Scottish Borders Council

Best Value thematic management report 2024/25

Transformation: how councils are redesigning and delivering more efficient services to achieve planned outcomes

Contents

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Key messages

1   The Council published its plan for its 2025-30 transformation programme in May 2025, broadly consistent with timings in the 2024 Council Plan, and one year after the revised operating model to support delivery of the plan was established. This has provided clarity of its key transformation projects.

2   The Council has a good track record of delivering permanent savings through its previous transformation programme, Fit for 2024. It is aiming to deliver £34 million of permanent savings through its current transformation programme and is working to identify opportunities to achieve this. It has a £20 million self-replenishing Change Fund and a well-resourced transformation team in place to support its transformation programme.

3   The Council has effective governance arrangements in place at the operational delivery level through project boards. Reporting to the Council Management Team could be strengthened to give it greater oversight of the whole transformation programme. The Council is working to improve the visibility of its transformation programme with elected members through its reporting and its Transformation Working Group.

4   The Council is working well with partners to deliver transformation in adult social care and sport and culture services. There are also examples of jointly funded transformation activity. The Council has engaged well with communities and has evidenced changes to plans as a result of consultation. It has an established integrated impact assessment process in place.

5   As previously reported in the annual audit, the Council can enhance public performance reporting on its transformational activity by sharing progress on milestones and achievements. This should be further improved to report on the impact of transformational activity on local outcomes. The Council has committed to new reporting arrangements from 2025/26.

Introduction

1. Transformation is about radically changing how councils operate and deliver services to achieve planned outcomes in a financially sustainable way (Transformation in councils, Accounts Commission, October 2024). The 2023 Local Government Overview (LGO) notes that councils have never faced such a challenging situation. Service demands have increased after the Covid-19 pandemic and funding is forecast to reduce in real terms.

2. The Accounts Commission's Transformation in councils report recognises that, while work has been ongoing in relation to local government transformation for decades, a step change is required and the pace and scale of transformation must increase significantly. Transformation, through greater collaboration with partners, will be key for councils to deliver more sustainable service models in challenging financial climates.

3. This report sets out how Scottish Borders Council (the Council) is redesigning and delivering more efficient services to achieve planned outcomes.

4. The Accounts Commission's Strategy (2021-26) sets out its priorities to focus on inequalities, funding, communities and recovery. The Code of Audit Practice sets out the Best Value work required to report on these priorities.

5. This report covers the thematic aspect of the Best Value audit requirements. The Commission has directed auditors to report on transformation and how councils are redesigning and delivering more efficient services to achieve planned outcomes. In carrying out the work, auditors have considered the following questions:

- To what extent does the Council have clear plans for transformation that link to its priorities and support long-term financial sustainability?

- To what extent do the Council's programme management arrangements facilitate effective oversight of its transformation plans?

- To what extent are partners and communities involved in the development and delivery of the Council's plans for transformation?

- To what extent has the Council considered the impact of its transformation activity, including on vulnerable or protected groups?

6. An improvement action plan is included at Appendix 1 of this report. This sets out audit recommendations in key areas, and the Council's planned response including responsible officers and dates for implementation.

7. The coverage of the work is in line with the expectations for councils' arrangements for the seven Best Value themes in the [Local Government in Scotland Act 2003, Best Value Statutory Guidance 2020](#) and we have considered the Accounts Commission's transformation principles set out in ([Exhibit 1](#)).

Exhibit 1: Transformation principles

Principle	
Vision	Have a clear vision that sets out the intended end state of any transformation activity, focused on: • delivering large-scale recurring savings or generating income for the Council, contributing to its longer-term financial sustainability • improving outcomes for citizens in line with Council priorities • taking a whole-system approach to see and realise opportunities both within councils and more widely • meeting the needs of the people who use services and reduce inequalities • focusing on preventative activity, where applicable, to reduce the demand for services and to make them sustainable in the longer term.
Planning	• Be clear on the scale of the change required and ensure transformation plans are sufficiently ambitious to credibly respond to the scale of the challenge. • Commit staff with appropriate skills, time, and resources to ensure transformation occurs at the scale and pace required and that there is enough capacity for the changes to be embedded. • Be clear about the timescales, costs, outcomes, and anticipated impacts of transformation projects. • Show urgency and progress projects at pace without compromising appropriate governance on projects.
Governance	• Have a clear process for monitoring, evaluating, and reporting progress. • Put in place effective governance and escalation processes so that the transformation activities are well managed in their own right, but also able to be given priority alongside other business-as-usual activities.
Collaboration	• Develop better working relationships with communities and/or partners to achieve a sustainable model of service delivery.

	• Actively consider the opportunities offered by regional or national sectoral collaboration, or by integrating services locally with partners, or by supporting individuals and communities to achieve desired outcomes in place of an existing service.
	• Learn from good practice across Scotland and beyond.
Innovation	• Implement new ways of thinking, including innovation, creativity and a desire, willingness, and action to change and do things in new and different ways that achieve the outcomes needed.
	• Embed the right culture and behaviours to manage change and help maximise the contribution of all the team.

Source: Accounts Commission

Transformation planning

8. The Accounts Commission's Local government budgets 2024/25 briefing noted that councils' cumulative funding gap between 2025/26 and 2026/27 is £780 million. This means that, cumulatively, councils need to identify and deliver recurring measures such as savings or increased income of five per cent of their overall revenue budget to be financially sustainable in the short term. The Council needs to ensure it can deliver sustainable services now and in the future, and difficult decisions will need to be made to achieve this.

Findings and evidence relating to the Council's transformation planning arrangements

Findings	Evidence
The Council published its plan for its 2025-30 transformation programme in May 2025, broadly consistent with timings in the 2024 Council Plan and one year after the revised operating model to support delivery of the plan was established. This has provided clarity of its key transformation projects.	• The Controller of Audit Report published in November 2024 highlighted that the Council has a strong track record of delivering planned savings, a significant proportion of which have been recurring.
	• The Council concluded its five-year transformation programme, Fit for 2024 (FF24) in February 2024. In its close out report, the Council reported that the FF24 transformation programme delivered permanent savings of £37 million against a target of £30 million.
	• Following the conclusion of FF24, the Council has been developing its new transformation programme. The 2024 Council Plan included an action to redefine the Council's transformation programme for the next five years, including the development and implementation of a new operating model. This had a target date for completion by March 2025, one year after the close of FF24.
	• Changes from the transformation programme will be integrated into a revised operating model for the Council. In May 2024, the Council set out the nine key component workstreams of this operating model at a meeting of the Transformation Working Group. These are: Commissioning; Customer & Communities; Data; Digital; Financial & Environmental Sustainability; People Culture; People Structure; Process Re-design; and Property &

Findings	Evidence
	Estates. For each of the workstreams, high-level aims were set out.
	• In February 2025, the Council had identified a list of projects to establish its priorities for its new Transformation Plan. When considering the list, the Council has attached estimates of potential costs/savings where possible.
	• There was a year between the closedown of FF24 and the new 2025-30 Transformation Strategy. Whilst we recognise transformation projects were monitored by Council Management Team (CMT) and the Transformation Working Group during this period, there was limited information in the public domain about the direction of the Council's overarching transformation programme during this period.
	• Transformation work did continue in the interim period between the close-out of FF24 and the development of the new transformation programme with specific projects out with a visible overarching plan. For example, the Council has been progressing work with Live Borders to develop a financially sustainable culture and leisure service and is also working to develop care villages. It has also progressed digital transformation initiatives, including the pathfinder digital programme in adult social work, children and families social work and protective services. These are aimed at transforming systems and processes to support mobile working. Some projects began towards the end of FF24 and have continued on as part of the new transformation programme.
	• The Council presented its plan for its 2025-30 transformation programme at its May 2025 Council meeting. The Council intends for this to be a live plan which is regularly updated as work progresses.
	• The Transformation Plan sets out the Council's vision for transformation and links it to the Council Plan and Financial Plan. The programme contains eight 'flagship' projects for 2025/26. These are the pathfinder digital programme (with projects in protective services and children and families social work); Live Borders; digital commercialisation; productivity; out of area placements; Servitor replacement project; and Customer Advice and Support Service and Business Support Service Review.
	• The Controller of Audit report highlighted that the Council needs to move with pace to deliver the required transformation to support the Council's priorities.
Business cases, produced prior to projects starting,	• We reviewed a sample of initial business cases and found that they set out the background, reasons for change, link

Findings	Evidence
clearly set out the goals of projects and financial and non-financial benefits which are to be realised.	to strategic goals and benefit realisation for the project being considered. • A standard template has been produced for business cases and this is consistently applied across service areas. • The business cases also detail the staff responsible for the projects. • The Council plans to strengthen its business cases further. It intends to use a tool to carry out value analysis to give the council greater confidence in the level of potential financial and non-financial benefits from its transformation activity at the outset of a project. This will in turn inform prioritised resources and targets for success.
The Council plans to make permanent savings of £34 million through transformation between 2025/26 and 2029/30.	• The Council's latest Long-Term Financial Strategy estimates a 'mid scenario' with a most likely funding gap of £69 million by 2034/35. • The [Controller of Audit report](#) set out that, recognising the financial challenges faced, going forward the Council's focus should be on making savings on a recurring basis. • The Council plans to deliver £34 million in permanent savings through transformation projects between 2025-30. These include both the annual 'flagship' projects and the smaller scale improvement of business-as-usual projects/processes. CMT has encouraged services to consider how they would operate based on having 90 per cent of their current budget over a ten-year period. This has been used to stimulate ideas for service transformation. The Council has indicated that it plans to deliver £29.4 million savings between 2026/27 and 2029/30 through the 90 per cent financial sustainability cost reductions in its 2025/26 Financial Plan. • In 2025/26 (year one of the new transformation programme), the Council is aiming to achieve £7 million in savings. These have been allocated across services to allow these to be planned into service budgets. The Council expects budget managers to develop spend plans detailing the financial resources to be deployed to operate their service in 2025/26. • The Council reports that the CMT is now turning to focus on developing detailed savings plans for 2026/27. It reports that it has high-level ideas for years three-to-five of the transformation programme, with indicative levels of the challenging savings needed, which will be developed in due course. • The Council has a £20 million self-replenishing Change Fund set aside to support transformation projects. To date

Findings	Evidence
	almost £1 million has been invested in 2024/25 to support a number of digital projects. These are due to be repaid over the next three to five financial years. It is too early to measure the success of the Change Fund.

Recommendation 1

The Council should continue to closely monitor and formally report savings across the Council, including a direct link to the transformation programme to ensure that the plans deliver the required recurring savings, in line with the Council's Financial Strategy.

Programme management

9. It is essential that the Council has good programme management arrangements in place to ensure it is making sufficient progress against its transformation plans. It is important that the Council has the structures and the staffing resource in place to deliver its transformation ambitions. In addition, the Council must ensure that both senior officers and elected members have appropriate oversight of progress.

Findings and evidence relating to the Council's programme management arrangements

Findings	Evidence
The Council has effective governance arrangements in place at the operational delivery level through project boards. Reporting to the Council Management Team should be strengthened to give it greater oversight of the whole transformation programme.	• The Council Management Team (CMT) is the main oversight group for transformation, with project boards having delegated responsibility of oversight for specific projects. • CMT receives regular updates on progress with specific transformation projects. These updates are primarily in the form of presentations which are noted in meeting minutes. Given the style of updates, it is unclear whether they include an overarching view across transformation projects showing progress against milestones and outcomes. • We recognise that there is a need to strike a balance in the level of detail that CMT receives to allow project boards to maintain their delegated responsibility. However, CMT could have greater oversight of progress for the entirety of the transformation programme. Examples of good practice demonstrated in this area by other local authorities includes reporting on progress with projects using RAG statuses and reporting on slippage and key risks within projects. This could also be done by way of exception reporting, focusing on the most at-risk projects. • Evidence shows that there are effective governance arrangements at the operational delivery level through project boards. Project boards are in place for the majority of individual projects with representatives from across the Council. For example, Live Borders has an effective governance process in place (Case study 1, page 13).

Findings	Evidence
The Council is working to improve the visibility of its transformation programme with elected members through its reporting arrangements and its Transformation Working Group.	Reporting to committees • Elected members were updated on overall progress with the 2025-30 transformation programme at the Council meeting in May 2025. • There is evidence of reporting on some individual transformation projects to the Council meetings throughout 2024/25. The most regularly reported on project is the Live Borders transformation project. • The Council has advised that more detailed transformation updates will be provided to the Executive Committee on a quarterly basis starting in the coming months. The Council also plans to increase visibility of updates on its website and staff intranet pages. Transformation Working Group • The Council established the Transformation Working Group in May 2024. This was set up for elected members to provide views on transformation proposals to help officers to decide which projects to take forward in the budget. This includes representing community interests. The group includes cross-party and independent elected member representation. • From October 2024, during the financial planning process, the Transformation Working Group became the Budget Working Group. The Council reports that discussion topics at the Budget Working Group included how to close the Council's funding gap, therefore transformation was still being discussed in this forum. • The Council reported that this approach was beneficial when setting its 2025/26 budget. It intends to have a recurring annual pattern where the Transformation Working Group meets for around six months before becoming the Budget Working Group for around six months during the financial planning process. • Meetings of the Transformation Working Group resumed in April 2025. As this structure is still embedding, it is too early to determine how effectively this group will scrutinise and influence the transformation programme.
The Council has a well-resourced transformation team in place which works flexibly with services.	• The Council has had a transformation team in place for around ten years and this was reviewed in 2018 in advance of the FF24 transformation programme. • The transformation team currently consists of approximately 27 staff who are responsible for project management of transformation projects. • The Council reports that, in addition to supporting transformation within services, staff from the

Findings	Evidence
	transformation team work in an agile and flexible way to support services with business-as-usual activities, such as policy development, as required.
	• Interviews with the Chief Executive and Transformation Lead highlighted that resourcing the transformation programme is a key focus for the management team.
	• The Chief Executive believes that the Council has the right skills available based on achievements from previous years of transformation.
	• A number of staff from across the Council have recently been trained on undertaking value analysis work and benefits realisation which focuses on identifying both financial and non-financial benefits of transformation projects.
	• Interviews with the Chief Executive and Transformation Lead recognised that the digital knowledge and skills staff have developed from working with CGI (provider of the Council's managed IT service) will help the Council move forward with digital improvements.
	• The Council advised that work has been done to ensure that staff are on board with change and that change is a key focus for the Council.

Case study 1
Live Borders Joint Transformation Programme governance arrangements

In November 2023, the Council and Live Borders agreed to take forward a joint transformational change programme. The joint programme is governed by an Executive Board which sets the strategic direction and leadership of the programme and provides oversight of the projects. This Board is chaired by the Leader of the Council and has representatives from both the Council and Live Borders and meets on a monthly basis.

Underneath the Board, there is a Joint Officers' Group and Programme Board which monitors the projects in the programme. This also feeds in the Executive Board, which meets on a fortnightly basis.

Source: Audit Scotland

Recommendation 2

In redefining its Transformation Plan, the Council should review its reporting arrangements to its Council Management Team to ensure project updates are sufficiently detailed to enable effective oversight of progress against the overarching plan of flagship and other projects.

Recommendation 3

As part of its improved reporting on transformation to elected members, the Council should include information on progress with projects in relation to timings, costs and estimated benefits and where there are risks to timescales and budgets.

Partnership working and community engagement

10. The [Best Value in Scotland](#) report noted that councils must now rethink how they work together, and with local partners and communities, to provide financially sustainable services. Few councils provide services jointly or share support services across different councils to a great extent. The scale and nature of the challenge, as set out in the [Transformation in councils](#) report, means that it is only by working more collaboratively that councils and their local partners, communities and the third sector will be able to provide sustainable local services.

Findings and evidence relating to the Council's partnership working and community engagement arrangements

Findings	Evidence
The Council demonstrated it is working well with partners to deliver transformation in adult social care and sport and cultural services.	• The Council has worked with partners to transform its adults care at home service: – It worked with NHS Borders and the IJB on an alternative service delivery model by replacing face-to-face night support with technology enabled care (TEC) in some areas (Case study 2, page 17). This has meant a reduction from five teams delivering night support to 27 users of the service, to two teams. The teams provide planned overnight support to individuals with complex health needs and now provide a rapid response service to TEC activations. – As part of its pathfinder digital programme, it worked with TotalMobile and CGI (the project lead) to procure and deploy TotalMobile's application to schedule care visits based on needs, skills, geography and availability. This aims to maximise operational efficiency and improve productivity. • The Council is currently working in partnership with Live Borders on a joint transformational change programme to support the delivery of sport, leisure and cultural services in the Scottish Borders in a financially sustainable way. At September 2024, 23 projects related to the transformation

Findings	Evidence
	programme were being progressed (two of these were completed) and six were on hold.
There are examples of joint funding arrangements between the Council and partners for transformation projects.	• The Council is working to secure funding through the Borderlands Inclusive Growth Deal to support the inclusive growth in four priority towns in the Borders as part of the Borderlands place programme workstream. • In addition, the Council created nine posts to support further placemaking opportunities in the Borders and is supporting communities to develop local place plans. This has been supported by the UK Shared Prosperity Fund. • The Council continues to explore shared service opportunities through the Live Borders joint transformation programme.
The Council engages with its communities and vulnerable groups and changes to plans following consultation has been evidenced.	• The Council carried out a budget consultation for the 2025/26 budget. The consultation set out a number of proposals on which they sought the public's opinion. • In April 2024, the Council approved a new community engagement strategy. The Council is constantly reviewing and taking feedback on the community engagement strategy, with the most recent strategy update provided to the March 2025 Council meeting. It is too early to comment on the Council's use of the community engagement strategy and the case studies provided as examples were already underway/complete when this strategy was approved. • At the interviews we held in February with the Council, it reported that it holds community conversations regularly and that these are increasingly becoming the driver for service re-design plans. The Council is trialling community conversations as a platform for the Council and community to discuss council services. Community conversations are intended to replace area partnerships as the Council's forum for community involvement in its decision-making processes. The Council plans to hold community conversations using various formats, including focus groups, informal drop-in sessions and online and paper-based surveys. In May 2025, it proposed various discussion topics for community conversations in 2025/26, including the Borders sporting and cultural review (Live Borders), transport, the Council budget 2026/27 and Council Plan 2026/27. The Council intends to review its approach to community conversations after a period of 18 months to allow the new arrangement to bed in. • Placemaking projects include a series of engagement events and facilitated workshops to identify what the

Findings	Evidence
	community is looking for. The Council then identifies possible sources of funding to try to progress the priorities.
	• We found examples of the Council engaging with vulnerable groups to inform its planned changes to services and its internal operations. For example:
	- Following consultation and a review of individuals receiving night support, the Council rolled out TEC for a number of individuals who previously received nighttime support visits, which allows for a rapid response to TEC activations. It has kept nighttime visits in place for those with complex care needs who require face-to-face support.
	- The Council consulted with various groups as part of a project to redesign Eildon Day Services. In response to feedback, the Council agreed to review eligibility criteria to make the service more flexible to accommodate individuals just below the age threshold or those with undiagnosed conditions.
	- The Council engaged with staff on its Copilot trial. As part of its integrated impact assessment process, it found that there was a better need to understand how Copilot could assist staff to meet their potential. Feedback from staff involved in the trial who are neurodivergent has been positive. They have reported benefits in relation to the support Copilot has given them with summarising or drafting content. The Council now plans to identify further staff across the Council who could benefit from support through using Copilot.

Case study 2
Night support

The aim of the night support project was to provide essential support using a person-centred approach by limiting disturbances to service users during the night by implementing technology enabled care. The technology is used to support constant monitoring rather than a time-limited visit and allows an immediate response in the event where a service user requires urgent assistance.

This has enabled a reduction in the number of staff required for nighttime visits and the project has reported associated savings of £0.34 million.

The project was first piloted in two areas within the Scottish Borders and due to positive feedback this was rolled out more widely.

Source: Audit Scotland

Impact of transformation

11. It is important that the Council has success measures in place to demonstrate the impact of its transformational activity on service quality; outcomes for people who use services, inequalities and/or savings.

Findings and evidence relating to the impact of the Council's transformation activity

Findings	Evidence
For two of the three case studies provided, financial savings have been included and the third case study focuses on non-financial benefits.	• The Council was asked to provide Audit Scotland with examples of successful transformation projects. The examples provided were placemaking, night support (Case study 2, page 17) and enterprise mobility (care at home service) (Case study 3, page 20). • The night support case study has reported savings of £0.34 million from a reduction in full-time equivalent staff due to vacant posts. • The enterprise mobility (care at home service) case study has evidenced savings of £0.62 million per annum (Case study 2, page 20). • The placemaking case study did not set out specific cost benefits, instead it is about looking at how working collaboratively with communities can attract more inward investment and the benefits this can bring to the region. The aim of the project was to take a different approach to dealing with budget challenges by empowering communities to do more, supporting them to access funding that can work alongside and with the Council's assets and spend.

Findings	Evidence
The Council reports publicly on specific transformation projects, such as Live Borders. Public reporting on transformational activity could be enhanced to include progress on milestones and achievements as well as the impact it has on local outcomes. The Council has committed to new reporting arrangements in 2025/26.	• The Council prepared a close out report at the conclusion of its FF24 transformation programme. This included examples of transformation activity under the five areas of focus of FF24.
	• The November 2024 Controller of Audit report noted that there was limited public information regarding the detail of the transformation programme as a whole. It recommended that reporting of transformation could be enhanced so that progress against defined measurable milestones and achievements from the transformation programme workstreams are more clearly reported to the community. The Council is currently working on this recommendation and the audit team will continue to follow this up through the annual audit.
	• The Council has made improvements in reporting to staff through the creation of a Viva Engage page for transformation updates to be posted to. The Council plans to develop its internal content into a planned series of public communications in the coming months.
	• The Council publishes a very detailed performance report including updates on delivery of its Council Plan, which it reports is the main way that impact is reported. It is unclear in this report what activity is being carried out as part of the transformation programme, therefore there is scope to make this clearer. There are no specific performance indicators relating to transformation at present. The Council has reported in its Transformation Plan that it intends to develop key performance indicators to measure progress.
	• The Council's 2025 Council Plan included an action to ensure that public reports on the transformation programme are in line with the Council Plan and financial plans to show clear connections between them and demonstrate that its Financial Strategy is sustainable.
	• The Council has advised that it is working on new reporting arrangements which it will implement during 2025/26. It plans to take transformation programme reports to Executive Committee in the same reporting cycle as the performance and financial reports.

Findings	Evidence
The Council has an established integrated impact assessment process in place.	• The Council has a process in place for carrying out integrated impact assessments (IIAs). The Council reviewed its process for completing and recording IIAs as a transformation project under the FF24 programme. • The Council introduced equality ambassadors to offer support and guidance to staff with completing the assessments. • The Council prepared IIAs for its revenue budget proposals and included these within the budget papers. • IIAs were carried out for two out of the three case studies provided by the Council (night support and digital and mobile care). The Council carried out an initial impact assessment for the placemaking case study, but this has now been superseded by one carried out for the wider community engagement approach of which placemaking is now a part of.

Case study 3
Enterprise Mobility (Care at Home Service)

The Council's Digital Strategy identified the need to connect mobile frontline workers and improve workforce scheduling as a priority. The Enterprise Mobility project enables real-time data capture and usage to enable care visits to be dynamically scheduled. Care staff were provided with corporate phones to allow faster data sharing and to give them access to applications such as email when out of the office environment.

TotalMobile now dynamically schedules care visits based on needs, skills, geography and availability, controlled by a set of business rules covering everything from service user preferences to traffic conditions, and continuity of care. The application is aimed at maximising operational efficiency and improving productivity by enabling an empowered flexible workforce.

Source: Audit Scotland

Appendix

Improvement action plan

Issue/risk	Recommendation	Agreed management action/timing
1. Transformation Savings The Council plans to deliver £34 million in permanent savings through transformation projects between 2025-30. The Council has indicated that it plans to deliver £29.4 million savings between 2026/27 and 2029/30 through the 90 per cent financial sustainability cost reductions in its 2025/26 Financial Plan. Risk – The Council may not be able to deliver sustainable services if the required savings are not achieved.	The Council should continue to closely monitor and formally report savings across the council, including a direct link to the transformation programme to ensure that the plans deliver the required recurring savings, in line with the Council's Financial Strategy.	**Management response** The Council will further enhance the current financial monitoring reports presented to Executive Committee on a quarterly basis by specifically highlighting progress in delivery of key transformation projects to allow a direct link to the transformation plan. **Responsible officer** Director of Finance **Actioned by** August 2025 (first quarterly reporting to Executive Committee for 2025/26)

Issue/risk	Recommendation	Agreed management action/timing
2. Oversight of Transformation Plan The Council Management Team receives regular updates on progress with specific transformation projects. These updates are primarily in the form of presentations which are noted in meeting minutes. Given the style of updates, it is unclear whether they include an overarching view across transformation projects showing progress against milestones and outcomes. Risk – The Corporate Management Team may not be able to make informed decisions without a complete overview of the status of the projects.	In redefining its Transformation Plan, the Council should review its reporting arrangements to its Council Management Team to ensure project updates are sufficiently detailed to enable effective oversight of progress against the overarching plan of flagship and other projects.	**Management response** The Council will enhance the regular transformation progress reports to the Council Management Team. The reports will include clear information on expected benefits and milestones for transformation delivery and highlight any potential delays in delivery. **Responsible officer** Director People Performance and Change **Actioned by** July 2025
3. Reporting to elected members Due to the timing of our reporting, there has been no reporting to elected members on overall progress with the 2025-30 transformation programme through committee reporting. There is evidence of reporting on some individual transformation projects to the Council meetings throughout 2024/25. Risk – That elected members do not have appropriate oversight of the overall transformation programme.	As part of its improved reporting on transformation to elected members, the Council should include information on progress with projects in relation to timings, costs and estimated benefits and where there are risks to timescales and budgets.	**Management response** The Council will implement quarterly transformation progress reports to the Executive Committees. The reports will include clear information on expected benefits and milestones for transformation delivery. **Responsible officer** Director People Performance and Change **Actioned by** September 2025

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AUDIT SCOTLAND

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