

Maximizing the impact of information from a complaint

Fraser McKinlay SPSO Conference
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77



Central government bodies and Scottish Parliament
(including police, fire, Scottish Water)

23



NHS bodies

32



Councils

74



Joint boards and committees
(including 30 health integration boards)

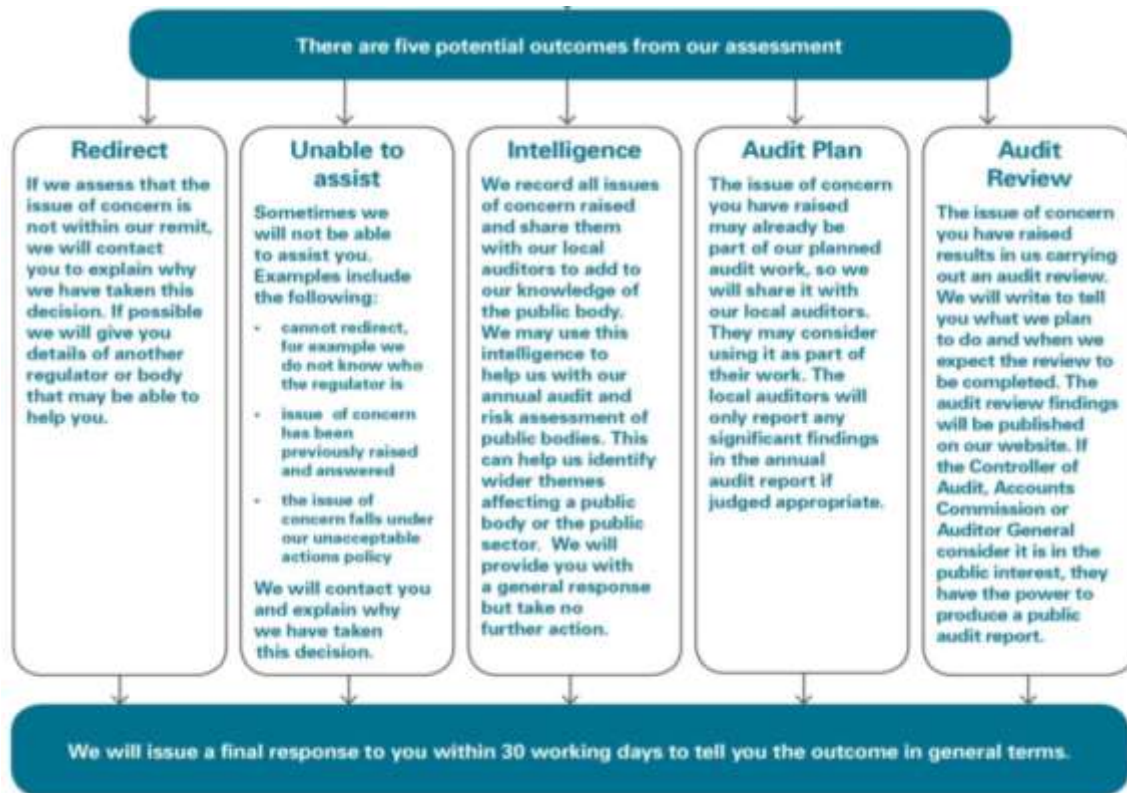
21



Further education colleges

227 Public bodies audited



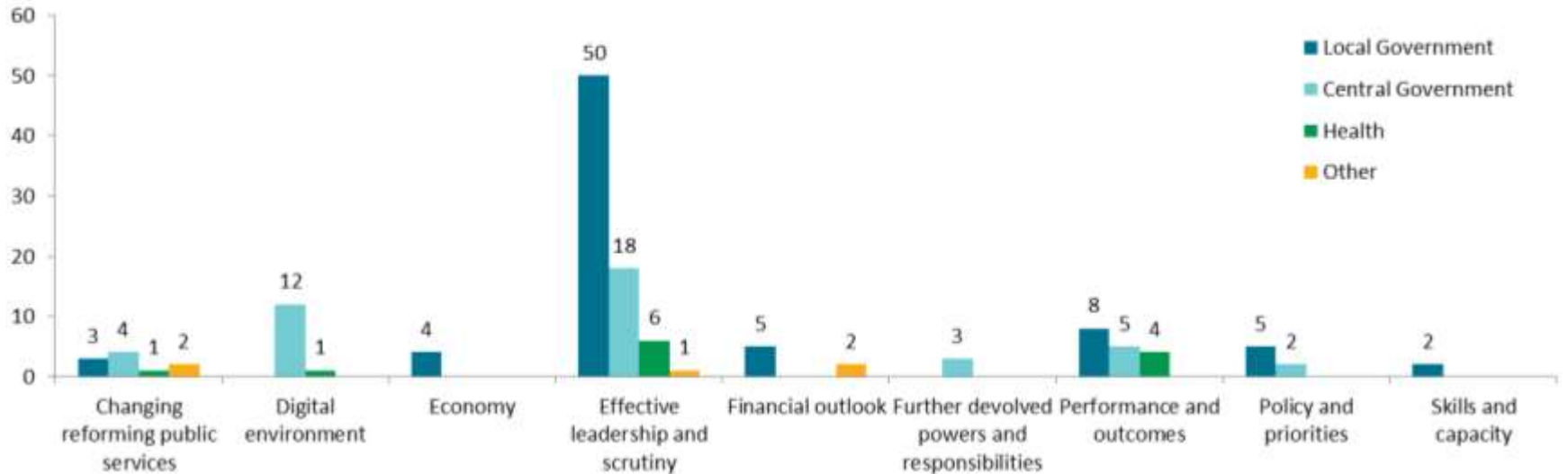


The main public sector audit risks were identified as:

- Changing/reforming public services
- Digital environment
- Economy
- Executive leadership and scrutiny
- Financial outlook
- Further devolved powers and responsibilities
- Performance and outcomes
- Policy and priorities
- Skills and capacity.

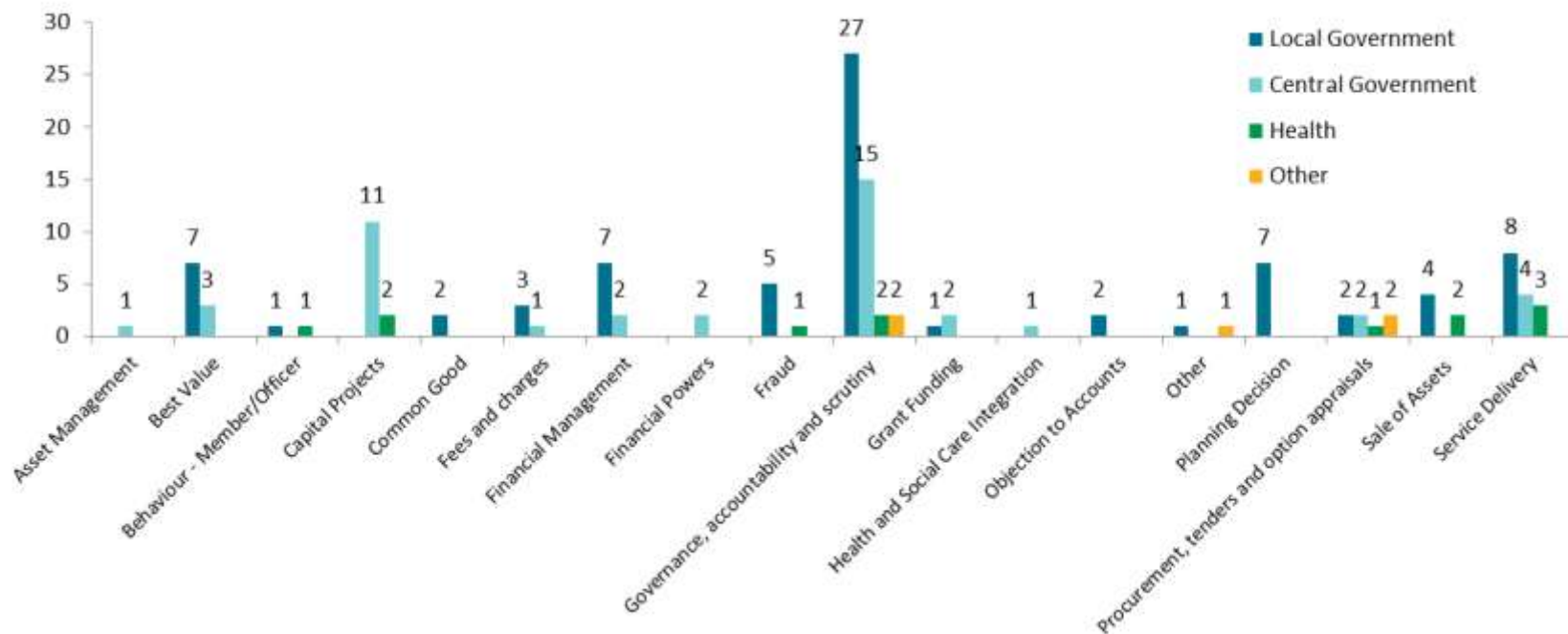


2016/17 YTD Audit Risk Categories

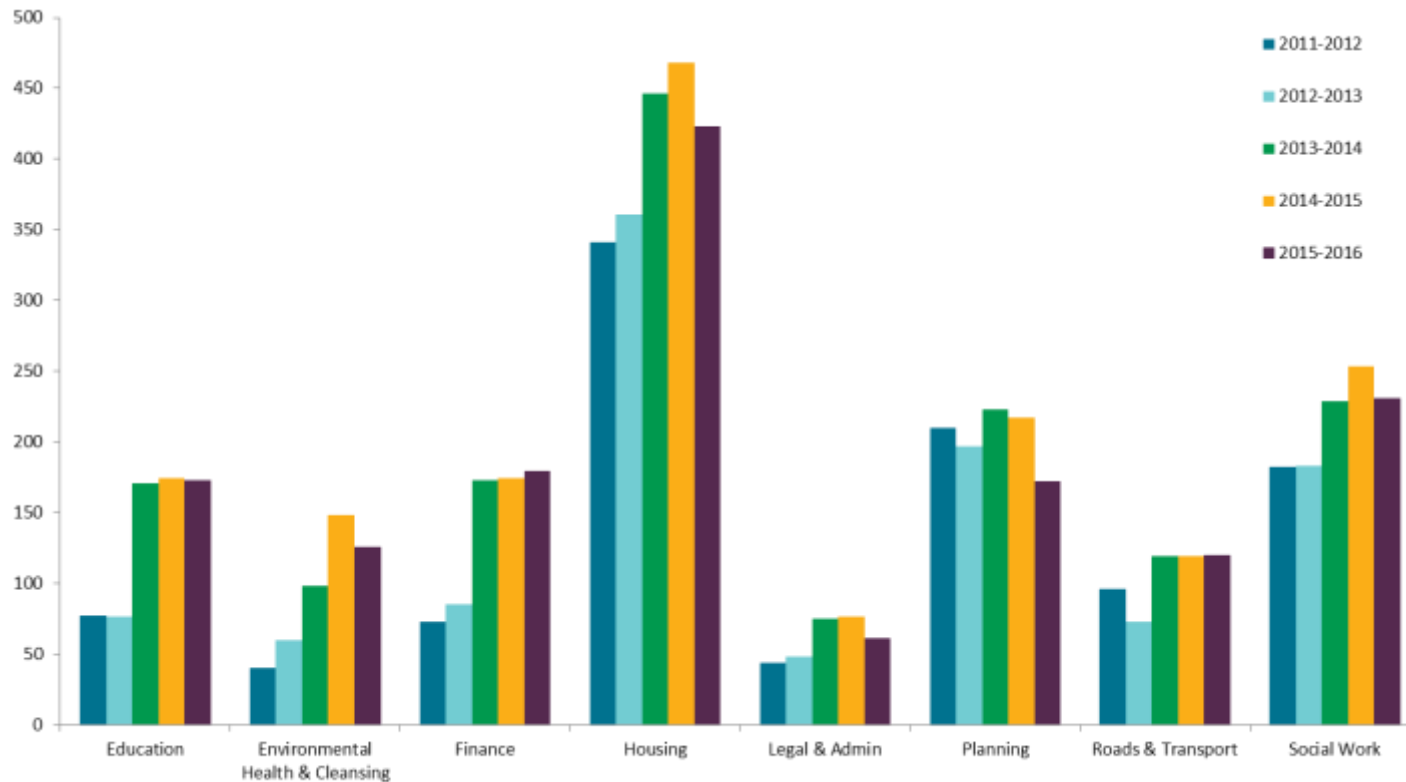


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- Asset management
 - Best value
 - Behaviour – member/officer
 - Capital Projects
 - Common good
 - Community Engagement
 - Fees and charges
 - Financial Management
 - Financial powers – Audit Scotland's audit role
 - Fraud
 - Governance and accountability/scrutiny
 - Grant Funding
 - Health & Social Care Integration
 - Inequalities, eg equal pay
 - Objection to Accounts
 - Other
 - Planning decisions
 - Procurement/Tender/Option Appraisal
 - Sale of Assets
 - Service Delivery
 - Severance packages

2016/17 YTD Themes



LG Trend Information



- Helps us to build a risk profile of the public bodies we audit
- Identifies areas of risk which we may not have otherwise been aware of
- Builds knowledge of clients where we do not receive significant correspondence
- Highlights the 'bigger picture' of growing themes across the public sector in Scotland
- Identifies 'outliers' in the bodies we audit



- Planning Guidance
- Shared Risk Assessment
- Local Government and NHS overview reports – trend information over the last five years
- Information provided to the Accounts Commission
- Information shared with local audit teams across both financial and performance audit
- Shared with the private audit firms who conduct audits on our behalf in public sector bodies
- Horizon planning for the future
- Best Value audits



- A proportionate and risk-based audit approach
- A strong focus on the quality of service experienced by the public and the outcomes achieved

Complaints

- How strong is the council's focus on its customers/stakeholders?
- Does the council invite and act on feedback to improve services?
- How effective are the councils complaints procedures?



Combining sources of data is allowing us to better inform our audit work;

- Current work at a local level at our audited bodies
- Planning audits, and risk profiling of audited bodies
- National studies – by identifying themes for the future
- Building the ‘bigger picture’ across the public sector in Scotland
- Best Value – Indication of whether councils are using data to facilitate continuous improvement

