

EAST RENFREWSHIRE COUNCIL
AUDIT AND SCRUTINY COMMITTEE

10 November 2022

Report by Clerk

NATIONAL EXTERNAL AUDIT REPORT – SCOTLAND'S FINANCIAL
RESPONSE TO COVID-19

PURPOSE OF REPORT

1. To provide information on the Audit Scotland report *Scotland's Financial Response to COVID-19*.

RECOMMENDATION

2. It is recommended that the Committee considers the report.

BACKGROUND

3. A copy of the Audit Scotland report [Scotland's Financial Response to COVID-19](#), published in June 2022, has already been circulated to all Audit and Scrutiny Committee Members. Under the committee's specialisation arrangements, the Member leading the review of this particular report is Councillor Morrison.

4. A range of reports submitted to the committee have focussed specifically on COVID-19 related issues. For example, in January 2022, a report on the [Impact of COVID-19 on Scottish Councils' Benefit Services](#) was considered following the publication by Audit Scotland of a report on this issue. Various other reports the committee has considered have referred to COVID-19 related issues in part, and the most recent update submitted to the full Council on [COVID-19 Recovery](#), commenting on response, recovery and renewal work taking place across the Council and the East Renfrewshire Culture and Leisure Trust, was considered by the full Council in June 2022. As considered appropriate, such reports have commented on a range of financial issues.

5. Given the nature of the Audit Scotland report on *Scotland's Financial Response to COVID-19*, members of the Corporate Management Team have provided comments on various aspects of the report. The comments, which have been collated, are attached to this report (see Appendix A).

RECOMMENDATIONS

6. It is recommended that the committee considers the report.

Local Government Access to Information Act 1985

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Background Papers:-

1. Audit Scotland report [Scotland's Financial Response to COVID-19](#)

**COMMENTS ON EXTERNAL AUDIT REPORT ON
SCOTLAND'S FINANCIAL RESPONSE TO COVID-19**

Prepared by Clerk in Liaison with Corporate Management Team

INTRODUCTION

1. This report collates comments provided by the Corporate Management Team and other senior officers on the Council's position on issues raised in the report published by Audit Scotland in June 2022 on [Scotland's Financial Response to COVID-19](#).

REPORT ON SCOTLAND'S FINANCIAL RESPONSE TO COVID-19

2. The report highlights that COVID-19 is the biggest fiscal and policy challenge faced by the Scottish Government, councils and other public bodies since devolution. It comments on various related issues, including its wide-reaching and unequal effect on Scottish society; its unprecedented and ongoing impact on public finances; and how staff across the public sector have worked hard for over two years to respond to and minimise the impact of the pandemic. It comments that, although the emergency phase has passed, such public bodies continue to direct public spending to respond to the pandemic, whilst developing and implementing plans for funding recovery. The report highlights that the impact on public finances will continue for many years, making reference to all Auditor General and Accounts Commission work relating to COVID-19 and public finances more generally, which can be found on the Audit Scotland [COVID-19 e-Hub](#).

3. The main body of the Audit Scotland report comprises three sections as follows:-

- Deciding the public financial response
- Managing the overall financial implications
- Managing the COVID-19 public spending programme

4. As well as outlining the fiscal context within which the Scottish Government, councils and public bodies have operated since March 2020, a high-level analysis of their financial response to the pandemic is provided. It draws on evidence gathered from across the public sector and previous Accounts Commission and Auditor General reports, published at various points throughout the pandemic, to make judgements about the overall financial response.

5. A range of key facts and six key messages, for the Scottish Government and other bodies, are itemised at the start of the report. Various recommendations are made, some of which are directed at the Scottish Government relating to improving the transparency of public finances to support scrutiny of COVID-19 funding and spending measures; reviewing financial decision-making processes during the pandemic; and reviewing and collating completed financial framework forms.

6. The remaining recommendations, listed on Pages 6 and 7 of the report, are that the Scottish Government, councils, NHS boards and integration authorities should:-

- Improve the transparency of public finances to support scrutiny of COVID-19 funding and spending measures by:-
 - collecting, drawing together and analysing COVID-19 funds data to establish how much money was spent, where, and how quickly it was issued and received;

- reporting through their accounts and management information how COVID-19 funding held in reserves has been spent, and the extent to which COVID -19 funded spending commitments will exist in future years; and
- reviewing their medium-term and longer-term financial plans to reflect the ongoing impact and financial consequences of the pandemic, which should include the longer-term impact on resources and potential costs of continuing to support citizens and restore lost income.
- Continue to monitor and report on fraud and error arising from COVID-19 business support payments to ensure that processes are working in practice, funds are allocated correctly, and steps are taken to recover funds paid in error; and
- Work together to learn lessons from the financial response to the pandemic by:-
 - collecting and sharing findings from their response, including financial information to demonstrate the impact the spending has had and to allow others to benefit from good practice;
 - considering what systems should be in place to enable consistent spending information to be collected while minimising the administrative burden;
 - collectively understanding the ongoing challenges and longer-lasting impacts of the pandemic which will allow them to work together to recover;
 - developing robust processes which will improve the public sector response to future crises or other cross-cutting issues, such as climate change and child poverty; and
 - evaluating whether COVID-19 spending delivered the desired outcomes.

BACKGROUND

7. Since the start of the pandemic, various reports have been submitted to the Council and its committees on COVID-19 issues, financial and otherwise. The most recent general update on work being carried out across the Council was considered by the full Council in [June 2022](#). It should be read in the context of previous update reports presented to the [Emergencies Committee in May 2020](#), and the full Council in [June 2020](#), [October 2020](#), [December 2020](#), [June 2021](#), [September 2021](#) and [October 2021](#).

8. The Audit and Scrutiny Committee has been amongst those to receive various reports commenting on COVID-19 issues, sometimes in part, including in June this year when a report on the [Audit Scotland Local Government in Scotland Financial Overview 2020/21](#) was considered, and subsequently in September when reports such as on the [Audit Scotland Local Government in Scotland Overview 2022](#) and [Managing the Risk of Fraud and Corruption](#) were amongst those discussed. At that meeting, the committee noted that the submission of this report would allow potential fraud related issues on COVID-19 grants to be revisited.

9. Focussing primarily on issues of relevance to local government, the following sections of this report provide comments on various matters referred to in the national External Audit report on [Scotland's Financial Response to COVID-19](#).

DECIDING THE PUBLIC FINANCIAL RESPONSE

Streamlining of Governance Arrangements

10. The report comments that both the Scottish Government and councils streamlined their governance arrangements to help respond more quickly to the crisis, referring to Paragraph 22 of the Audit Scotland report on the [Local Government in Scotland Overview 2021](#) which found that councils made swift changes to these at the start of the pandemic, with some suspending meetings and others creating specific COVID-19 related committees. The report also reflects that, since then, councils have continued to adapt and now offer both online and hybrid meetings.

11. Regarding the local position, when lockdown commenced in March 2020, formal meetings were suspended for around 3 months. Delegated powers to officers were extended on a temporary basis and an Emergences Committee established to take decisions on those matters where political input was required and where it was inappropriate for officers to use the extended temporary powers. The committee, membership of which comprised the Leader and Deputy Leader of the Administration and the Leader of the Opposition Group, met virtually.

12. From June 2020 onwards, virtual meetings of the Council, Cabinet and other committees and bodies were convened using Teams following significant and essential investment in IT equipment for both officers and Members. Providing support for such meetings on a real time basis, and the formulation and ongoing development of related guidance, required additional resources to be deployed to ensure they ran smoothly, placing additional demands on the Democratic Services Team and others. More recently, since the 2022 Local Government Elections, a hybrid meeting model has been adopted. Although many more meetings are now attended in person, provision continues to be made to enable some participants to attend remotely if required. This continues to create challenges and place further demands on Democratic Services.

Change Required in the Way Public Bodies Engaged with Stakeholders

13. Paragraph 27 of the report highlights that not only the Scottish Government, but also other public bodies, had to change how they engaged with their stakeholders, building on existing relationships and developing new ones. It is commented that the Scottish Council for Voluntary Organisations (SCVO) worked closely with officers and Ministers to deliver the Wellbeing Fund, developed in partnership with Scotland's 32 third sector interfaces.

14. Locally therefore this was passed through Voluntary Action East Renfrewshire (VAER), rather than the Council. However, the Council did have some high level discussions on the Wellbeing Fund with VAER through the Crisis Resilience Management Team's Humanitarian Assistance work stream, chaired by the then Head of Communities, Revenues and Change (now Director of Business Operations and Partnerships). VAER was a key partner in all of the Humanitarian Assistance work undertaken, as was the East Renfrewshire Culture and Leisure Trust and various services across the Council.

15. Reference is also made in the same part of the report to a lack of consultation with stakeholders on parts of the Supporting Communities Fund. From the Council's perspective, the national to local funding arrangements around COVID-19 created a fragmented and complex landscape. For example, many funds were made available at short notice with emerging guidance and short lead-in times, putting pressure on local authorities to deliver. Furthermore, various inconsistent reporting regimes developed ranging, on the Humanitarian side, from weekly returns on shielding and then isolation support; to monthly returns on the Food Fund and interviews with Scottish Government; and latterly the provision of more flexible funding which could be used within broad guideline parameters, for which there were no

reporting requirements. Each of these funds also had different timescales associated with them, some of which changed further over time. For example, the initial direction on some of these required expenditure to be incurred within a specific period of time or a financial year, but subsequently extensions were offered or in some cases mandated.

16. All of this has been both time-consuming and complicated to administer and track, resulting in significant additional workload for Council officers, including a significant managerial overhead at senior levels for which the administration fees provided have not compensated the Council sufficiently.

MANAGING THE OVERALL FINANCIAL IMPLICATIONS

Scottish Government Management of Overall Budget and Related Transparency and Scrutiny

17. Regarding transparency and scrutiny during high levels of change, the report recognises a key theme, this being the Scottish Government's increasing difficulty in determining what is, and is not, COVID spending as various economic pressures are now coinciding (see Paragraphs 46-48 of Audit Scotland report). The same problems are impacting on the Council as many issues have arisen as a result of a combination of COVID-19, Brexit and the war in Ukraine. This type of issue is illustrated well in Education with additional funding for teachers and support staff to address the impact of COVID-19 overlapping with Pupil Equity Funding and the refreshed Scottish Attainment Challenge funding. Over and above this, school core budgets have been used to address the impact of the pandemic. Whilst transparency over spending and budget management processes will remain vital as the Audit Scotland report reflects, it will be increasingly difficult to separate the impact of various individual sources of funding.

18. With no further COVID specific funding expected from the Scottish Government, Accountancy staff scrutinise all proposed draws on the Council's remaining COVID grant reserve to ensure that these relate specifically to the pandemic and are accounted for separately as COVID costs.

19. Many of the 300 plus Scottish Government spending announcements and budget revisions since March 2020 impacted on local government. Reflecting comments made above, various reports submitted to the Council have highlighted the resulting additional workload for Council staff in delivering the required pandemic responses, and in accounting separately for these income streams. Much of this additional workload is still on-going.

Scottish Government Direction of Funding to Partners with Existing Systems and Local Knowledge to Deliver Funds

20. Paragraph 52 of the report explains that much of the COVID-19 budget was allocated to financially support schemes intended to quickly tackle the four harms of the pandemic (direct health, indirect health, societal and economic) which informed its decisions, including those with financial implications; and that these new funds needed to be developed and distributed quickly. The Scottish Government relied on partners, including the NHS, councils and charities, it considered best placed to manage delivery.

21. Reference is made in the report to Personal Protection Equipment (PPE). Regarding procurement of PPE, global demand for it was at unprecedented levels, with several countries placing export bans on the sale of certain items. The Council's Procurement Unit proactively led a dedicated PPE sourcing team and worked across the Council to forecast demand, source key products and stockpile, to allow key frontline services to continue. Work included ensuring

adequate contingency and preparedness for immediate response, whilst working closely with our suppliers and key partners, such as the Scottish Government, Scotland Excel, SOLACE Scotland, the NHS, the National Support Service (NSS) and COSLA.

22. Councils played an important role in delivering grants on behalf of the Scottish Government, putting a significant strain on their resources. £3.9b of business support funding was managed through local government which already had details of businesses through Non-Domestic Rates (NDR) databases and staff experienced in providing grant funding. In East Renfrewshire, over 3,500 unique COVID related grant applications were received and nearly 6,000 payments were made, between 2020 and 2022, from more than £30m passed to the council from the Scottish Government to administer on an “agency” basis.

23. Charities were responsible for distributing more than £115m of the Scottish Government’s £350m Supporting Communities Fund through their existing networks, with the Accounts Commission and Auditor General’s Community empowerment [COVID-19 update](#) reporting that the voluntary sector was vital in supporting people through the pandemic with existing strong relationships allowing for a faster response. As referred to previously, VAER, in their role as third sector interface in East Renfrewshire, have been and continue to be a key partner, working closely with the Council to assess, co-ordinate and deliver on local needs arising from the pandemic. VAER was involved on a daily basis with the Council in the initial phases of the response, following which meetings were held weekly.

24. VAER is now working closely with the Council to develop options to help local communities with cost of living pressures and ongoing COVID recovery. As agreed by Cabinet in [June 2021](#) VAER also supports the Council in the delivery of its participatory budgeting process.

Scottish Government Reliance on Established Systems – Detection and Prevention of Fraud

25. Paragraphs 54 and 55 of the Audit Scotland report refer to the reliance placed by the Scottish Government on established systems, such as within councils, to detect and prevent fraud within its business support schemes. From an East Renfrewshire perspective, Internal Audit supported Economic Development when they set up the new end to end Business Grant processes. The expertise of the Accounts Payables team was also used to build in financial controls to mitigate against fraud.

26. From a national perspective, these business grants were part of the National Fraud Initiative (NFI) 2021 activity, on which a report was submitted to the committee in September, through which only one fraud/error was found in Scotland, the value of which was £25k.

27. Members of the committee have expressed interest in various fraud related issues linked to COVID grants. Within East Renfrewshire, 4 instances of potential fraud or error were detected in the administration of COVID premises grants/payments made under the Scottish Strategic Framework Fund, with payments made in only 2 of these cases totalling £35k. No problems with the applications were found during the normal assessment and separate verification processes. All cases were reported to the Police.

28. In both of the financial years concerned, Internal Audit work was undertaken, which included looking at a random sample of data. Internal Audit was satisfied with the due diligence applied, the only recommendation made being that the systems should have been computerised, to avoid extra and unnecessary keying errors and better and more efficient reporting.

29. Regarding measures taken to prevent any further such instances occurring, assessment and verification staff were briefed on the incidents and how easily the applications could be taken as a true record. Staff were advised to scrutinise bank statements thoroughly, including to check transactions did not feature many large cash withdrawals and appeared appropriate to the organisations concerned. Staff were also briefed on and asked to use National Fraud Network bulletins.

30. The Health and Social Care Partnership (HSPC) set up a sustainability panel approach to support the process for reviewing sustainability claims, which includes seeking supporting evidence of costs. Sustainability claims from care providers are cross referenced with business support grants.

Business Failure Arising from Late Payment of Grants

31. Members of the committee have expressed interest in seeking clarification on whether or not any businesses failed due to grants being paid late. To the best of the Economic Development Team's knowledge, there were no such instances. Most applications were processed within the required Scottish Government completion timeframe. Where this was not the case, in the main, this was because relevant evidence requested had not been supplied with the original application, or because further clarification needed to be sought.

Issues Identified Regarding Other Systems and Future Working Practices

32. Clarification has also been requested by Members of the committee on whether or not, as the grants scheme was administered, any weaknesses or shortcomings were identified in other systems, such as the database of properties for NDRs. That database was supplied through Renfrewshire Council as a spreadsheet not live data, which caused some issues in checking updated reports. Added factors due to COVID-19 were that NDR records were not being updated and Scottish Assessors were not carrying out rates assessments. The grants process also highlighted that tenants and owners of some properties had changed and not provided updated details to the Scottish Assessors or NDR teams. As eligibility to some grants was subject to being on the NDR register, this caused some payment delays. In some cases, extra costs had to be incurred by businesses to provide required documents, and get leases signed and lodged with the NDR team.

33. Due to the fact the Accounts Payable Team did not have a way to link their payment data to the Economic Development Team log sheets, further manual entry activity was required. As others did also, the Team work extremely hard and frontline staff involved were extremely helpful in resolving issues as quickly as they could.

34. Members of the committee have also expressed interest in whether or not working practices or procedures would change in future, if grants had to be paid in high volumes. The Economic Development Team has commented that having a fully integrated online application form, linked to a database and creating an automatic log, would reduce keying errors and application processing times. Potentially, payments could also be linked to this and Scottish Government returns could be generated without the need for manual extraction of data from changing spreadsheets, introducing further efficiencies.

35. Following the work done on the 2022 grants, the Scottish Government did produce a centralised system that fed data to local authority systems allowing checking to be done, decisions and payments to be made, and reports to be produced by the Scottish Government from the central repository of the data. The platform used was Object Connects. If Scottish Government and HMRC reports were done in the one format and as the information is kept centrally, data would be live and up to date and easily accessible for Government departments.

MANAGING COVID-19 PUBLIC SPENDING PROGRAMME

36. Recommendation 2 of the Audit Scotland report states that the Scottish Government, councils, NHS Boards and integration authorities should improve the transparency of public finances to support scrutiny of COVID-19 funding measures by collecting, drawing together and analysing COVID-19 funds data to establish how much money was spent, where, and how quickly it was issued and received.

Funding Allocated to Councils and Related Information, Tracking and Reporting

37. Regarding the tracking of COVID funding announcements, in the first two years of the pandemic, around 100 separate announcements of Scottish Government funding were directed at councils. Much of this funding was allocated in February/March 2021, resulting in large increases in Councils' reserves at 31 March 2021.

38. East Renfrewshire Council received over £43m of COVID funding support from the Scottish Government in these two years. Much of this was ring-fenced for specific purposes, such as additional teaching or cleaning staff, and required regular reporting back to the Scottish Government. The Council continues to report to the Scottish Government on how the additional funding for teachers and support staff has been allocated and spent, including reporting details about how much has been spent for each staff group. Regular returns to Scottish Government were also required in relation to how the funding associated with the safe re-opening of schools, including ventilation, had been spent, with some of the additional monies contingent upon evidencing expenditure of the previous allocation.

39. However, some funding was also provided on a flexible basis for the Council to use to address local COVID pressures. As previously mentioned, any use of the Council's flexible COVID funding is recorded by Accountancy staff and linked specifically to COVID pressures. As at 31 March 2022, £14m of this funding remained to meet COVID pressures in 2022/23 and beyond. No further Scottish Government funding is expected.

40. In addition to the above funding for Council pressures, more than £30m was passed to the council on an "agency" basis, to be passed on to local businesses or residents in the form of grants in accordance with set conditions. These funds required to be accounted for separately from both normal and COVID Council funds, and this Scottish Government funding had to be reconciled with actual payments made locally.

41. A separate section has been added to the Management Commentary in the Council's Annual Accounts for the last two years, highlighting the operational and financial impacts of the COVID pandemic, to aid transparency.

42. It is acknowledged that the Scottish Government may wish to improve tracking of future spending initiatives, such as on climate change or tackling inequalities. The Council will use the experience of accounting for COVID, together with the coding capabilities of our financial system, to adapt to any future reporting requirements.

Tools used by Scottish Government and Councils, such as Reserves, to Smooth Covid-19 Funding Between Years

43. The Health and Social Care Partnership (HSCP) evidences COVID-19 spending through an agreed Scottish Government process, the Local Mobilisation Plan, via its partner NHS Greater Glasgow and Clyde. In line with the national position, any funding received, but not yet applied, is held in a ring-fenced reserve. This funding can only be utilised against set criteria, and the Scottish Government has advised that any unused funding will be reclaimed for redistribution for COVID-19 pressures nationally.

44. The HSCP also reports its spending and reserves position to the Integration Joint Board as part of its routine financial reporting and as part of its Annual Report and Accounts.

Understanding How COVID-19 Spending, Working Alongside Ongoing Spending Commitments, is Critical to Financial Sustainability

45. In relation to ongoing spending commitments, as the Council continues its recovery from the pandemic and remaining COVID reserves are exhausted, any lasting COVID impacts will have to be addressed together with other economic and policy pressures and funded from mainstream resources. The remaining COVID funding and ongoing pandemic pressures are therefore being factored into the Council's medium term financial planning and its current three year budget preparation. This will be a significant challenge in view of the present inflationary pressures and the prospect of flat cash settlements for the next three years. Councils will therefore be required to make difficult decisions on spending priorities.

46. COVID-19 funding is still being received across all 6 HSCPs within NHS Greater Glasgow and Clyde to support the Mental Health Assessment Unit. Any post COVID-19 support funding on a recurring basis has not yet been confirmed. In order to continue this service, other Mental Health funding may need to be reprioritised.

47. The HSCP has a pre-pandemic legacy saving challenge of £2.6m. The Scottish Government support received through COVID-19 funding in 2020/21 and 2021/22 allowed the HSCP to, not only set up new services in response to the situation, but also continue to deliver full support to the residents of East Renfrewshire.

48. The funding support for unachieved savings has not continued into 2022/23 and this, combined with the increased demand for services and complexity of need, leave the HSCP in a very challenging position. The Scottish Government funding for winter support in 2021/22 has mitigated pressure to some degree for increased demand. It is still too early to fully understand the impact of the pandemic on our population and service demand, which in turn makes forward planning problematic. However it is very difficult to see how the legacy savings and new cost pressures that will result from a flat cash budget, exacerbated by inflation and other economic factors, will allow the HSCP to be financially sustainable.

49. The Audit Scotland report highlights the need for funding to continue to take account of some of the additional commitments that have now been included. For example, regarding the Education Service, funding for additional teachers and support staff is welcome, however, there is concern that future local authority funding needs to reflect the full costs associated with these staff, including any inflationary increases. This also needs to include the costs for local authorities of administering additional funds, such as free bus travel or school meal payments during the holidays.

Evaluation by Scottish Government of its Overall Financial Response to the Pandemic, Including Collection of the Necessary Information

50. The Audit Scotland report refers to the importance of the Scottish Government evaluating its overall financial response to the pandemic, including the collection of necessary information, commenting that there has been some evaluation of individual COVID-19 spending programmes. It is specifically recommended that the Scottish Government, councils, NHS Boards and Integration Authorities should work together to learn lessons from the financial response to the pandemic by collecting and sharing findings from their response, including financial information to demonstrate the impact the spending has had and to allow others to benefit from good practice.

51. The Council has undertaken research and analysis on the impact of the pandemic designed to inform the broader recovery strategy. The Council commissioned humanitarian research to understand the impact of the pandemic on local communities (see [Covid-19 Impact Report](#)), details of which were referred to in a report on [Strategic Planning](#) submitted to the Council in March 2022. As highlighted in that report, the outcomes of that research will be used to develop the Council's strategic plans, including our 10 year 'Vision for the Future'. Furthermore, in September 2022, a meeting was convened with Community Planning partners to take forward discussions about our shared strategic priorities for East Renfrewshire.

52. Regarding the evaluation of some individual spending programmes and related information gathered and reviewed, reference has already been made to the monthly returns prepared and submitted to the Scottish Government on the Food Fund, and the Council's involvement in several interviews with representatives of the Scottish Government on the use of the Fund locally. The position regarding the Wellbeing Fund is similar. Reports on the [COVID-19 Humanitarian Support Funds 2021/22](#) and [COVID-19 Humanitarian Support Community Funding](#) were the subject of reports to the Cabinet on 3 June and 25 November 2021 respectively.

53. Further in relation to work undertaken to consider the impact of the pandemic on residents, evaluation of the response, support provided and regular reporting to the Council on the response and impact of the additional spending or resources, in Education this has included the following evidence being shared with Elected Members:

- Standards and Quality Report for 2019-20 and 2020-21
- National Improvement Framework – Progress report with Priorities 2020-21
- Report on Quality of Remote Learning – March 2021

54. External scrutiny on the response to COVID-19 by local authorities has also been undertaken in some areas by Education Scotland. This has included the sharing of good practice. For example, Education Scotland have inspected local authorities in relation to effective remote learning, and undertaken visits to establish effective practice to support recovery as reflected in the reports itemised below:-

- [National Overview of Practice Reports](#)
- [What Scotland Learned Building Back Better](#)
- [Local Approaches to Recovery](#)

55. East Renfrewshire has also sought to learn from others, participating in a Collaborative Improvement model with the aim of improving attainment and experiences in numeracy and mathematics. The [report](#) on this issue was shared with the Education Committee in June 2022.

56. It should be noted that Audit Scotland also published a [report](#) and recommendations during the pandemic based on the audit they had carried out on how the Scottish Government, councils and partners were improving outcomes for young people through school education. The Scottish Government has responded to this along with the two international reviews carried out during the pandemic by the Organisation for Economic Co-operation and Development (OECD) on Scottish Education and the Muir Review which was published in 2022.

57. As such, in an education context, a significant amount of work has been carried out to evaluate the impact of COVID-19, including the financial response. It is important that in seeking to deliver the recommendation made on this, that a coherent and coordinated approach is undertaken by Scottish Government and the wider system e.g. Education Scotland.

RECOMMENDATON

58. It is recommended that the committee considers the report collating comments provided by the Corporate Management Team and other senior officers on the Council's position on issues raised in the report published by Audit Scotland in June 2022 on [Scotland's Financial Response to COVID-19](#).