| Area | Assessment Update | |
|---|-------------------------------------|--|
| <p>Social Work Services: Directly Provided Services - Care Homes and Day Centres</p> | <p>Further information required</p> | <p>There are many changes underway within directly provided care homes and day centres, both in terms of personnel and changes planned for buildings and services.</p> <p>In 2012/13 (April-Nov 2012) 37.5% of council Care Homes for Older People had 'requirements' imposed by the Care Inspectorate. This compares with 62.5% for the preceding inspection year (April 11-March 12). With four months of the current inspection year remaining it is likely that the number of services with 'requirements' will be less than the preceding year.</p> <p>In the same period (April-Nov 2012) 17.6% of Care Homes for Children and Young People had 'requirements' imposed by the Care Inspectorate. This compares with 17.6% for the preceding inspection year (April 11-March 12). With four months of this inspection year remaining it is likely that the number of services with 'requirements' will be higher than the preceding year.</p> <p>The council is moving ahead with new build Care Homes for older people and children. The children's units are to be 8 bedded and will provide children with purpose built accommodation in local communities. The council will also be undertaking a major refurbishment of those units not being replaced. The council is increasing the number of places in Children's Units to enable children to be cared for in Glasgow rather than being sent to contracted services outwith the area.</p> <p>The council is reviewing day centre provision for older people and is building new Day Centres. They are</p> |

| Area | Assessment Update | |
|--|-------------------------------------|--|
| | | <p>reviewing the provision of learning disability services through personalisation.</p> <p><i>LAN response:</i></p> <p>Scrutiny is ongoing with all care home services having a minimum of one inspection per year.</p> |
| <p>Use of Resources: Financial Position</p> | <p>Further information required</p> | <p>The council has estimated a funding gap of £48.8 million for the two year period 2013-15. It is likely that it will become increasingly difficult to identify and realise efficiencies.</p> <p><i>LAN response:</i></p> <p>There will be a focused follow up audit to Audit Scotland's national report "Scotland's Public Finances - Addressing the challenges". This is not specific to the council but is a planned follow up review across all Scottish Local Authorities.</p> |

Areas with changed assessments

27. The following table relates to assessments of scrutiny risk that have changed from the 2012/13 update.

| Area | 2012/13 Risk Assessment | 2013/14 Risk Assessment | Reason for Change |
|---|-------------------------|-------------------------|--|
| Homelessness Services | Uncertainty | Scrutiny required | <p>There have been areas of positive progress within the Homelessness Service, including reductions in the level of repeat applications, good progress towards the 2012 abolition of priority need and the assisted completion of a comprehensive audit of homelessness casework and production of an improvement action plan.</p> <p>However there are considerable concerns relating to reported difficulties that service users are experiencing. Because of problems the council has encountered in accessing temporary accommodation, it is not always delivering on its statutory duties to homeless people. In response, targeted scrutiny is planned by the SHR.</p> |
| Partnership Working: Glasgow Community Health Partnership (GCHP) | Uncertainty | No scrutiny required | <p>The organisational performance review carried out between GCHP and NHS Greater Glasgow and Clyde was generally positive and good progress was reported for the first full year of the GCHP's operation.</p> |
| Outcome: Healthy | Uncertainty | No scrutiny required | <p>There are reported improvements in some key healthy indicators including: life expectancy, smoking rates, heart disease related deaths, reductions in secondary school age children taking drugs and alcohol and an increase in adult activity levels. However improvements are from a low base with some performance levels being well below Scottish averages. Targeted</p> |

| Area | 2012/13 Risk Assessment | 2013/14 Risk Assessment | Reason for Change |
|--|-------------------------|-------------------------|---|
| | | | action planned to support the health of Glasgow citizens is being undertaken by the joint director of Public Health for Glasgow City Council and NHS Greater Glasgow and Clyde in conjunction with the executive director of Social Work, who is the lead for vulnerable people on the council's management team. |
| Outcome: Safe | Uncertainty | No scrutiny required | Performance during 2011/12 continued the positive trend of the last few years in terms of reductions in violence, antisocial behaviour, vandalism, domestic fires and road casualties. Violent crime has steadily decreased since 2005/06, with a 20% decrease from 2010/11 figures. |
| Outcome: Working | Uncertainty | No scrutiny required | There are reported improvements in a number of key working indicators. Improved levels of performance with respect to employment rates, the median gross weekly earnings, benefit claimants and the percentage of the population who are income deprived. Although there is a general trend of improvement, performance indicators in some areas fall in the lowest performance quartile for local authorities. |
| Land and Environmental Services | Uncertainty | No scrutiny required | The service's annual performance report shows an overall good level of performance against targets and key objectives. There are however some examples where targets have not been met because of staff pressures and reducing staff numbers. |
| Development and Regeneration Services | Uncertainty | No scrutiny required | Performance reported against the service's priority projects and indicators is good and has improved from last year. |
| Use of Resources: Managing People | Uncertainty | No scrutiny required | There is a risk that reduced levels of staffing and the loss of experienced staff will have an adverse impact on services and a detrimental effect on staff morale and performance. However a range of council initiatives have |

| Area | 2012/13 Risk Assessment | 2013/14 Risk Assessment | Reason for Change |
|--|-------------------------|-----------------------------|---|
| | | | <p>been introduced to support the reduction in the workforce and to ensure that the management of vacancies is subject to robust planning. Council wide and service level action plans are to be put in place to address those areas of concern, including staff morale, the scale of change and stress, highlighted by the staff survey carried out in 2011/12.</p> |
| <p>Use of resources: asset management</p> | <p>Uncertainty</p> | <p>No scrutiny required</p> | <p>The development of the corporate asset management plan is underway with a target completion date of April 2013.</p> <p>There has been considerable progress in the development of a Roads Asset Management Plan. An updated plan was approved by members in November 2012. This contained better information on asset valuation and levels of future investment need. The plan highlights a total backlog in asset repairs of £299 million and an annual investment level of £21 million to maintain the assets in current condition.</p> <p>Over the last two financial years there has been investment of £32 million in carriageway repairs with an additional £8 million of capital spend in 2012/13.</p> <p>As highlighted in the Roads Asset Management Plan there is a need for a long term commitment to invest a minimum 'steady state' level of funding to ensure the continuing availability of the road network.</p> |

Scrutiny plans

28. The scrutiny activity included in the 2012/13 plan was carried out as planned. The results of both the Audit Scotland reviews, the follow up audit of the national report *Maintaining Scotland's roads* and the benefits performance audit have been reported to members. Both of these exercises were either national or planned work which did not result from the LAN risk assessments. The ISLA review planned for 2012/13 was completed by the Care Inspectorate and where appropriate, the outcome of this has been reflected in the LAN's updated risk assessment.
29. Scrutiny activity planned at the council over the three years beginning 2013/14 is shown on the following table. The scrutiny planned for the year 2013/14 includes:
- A targeted review of aspects of the council's homelessness services by the SHR. This scrutiny is in response to the risk assessment carried out by the LAN. The scope and timing of the work has yet to be discussed with the council.
 - An audit of the Glasgow Community Planning Partnership and partnership working in Glasgow. The scope and timing of this work will be discussed with the council and its partners.
 - A follow up audit of the Audit Scotland national report "Scotland's Public Finances - Addressing the challenges". This will be carried out by Audit Scotland and will be completed in all Scottish local authorities and is not as a result of the LAN risk assessment.
 - A review of Workforce Planning under 'Reshaping Scotland's public sector workforce' which will examine how public bodies are effectively managing changes to their workforces, using cost-effective approaches.
 - A Supported Self-Evaluation of the impact on quality of the newly introduced national assessment and care planning instrument (LSCMI) in local criminal justice social work services is to be carried out.

Appendix 1

National scrutiny activity does not result from the shared risk assessment but is either at the request of the council eg supported self-evaluation work or national activity eg national follow-up work or work requested by ministers.

| GLASGOW CITY COUNCIL 2013-14 | | | | | | | | | | | | |
|--|-------|-----|------|------|-----|------|-----|-----|-----|-----|-----|-----|
| Scrutiny activity year 1: | Apr | May | June | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar |
| Scottish Housing Regulator: Targeted review of aspects of Homelessness Services - <i>timetable has yet to be agreed</i> | | | | | | | | | | | | |
| Audit Scotland: Audit of Community Planning Partnership and partnership working in Glasgow - <i>timetable to be agreed with the council and its partners</i> | | | | | | | | | | | | |
| National or planned work which is not as a result of LAN risk assessments: | | | | | | | | | | | | |
| Audit Scotland: Follow-up of Audit Scotland national report "Scotland's Public Finances - addressing the challenges" | | May | | | | | | | | | | |
| Audit Scotland - Reshaping Scotland's public sector workforce | April | | | | | | | | | | | |
| Care Inspectorate - Supported Self-Evaluation Criminal Justice Social Work - <i>timetable has yet to be agreed</i> | | | | | | | | | | | | |

| GLASGOW CITY COUNCIL 2014-15 | | | | | | | | | | | | |
|--|-----|-----|------|------|-----|------|-----|-----|-----|-----|-----|-----|
| Scrutiny activity year 2 | Apr | May | June | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar |
| No local scrutiny or national work planned | | | | | | | | | | | | |

| GLASGOW CITY COUNCIL 2015-16 | |
|---|------------------------------------|
| Indicative scrutiny activity for rolling third year | Potential scrutiny bodies involved |
| No local scrutiny or national work planned | |

Footnotes:

The focus of the AIP Update is strategic scrutiny activity that is scrutiny activity which is focused at corporate or whole service level. There will also be baseline scrutiny activity at unit level ongoing throughout the period of the AIP. This will include, for example, school and residential home inspections. Scrutiny bodies also reserve the right to make unannounced scrutiny visits. These will generally be made in relation to care services for vulnerable client groups. The annual audit of local government also comprises part of the baseline activity for all councils and this includes work necessary to complete the audit of housing benefit and council tax benefit arrangements. Education Scotland, through the District Inspector, will continue to support and challenge Education Services regularly and as appropriate. The Care Inspectorate will continue to regulate care services and inspect social work services in accordance with their responsibilities under the Public Services Reform (Scotland) Act 2010.

