Information pack for appointment to the Accounts Commission for Scotland

ACCOUNTS COMMISSION

The Deputy First Minister and Cabinet Secretary for Finance and Local Government is seeking to appoint up to three members to join the Accounts Commission for Scotland. As the Commission holds councils to account on behalf of citizens right across Scotland, the Deputy First Minister recognises the importance of the Commission representing all communities and encouraging applicants from a diverse range of relevant backgrounds and from both urban and rural locations across Scotland.

The appointments process for this vacancy follows the Code of Practice for Public Appointments and is regulated by the Ethical Standards Commissioner.

Key dates for this appointment round

Closing date	Monday 24 August 2026 at 12 noon.
Shortlisting	15 September 2026
Date applicants will hear about the outcome of their application	16 September 2026
Interviews and assessment	29 September, 1 and 2 October 2026. In person at the Audit Scotland office, 4th Floor, 102 West Port, Edinburgh, EH3 9DN. **It is unlikely that we will be able to offer alternative interview dates to the above.** **The selection panel are very keen that the interviews take place in person but would like the widest possible pool of applicants. Please see 'Common Questions and Answers (pg. 18)' for further details.**

Date candidates will be informed of Ministerial decision	W/C 26 October 2026
Start date	5 January 2027

Welcome letter

Dear applicant,

Thank you for your interest in becoming a member of the Accounts Commission for Scotland

The Accounts Commission plays a significant role in Scottish public life, providing independent assurance to citizens about how their local council is using public money. It reports on how well councils and other local government bodies manage and report on their finances and performance, and on their arrangements to secure Best Value. It also reports on the issues that are important to people's quality of life and the services they use and rely on every day.

In 2025/26, reports included:

- Local government budgets 2025/26
- Local government performance: Spotlight on culture and leisure services
- Community health and social care: Performance 2025
- Flooding in communities: Moving towards flood resilience
- Improving care experience: Delivering The Promise
- Delayed discharges: A symptom of the challenges facing health and social care

As we move into a new term of the Scottish Parliament and fiscal challenges remain, a focus on public service reform and transforming how services are provided right across the public sector is essential. So, we are seeking candidates with the skills, knowledge and experience required to think strategically about the key issues facing local government - including finance, local government and strategic change- and who can represent the Commission in the media and from time to time, at the Scottish Parliament in order to maximise the impact of reports.

Senior-level experience of strategic change management and partnership working will also be important as local government plays its role in the Scottish Government's Public Service Reform Strategy.

The Accounts Commission will be holding two information sessions, both hybrid, on:

- Wednesday 29 July 6pm, West Port, Edinburgh
- Thursday 13 August 6pm, Nelson Mandela Place, Glasgow

Please contact Sarah Watters, Director for the Commission at acsupport@audit.scot, to register for the events.

Prospective candidates can also attend the public session of the Commission meeting on 13 August between 10am and 11:30am, in the Glasgow office. This meeting can also be watched online. You can register to watch this meeting online from Friday 7 August at the below link. You can also find information about our meetings including papers, minutes and recordings at this link.

Accounts Commission meetings webpage.

If you share a passion for helping to support improvement to the services that citizens across Scotland use every day, then we'd love to hear from you.

Jo Armstrong
Chair of the Accounts Commission for Scotland

Jenny Gilruth
Deputy First Minister and Cabinet Secretary for Finance and Local Government

Information about the role

Remuneration	£326.96 per day during 2026/27 (non-pensionable) plus reasonable expenses (travel and subsistence).
Time commitment	2.5 days per month, up to a maximum of 30 days in any financial year. This does not include travel time to meetings.
Length of appointment term	The term of appointment will be for up to 4 years. When the appointment term ends, the skills the Commission requires will be reassessed. If you satisfy the requirements of the Commission at that time, and there is evidence of your effective performance, Scottish Ministers may consider reappointing you for a further term, but this is not guaranteed. A non-executive member's total period of appointment will not exceed 8 years.
Location of meetings	Commission meetings are generally held at Audit Scotland's office at 102 West Port, Edinburgh, EH3 9DN (and occasionally in Audit Scotland's Glasgow office in Nelson Mandela Place). Arrangements for meetings will be flexible, but members are encouraged to attend meetings in person. As part of their role, members will also be required to work with Audit Scotland staff on working groups or as a sponsor for performance audits. Members can make full use of hybrid working arrangements for these tasks, with online attendance considered appropriate. The dates of upcoming Commission meetings, along with papers and minutes from previous meetings, are available on the Accounts Commission's website. All Commission meetings are recorded and can be obtained on request from acsupport@audit.scot

Disqualifications	A member of the Scottish Parliament cannot also hold a public appointment for public bodies listed in the schedule of [the Scottish Parliament (Disqualification) Order 2020](). Former ministers and senior crown servants (director general level and above) should seek advice from the Advisory Committee on Business Appointments (ACOBA) before applying for this role. If you are an elected member or an employee of a Scottish council, while there is no legal disqualification preventing you from applying to be a member, the clear conflict of interest that would arise in your role would mean that you would not be able to fulfil the role effectively. You can, however, apply on the condition that you agree to resign from your elected member role or employment with a council if you are appointed. If you are employed by Audit Scotland or a firm appointed by the Accounts Commission to carry out audits on its behalf, there will be a conflict of interest which would make it difficult for you to fulfil the role effectively. You will not therefore be eligible to apply. You can, however, apply on the condition that you agree to resign from that role should you be appointed. Similar considerations may arise if a close family member is employed in such a role and should be declared and considered as part of the assessment process.

The Accounts Commission for Scotland

The Accounts Commission holds councils and other local government bodies in Scotland to account and helps them improve by reporting to the public on their performance. Between 6 and 12 Commission members are appointed by Scottish ministers, but they operate impartially and independently of the Scottish Government and local authorities.

The Accounts Commission plays a vital role in scrutinising approximately £25 billion of local authority spending and is responsible for the audit of all local authorities in Scotland (which includes Integration Joint Boards). This includes reporting on how they are fulfilling their statutory duty of Best Value. The duty of members is to help ensure public money is spent properly, efficiently and effectively.

The Commission’s reporting provides assurance on how councils manage public resources to deliver the best possible outcomes for their communities, including how well they are improving. From 2022/23, the Accounts Commission’s approach to reporting on Best Value is integrated into the annual audit process. The Commission also produces “thematic” reports including on leadership, workforce and transformation, as well as performance audit reports on key topics that are important to the people of Scotland.

This important work helps to influence and shape transformational change throughout councils across Scotland.

More information about what the Commission does, including its Annual Review, can be found on its website.

Find out more about the role and what it’s like to be a Commission member: Join us – Accounts Commission members

The role of Commission members

The main functions (including powers and duties) of members of the Accounts Commission are those set out in the Local Government (Scotland) Act 1973.

Members provide active, and effective direction, support and guidance to ensure that the Commission delivers its functions effectively and efficiently and in accordance with the aims, policies and priorities of the Scottish Ministers.

As a member, you will provide a strong, healthy ‘challenge function’, carefully scrutinising planned and underlying assumptions before decisions are taken. In exercising this function, you will, where necessary, challenge other Commission members and Audit Scotland staff members who support the work of the Commission.

Alongside this, you will be expected to listen actively to a range of perspectives, contribute to constructive and respectful discussion, and work collaboratively with fellow members to reach well-informed, balanced decisions. This includes being open to alternative viewpoints, weighing evidence fairly, and supporting collective ownership of the Commission’s conclusions.

Specific functions may vary but generally, the role will require the following:

- Consider and, as appropriate, contribute, approve and take action on:
    - the Accounts Commission’s overall strategy;
    - the appointment of auditors, and the review of audit quality and performance.
    - statutory reports by the Controller of Audit, including Best Value reports, reaching findings and recommendations and attending hearings as required, and contributing to the continuing development of the Best Value audit process;
    - performance audits, which examine value for money issues across public bodies – the Commission oversees these, and individual members also act as sponsors during the course of each audit;
    - general issues arising from the audits, including an annual review of performance in local government; and
    - the Accounts Commission’s policy on performance information reporting, including its Statutory Performance Information (SPI) Direction.
- Contribute to the coordination of local government scrutiny and the development of policy in relation to strategic scrutiny (in particular against the context of wider public service reform).
- With support from colleagues in Audit Scotland, represent the Accounts Commission in the media and from time to time at Parliamentary Committees in relation to published reports, at liaison meetings with external bodies, and at conferences.

The selection panel

Chair	Ellen Leaver, Acting Director, Local Government and Communities, Scottish Government
Independent Panel Member	David Martin, formerly Chief Executive of Dundee City Council
Panel member	Jo Armstrong, Chair of the Accounts Commission for Scotland

Please note that applicants will be asked to declare if they know any members of the selection panel in any capacity. The panel will also declare if they know any applicants in any capacity. Any actual or perceived conflicts of interest will be managed in line with the Ethical Standards Commissioners Code of Practice for Public Appointments.

Person specification

All members must play a full and effective part to ensure the Commission delivers successfully and to consistently high standards. This section provides information on the skills, knowledge and experience required of Accounts Commission members and how these will be assessed in the recruitment process.

In providing the evidence sought, you can draw on examples from your working and/or personal life, or through your participation with a private, public, voluntary, charity or community organisation.

It is important to note that to be considered for appointment you must, by the end of the process, meet at least one of the **priority criteria**, and all of the **essential criteria** for these roles. Candidates may submit evidence against more than one Priority criterion, and, if invited to interview, will be advised on which of these criteria they will be assessed for appointment.

The priority criteria are weighted over the essential criteria, and the candidates who provide the strongest evidence against the priority criteria will be considered most able to fulfil the role. In the event that candidates provide evidence of equal merit against the priority criteria, the panel will then take into account the strength of the evidence presented against the essential criteria in determining the candidate(s) most able to fulfil the role.

The candidates recommended to the Minister for appointment will be those who, collectively, best meet the priority and essential criteria overall, and are therefore most suitable to meet the needs of the Accounts Commission as a whole.

Priority Criteria	Example indicators	How this will be assessed
1. **Experience of finance, accountancy, audit and risk**	• Experience of working at a senior level in finance, accountancy, audit and risk (this experience could have been gained through professional expertise or through experience of financial governance on a board). • Experience of dealing with financial complexity at a strategic level. • Experience of analysing and managing risk, with a developed understanding of the need for robust and compliant audit and risk systems being in place.	**In your online application:** Please demonstrate how you meet this criterion. Your response should be no more than **300 words**. This will also be assessed at the interview stage (if you are invited).
2. **Experience of local government**	• Experience of local government gained as a senior officer (working at chief executive, director or head of service level). • Experience of strategic partnership arrangements including Community Planning Partnerships and Integration Joint Boards (IJBs). • Detailed knowledge of the local government landscape and operating context in Scotland, including Best Value duties on councils. • Experience of policy development and delivery at local government level.	**In your online application:** Please demonstrate how you meet this criterion. Your response should be no more than **300 words**. This will also be assessed at the interview stage (if you are invited).
3. **Experience of overseeing successful strategic change management programmes.**	• Experience of leading or overseeing significant change and ensuring delivery. • Evidence of implementing change in practice, including stakeholder engagement and outcomes. • Senior-level accountability for delivery and results of change initiatives.	**In your online application:** Please demonstrate how you meet this criterion. Your response should be no more than **300 words**. This will also be assessed at the interview stage (if you are invited).

Essential Criteria	Example indicators	How this will be assessed
1. Commitment to improvement in public services	• Strong understanding of drivers and challenges of change in local government/public services. • Insight into what enables successful transformation (e.g. governance, workforce, finance, digital). • Ability to critically assess and challenge change proposals at a strategic level.	**In your online application:** Please demonstrate how you meet this criterion. Your response should be no more than **300 words**. This will also be assessed at the interview stage (if you are invited).
2. Constructive & supportive challenge	• Evidence of successfully influencing the views of others within a senior management or board setting, and with external partners. • Able to demonstrate where the impact of their personal challenge on decisions has led to a positive change in the aims/objectives of an organisation or within major policy areas. • Can evidence where an in-depth understanding of issues and others' perspectives has enabled effective questioning of proposals.	We will have a discussion with you about this during the **interview**.

Essential Criteria	Example indicators	How this will be assessed
3. Sound judgement based on good analytical skills and ability to assimilate a large amount of information	• Able to assess complex information within the context of wider systems and weigh up conflicting opinions in order to reach an informed decision. • Confident in making reasoned judgements and able to articulate and justify the rationale for these – particularly in sensitive and complex situations. • Demonstrates an ability to test and challenge an organisation and its links to the wider system with an independent scrutiny and improvement role. • Can evidence how they prepare for meetings where multiple complex papers are to be considered.	You will be asked to undertake a brief **prepared verbal response** as part of your interview.
4. Strong and effective communicator	• Ability to convey complex topics in a way that is tailored to different audiences. • Evidence of influencing stakeholders through strong and concise communication outputs	This will be assessed throughout the process.

Finally, you should provide a tailored CV/career history setting out your experience. This should be **no more than one A4 page** and show how the roles/positions you have held, and/or activities you have undertaken, are relevant to this role.

The assessment process

The assessment process will happen as follows:

1. The selection panel will assess all application forms against the criteria for appointment (see the person specification). Those who demonstrate evidence that most closely meet the criteria tested at this stage will be shortlisted for interview. **Applications will not be anonymised.**
2. The selection panel will interview candidates; the questions they ask will relate directly to the criteria for appointment. As part of the **interview**, candidates will be asked to undertake a brief prepared verbal response. Full details of this will be sent in advance to candidates invited to interview.
3. The selection panel will also ask questions relevant to the fit and proper person test (see below) which will include questions about the Principles of Public Life.
4. The selection panel will review the evidence provided and agree on which candidates are most meritorious. The most meritorious candidates will be recommended to the appointing Minister.
5. The appointing Minister will make a decision about whom to appoint based on evidence from the selection panel. The appointing Minister may request to meet with candidates in person before making a final decision.
6. Appointees will be asked to complete pre-appointment checks which will include a Disclosure Check (there is no charge for this). Appointment is conditional on satisfactory completion of these.

Guaranteed interviews

Disabled applicants may opt to be considered for a guaranteed interview; this means that where the applicant meets the minimum criteria required by the panel at that stage, they will be invited to interview. The selection panel will not know if an applicant has requested a guaranteed interview until the panel has completed the shortlist.

Fit and proper person checks

In the context of public appointments, a fit and proper person is someone who is suitable because they meet the requirements of the role, and their past or present activities and behaviour means they are suitable. Tests are built into different stages of the appointment process to ensure that:

- Conduct to date has been compatible with the public appointment
- Membership is not barred by the body's constitution e.g., criminal record or bankruptcy (see disqualifications)
- There are no unmanageable conflicts of interest
- Political activity is declared
- There is agreement to abide by the Principles of Public life in Scotland. Please read the principles here: Code of Practice | Ethical Standards Commissioner
- There is confirmation that the time commitment required for the role can be met

Gender Representation on Public Boards (Scotland) Act 2018

The Scottish Government recognises the implications of the Supreme Court judgement dated 16 April 2025 for public appointments subject to the Gender Representation on Public Boards (Scotland) Act 2018 ("2018 Act"). The Supreme Court ruled that a person with a full gender recognition certificate (GRC) which recognises their gender as female, is not a "woman" for the purposes of the Equality Act 2010 and consequently the 2018 Act. Revised statutory guidance on the 2018 Act was published on 26th June 2025 following the Supreme Court Judgment on the definition of "Man", "Woman" and "Sex" in the Equality Act 2010, and consequently in the 2018 Act.

In order to comply with the 2018 Act, the Scottish Government must now request data on biological sex as registered at birth from all applicants for Public Appointments on Boards which are captured by the 2018 Act. **Following your application, you will receive a request from the Public Appointments Team requesting this data from you.** The Scottish

Government is committed to dignity, fairness and respect for all and actively invites applications from all.

Although the Accounts Commission for Scotland is not a “board” in the conventional sense, it is treated as a public board for the purposes of the 2018 Act. Accordingly, the duties and objectives set out in the Act apply to appointments to the Commission.

Social media checks for candidates invited to interview

The selection panel may consider publicly available information about candidates which is posted by candidates on social media. Any findings that the selection panel agrees are pertinent to the role or that may call into question suitability for the appointment, credibility of the appointments process or the public body, will be discussed with candidates at interview. Consideration of any issues will take place openly and transparently to establish the facts. Candidates will be given an opportunity to respond to any concerns. This information will be handled in line with the Privacy Notice for public appointments: Privacy notice

How to apply

Please follow these instructions step by step to apply for these roles.

1. You will be asked to supply some personal information and then complete the questions relating to political activity and any conflicts of interest. This information will not be made available to the selection panel.

2. You will then be asked to supply evidence to answer the priority criteria questions for these roles.

You will have the opportunity to enter answers for **any** of the following three priority areas of skills and experience:

- Experience of finance, accountancy, audit and risk – labelled as 'Priority Criteria 1' on the application system (300 words max)
- Experience of local government - labelled as 'Priority Criteria 2' on the application system (300 words max)
- Experience of overseeing successful strategic change management programmes - labelled as 'Priority Criteria 3' on the application system (300 words max)

You should consider which role best fits your skills, knowledge and experience. You can apply for more than one role if you feel you can meet the appropriate criteria.

3. You must then answer the following essential criteria question, **if you do not complete this, your application cannot be considered**:

- Commitment to improvement in public services – labelled as 'Essential Criteria 1' on the application system (300 words max)

4. Finally, you should provide a tailored CV/career history setting out your experience. This should be no more than **one A4 page** and show how the roles/positions you have held, and/or activities you have undertaken, are relevant to this role.

Please note that late applications and words in excess of the maximum word count shown will not be considered by the selection panel.

If you experience any difficulties, please contact the Public Appointments Team by emailing Public.appointments@gov.scot.

Common questions and answers

Who can I contact to speak about this role?	Please contact Sarah Watters, Director for the Accounts Commission acsupport@audit.scot or on 07395 357 807
Who can I speak to about a disability related reasonable adjustment?	Please contact the Public Appointments Team Email: public.appointments@gov.scot Deaf, deafblind and BSL users can contact the team via contactSCOTLAND-BSL
I am having a problem with the application process who can I speak with?	Please contact the Public Appointments Team (see contact details above).
Do you have any advice about how to complete an application form?	Yes. More information is provided here: Introduction- Public appointments: guide - gov.scot (www.gov.scot)
Do you have any advice for candidates attending interviews?	Yes. More information is provided here: Introduction - Public appointments: guide - gov.scot (www.gov.scot)
I can't attend the interview in person, can I attend remotely?	The panel's strong preference is that all interviews take place in person. However, where a candidate is unable to attend in person, they may request to attend remotely (e.g. via MS Teams). Any such request will be considered at the panel's discretion. In line with the Ethical Standards Commissioner's Code of Practice, where there is a difference in assessment method, this will be explained to the candidate alongside any measures the panel proposes to take to lessen any potential inconsistency. Where a remote interview is agreed exceptionally, this will cover all essential criteria but one, and the panel will invite those candidates whose performance is acceptable up to that point, to a short in- person

	discussion with the panel at a later date and without undue delay, to discuss the remaining criterion Please contact the Public Appointments Team (see contact details above) to discuss any such request.
Will you reimburse expenses for attending an interview?	Yes. You can claim reasonable expenses; further information will be provided with the invitation to interview.
What does 'appointed on merit' mean?	Appointed on merit means that the people who are appointed most closely meet the criteria that is sought for the vacancy at a point in time. People are assessed on the evidence that they present in the appointments process and the findings of the fit and proper person test.
What role does the Ethical Standards Commissioner (ESC) have in the appointments process?	The ESC regulate and monitor the public appointments process. The Commissioner plays a role in ensuring appointments are made on merit and use fair methods. More information about the Commissioner's role is provided here: Public appointments Information leaflet | Ethical Standards Commissioner
Can I apply if I am not a British citizen?	Yes. You can apply for and be appointed to the Accounts Commission (and the Boards of Public Bodies) if you are not a British citizen however you must be legally entitled to work in the UK.
Would remuneration for a public appointment impact on my benefits?	Possibly. Taking up a remunerated public appointment may affect benefits payments. This will depend on individual circumstances, and you should seek advice from your benefits provider. More information is provided here: Public appointments and welfare benefits

Do the selection panel see information from the diversity monitoring form?	No. Diversity monitoring information provided by applicants is not shared with the selection panel. If applicants opt for a guaranteed interview this information will be shared with the selection panel following shortlisting. Sometimes information about a reasonable adjustment is shared with the selection panel to ensure that requirements are met (e.g. if a BSL interpreter is required).
Do I need to provide an email address and contact details at application stage?	In order to meet the requirements of the Baseline Personnel Security Standard (BPSS) the Scottish Government must be able to verify the credentials of applicants for public appointments should they be recommended for appointment. To ensure that this is possible all applicants must provide an address and contact details at application stage. If applicants do not provide this information their application will be rejected.
How will my personal information be handled?	All personal information will be handled with great care and in line with UK GDPR and data protection requirements. Further information can be found in the Privacy Notice here: Privacy notice
Can I get feedback on my application or interview?	Yes. You can request feedback.
Is any training provided if I am offered and take up an appointment?	Yes. The Commission has their own induction process and training offer. New appointees are also invited to attend an induction day hosted by the Scottish Government.
Is it possible to hold more than one public appointment?	Yes. It is possible to have more than one public appointment. You should check that you can make the time commitment for an additional appointment and that there are no unmanageable conflicts of interest.

Are public appointments announced?	Yes. Every appointment is announced here: Public appointments: news releases - gov.scot (www.gov.scot) The Commission may also announce new appointments on their own website and social media platforms. Information published will include a biography and details of any political activity within the last 5 years.
What standards are expected of members?	The conduct expected of members of Scottish public bodies is set out here: Members of devolved public bodies: model code of conduct (this includes the Principles of Public Life) Please also see: Accounts Commission Code of Conduct
How can I complain about the public appointments process?	Further information about the complaints process for public appointments can be found here: How to apply - Public appointments: guide - gov.scot (www.gov.scot) Anyone concerned about public appointments can raise a complaint and have it independently investigated by the Ethical Standards Commissioner. Investigation process public appointments | Ethical Standards Commissioner

For further information
Please contact the Public Appointments Team, Scottish Government
Email: public.appointments@gov.scot

Deaf, deafblind and BSL users can contact the team via contactSCOTLAND-BSL

Scottish Government
Riaghaltas na h-Alba