

**ANGUS COUNCIL**

**SCRUTINY & AUDIT COMMITTEE – 26 OCTOBER 2023  
ANGUS COUNCIL – 2 NOVEMBER 2023**

**BEST VALUE THEMATIC WORK IN COUNCILS 2022/23**

**REPORT BY MARGO WILLIAMSON, CHIEF EXECUTIVE**

**ABSTRACT**

This report presents Audit Scotland's report on 'Angus Council Leadership of the development of new local strategic priorities', which is part of Audit Scotland's Best Value thematic work in councils 2022/23.

**1. RECOMMENDATIONS**

1.1 It is recommended that the Scrutiny & Audit Committee:

- (i) review the content of Audit Scotland's Best Value thematic report: 'Angus Council Leadership of the new local strategic priorities', and provide any commentary considered appropriate at this time; and
- (ii) note the Key Messages and the Improvement Actions which have been included in Audit Scotland's report.

1.2 It is recommended that the Council:

- (i) note the content of Audit Scotland's Best Value thematic report: 'Angus Council Leadership of the new local strategic priorities'.

**2. ALIGNMENT TO THE COMMUNITY PLAN/COUNCIL PLAN**

2.1 This Best Value thematic audit implicitly covers all Council functions/ activity and is therefore relevant to the achievement of all the priorities set out in the Community Plan and the Council Plan.

**3. BACKGROUND**

3.1 In 2023, the Accounts Commission/ Audit Scotland introduced a new approach to auditing Best Value in Scottish councils. The new approach continues to audit against the statutory duty but is now fully integrated with the annual audit at each council. It also includes detailed work each year, focusing on a theme across all of the councils, which will be collated into a national report.

3.2 Further information and background can be found in the Audit Scotland publication: ['Auditing Best Value' in councils](#), prepared by Audit Scotland in July 2023.

**4. THE 2023 BV AUDIT THEMATIC REPORT**

4.1 Audit Scotland's report (Appendix 1 refers) covers the thematic aspect of the Best Value audit requirements. The Accounts Commission has directed auditors to report on the effectiveness of the leadership of the development of the Council's strategic priorities, including:

- Covid-19 recovery planning;
- Community engagement in recovery planning and priority;
- Alignment of financial planning;
- Alignment of workforce planning;
- Focus on climate change;
- Digital transformation planning; and

- Focus on equality and fairness.

4.2 Audit Scotland's findings provide further assurance to members, that Angus Council is working in a manner that is well aligned with the Best Value principles under review as part of this thematic audit.

4.3 This builds on the positive Best Value Audit Report of the Council in 2022 which highlighted that: *"Angus Council serves its communities well, has made impressive improvements to services in recent years and benefits from effective leadership and a clear vision. There is strong partnership working and collaboration to help deliver services that benefit local people."*

4.4 The key messages from this BV thematic report are as follows (page 3 of the BV thematic report refers):

1. *In the new Council Plan, the council has set out a clear vision and priorities for Angus, which are well-aligned with the Community Planning Partnership's Community Plan. It has also identified success measures to monitor progress. When communicating the new Plan to the public, the council sent a clear message that it will have to make difficult decisions to achieve its vision and priorities.*
2. *The council continues to be committed to meaningful engagement with communities and has been working towards a consistent approach to community engagement. Building on lessons learnt from Covid, it is now developing a targeted partnership approach with communities, shifting its focus towards prevention of issues. It is still at the early stages but will help the council involve communities more in service design and delivery.*
3. *The council priorities focus on reducing inequalities. It has been working closely with partners and communities to support post-Covid recovery and to address the ongoing cost-of-living crisis. The council has also committed to achieving net zero by 2045 and has started to review progress towards next steps.*
4. *The council has a Finance & Change Plan, which shows that the delivery of financial savings to balance future budgets is a significant challenge. The council's financial, workforce and asset plans are aligned to the Council Plan 2023-28. The council will need to continue to prioritise its use of resources to deliver its priorities and difficult decisions on how services are delivered will need to be taken.*
5. *The council has strong leadership with elected members, working well with each other and in partnership with officers. There is effective collaborative working between members and with members and officers towards the setting and achievement of the council's priorities.*
6. *The council has made satisfactory progress on recommendations reported in the 2022 BVAR. The continued development of the PLED programme is key to ensuring effective performance reporting against the Council Plan.*
7. *The council's improvement actions from this review are included at Appendix 1 of this report. It sets out the council's response to audit recommendations made.*

## 5. PROPOSALS

5.1 The BV thematic report includes five improvement actions. These along with the Council's management responses are summarised below (pages 24, 25 and 26 of the BV thematic report refer):

1. *Equality assessments - The council should further develop its approach to equality assessment to ensure overall consistency and allow effective delivery of priorities in the Council Plan.*

Council management response: The new digital process for EIAs, FSDs and children's rights will be finalised, then piloted and in place for the end of October 2023.

2. *Service Plans - To reflect good practice, the council should ensure detailed service plans are publicly available which clearly and comprehensively demonstrate how services will deliver the priorities set out in the Council Plan.*

Council management response: The Council will provide an appropriate level of service plan information, linked to the current Council Plan priorities, as part of its budget setting papers for Financial Year 2024/25 (February/ March 2024).

3. *Long term financial planning - The council should develop its long-term financial planning framework.*

Council management response: The Council's first Long Term Financial Planning Framework was considered at the meeting of the Council on 7 September 2023.

4. *Directorate workforce plans - The council should develop its Directorate workforce planning arrangements to ensure sufficient focus on recruitment, retention and succession planning as service delivery transforms.*

Council management response: Workforce planning sessions are underway with Service Leaders and Directors They are focused on improving our use of people data, identifying likely requirements and actions needed to ensure resilience and development of services. Directorate plans will be completed January – March 2024.

5. *Digital Strategy - The council should update its digital strategy to ensure it reflects the current Council Plan and priorities.*

Council management response: A new digital strategy is currently being prepared and will be ready to be considered by committee by the end of the calendar year, 2023.

- 5.2 These improvement actions, along with the Council's management responses will be added to the Council's performance management system – Pentana - and reported to the Scrutiny & Audit Committee as part of the Corporate Governance improvement action update reports.

## **6. FINANCIAL IMPLICATIONS**

- 6.1 There are no financial implications arising directly from this report.

## **7. EQUALITY IMPACT ASSESSMENT**

- 7.1 An Equality Impact Assessment is not required as this is a retrospective review of council activity.

**NOTE:** No background papers, as detailed by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to a material extent in preparing the above report.

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List of Appendices:

Appendix 1 – 'Angus Council Leadership of the new local strategic priorities'