

# Assessment of compliance with the Code of Practice for Official Statistics

## Statistics on Local Government Finance and Council Tax Collection in Scotland

*(produced by the Scottish Government)*

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### **About the UK Statistics Authority**

The UK Statistics Authority is an independent body operating at arm's length from government as a non-ministerial department, directly accountable to Parliament. It was established on 1 April 2008 by the *Statistics and Registration Service Act 2007*.

The Authority's overall objective is to promote and safeguard the production and publication of official statistics that serve the public good. It is also required to promote and safeguard the quality and comprehensiveness of official statistics, and good practice in relation to official statistics.

The Statistics Authority has two main functions:

1. oversight of the Office for National Statistics (ONS) – the executive office of the Authority;
2. independent scrutiny (monitoring and assessment) of all official statistics produced in the UK.

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## ASSESSMENT AND DESIGNATION

The *Statistics and Registration Service Act 2007* gives the UK Statistics Authority a statutory power to assess sets of statistics against the *Code of Practice for Official Statistics*.

Assessment will determine whether it is appropriate for the statistics to be designated as National Statistics.

Designation as National Statistics means that the statistics comply with the *Code of Practice*. The *Code* is wide-ranging. Designation can be interpreted to mean that the statistics: meet identified user needs; are produced, managed and disseminated to high standards; and are explained well.

Designation as National Statistics should not be interpreted to mean that the statistics are always correct. For example, whilst the *Code* requires statistics to be produced to a level of accuracy that meets users' needs, it also recognises that errors can occur – in which case it requires them to be corrected and publicised.

Assessment reports will not normally comment further on a set of statistics, for example on their validity as social or economic measures. However, reports may point to such questions if the Authority believes that further research would be desirable.

Assessment reports typically provide an overview of any noteworthy features of the methods used to produce the statistics, and will highlight substantial concerns about quality. Assessment reports also describe aspects of the ways in which the producer addresses the 'sound methods and assured quality' principle of the *Code*, but do not themselves constitute a review of the methods used to produce the statistics. However the *Code* requires producers to "seek to achieve continuous improvement in statistical processes by, for example, undertaking regular reviews".

The Authority may grant designation on condition that the producer body takes steps, within a stated timeframe, to fully meet the *Code's* requirements. This is to avoid public confusion and does not reduce the obligation to comply with the *Code*.

The Authority grants designation on the basis of three main sources of information:

- i. factual evidence and assurances by senior statisticians in the producer body;
- ii. the views of users who we contact, or who contact us, and;
- iii. our own review activity.

Should further information come to light subsequently which changes the Authority's analysis, it may withdraw the Assessment report and revise it as necessary.

It is a statutory requirement on the producer body to ensure that it continues to produce the set of statistics designated as National Statistics in compliance with the *Code of Practice*.

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# 1 Summary of findings

## 1.1 Introduction

1.1.1 This is one of a series of reports<sup>1</sup> prepared under the provisions of the *Statistics and Registration Service Act 2007*<sup>2</sup>. The Act requires all statistics currently designated as National Statistics to be assessed against the *Code of Practice for Official Statistics*<sup>3</sup>. The report covers the set of statistics reported in the following releases, produced by the Scottish Government:

- *Scottish Local Government Financial Statistics*<sup>4</sup> (SLGFS); and
- *Council Tax Collection Statistics*<sup>5</sup> (CTCS).

1.1.2 This assessment was partly conducted by self assessment. This means that the Chief Statistician of the Scottish Government has investigated the statistics covered by this report and has confirmed that they comply with those parts of the *Code of Practice* that are listed in annex 3 as having been self assessed, except where noted otherwise in this report. Compliance with the remaining practices has been assessed by the Assessment team.

1.1.3 Section 3 of this report adopts an ‘exception reporting’ approach – it includes text only to support the Requirements made to strengthen compliance with the *Code* and Suggestions made to improve confidence in the production, management and dissemination of these statistics. This abbreviated style of report reflects the Head of Assessment’s consideration of aspects of risk and materiality<sup>6</sup>. The Assessment team nonetheless assessed compliance with those practices in the *Code* shown as outside the scope of self assessment in annex 3, and has commented on all those in respect of which some remedial action is recommended.

1.1.4 This report was prepared by the Authority’s Assessment team, and approved by the Board of the Statistics Authority on the advice of the Head of Assessment.

## 1.2 Decision concerning designation as National Statistics

1.2.1 The Statistics Authority judges that the statistics covered by this report are readily accessible, produced according to sound methods and managed impartially and objectively in the public interest, subject to any points for action in this report. The Statistics Authority confirms that the statistics published in *SLGFS* and *CTCS* are designated as National Statistics, subject to the Scottish

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<sup>1</sup> <http://www.statisticsauthority.gov.uk/assessment/assessment-reports/index.html>

<sup>2</sup> [http://www.opsi.gov.uk/Acts/acts2007/pdf/ukpga\\_20070018\\_en.pdf](http://www.opsi.gov.uk/Acts/acts2007/pdf/ukpga_20070018_en.pdf)

<sup>3</sup> <http://www.statisticsauthority.gov.uk/assessment/code-of-practice/index.html>

<sup>4</sup> <http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance/PubScottishLGFStats>

<sup>5</sup> <http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance/PubScottishCounTaxStats>

<sup>6</sup> <http://www.statisticsauthority.gov.uk/assessment/assessment/guidance-about-assessment/criteria-for-deciding-upon-the-format-of-an-assessment-report.pdf>

Government implementing the enhancements listed in section 1.5 and reporting them to the Authority by September 2012.

1.2.2 The Scottish Government's Chief Statistician has confirmed that he will take the following steps as a result of the self assessment:

- i. the SLGFS team will increase its involvement with users of the statistics via the relevant ScotStat Committee. Users will be consulted about the service that they receive and their feedback will be published;
- ii. an updated statistics plan will be published, expanded to include information about resources and about the estimated costs incurred by local authorities in supplying the data. Steps will be taken to reduce the burden on authorities, including the introduction of an online data collection system with built in validation; and
- iii. the SLGFS team will publish more information about the quality of the statistics.

### **1.3 Summary of strengths and weaknesses**

1.3.1 *SLGFS* provides a helpful overview of local authority finance, explaining the main technical terms and the types of account a local authority is required to operate. The commentary draws attention to changes in accounting arrangements that may affect continuity from one year to the next, but there is no discussion of trends in expenditure over the longer term. Neither *SLGFS* nor *CTCS* discuss the factors that may contribute to variations between local authorities. It would also be helpful if the publications provided more information about the quality and reliability of the statistics in relation to the range of potential uses.

1.3.2 The Scottish Government does not publish sufficient information about the use made of these statistics or about users' experiences, and the team producing the statistics has identified a need to increase its involvement in the relevant ScotStat consultative group.

### **1.4 Detailed recommendations**

1.4.1 The Assessment team identified some areas where it felt that the Scottish Government could strengthen its compliance with the *Code*. Those which the Assessment team considers essential to enable designation as National Statistics are listed in section 1.5. Other suggestions, which would improve the statistics and the service provided to users but which are not formally required for their designation, are listed at annex 1.

### **1.5 Requirements for designation as National Statistics**

<b>Requirement 1</b>	Investigate and document the needs of users of the local government finance and council tax collection statistics, the use made of them and the type of decisions they inform (para 3.1).
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- Requirement 2** Advise users about the availability of similar statistics for other parts of the UK and the extent to which they are comparable (para 3.5).
- Requirement 3** Publish information about the quality and reliability of the local government finance and council tax collection statistics in relation to the range of potential uses (para 3.7).
- Requirement 4** Improve the commentary in the releases so that it aids user interpretation of the statistics (para 3.8).
- Requirement 5** Publish the annual tables in *SLGFS* in forms that enable and encourage analysis and re-use, and inform users how they can obtain further breakdowns of the data (para 3.9).



## 2 Subject of the assessment

- 2.1 *Scottish Local Government Financial Statistics (SLGFS)* provides a comprehensive annual overview of the financial activity of the 32 Scottish local authorities (LAs). It includes statistics on revenue and capital income and expenditure; council tax; non-domestic rates; outstanding debt; and pensions. The statistics are provided at LA level and at the level of services such as social work and education. The majority of the data are collected on a series of spreadsheets. These include the local financial returns (LFRs) – covering revenue expenditure and income – which LAs are obliged to provide under Section 18 of the *Local Government (Scotland) Act 1973*<sup>7</sup>.
- 2.2 SLGFS also includes statistics about the police, fire and valuation services. For most of Scotland these services are provided through Joint Boards, which are the collective responsibility of two or more council areas. Information is also drawn from the income and expenditure of the Forth Bridge, Tay Bridge and the Regional Transport Partnerships. These are the collective responsibility of groups of councils in the same way as police and fire services.
- 2.3 *Council Tax Collection Statistics (CTCS)* presents the amount of net council tax billed and received by LAs in each year since 1993/94. It also shows the percentage of tax collected within each billing year, and the percentage of each year's tax that has been collected by the end of the most recent financial year. The data for in-year collection rates in all but the most recent year are from Audit Scotland. Provisional data for the latest year and data for the ongoing collection rates from earlier years are derived from the Council Tax Receipts Return (CTRR) Quarter 4 provided by LAs. The CTRR Q4 return is issued in April, collected in May and published in the CTCS in mid-June.
- 2.4 The SLGF statistics are used by the Scottish Government:
- in the calculation of Grant Aided Expenditure, to distribute local government funding;
  - to forecast future local government income, for example from council tax and non-domestic rates; and
  - to answer Parliamentary Questions about local government spending. Examples include road maintenance after the recent harsh winter weather, and the amount of money spent on particular areas of education provision.
- 2.5 The SLGF statistics are used by HM Treasury to monitor borrowing and capital expenditure, while the service-based LRFs feed into its public expenditure database. The Scottish Government uses the CTC statistics as the core data source for monitoring changes in local government income, and these data are also used by the Office for National Statistics for National Accounts purposes.
- 2.6 The preparation of *SLGFS* requires 250 days of staff time and a further 30 days are spent on *CTCS*. These figures include collection and validation of the data as well as preparation of the releases.

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<sup>7</sup> <http://www.legislation.gov.uk/ukpga/1973/65/section/118>

### 3 Assessment findings

- 3.1 The Scottish Government told us that the team responsible for *SLGFS* and *CTCS* will publish information about users' experience of its statistical services and increase its involvement in the Scottish Economic Statistics Consultation Group, which is a committee of ScotStat<sup>8</sup>, the network for users of Scottish Official Statistics. We agree with this, and would add that the uses made of the statistics should also be documented. As part of the designation as National Statistics, the Scottish Government should investigate and document the needs of users of its local government statistics, the use made of them and the type of decisions they inform<sup>9</sup> (Requirement 1). We suggest that the Scottish Government refer to the types of use put forward in the Statistics Authority's Monitoring Brief, *The Use Made of Official Statistics*<sup>10</sup> when documenting use.
- 3.2 At the time of writing this report (May 2012), the Scottish Government's website included a page<sup>11</sup> inviting views on the Office of the Chief Statistician's business plan for 2011/12. The Scottish Government has confirmed that it will publish an up-to-date statistics plan and that it will include information about the allocation of resources to the activities that are described. We welcome this commitment.
- 3.3 The Scottish Government is currently working with LAs and the Chartered Institute of Public Finance and Accountancy (CIPFA) to carry out a major review of the data collected in the LFRs. The review will consider the content of the financial returns and the timing of the data collection. The Scottish Government has set up an LFR Review Group to manage this work programme: the group had its first meeting in March 2012. The Assessment Team was given copies of the LFR group remit and membership, but these documents have not yet been published. We suggest that the Scottish Government publish information about the work of the LFR Review group, and any relevant papers from the group's meetings.
- 3.4 The Scottish Government informed us that both sets of statistics comply with its policy<sup>12</sup> on revisions and corrections. The revenue statistics published in *SLGFS* are based on the LFR data submitted by LAs after the relevant accounting period has closed, but before the data are audited. We were told that the audit process results in only minor changes, and that the pre-audited data provided a good description of local government finances. The LFR Review will nevertheless consider whether audited data could be collected and published within a reasonable time frame. The most recent in-year collection rates for CTC statistics are also published before audit, and are marked as provisional. We suggest that the Scottish Government draw attention to its revisions policy in *SLGFS* and *CTCS* and that it uses past experience to indicate the likely nature and extent of changes.
- 3.5 Changes made to *SLGFS* as a result of a review in 2008 were designed to bring the presentation of the statistics more into line with the equivalent publication for England. *SLGFS*, however, does not mention the availability of

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<sup>8</sup> <http://www.scotland.gov.uk/Topics/Statistics/scotstat>

<sup>9</sup> In relation to Principle 1, Practice 2 of the *Code of Practice*

<sup>10</sup> <http://www.statisticsauthority.gov.uk/assessment/monitoring/monitoring-briefs/index.html>

<sup>11</sup> <http://www.scotland.gov.uk/Topics/Statistics/About/Planning>

<sup>12</sup> <http://www.scotland.gov.uk/Topics/Statistics/About/CPSonRevisionsCorrections>

- similar statistics for other parts of the UK. As part of the designation as National Statistics, the Scottish Government should advise users about the availability of similar statistics for other parts of the UK and the extent to which they are comparable<sup>13</sup> (Requirement 2). In addition, we suggest that the Scottish Government draw the attention of SLGFS users to the more detailed annual report<sup>14</sup> on LA capital expenditure, which is not published as official statistics but which is available on the Scottish Government website.
- 3.6 The Scottish Government told us that its annual statistics plan will include the cost to LAs of complying with its data requirements. The LGFS team is evaluating online data collection as a means of both reducing the burden on local authorities and providing more scope for automatic validation. The current review of LFR is intended to reduce the overall volume of data collected.
- 3.7 The Scottish Government does not publish adequate information about the quality of the statistics. *SLGFS*, for example, provides no assurance about whether LAs account for their expenditure on a consistent basis<sup>15</sup>, and does not explain the steps that are taken by the statisticians to validate the data. We were told that that the consistency issues are being addressed in the LFR review. As part of the designation as National Statistics, the Scottish Government should publish information about the quality and reliability of its local government finance and council tax collection statistics in relation to the range of potential uses<sup>16</sup> (Requirement 3).
- 3.8 The releases are generally clear and well structured, explaining technical terms where needed. *SLGFS* includes some summary facts about income, expenditure and pensions in the respective sections, but does not present any overall findings at the start of the publication. Both releases would benefit from some discussion of the factors that can lead to variations between LA areas, and of possible reasons behind trends in expenditure or collection rates. As part of the designation as National Statistics, the Scottish Government should improve the commentary in the releases so that it aids user interpretation of the statistics<sup>17</sup> (Requirement 4). We suggest that in meeting this requirement the Scottish Government should consider the points detailed in annex 2.
- 3.9 The Scottish Government publishes Excel versions of the *SLGFS* tables on its website, and some additional tables on council tax charges, but the statistics for 1995/6 to 1999/2000 are available only as pdf files, and not all the links were working at the time of writing. We were told that more detailed breakdowns can be provided on request, but this is not made clear in the release. As part of the designation as National Statistics, the Scottish Government should publish the annual tables in *SLGFS* in forms that enable and encourage analysis and re-use<sup>18</sup> (Requirement 5).

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<sup>13</sup> In relation to Principle 4, Practice 6 of the *Code of Practice*

<sup>14</sup> <http://www.scotland.gov.uk/Topics/Government/local-government/17999/LACapital/capitalmonitoring>

<sup>15</sup> Guidance notes for LAs spell out what should be included under each expenditure heading, but are not linked from *SLGFS* or its web pages: <http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance/DataSupplierArea>

<sup>16</sup> In relation to Principle 8, Practice 1 of the *Code of Practice*

<sup>17</sup> In relation to Principle 8, Practice 2 of the *Code of Practice*

<sup>18</sup> In relation to Principle 8, Practice 6 of the *Code of Practice*

3.10 The *Pre-release Access to Official Statistics (Scotland) Order*<sup>19</sup> does not require the publication of a list of people who have access to official statistics in their final form, but it does say that a record must be kept, and made available on request. We suggest that the Scottish Government publishes records of those who have pre-release access to the statistics in their final form.

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<sup>19</sup> <http://www.legislation.gov.uk/ssi/2008/399/contents/made>

## Annex 1: Suggestions for improvement

A1.1 This annex includes some suggestions for improvement to the Scottish Government's Local Government Finance and Council Tax Collection statistics, in the interest of the public good. These are not formally required for designation, but the Assessment team considers that their implementation will improve public confidence in the production, management and dissemination of official statistics.

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|---------------------|---|
| <b>Suggestion 1</b> | Refer to the types of use put forward in the Statistics Authority's Monitoring Brief, <i>The Use Made of Official Statistics</i> when documenting use (para 3.1).                 |
| <b>Suggestion 2</b> | Publish information about the work of the LFR Review group, and any relevant papers from the group's meetings (para 3.3).   |
| <b>Suggestion 3</b> | Draw attention in <i>SLGFS</i> and <i>CTCS</i> to the Scottish Government policy on revisions and corrections and indicate the likely nature and extent of changes (para 3.4).    |
| <b>Suggestion 4</b> | Draw the attention of users to the more detailed annual report on local authority capital expenditure which is published elsewhere on the Scottish Government website (para 3.5). |
| <b>Suggestion 5</b> | Consider the points detailed in annex 2, in seeking to improve the statistical releases (para 3.8).   |
| <b>Suggestion 6</b> | Publish records of those who have pre-release access to the statistics in their final form (para 3.10).   |

## Annex 2: Compliance with Standards for Statistical Releases

- A2.1 In October 2010, the Statistics Authority issued a statement on *Standards for Statistical Releases*<sup>20</sup>. While this is not part of the *Code of Practice for Official Statistics*, the Authority regards it as advice that will promote both understanding and compliance with the *Code*. In relation to the statistical releases associated with local government finance and council tax collection statistics, this annex comments on compliance with the statement on standards.
- A2.2 In implementing any Requirements of this report (at paragraph 1.5) which relate to the content of statistical releases, we encourage the producer body to apply the standards as fully as possible.

### Appropriate identification of the statistics being released

- A2.3 The Scottish Government is clearly identified as the originator of the statistics and the releases include contact details for the responsible statistician. The period of time covered by each set of statistics is clear from the title, but the pdf version of *SLGFS* does not state the publication date. The format of the two releases is not the same and *CTCS*, which is much shorter than *SLGFS*, is presented as a 'Statistics Publication Notice'. We think that this latter branding might be confusing to users.

### Include commentary that is helpful to the non-expert and presents the main messages in plain English

- A2.4 *SLGFS* includes summary information at the start of the sections on income, expenditure and pensions, but does not include an overview that identifies the main messages at the start of the release. Variations in capital and revenue expenditure per head and in Band D council tax are illustrated on maps but not commented on in the text, and there is no discussion of the factors that may contribute to variation between local authorities.
- A2.5 Many of the tables in *SLGFS* present data for five or six financial years, but trends in income and expenditure are not discussed in the commentary and there is no presentation of longer term trends. The commentary does, however, provide helpful explanations about changes in accounting arrangements that affect continuity from one year to the next.
- A2.6 Technical terms in *SLGFS* are explained when first used in the text, with some exceptions such as the 'common good fund' and 'dwellings used as trial flats'. The data supplier page on the Scottish Government's website has a broken link to a 'glossary of financial terms and acronyms' produced by a the former Department for Transport, Local Government and the Regions.
- A2.7 *CTCS* includes tables showing the percentage of council tax successfully collected by each LA over a ten year period, and describes the main trends in a series of bullet points. It is a much shorter release and includes no maps or

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<sup>20</sup> <http://www.statisticsauthority.gov.uk/news/standards-for-statistical-releases.html>

charts. Excel tables on the Scottish Government's website provide information about council tax levels for each council tax band and the number of chargeable dwellings, but these are not linked from the release. The tables in *CTCS* itself are not available in spreadsheet format.

A2.8 The LA level tables in the pdf versions of *SLGFS* and *CTCS* would be easier to read if a line break were inserted after every five or six local authorities.

### **Use language that is impartial, objective and professionally sound**

A2.9 The text is impartial and evidence-based. The description of the statistics is professionally sound.

### **Include information about the context and likely uses**

A2.10 The releases do not mention how the statistics are used, and do not discuss their quality and reliability in relation to the range of potential uses, either within central government or elsewhere. There is a document<sup>21</sup> entitled 'How we use the data we collect' on the data supplier page of the Scottish Government Website but this is clearly intended for a local government audience and is not drawn to the attention of other users.

A2.11 *SLGFS* describes the structure and functions of local government in Scotland and provides a helpful overview of local authority finance, including the various types of account that local authorities are required to operate. The distribution of non-domestic rate income on a population share basis is mentioned, but no explanation is given about how the Scottish Government distributes General Revenue Funding.

A2.12 *CTCS* mentions that the in-year collection rates shown in one of the tables are a statutory performance indicator produced by Audit Scotland.

### **Include, or link to, appropriate metadata**

A2.13 The releases include some high level information about the data sources and definitions used to produce the SLGF and CTC statistics, but no reference to the accounting standards and classifications on which the Scottish Government relies if it is to obtain consistent data from the 32 LAs. The validation carried out by Scottish Government statisticians is not described.

A2.14 The 'related areas and links' page of the Scottish Government's website includes links to enable users to find the equivalent English and Welsh statistics. However, the releases themselves do not mention the availability of similar data for other parts of the UK or for the UK as a whole, and do not inform users about the extent to which the Scottish statistics are comparable with those from England, Wales or Northern Ireland.

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<sup>21</sup> <http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance/DataSupplierArea>

## Annex 3: Summary of assessment process and users' views

A3.1 This assessment was conducted from March to June 2012.

A3.2 The Assessment team – Jill Barelli and David Duncan-Fraser – agreed the scope of and timetable for this assessment with representatives of the Scottish Government in March. The Chief Statistician of the Scottish Government then assessed the statistics against the practices indicated in the table below, and has confirmed that to the best of his knowledge, the Scottish Government complies with those practices, with the exception of any specific issues identified in this report. The Scottish Government also provided an action plan, together with some written evidence about how it complies with the remaining practices, on 19 April.

	Practices that have been self assessed by the Scottish Government	Practices assessed by the Authority's Assessment team
Principle 1: Meeting User needs	1, 3, 4, 5	2
Principle 2: Impartiality and objectivity	1, 3 - 9	2
Principle 3: Integrity	1 - 7	-
Principle 4: Sound methods and assured quality	1 - 5, 7	6
Principle 5: Confidentiality	1 - 6	-
Principle 6: Proportionate burden	1 - 5	-
Principle 7: Resources	1 - 7	-
Principle 8: Frankness and accessibility	3, 4, 6, 7	1, 2, 5
Protocol 1: User Engagement	1 - 6	7
Protocol 2: Release Practices	1 - 9	-
Protocol 3: Use of administrative sources for statistical purposes	1 - 4, 5a, b, c, d, f	5e

A3.3 The Assessment team subsequently met the Scottish Government during May to review compliance with the *Code of Practice*, taking account of the written evidence provided and other relevant sources of evidence.

### Summary of users and data suppliers contacted, and issues raised

A3.4 Part of the assessment process involves our consideration of the views of users. The Scottish Government approached some known and potential users of the two sets of statistics. This process is not a statistical survey, but it provides some insights about the extent to which the statistics meet users' needs and the extent to which users feel that the producers of those statistics engage with them. We are aware that responses from users may not be representative of wider views, and we take account of this in the way that we prepare assessment reports.

A3.5 The Scottish Government received 20 responses from the user and supplier consultation. The respondents were grouped as follows:

#### Users



The Scottish Government	4
ONS	1

**Data suppliers**

Local authority	12
Scottish Fire service	1
Scottish Transport Partnership	1
Scottish Valuation Board	1

A3.6 Most of the users and suppliers who responded were content with their level of engagement with the Scottish Government.

A3.7 The Scottish Government told us that a small number of suppliers noted that consultation about changes in data collection requirements and deadlines could be improved. The majority of suppliers indicated the guidelines for completing returns are detailed and clear but some (mainly from LAs) noted that there is scope for councils to report statistics on different bases due to confusion over classifications of some costs, and that this may make some comparisons between councils misleading.

A3.8 A small number of users indicated that they would like the data to be available earlier with one suggesting that it would be helpful if provisional data were provided. The Scottish Government users indicated that the producer team are very helpful in responding to requests for additional data and other questions.

**Key documents/links provided**

The Scottish Government provided the following documents:

- Written Evidence for Assessment
- Scottish Government Action Plan for these statistics
- Summary of strengths
- Summary of responses from users and data suppliers



