

Perth and Kinross Council

Best Value thematic management report

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



 AUDIT SCOTLAND

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Key messages

- 1 Perth and Kinross Council has a clear vision and plan to support the transformation of its services. Its current Transformation and Change Strategy covers the period from 2022/23 to 2027/28 and includes fifteen projects.
- 2 The Council reports that it has delivered £11.2 million of savings since 2022 through its Transformation and Change Strategy. It is not yet clear how much its current transformation projects will contribute to bridging its projected budget funding gap of £80.4 million over the next five years.
- 3 The Council has robust officer-led governance arrangements in place to monitor its transformational projects through its Transformation Board and Project Teams.
- 4 The Council prepares updates on its Transformation and Change Strategy twice a year. These are considered by the Finance and Resources Committee or Council. Officers also regularly provide detailed updates to elected members on particular transformation projects through specific briefings or relevant committee reports.
- 5 The Council has a temporary programme management office (PMO) in place to help support the delivery of its Transformation and Change Strategy. The PMO's term is due to end in March 2026 and the Council is currently considering what its future arrangements will be.
- 6 The Council has provided good examples of where it has worked with partners and its communities to improve outcomes and generate savings through its transformation projects. It is rolling out the structured and user-focused 'Service Design' approach to transforming its services.
- 7 There is scope for the Council to provide more information on the potential impacts of its transformation projects on vulnerable groups through its Equality and Fairness Impact Assessment (EFIA) process.
- 8 While the Council has provided the audit team with examples of where it has identified and monitored the financial and non-financial benefits of its

transformation projects, it has plans to further enhance its approach to benefits realisation.

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).
2. The [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 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 the [Appendix](#) 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 [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	
Vision	<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"> • 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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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.

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
Perth and Kinross Council has a well-established Transformation and Change Strategy in place which clearly sets out its plans for transformation.	<ul style="list-style-type: none"> • The Council's Transformation and Change Strategy 2022/23 - 2027/28 was approved in June 2022. The Council intends for the work set out in the strategy to be phased over five years. The work is currently in phase two. • The Council has advised that it takes an agile approach to which projects are included within its transformation programme to ensure its continuing effectiveness. It has not stopped a transformation project that has started but has shared examples of where the scope of projects has been changed to maximise their effectiveness. • The current transformation programme includes fifteen projects, including projects such as Additional Support Needs (ASN), Arms' Length External Organisations review (ALEOs review), Leadership Phase Two and Working Smarter. • Each project has a senior responsible owner and a project manager as well as an executive sponsor to oversee the project.
The Council is updating its Transformation and Change Strategy and intends to clearly set out how it links with other Council plans and strategies.	<ul style="list-style-type: none"> • In the current Transformation and Change Strategy there is limited reference to other plans due to the new Corporate Plan being under development at the time the strategy was published. • The Council is currently updating the Transformation and Change Strategy which will be presented to the Finance and Resources Committee in October 2025, to ensure that

Findings	Evidence
	<p>it continues to deliver on the Council's transformation ambitions. It plans to include detailed references to how it links with other plans and strategies.</p> <ul style="list-style-type: none"> • Ten of the current fifteen projects are directly linked to strategic priorities and the remaining five relate to the way the Council organises itself. The Council is also working on identifying interdependencies between projects. It presented a paper to the Executive Leadership Team Transformation Board (Transformation Board) in July 2025 that notes the way in which all transformation projects interact with each other and actions that should be taken in respect of this interaction. • The Council's medium term financial plan which was published in December 2024 includes reference to the Transformation and Change Strategy but does not detail how the strategy will assist the Council to address its funding gap.
<p>The Council has estimated a mid-range scenario funding gap of £80.4 million over the next five years. The extent to which planned savings from transformation will contribute to addressing this is not clear.</p>	<ul style="list-style-type: none"> • The Council's current medium-term financial plan outlines three possible funding gaps. The mid-range scenario sets out a £80.4 million gap between 2025 and 2031. • The Strategic Planning Update and 2026/27 to 2028/29 General Fund Revenue Budget, published in February 2025, notes that the Transformation and Change Programme has achieved £11.2 million of savings since 2022. The Council is aiming to make savings of around £4 million during 2025/26 through transformation. • The Council recognises that transformation alone is not going to address the Council's financial sustainability. It has agreed a three-year Council Tax strategy with indicative increases in 2026/27 and 2027/28. The Council Tax Strategy is a key component of balanced revenue budgets for 2025/26, 2026/27 and 2027/28.

Recommendation 1

The Council should ensure that its transformation plans are sufficiently ambitious to help to contribute towards the funding gap and that projected savings from transformation and change are clearly set out.

Programme management

10. 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
<p>The Council's Transformation and Change Programme Management Office is relatively new and is in place until March 2026. The Council is considering what its future programme management arrangements will be.</p> <p>The transformation programme is effectively resourced and this is continually monitored.</p>	<ul style="list-style-type: none"> • In 2022, when the Transformation and Change Programme was approved a temporary programme support team was put in place to develop the programme further, oversee its delivery and provide support and scrutiny to key workstreams. As some programmes reached conclusion this team was refocused to assist with a range of wider organisational issues. • At the start of phase two, the Council took the opportunity to revise its programme management approach by creating a temporary Transformation and Change Programme Management Office (PMO). The PMO was first recommended at the June 2024 Transformation Board and then formally approved at the September 2024 Finance and Resources Committee meeting. The temporary PMO is due to be in place until March 2026 and discussions are ongoing at the Council around future arrangements. • The PMO comprises of three members of staff - Strategic Lead, Project Manager and Project Officer. In most cases service staff lead the transformation projects taking place in their area with support from the central PMO function. However, PMO staff can help progress projects when required. • The PMO acts as a centralised hub for transformation and change that ensures consistency of practice, agrees governance for the overarching programme, provides support and standardised tools and offers guidance to project teams.

Findings	Evidence
	<ul style="list-style-type: none"> • The Council has reported that the PMO has led to improved consistency of approach, clear support structures and more accountability in terms of monitoring and reporting. • The Council holds an earmarked reserve for Transformation and Workforce Management to finance the programme where required and enables short-term resourcing to support project requirements. The reserve has been used to support and resource a number of programmes including a Project Manager for the Public Transport project and funding a consultancy fee for the ALEO review. As at 31 March 2025 according to the 2024/25 unaudited accounts, this reserve held a balance of £4.837 million.
<p>Strong governance arrangements are in place to facilitate effective oversight of transformational activity.</p>	<ul style="list-style-type: none"> • There is strong ownership from senior leadership across the Council, with the Transformation Board being chaired by the Chief Executive and members comprising of the Executive Leadership Team, Strategic Leadership Team and the Programme Management Office. • The Transformation Board meets every six weeks and has oversight of ongoing projects which allows the Council to allocate additional resource if required when a project is not meeting targets or to invest further in a project. As noted above, a transformation reserve is available when additional funds are required to support a project. • The Transformation Board receives updates from the PMO on the overall status of the transformation projects using a dashboard on project progress/risk. The Transformation Board operates a model of exception reporting which means that it focuses on projects which are not meeting targets/those of greatest risk. • Each project has an executive sponsor (either the Chief Executive or Depute Chief Executive). The executive sponsor has quarterly meetings with the Senior Responsible Officer and Project Manager for each project. • The Transformation and Change Strategy is included in the strategic risk register as a standalone risk. The update provided to the Council meeting in May notes that current risks relating to the strategy include workforce capacity, particularly resources to undertake key transformation and change work, financial investment, commitment to implement real transformation and change initiatives as well as competing priorities at an organisational level. This ensures that this is monitored and discussed regularly so that the risk reflects the current position. The Council also maintains a Transformation and Change Programme risk

Findings	Evidence
<p>Elected Members receive regular updates on transformation and change.</p>	<p>register and individual project risk registers to keep track of risks occurring and to consider mitigating actions.</p> <ul style="list-style-type: none"> • Public reports on the Transformation and Change Strategy are presented to either the Finance and Resources Committee or Council twice a year. • These reports provide comprehensive updates on each project within the transformation programme which enables elected members to have oversight of the status of ongoing projects. • In addition, elected member briefings are held on certain projects, which provide in-depth information on project progress. More general updates on the overall transformation activity have also been held to allow elected members to give their views, for example, on levels of reporting. Some elected member briefings notes are available on the Council website for the public to view. The Council has advised that recent elected member briefings have covered the following: introduction to the Transformation and Change phase two programme, Whole Family Wellbeing project, ASN project and Working Smarter project. • Elected members also receive updates on projects where appropriate through relevant committees for example, the Learning and Families Committee receives reports on the ASN project, and the Housing and Social Wellbeing Committee receives reports on the Fairer Communities for All project. • Council officers have advised that they also engage with elected members on transformation through the Leaders and Conveners Meetings as well as the more formal briefing sessions. The Leader of the Council and Convenor of the Finance and Resources Committee receive updates on a bi-monthly basis.

Recommendation 2

The Council should ensure it has arrangements in place to support, co-ordinate and report on the progress of the Transformation and Change Programme when the term of the temporary Programme Management Office ends in April 2026.

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.

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

Findings	Evidence
Two-thirds of the Council’s current transformation projects are being taken forward in partnership with external organisations and/or communities.	<ul style="list-style-type: none">• As noted above in the Transformation Planning section of this report, the Council is in phase two of its Transformation and Change Programme. Of the fifteen ongoing projects, five are internal Council projects and ten are being undertaken with partners.• The Public Transport in the Communities project is a good example of a current transformation project that involves working with partners. This project involves the Council working with public transport partners, local businesses, schools, the Health and Social Care Partnership and local communities.• Another example is the Additional Support Needs Transformation Programme (Exhibit 2) where the Council works with a number of partners, including NHS Tayside and the Perth and Kinross Health and Social Care Partnership.• The Council is also working with Capability Scotland on a proposal to offer new supported accommodation in the centre of Perth in conjunction with its Leisure Assets Review.
Two of the fifteen current transformation projects are partially funded by the Scottish Government. None	<ul style="list-style-type: none">• In 2024/25 the Fairer Futures project received a Scottish Government Grant of £0.133 million. In 2025/26 the Council will be able to claim up to £0.247 million for future workstreams and progress.

Findings	Evidence
are jointly funded with local partners.	<ul style="list-style-type: none"> • The Council is planning to align Scottish Government funding from the Whole Family Wellbeing Fund to the Additional Support Needs project. • No projects are currently jointly funded with local partners.
The Council is actively looking for opportunities to transform services in partnership with other local authorities and has positioned itself to benefit from the national transformation and change programme being led by the Improvement Service and SOLACE.	<ul style="list-style-type: none"> • The Transformation and Change Strategy 2022/23-2027/28 sets out the Council's intention to strengthen partnership working in transforming its services. • The Council set out in its May 2025 Transformation and Change Programme update that it is working alongside other local authorities on a regional basis to consider areas of transformation that are appropriate for a regional approach or where shared services could prove to be more efficient and effective. An example of this is the Tayside Contracts partnership with Dundee City, Angus and Perth and Kinross councils. A review is currently being developed to suggest efficiencies and improvements in future. • The Council is also involved in the national transformation and change programme being led by the Improvement Service and SOLACE in areas including procurement, digital and governance.
The Council has provided good examples of consulting with its communities. It is rolling out the structured and user-focused 'Service Design' approach to transforming its services.	<ul style="list-style-type: none"> • The Council developed a comprehensive communication plan for engaging with stakeholders on its Additional Support Needs Transformation Programme (Exhibit 2). One of the aims of the Programme is to increase child and parental engagement to influence policy and service delivery and approaches to working in partnership with families. • The Council uses the principles and process of the 'Service Design' approach to transform its services, using feedback and ideas from those who deliver, use and interact with its services to improve them (Exhibit 3). • In May 2025 the Council reported that it had, in the previous six months, introduced service design workshops across individual projects. These included partner involvement in developing processes and services. For example the ALEOs review carried out service design workshops with participation from three ALEOs – Live Active Leisure, Culture Perth and Kinross and Perth Theatre and Concert Hall. • The Council's Employability Transformation Review, that aims to deliver a strategic and coordinated employability service for the Council, is using the service design approach. In a presentation to the Council's Transformation Board, in June 2025, officers set out how

Findings	Evidence
	questionnaires and interviews with internal partners and interviews with key stakeholders and other local authorities had informed the options developed.

Exhibit 2

Working with partners and engaging with stakeholders to develop and deliver the Additional Support Needs (ASN) Transformation Programme

The ASN Transformation Programme is a five-year programme, developed to address the increased demands and costs on the education system of the increasing number of children and young people in Perth and Kinross with additional support needs and increasing complexity of needs.

The aim of the programme is to ensure equity in education and learning experiences for children and young people while delivering best value. It also seeks to reduce expenditure on expensive external independent special school placements, redirecting this budget towards earlier intervention and prevention in mainstream and local authority-delivered special education provision.

The Council has produced a comprehensive communication plan to ensure stakeholders play an important role in the development and delivery of the ASN Transformation Programme. Key stakeholders identified include parents (ASN Parent Network, ASN Transformation Programme Reference Group), children and young people with additional needs (Perth and Kinross Inclusion Ambassadors), programme sponsors, service managers, workstream sponsors, unions, other local authorities and elected members.

A range of stakeholder meetings and events took place at the start of the programme and a report summarising the views that had been gathered was shared with the ASN Transformation Programme Board. Partners' feedback contributed to the development of the programme scope, workstreams and aims.

Membership of the ASN Transformation Board includes representatives from NHS Tayside and the Perth and Kinross Health and Social Care Partnership (HSCP). A range of partners, including NHS Tayside, Perth and Kinross HSCP and Perth College, are also ongoing members of individual project teams.

Source: Perth and Kinross Council

Exhibit 3

Perth and Kinross Council is applying the user-focused Service Design approach when designing and developing its transformation projects

Scotland's Digital Office developed the Scottish Approach to Service Design (SAtdSD) in 2019. Service Design is seen as a way of exploring a problem openly, collaboratively and with users, before a solution or service is decided. The vision of the SAtdSD is that the people of Scotland

are supported and empowered to actively participate in the definition, design, and delivery of their public services.

Working to the seven principles of Service Design, Perth and Kinross Council is applying a structured, iterative approach called the Double Diamond framework. This framework helps ensure that the right problem is being addressed and that the solution is well-defined and effective.

The Council uses various methods, including workshops, events, and meetings, to gather feedback and ideas from those who deliver, use, and interact with its services. This feedback is then used to set clear actions for progress and agree solutions for future improvement. It has recently applied this approach to the transformation review of employability services and ALEOs.

The Council currently has two qualified Service Designers in post – one in its employability project and the other in the PMO.

Source: Scottish Government and Perth and Kinross Council

Impact of transformation

12. 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
The Council has not yet completed a full assessment of the potential impact of any of its relevant transformation projects on vulnerable groups. Due to the early stage of two projects, the Council has completed partial assessments but the information included in one of these could be more detailed.	<ul style="list-style-type: none"> • The Council uses its Equality and Fairness Impact Assessment (EFIA) process to ensure that decision-makers are fully informed, at an early stage in the decision-making process, of any likely positive or negative effects relating to equality, fairness and human rights. The first stage of the process is designed to set out clearly whether the proposal is likely (or not) to have significant implications for reducing poverty and socio-economic advantage, eliminating discrimination, advancing equality of opportunity and fostering good relations between equality groups. • The Council uses a standard template to complete EFIA's. The template clearly sets out when services are required to carry out an EFIA. • The Council has not completed a full EFIA for any of its current transformation projects. It has partially completed EFIA's in relation to two of its transformation projects that are at an early stage: the Additional Support Needs Transformation Programme (Expansion of intensive support provision in schools, dated January 2025) and the Working Smarter project (Perth City Integrated Investment Proposal, dated September 2024). Consultation is being undertaken in relation to both projects and the Council intends to update the EFIA's once this has happened. • While potential positive or negative impacts for equality groups are explored within the Perth City Integrated Investment Proposal EFIA, very little detail is provided in the Expansion of intensive support provision EFIA.
The Council has reported that it has delivered over £11 million of savings since the start of the current	<ul style="list-style-type: none"> • In the Strategic Planning Update and 2026/27 to 2028/29 General Fund Revenue Budget, the Council reports that it has delivered £11.2 million of savings to date (actual and projected) through programmes of consolidation, leadership

Findings	Evidence
Transformation and Change Strategy.	reviews, process improvements and cost reductions. The Council has advised that all these savings are recurring.
The Council reports on the progress of its transformation projects at the Finance and Resources Committee and full Council.	<ul style="list-style-type: none"> • As noted above in the Programme Management section of this report, twice a year, Council officers present an update report on the Transformation and Change Strategy to the Finance and Resources Committee (or full Council depending on agenda sizes). • The updates include a description of each project, who is involved with the project, the current project timeline, the current status of the project, agreed project outcomes and a summary of outputs delivered since the last update. • The Council does not prepare formal project closure reports. It has advised that it plans to implement these in the future.
While the Council has provided the audit team with examples of where it has identified and monitored the financial and non-financial benefits of its transformation projects, it has plans to further enhance its approach to benefits realisation.	<ul style="list-style-type: none"> • The Council was asked to provide Audit Scotland with two examples of successful transformation projects. The examples provided were the Additional Support Needs Transformation Programme and the Whole Family Wellbeing Fund Programme. • For each example, the Council was asked to outline the success measures used to assess the project's impact, including any realised or anticipated cost savings, improvements in service quality, and the effects - actual or expected - on outcomes for people who use the services. • The Additional Support Needs Transformation Programme is taking place over a five-year period until October 2028 (Exhibit 2). A range of success measures have been established including those relating to financial stability and cost reductions, public satisfaction and wellbeing and parental satisfaction. There have been no specific financial savings identified to date. However, the Council anticipates that costs will reduce as a result of the programme delivering a reduction in independent special school placements as well as reduced staff absence. • The Whole Family Wellbeing Fund Programme is a Scottish Government initiative aimed at increasing the delivery of holistic family support (Exhibit 4). The Scottish Government has extended the funding of this project to March 2027 and it is likely that it may continue beyond this date. A range of success measures have been put in place for the programme including increasing the capacity of services to deliver holistic family support, development of a performance framework to collect and collate information about the work and increased consultation with children, young people and families. While there have been no specific financial savings quantified, the

Findings	Evidence
	<p>Council anticipates a decrease in the use of crisis services which will reduce costs.</p> <ul style="list-style-type: none"> • The Council is undertaking phase two of its leadership review. The most recent update on the Transformation and Change Strategy provided to the Council on 13 May 2025 states that Leadership Phase Two savings of £0.742 million have already been identified for 2025/26 with a target of £1.6 million over 3 years from 2024/25. The Council reports that there is a recurring saving of £0.664 million with effect from 2024/25 due to the first phase of the leadership review. • In May 2025 the Strategic Leadership Team agreed an action to consider how it gathers qualitative and quantitative evidence of the return on investment and benefits realised through its Transformation and Change Programme. A benefits realisation log has been incorporated into the Council's Project Monitoring System to capture what deliverables have been achieved in the period. Examples of deliverables include the completion of key milestones, completion of a workstream, completion of a key task(s) within a workstream, a critical success factor being completed, or an outcome achieved. • The Council has advised that it is looking to enhance the recording of benefits realised in every project and ensure that it can link the outcomes, return on investment and benefits to workstreams and action planning. • The audit team attended the June 2025 Transformation Board where the importance of benefits realisation was discussed and agreed.

Exhibit 4

Measuring the success of the Whole Family Wellbeing Fund (WFWF) Programme

The WFWF Programme, led by Perth and Kinross Council in partnership with the Scottish Government and over 60 local and national organisations, is an initiative aimed at delivering holistic, early, and preventative support to families. The programme focuses on improving outcomes for children, young people, and families by addressing needs before they escalate into crises. It supports a wide range of services, including universal access to advice and support, targeted interventions for vulnerable families, and the development of a coordinated system of care through collaboration across sectors. While long-term cost savings from reduced demand on crisis services are anticipated, these have yet to be quantified.

WFWF has already supported over 320 families per the Whole Family Wellbeing Fund – Update presented to the Children, Young People and Families Partnership on 28 February 2025 and is projected to reach hundreds more annually. The programme's success is being measured through a combination of performance data, family feedback, and engagement metrics. It aligns

with national priorities such as The Promise and the Child Poverty Delivery Plan, and its inclusive, preventative approach is expected to lead to lasting improvements in family wellbeing and service efficiency across Perth and Kinross.

Source: Perth and Kinross Council

Recommendation 3

The Council should ensure it is carrying out Equality and Fairness Impact Assessments where necessary in relation to its transformation projects and that these consistently include appropriate detail at each stage.

Recommendation 4

The Council should enhance its benefits realisation arrangements to demonstrate that the projects in the Transformation and Change Programme are delivering their intended outcomes.

Appendix

Improvement action plan

Issue/risk	Recommendation	Agreed management action/timing
<p>1. Transformation ambition</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 that its transformation plans are sufficiently ambitious to help to contribute towards the funding gap and that projected savings from transformation and change are clearly set out.</p>	<p>The Council's Transformation & Change Strategy is currently under review and will reflect this action point within the content before being presented to Committee.</p> <p>Charlene Guild, Strategic Lead Projects & Programmes</p> <p>October 2025</p>
<p>2. Supporting Transformation and Change Programme</p> <p>The Council has a temporary Programme Management Office in place until March 2026.</p> <p>There is a risk that the Transformation and Change Programme will lose momentum if arrangements are not put in place to support, coordinate and report on the Programme after this time.</p>	<p>The Council should ensure it has arrangements in place to support, co-ordinate and report on the progress of the Transformation and Change Programme when the term of the temporary Programme Management Office ends in April 2026.</p>	<p>Options for future Programme Management Office structure to be considered and developed with recommendation agreed for implementation from 1 April 2026.</p> <p>Executive Leadership Team</p> <p>March 2026</p>

Issue/risk	Recommendation	Agreed management action/timing
<p>3. Equality and Fairness Impact Assessments</p> <p>The Council has not yet completed a full assessment of the potential impact of any of its relevant transformation projects on vulnerable groups. Due to the early stage of two projects, the Council has completed partial assessments but the information included in one of these could be more detailed.</p>	<p>The Council should ensure it is carrying out Equality and Fairness Impact Assessments where necessary in relation to its transformation projects and that these consistently include appropriate detail at each stage.</p>	<p>Ensure that the EqFIA process is incorporated into project plans at inception with clear guidance and instruction for Project Managers.</p> <p>Develop an approach where the internal EqFIA process is incorporated with project service design plans.</p> <p>Programme Management Office</p> <p>October 2025</p>
<p>4. Benefits realisation</p> <p>While the Council has provided the audit team with examples of where it has identified and monitored the financial and non-financial benefits of its transformation projects, it has plans to further enhance its approach to benefits realisation.</p>	<p>The Council should enhance its benefits realisation arrangements to demonstrate that the projects in the Transformation and Change Programme are delivering their intended outcomes.</p>	<p>PMO to develop a Benefits Realisation monitoring and reporting approach for the overarching programme which is reported to Committee within regular update reports going forward.</p> <p>Charlene Guild – Strategic Lead, Projects & Programmes</p> <p>March 2026</p>

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