

# Angus Council

## Best Value thematic management report

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



 AUDIT SCOTLAND

Prepared by Audit Scotland  
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# Key messages

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- 1 Angus Council has a clear plan to support the transformation of its services and has a well-established Change Programme. The Council has advised that for the past five years the plan for transforming its services, its Finance and Change Plan, has been mainly focused on projects that would help address funding gaps. The Council decided to widen the scope of its programme from 2025/26 to include more longer-term enabling, innovation and investment projects. The current Change Programme includes 46 Change Projects.
- 2 The Council faces a funding gap of £24 million<sup>1</sup> over the next three years. To date the Council has identified £6.5 million of savings through its Change Programme over this period. The Council acknowledges that its Change Programme will not bridge the full funding gap, and it will require to use other measures, including identifying further savings options. The Council has a good track record of delivering savings, reporting that it has saved £98 million from its core budget over the last 12 years.
- 3 The Council has robust officer-led governance arrangements in place to monitor its transformation projects through its Change Board, chaired by the Chief Executive. There is scope to improve reporting to elected members and the public as current reporting is mainly focused on financial outcomes with less information on non-financial benefits of the Change Programme.
- 4 Projects in the Change Programme are mainly taken forward by staff within services and can be supported by the Change Team when required. Staff capability and staff resources are both noted as risks in the Change Programme risk register. The Council advised that, at times, having enough staff capacity for projects can be a challenge. The Council has a Change Fund to support projects if additional resource is required.

<sup>1</sup> From the Council's Medium Term Budget Strategy, December 2024

- 5 The Council has a good history of working collaboratively with its partners. Around one third of its current Change Programme projects involve partnership working. Eight of these are jointly funded. The Council is working to increase the involvement of partners in future projects and partners have participated in workshops held to generate ideas for future change work.
- 6 The Council has shared examples of where it has listened to feedback from the community in relation to its Change Projects, resulting in changes being made. It has also provided evidence of where it has used its Equality Impact Assessment process to consider the impact of Change Projects on vulnerable groups.
- 7 In 2024/25 the Council achieved £5.2 million of savings through its Change Programme. As the Change Programme primarily focussed on savings projects, the Council's reporting has focused on identifying and reporting on the related financial benefits with less emphasis on non-financial benefits. As the Change Programme has now expanded to include savings, enabling, innovation and investment projects, the Council plans to develop a new approach to benefits management including both financial and non-financial benefits.

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# Introduction

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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 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.

2. 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 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 council's 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 [Transformation in councils](#) ([Exhibit 1](#)).

## Exhibit 1

### Transformation principles

Transformation is about radically changing how councils operate and deliver services to achieve planned outcomes in a financially sustainable way.

Principle	
<b>Vision</b>	<p>Have a clear vision that sets out the intended end state of any transformation activity, focused on:</p> <ul style="list-style-type: none"> <li>• delivering large-scale recurring savings or generating income for the council, contributing to its longer-term financial sustainability</li> <li>• improving outcomes for citizens in line with council priorities</li> <li>• taking a whole-system approach to see and realise opportunities both within councils and more widely</li> <li>• meeting the needs of the people who use services and reduce inequalities</li> <li>• focusing on preventative activity, where applicable, to reduce the demand for services and to make them sustainable in the longer term.</li> </ul>
<b>Planning</b>	<ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> <li>• Be clear about the timescales, costs, outcomes, and anticipated impacts of transformation projects.</li> <li>• Show urgency and progress projects at pace without compromising appropriate governance on projects.</li> </ul>
<b>Governance</b>	<ul style="list-style-type: none"> <li>• Have a clear process for monitoring, evaluating, and reporting progress.</li> <li>• 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.</li> </ul>
<b>Collaboration</b>	<ul style="list-style-type: none"> <li>• Develop better working relationships with communities and/or partners to achieve a sustainable model of service delivery.</li> <li>• 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.</li> <li>• Learn from good practice across Scotland and beyond.</li> </ul>
<b>Innovation</b>	<ul style="list-style-type: none"> <li>• 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.</li> <li>• Embed the right culture and behaviours to manage change and help maximise the contribution of all the team.</li> </ul>

# Transformation planning

8. Councils need to ensure they can deliver sustainable services now and in the future, and difficult decisions will need to be made to achieve this. The Accounts Commission's [Local government budgets 2025/26](#) briefing noted that councils' cumulative funding gap to 2027/28 is £997 million. Councils will need to identify and deliver recurring measures such as savings or increased income to be financially sustainable in the short term.

9. In January 2025, the Accounts Commission advised in its [Local government in Scotland Financial bulletin 2023/24](#) that councils need to intensify transformation activity, progressing at scale and pace to ensure their financial sustainability and how councils plan to use their reserves, make savings and transform their services needs to become more transparent.

Findings	Evidence
<b>Angus Council has a well-established Change Programme. The Council has advised that for the past five years the plan for transforming its services, its Finance and Change Plan, has been mainly focused on projects that would help address funding gaps. The Council decided to widen the scope of its programme from 2025/26 to include more longer-term enabling, innovation and investment projects.</b>	<ul style="list-style-type: none"> <li>• The Council introduced its Change Programme in 2014 to improve the delivery of services to the public and save money.</li> <li>• Since 2020, the Council has published an annual Change Plan, developed in parallel with the budget setting process that focused primarily on delivering financial savings for the Council.</li> <li>• In 2025/26 the Council decided to include it's enabling, innovation and investment projects to improve outcomes for its citizens and communities in the longer term.</li> <li>• The Change Plan details the projects that make up the Council's Change Programme. The Change Programme currently consists of 46 live projects, linked across the Council's four priorities – caring for the economy, caring for our people, caring for our place and an efficient and effective Council. Examples of projects include the Kerbside Recycling Service review, Agile Phase 3 (Property Estate Review) and Purchase to Pay project.</li> </ul>
<b>For 2025/26 the Council's Change Plan is an integral part of its Delivery Plan. The Delivery Plan also includes the Council's Financial Plan, Service Plan</b>	<ul style="list-style-type: none"> <li>• For 2025/26 the Council's Change Plan is included in its Delivery Plan. This was the Council's first combined Delivery Plan, published in May 2025. The Change Plan sets out the '<i>key areas where services will undergo change and transformation during 2025/26, including projects that will deliver savings, alongside other projects</i></li> </ul>



Findings	Evidence
<p><b>and a Workforce Plan update.</b></p>	<p><i>that focus on investment, innovation and enabling new and improved ways of working to support service delivery’.</i></p> <ul style="list-style-type: none"> <li>• The Council Plan priority ‘Angus Council is Efficient and Effective’ includes the requirement to continue to develop and deliver its Change Programme.</li> <li>• The Delivery Plan 2025/26 provides a single point of reference reflecting the Council’s planned service delivery for the financial year 2025/26. It includes the Council’s Change Plan, Financial Plan, Service Plan and a Workforce Plan Update for 2025/26.</li> <li>• Where possible, savings are identified against Change Projects, which clearly link the Change Programme to financial plans.</li> <li>• There are references in the Financial Plan and the Workforce Plan to the Change Plan. The individual service plans include areas of change and improvement as part of business as usual activity.</li> </ul>
<p><b>The Council has estimated that its funding gap will be £24 million<sup>1</sup> over the next three years. It has identified £6.5 million of savings from its Change Programme over the same period. The Council acknowledges that its Change Programme will not bridge the full funding gap and it will require to use other measures, including identifying further savings options.</b></p>	<ul style="list-style-type: none"> <li>• The Council estimates that over the next three years it will have a funding gap of £24.038 million<sup>1</sup>.</li> <li>• The total Change Programme savings proposals for 2025/26 amount to £2.404 million and £6.503 million for the three-year period, 2025/26 to 2027/28.</li> <li>• The Council advised that its Change Programme is not expected to realise the full savings needed to bridge its budget gap. The measures to close the funding gap for 2025/26 include budget savings from the Change Plan, use of reserves and income received from increases in Council Tax.</li> <li>• The Council recognises that it needs to identify additional savings options to include in its Change Programme. An update to the Change Board in April 2025 set out that it had achieved 82 per cent of its savings target from its Change Programme in 2024/25. It stated in this update that this highlighted the need to address and update its approach to Change Project selection, planning and delivery.</li> </ul>
<p><b>The Council has held workshops to generate ideas for future change projects for 2026/27 onwards.</b></p>	<ul style="list-style-type: none"> <li>• The Council’s Corporate Leadership Team and invited partners attended workshops in May 2025 to generate ideas for future change work. The Council is currently developing the detail of the ideas generated.</li> <li>• A design thinking model approach is being used to support more radical change. This takes a phased approach to designing change plans including: understanding citizens’ needs; selecting missions to address citizens’ needs and problems; exploring change options for putting missions</li> </ul>

Findings	Evidence
	into action; developing change projects to test solutions; creating solutions to deliver those changes; and delivering the change projects.

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### Recommendation

The Council should ensure its plans for change are sufficiently ambitious to respond to its financial challenges, prioritising transformation projects that will deliver the most impact and will help address future funding gaps.

# Programme management

10. It is essential that councils have good programme management arrangements in place to ensure they are making sufficient progress against their transformation plans. It is important that councils have the structures and the staffing resource in place to deliver their transformation ambitions. In addition, councils 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
<b>Strong governance arrangements are in place at the Council to facilitate effective oversight of change activity.</b>	<ul style="list-style-type: none"> <li>• There is strong ownership of the Change Programme from senior leadership at the Council, with the Chief Executive chairing the Change Board and membership comprising of the Corporate Leadership Team.</li> <li>• The Change Board meets monthly. Its role is to provide strategic leadership, direction and scrutiny of the Change Programme. At each meeting, it receives a programme-wide update report, including detail on the extent to which projected savings have been realised, progress against the plan and the Change Fund balance. It also receives updates on the Council's involvement with the ongoing national work on transformation.</li> <li>• Change Project staff are invited along to Change Board meetings as required. The Council is committed to this happening more often under the new Performance Management Framework.</li> <li>• The Council has a Change Programme Risk Register in place. The risk register is reviewed regularly at Change Board meetings. Through the use of the Pentana system, owners of mitigating actions are automatically prompted to provide progress updates on a regular basis. The highest scoring risk currently included in the risk register is the scope of the Change Programme. Other risks include benefits realisation and staffing.</li> <li>• The Council's internal auditors conducted a review of the project management arrangements at the Council in 2022/23. Its purpose was to provide assurance that these were being followed, with each stage properly documented</li> </ul>

Findings	Evidence
<p><b>Projects in the Change Programme are mainly taken forward by staff within services. The Council operates a Change Fund which can be used to support projects if additional resource is required.</b></p> <p><b>Staff capability and staff resources are both noted as risks in the Change Programme risk register. The Council advised that, at times, having enough staff capacity for Change Programme projects can be a challenge.</b></p>	<p>and progress reported to the Change Board on a regular basis. The report gave substantial assurance for these arrangements. It also included some areas for improvement relating to the governance of the Change Programme, project plans and timeliness of updates. The Council has implemented a number of actions to respond to these recommendations.</p> <ul style="list-style-type: none"> <li>• The Council has moved away from Change Projects being delivered by a team separate from services.</li> <li>• Operational leadership and delivery of projects in the Change Programme is the responsibility of Senior Accountable Officers (SAOs). These are Directors who are also members of the Change Board. SAOs are accountable to the Change Board for the delivery of the Change Projects and are responsible for the pace and delivery of the projects in their respective portfolios.</li> <li>• For each project, a project lead and project officers are allocated to drive the change and are responsible for the day-to-day delivery of the project.</li> <li>• The Change Team is responsible for supporting the Change Board, SAOs and Project Leads in discharging their duties, including: overseeing the Change Programme and reporting to the Change Board on programme level progress; tracking and reporting on programme level benefits; and overseeing the Change Fund and related reporting to the Change Board.</li> <li>• The Council aims to strike a balance between dedicating resource to the routine running of the organisation activity and the Change Programme work.</li> <li>• There is a Change Fund available to provide financial support to projects in the Change Programme when required. At the end of the 2024/25 financial year the balance on the Change Fund was £0.543 million. The Change Board is responsible for authorising and monitoring use of the Change Fund and considering all bids to the fund. Per the most recent update to the Change Board, the total spend for 2024/25 relating to approved bids was £0.126 million, against a commitment to spend of £0.243 million. In 2024/25 the Change Fund was used to support projects including the Eclipse project, the Purchase to Pay project and the ACCESS project.</li> <li>• Staff capability and staff resources are both noted as risks in the Change Programme risk register. The Council advised that, at times, having enough staff capacity for Change Projects can be a challenge. Change Projects can</li> </ul>

Findings	Evidence
	<p>often fall to the same teams, and the Council has to sequence these based on priorities.</p> <ul style="list-style-type: none"> <li>• The Council has recently invested in staff training. For example, it is partnering with Dundee and Angus College to provide data and project management training.</li> <li>• Members of the Change Team are able to assist with projects where required and where capacity is available.</li> </ul>
<p><b>Elected Members receive regular updates on the delivery of the Change Programme, focusing on financial information and risk.</b></p>	<ul style="list-style-type: none"> <li>• Progress on the Change Programme is reported to elected members and the public through annual budget papers and annual reports provided to the Policy and Resources Committee and Scrutiny and Audit Committee. These reports are mainly focussed on financial information and risk.</li> <li>• In addition, the cross-party Policy and Budget Strategy Group meets more regularly and receives updates on the current progress of the Change Programme.</li> <li>• There are Project Boards in place for some larger projects e.g. the Agile Board and the Eclipse Board. These have representation from the Change Team where appropriate alongside the project team.</li> <li>• Reports on specific projects are provided to elected members/committees when the decision is beyond officer delegated authority and/or where policy decisions are required, such as Agile Angus.</li> </ul>

# Partnership working and community engagement

11. 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.

12. In January 2025, the Accounts Commission advised in its [Local government in Scotland Financial bulletin 2023/24](#) that how councils plan to use their reserves, make savings and transform their services needs to become more transparent. The need to consult local communities and clearly communicate the implications for local services of the budget decisions taken has never been more important.

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

Findings	Evidence
<b>The Council has a good history of working collaboratively with its partners. Around one third (14) of its current Change Projects involve partnership working. Eight of these are jointly funded. The Council is working to increase the involvement of partners in Change Projects going forward.</b>	<ul style="list-style-type: none"> <li>• In our <a href="#">Best Value Assurance Report</a> in July 2022 we noted that the Council has strong working relationships with partners with good examples of collaborative working. In addition, evidence of strong pan-Tayside collaboration was described, including Tayside Contracts, the Tayside Regional Improvement Collaborative and the Tay Cities Region Deal.</li> <li>• Fourteen of the 46 current Change Programme projects involve working with partners. For example, the Whole Family Wellbeing Programme involves working with the Scottish Government and Angus Integrated Children's Partnership, and the expansion of electric vehicle charging infrastructure work includes Transport Scotland as a partner.</li> <li>• The Council provided an example of successful transformation focusing on effective partnership working. Angus Council, Angus Health and Social Care Partnership (AHSCP) and ANGUSalve work in partnership to deliver the Angus Prevention and Proactive Care Programme</li> </ul>

Findings	Evidence
	<p>(<a href="#">Exhibit 2</a>). The Programme is jointly funded by all three partners, aiming to improve public health through physical activity and other non-medical interventions.</p> <ul style="list-style-type: none"> <li>• The Council advised that while most ongoing Change Projects are Council funded, there are eight jointly funded projects. Examples include Arbroath, A place for everyone, the Tay Cities Deal and Monifieth Activity Centre.</li> <li>• The Council is keen to increase the number of Change Projects that involve partners under its new change plans. As noted in the Transformation Planning section of the report, partners, including representatives from the AHSCP, Tayside Contracts and ANGUSalive, attended workshops arranged by the Council in May 2025 to develop new ideas for change work.</li> </ul>
<p><b>The Council has recently developed an online platform, Engage Angus, for engaging with its communities. The Council shared examples of where it demonstrated taking feedback from its communities into account in relation to its change projects.</b></p>	<ul style="list-style-type: none"> <li>• As we reported in our <a href="#">Best Value Assurance Report</a> in July 2022, at that time, the Council recognised that it needed to engage more effectively with communities. The Vibrant Communities Team was at an early stage of taking this work forward.</li> <li>• Our <a href="#">Best Value Thematic Report on Leadership</a> published in September 2023 noted that the Council was still in the early stages of developing a Council-wide approach to community engagement. The intention was that this would help the Council involve communities more in service design and delivery.</li> <li>• Engage Angus is the Council's online platform for consultations, surveys, polls and other forms of engagement that allows its communities give their opinions. It went live in September 2023. Its aim is to help communities shape decisions that will make a difference to their communities.</li> <li>• The Council has provided examples of where it has consulted in relation to Change Projects: <ul style="list-style-type: none"> <li>○ Carnoustie Golf Future Arrangements – Public consultation on the future arrangements for golf provision in Carnoustie.</li> <li>○ Monifieth Activity Centre - Initially the Council planned to move the library from the town centre to the new Monifieth Learning Campus on the outskirts of the town. The consultation carried out received an overwhelming response that the community did not want the library moved there. As a result, the Council ran another consultation to propose to move the library to the more centrally located Monifieth</li> </ul> </li> </ul>



Findings	Evidence
	<p>Activity Centre. This proposal received a more positive response, and the Council proceeded with this option.</p> <ul style="list-style-type: none"> <li>○ Revised Kerbside Recycling Service Survey - The Council conducted an extensive consultation on changes to recycling collections. The change being made to the recycling service involved removing glass from kerbside collections. The outcomes of the consultation were considered as part of the Equality Impact Assessment. One of the areas the Council was looking for feedback on was where to locate new glass bins within the communities. The community feedback influenced where these bins were situated.</li> </ul>

## Exhibit 2

### Working effectively with partners - Angus Prevention and Proactive Care Programme

The Angus Prevention and Proactive Care Programme started in September 2022 for an initial 23-month period and has since leveraged additional funding to extend into 2026. It aims to improve public health in Angus through promoting physical activity and other evidence-based non-medical interventions. The Programme is a jointly funded initiative between Angus Council, Angus Health and Social Care Partnership and ANGUSalve (the Council's Culture and Leisure ALEO).

Programme objectives include:

- improving the provision of suitable physical activities for inactive, older adults and those living with long-term health conditions
- exploring opportunities for people to look after themselves while they are on a waiting list for treatment
- encouraging and supporting people to manage long-term conditions through lifestyle choices.

The programme has involved integrated working across multidisciplinary and multi-agency teams.

Source: Angus Council



# Impact of transformation

13. It is important that councils have success measures in place to demonstrate the impact of their 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
<b>The Council reports that its Change Programme has helped it save £98 million from its core budget over the last 12 years.</b>	<ul style="list-style-type: none"> <li>• In the 2025/26 Delivery Plan, the Council reports that the Change Programme is well established and has helped the Council save £98 million from its core budget over the last 12 years.</li> <li>• The Improvement Service compiled a case study on Angus Council's Change Programme in 2021 and reported that the Council had saved around £39 million through the programme in the related period. The case study notes that Angus Council worked in partnership with EY to identify, improve and develop proposals to support future needs.</li> </ul>
<b>In 2024/25 the Council achieved £5.2 million of savings through its Change Programme. As the Change Programme primarily focussed on savings projects, the Council's reporting has focused on identifying and reporting on the related financial benefits with less emphasis on non-financial benefits. As the Change Programme has now expanded to include savings, enabling, innovation and investment projects, the Council plans to develop a new approach to benefits management</b>	<ul style="list-style-type: none"> <li>• The Council's Change Programme Risk Register lists benefits realisation as a major risk. In its April 2025 Programme-wide Update report to the Change Board, it reported that in 2024/25, savings of just under £5.2 million had been made. This was 82 per cent of savings identified at budget setting.</li> <li>• The Council has a performance measure in place – 'Percentage of Change Programme Savings Target Achieved'. The 2024/25 figures represent the lowest savings since the performance measure was introduced in 2018/19. As noted in the Transformation Planning section of the report, this highlighted the Council's need to address and update its approach to project selection, planning and delivery.</li> <li>• The Council has a well-developed process for identifying and reporting financial benefits, mainly stemming from the Change Programme's focus to date on projects that primarily address funding gaps. It is currently in the process of developing a new approach to benefits management. It is intended that this will enhance reporting on the impact of the</li> </ul>

Findings	Evidence
including both financial and non-financial benefits.	Change Programme in the future, especially in relation to capturing non-financial benefits.
<b>The Council has provided examples of change projects with both realised and expected financial and non-financial benefits.</b>	<ul style="list-style-type: none"> <li>• The Council was asked to provide Audit Scotland with two examples of successful transformation projects. The examples provided were the Angus Prevention and Proactive Care Programme and the Agile Working/ Estate Rationalisation Programme.</li> <li>• The Angus Prevention and Proactive Care Programme (<a href="#">Exhibit 2</a>) is expected to achieve a reduction in mental health referrals and a reduction in prescription costs. The potential long-term benefits are still being evaluated.</li> <li>• The Agile Working/Estate Rationalisation programme (<a href="#">Exhibit 3</a>) has realised £3.68 million of recurring revenue savings and £1.33 million of one-off capital receipts. The programme has contributed to making the Council more efficient and effective by increasing productivity and performance allowing people to work when and where they are most effective, based on service needs, and by improving staff retention by being a more attractive employer.</li> <li>• The Council provided the audit team with a Convenor's Briefing from 1 April 2025 that outlines the outcomes of its Kerbside Recycling Project to date. This includes savings of £0.350 million from July 2024 to the end of February 2025.</li> </ul>
<b>The Council has a robust process in place for completing equality impact assessments. The examples provided, relating to Change Projects, are comprehensive, detailing consultation activity that has been undertaken to inform the assessment.</b>	<ul style="list-style-type: none"> <li>• The 2023 <a href="#">Best Value Thematic report on Leadership</a> recommended that the Council further develop its approach to equality impact assessments to ensure overall consistency and allow effective delivery of priorities in the Council Plan. This was followed up as part of the 2023/24 annual audit and was confirmed as having been addressed.</li> <li>• The Council's approach to equality impact assessments and its Fairer Scotland duties was also the subject of an internal audit review in 2022/23 with the report giving substantial assurance over the Council's controls in this area.</li> <li>• The Council provided three examples of recent equality impact assessments for change projects: the Arbroath, A Place for Everyone project; removal of specialist visiting teachers in primary schools; and the roll out of the revised kerbside recycling service. These examples show that consultation activity has been undertaken to inform the assessment and understand the impact of the proposals.</li> <li>• An equality impact assessment is included in the supporting papers for the Council's annual budget setting process. This</li> </ul>

Findings	Evidence
	outlines the positive and negative impacts of all budget proposals.

### Exhibit 3

#### Agile Working/Estate Rationalisation Programme

The Agile Working and Estate Rationalisation Programme is a long-term transformation initiative aimed at modernising workforce practices, reducing the Council's property footprint and improving environmental and financial sustainability. Initiated in 2015 as part of the broader Transforming Angus programme, the project introduced agile workstyles supported by mobile technology and digitisation, enabling hybrid working and rapid adaptation during the COVID-19 pandemic. Over four phases, the Council reduced its estate by 33 properties to 8 properties, saving £3.68 million in recurring revenue and generating £1.33 million in capital receipts, while also cutting 298 tonnes of CO<sub>2</sub> emissions.

The programme aligned with key Council priorities such as economic development, climate action, and operational efficiency. An Equality Impact Assessment ensured the redesign of workspaces considered inclusivity, with no negative impacts identified for protected groups. The programme also supports staff wellbeing, flexibility, and inclusion contributing to a more attractive and resilient employment proposition.

The Council set out 16 success measures associated with the programme categorised into workforce, property and environmental-related improvements. These included:

- increase in employee satisfaction
- attracting the right talent and retaining the right skills and capability
- reduction in property revenue costs through reduced footprint
- capital receipts and income generation through, for example, leasing out property
- reduction in Co2 emissions from, for example, less travel to and from work.

The measures relating to employee satisfaction and talent are to be monitored through staff surveys.

Source: Angus Council

### Recommendation

The Council should ensure that it develops its benefits realisation processes to allow it to effectively identify and report to elected members on both the financial and non-financial benefits of its Change Programme.

# Appendix

## Improvement action plan

Issue/risk	Recommendation	Agreed management action/timing
<p><b>1. Transformation ambition</b></p> <p>The Council has significant budget savings to make over the next five years and beyond. Transformation alone will not bridge the projected budget gaps. The level of financial efficiencies from the Council's current phase of transformation should be commensurate with the scale of its financial challenges.</p> <p>The Council may not be able to deliver sustainable services if the required savings are not achieved.</p>	<p>The Council should ensure its plans for change are sufficiently ambitious to respond to its financial challenges, prioritising transformation projects that will deliver the most impact and will help address future funding gaps.</p>	<p>The Council will develop the next iteration of its change programme with the objective of identifying a range of prioritised change activity reflecting the short, medium and longer term needs of the organisation. It has to be recognised however that the scale of savings already made by the Council makes identification and delivery of further savings more difficult and more time consuming to achieve.</p> <p>Chief Executive/Director of Finance</p> <p>February 2026</p>
<p><b>2. Reporting on outcomes</b></p> <p>Progress reporting on the Change Plan is based on planned savings being delivered. Reporting on non-financial benefits is not consistent. The Council has advised that it intends to develop a new approach to benefits management.</p>	<p>The Council should ensure that it develops its benefits realisation processes to allow it to effectively identify and report to elected members on both the financial and non-financial benefits of its Change Programme.</p>	<p>The Council will review its approach and processes to ensure it is more consistent in reporting the non-financial benefits of its Change Programme.</p> <p>Chief Executive/Director of Finance</p> <p>April 2026</p>

# Angus Council

## Best Value thematic management report

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



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