

## **REPORT TO ABERDEENSHIRE COUNCIL - THURSDAY, 25 APRIL 2024**

### **BEST VALUE IMPROVEMENT PLAN**

#### **Executive Summary and Recommendations**

**1.1** The Best Value reports presenting the findings of Grant Thornton, the Council's external auditors, were considered and agreed by Full Council at its meeting on 23 November 2023. Improvement plans were developed with Services in respect of the Best Value Reports and are attached at Appendix 1. Council is recommended to consider, comment on and approve the progress made on the actions in the improvement plan.

#### **1.2 Recommendations**

**Full Council is recommended to:**

**1.2.1 Consider, comment on and agree the updates to the Best Value action plans (Appendix 1); and**

**1.2.2 Consider, comment on and agree the revised process in terms of the Corporate Improvement Plan as set out in this Report; and**

**1.2.3 Agree that progress in terms of implementing the Corporate Improvement Plan, including the Best Value action plans, will be reported to Full Council on a six-monthly basis, along with an update on ongoing best value activity as considered by Audit Committee on 17 April 2024.**

#### **2 Decision Making Route**

**2.1** The Local Government in Scotland Act 2003 introduced a statutory framework for Best Value for local authorities. The Best Value duties set out in the Act are:

- To make arrangements to secure continuous improvement in performance (while maintaining an appropriate balance between quality and cost); and, in making those arrangements and securing that balance, to have regard to economy, efficiency, effectiveness, the equal opportunities requirement and to contribute to the achievement of sustainable development
- To achieve break-even trading accounts, subject to mandatory disclosure
- To observe proper accounting practices
- To make arrangements for the reporting to the public of the outcome of the performance of functions

- 2.2 A [new approach](#) to auditing Best Value was introduced by Audit Scotland in 2023. 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. The theme for 2024 is Workforce Innovation.
- 2.3 Action plans were developed and agreed by Full Council on [23 November 2023](#) (Item 4).

### 3 Discussion

- 3.1 Good progress has been made with actions in the new plans with 4 actions complete and 9 in progress.
- 3.2 The plans have been added to the Corporate Improvement Plan and are reported quarterly to Audit Committee through that governance route.
- 3.3 At its meeting on 17 April 2024, Audit Committee will consider a revised process for the Corporate Improvement Plan. When the Plan was introduced in 2020, it was agreed that Audit Committee would receive quarterly updates, with 6 monthly updates going to Policy Committees. Taking account of feedback from Members, Audit Committee will consider a reviewed approach which sees the Corporate Improvement Plan reported 6 monthly to Full Council, rather than to individual Policy Committees. This is in line with the governance arrangements in place for the Best Value plans. This approach continues to allow full scrutiny of the Corporate Improvement Plan by Members, would heighten awareness and debate around the actions and would reduce agenda time at Policy Committees. Council is requested to consider and agree this approach.

### 4 Council Priorities, Implications and Risk

- 4.1 This report helps deliver all the Council's Strategic Priorities:

Pillar	Priority
Our People	Learning for Life Health & Wellbeing
Our Environment	Climate Change Resilient Communities
Our Economy	Economic Growth Infrastructure and public assets

- 4.2 The table below shows whether risks and implications apply if the recommendation(s) is (are) agreed.

Subject	Yes	No	N/A
Financial		X	
Staffing		X	

Subject	Yes	No	N/A
Equalities and Fairer Duty Scotland			X
Children and Young People's Rights and Wellbeing			X
Climate Change and Sustainability			X
Health and Wellbeing			X
Town Centre First			X

4.3 The screening section as part of Stage One of the Integrated Impact Assessment process has not identified the requirement for any further detailed assessments to be undertaken. This report is presenting Best Value improvement plans to Aberdeenshire Council and does not impact groups with protected characteristics or those experiencing poorer economic outcomes. Integrated impact assessments will be developed for individual actions in the improvement plan where appropriate.

4.4 The following Risks have been identified as relevant to this matter on a Corporate Level: [Corporate Risk Register](#).

- ACORP001 – budget pressures
- ACORP002 – changes in government policy, legislation and regulation
- ACORP004 – business and organisational transformation
- ACORP005 Working with other organisations
- ACORP006 – reputation management including social media
- ACORP007 – social risk (e.g. population changes, poverty and social inequality, demographic changes, crime and anti-social behaviour)

The following Risks have been identified as relevant to this matter on a Strategic Level:

- BSSR003 We live within our means and use public money to maximise outcomes for our communities [Business Services Risk Register](#)
- BSSR004 Our assets, property and land are managed to the best financial effect, supporting delivery of our priorities and service ambitions in the medium to long term [Business Services Risk Register](#)

## 5 Scheme of Governance

5.1 The Head of Finance and Monitoring Officer within Business Services have been consulted in the preparation of this report and their comments are incorporated within the report and are satisfied that the report complies with the [Scheme of Governance](#) and relevant legislation.

5.2 Council is able to consider and take a decision on this item in terms of the general provisions conferred by the [List of Committee Powers in Part 2A](#) of the Scheme of Governance as it relates to the endorsement and approval of corporate plans which are not delegated to any of the Council's appointed

Committees. Where substantive decisions are required in terms of the action plan these will be reported to the relevant Committee, or to Full Council where appropriate.

**Rob Simpson**

Director of Business Services

Report prepared by Fiona McCallum, Strategy & Innovation Manager  
25 March 2024

**List of Appendices –**

Appendix 1: Best Value Plans 2023/24