



Glasgow City Council

Finance and Audit Scrutiny Committee

Report by Executive Director of Finance

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Item 6

10th April 2019

Accounts Commission report: Local Government in Scotland Financial Overview 2017/18 – Supplementary Scrutiny Tool

Purpose of Report:

At its January meeting the committee considered the Accounts Commission report 'Local Government in Scotland – Financial Overview 2017/18'. The committee asked officers for a further report on the supplementary scrutiny tool "Questions for Councillors".

Recommendations:

The Committee is asked to note the contents of the report.

Ward No(s):

Citywide: ✓

Local member(s) advised: Yes No consulted: Yes No

1 Introduction and Background

- 1.1 Audit Scotland will periodically issue national reports, including those undertaken on behalf of the Accounts Commission. Internal Audit monitor these publications and will present the reports, or summaries of them, for the Finance and Audit Scrutiny Committee where relevant and appropriate.
- 1.2 In November 2018, the Accounts Commission published a report titled 'Local Government in Scotland – Financial Overview 2017/18', prepared for the Commission by Audit Scotland. This is an annual report that provides a high level independent analysis of the financial performance of Councils and the financial outlook for local government. It is primarily based on the latest audited annual accounts and the annual external auditor's reports for each Council. At its meeting of 16 January 2019 the committee received an overview of the Account Commission report. [Committee Information - Submission Documents](#).
- 1.3 To accompany the report the Accounts Commission has also provided a supplement scrutiny tool, which provides "Questions for Councillors to consider". The committee asked that a further report be provided setting out officer responses to these questions. This is attached at Appendix 1.

2 Policy and Resource Implications

Resource Implications:

<i>Financial:</i>	The Accounts Commission report highlights a number of significant financial challenges facing local government in Scotland. These are being considered as part of the financial forecast and annual budget process.
<i>Legal:</i>	No direct legal implications identified.
<i>Personnel:</i>	No direct personnel implications identified.
<i>Procurement:</i>	No direct personnel implications identified.

Council Strategic Plan: A Well Governed City That Listens and Responds

Equality and Socio-Economic Impacts:

<i>Does the proposal support the Council's Equality Outcomes 2017-22</i>	N/a
<i>What are the potential equality</i>	No significant impact identified.

impacts as a result of this report?

Please highlight if the policy/proposal will help address socio economic disadvantage.

N/a

Sustainability Impacts:

Environmental:

No direct environmental sustainability implications identified.

Social, including Article 19 opportunities:

No direct social sustainability implications identified.

Economic:

No direct economic sustainability implications identified.

Privacy and Data Protection impacts:

No direct privacy and data protection implications identified.

3 Recommendations

The Committee is asked to note the contents of the report.