East Renfrewshire Council

Best Value Thematic Review

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

25 September 2025

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About this report

This report has been prepared in accordance with Terms of Appointment Letter, through which the Accounts Commission has appointed us as external auditor of East Renfrewshire Council for financial years 2022/23 to 2026/27.

This report is for the benefit of the Council and is made available to the Accounts Commission, the Controller of Audit and Audit Scotland (together the Recipients). This report has not been designed to be of benefit to anyone except the Recipients. In preparing this report we have not taken into account the interests, needs or circumstances of anyone apart from the Recipients, even though we may have been aware that others might read this report.

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Our Best Value Thematic Report may be available on Audit Scotland's website and we have therefore taken steps to comply with the Public Sector Bodies Accessibility Regulations 2018. Responsibility rests with the publishing organisation to ensure that standards are met.

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Executive summary

Under the Code of Audit Practice June 2021, we perform an annual programme of work in relation to Best Value and wider scope responsibilities. This work includes reviews based on annual thematic Best Value topics prescribed by the Accounts Commission (the Commission).

For 2024/25, the Commission has directed auditors to report on transformation and how the Council is redesigning and delivering more efficient services to achieve planned outcomes. Our key conclusions against the 4 questions set by the Commission are outlined below.

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

Work is underway to update the Council's Digital Transformation Strategy to reflect the Community Planning Partnership's vision, *A Place to Grow*. The updated Strategy is expected to be approved in October 2025 and will set out the approach to the appropriate use of artificial intelligence, process automation, and the use of data and business intelligence, including in major system change.

Transformation, service redesign and digitisation form core elements of the Council's Medium Term Financial Strategy (February 2025). Within the digital programme, clear criteria for prioritisation are in place, which includes the ability to deliver quantifiable savings and the positive impact on customer or employee experience. We did note that the robustness of the assessment of anticipated benefits varied across project briefs, and therefore how project benefits can be measured and reported.

2. To what extent do the council's programme management arrangements facilitate effective oversight of its transformation plans?

The Council has established governance arrangements to ensure the consistency of approach for projects and to provide oversight of the progress of the Digital Transformation Programme. We were satisfied that the Corporate Management Team has effective oversight of the programme.

Transformation Boards are well-established and allow escalation of issues on specific projects and support accountability for key actions agreed. Due to the scale and complexity of the programme, elected members understanding and overview of the positive impact of projects may be limited by the constraints of formal committee reporting.

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

A Place to Grow was developed following significant engagement in 2023-2024 with Community Planning Partners and communities and establishes the future priorities for the refreshed strategy.

Within the projects that we have considered as part of our work, we noted that the Council has drawn upon extensive user engagement and communication to ensure that service redesign and deployment meets the needs of customers effectively.

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

One of the key principles within the current Digital Transformation Strategy is that processes are designed in an inclusive way that provides support to those that need it. Each project within the programme is subject to initial screening and, if required, an Equalities, Fairness and Rights Impact Assessment (EFRIA).

The Council could evidence change as a result of the EFRIA and user engagement process, but we noted that project closure reports could be enhanced to provide specific consideration of the outcomes for vulnerable communities and service users.

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Introduction

Best Value audit arrangements

The Code of Audit Practice (the Code), June 2021, significantly changed the approach that the Accounts Commission takes to Best Value. Under the updated arrangements, the approach to Best Value involves reporting both on:

- individual local government bodies; and
- thematically across the local government sector.

This supports the sharing of good practice lessons across the sector. Reporting to the Accounts Commission on individual councils is drawn from local external audit work performed as part of our Best Value and wider scope responsibilities, including the work we perform in relation to annual thematic topics prescribed by the Accounts Commission. In February 2025, the Accounts Commission published its findings in relation to East Renfrewshire Council.

Thematic focus in 2024/25

The Accounts Commission's Local Government Budgets 2024/25 briefing noted that councils' cumulative funding gap over the period to 2026/27 is £780 million. Councils need to identify and deliver recurring measures such as savings or increased income to be financially stable in the short-term. Transformation will therefore be key for councils to deliver more sustainable service models in challenging financial climates. The Accounts Commission has directed auditors to report on how the Council is designing and delivering more efficient services to achieve planned outcomes. This report outlines our considerations against the series of questions set by Audit Scotland:

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

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

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

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

An improvement action plan is included at Appendix 1 of this report. This sets out our audit recommendations in key areas, and the Council's planned responses.

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

Introduction

The Accounts Commission's Local Government Budgets 2025/26 briefing noted that councils' have a cumulative funding gap of £997 million over the next two years. Councils across Scotland therefore need to identify and deliver recurring measures such as savings or increased income to be financially sustainable in the short term. The average council tax increase in 2025/26 was 9.6%.

East Renfrewshire Council's Medium Term Financial Strategy was approved in February 2025 and identified a budget gap of £6.2 million in 2025/26 prior to the application of council tax increases, reserves or unapproved savings proposals. The Council bridged the gap via an increase of 8% in council tax, the identification of recurring savings (£0.39 million) and the application of £0.39 million of reserves. The Strategy assumes that council tax increases for the remainder of the period will be 3%. As a result, the Council's neutral scenario planning identifies a cumulative unmet budget gap of £12.8 million by 2029/30.

The Council has set aside a Modernisation Fund to support its investment in staffing and systems to drive forward transformation activities and deliver future savings.

The Council's own estimates are that the Digital Transformation Programme delivered recurring savings of £1.122 million in 2023/24.

Work is underway to update the Council's Digital Transformation Strategy to reflect the Community Planning Partnership's vision, *A Place to Grow*

The Council's Digital Transformation Strategy 2021-24 has been a key strand of it's approach to deliver efficient and sustainable services. In September 2024, the Council approved the Community Planning Partnership's updated Strategic Plan, A Place to Grow. The plans and strategies that underpin A Place to Grow, including the Digital Transformation Strategy are therefore in a period of revision to reflect the updated vision and outcomes.

The updated Digital Transformation Strategy is expected to be approved later in 2025.

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A Place to Grow outlines the priorities that will continue to form the basis of the revised strategy, including the commitment to a modern digital infrastructure to keep residents, communities and businesses connected, able to innovate and to make the most of new technological advances.

Key capabilities that the Council has identified to achieve the vision include digital change and transformation. The Council's 2025/26 Delivery Plan (approved in April 2025) includes an organisational healthcheck to report on progress over three years against four sections:

- Customer;

- People;

- Transformation; and

- Finance and Corporate Governance themes.

Each section includes the key activities that the Council have identified to help deliver the outcomes within A Place to Grow, and the performance measures that will be used to track progress. The transformation section relates to the continuing focus and approach that the Council has adopted under the existing Digital Transformation Strategy and signals that future revisions will set out the approach to the appropriate use of artificial intelligence, process automation, and the use of data and business intelligence. Progress will be measured using digital process scores for departments and by tracking the financial and non-financial benefits that are realised within individual digital transformation projects.

The Digital Transformation Strategy 2021-24 has resulted in three major programmes of change, delivering both productivity gains and cost avoidance

The Council's existing Digital Transformation Strategy was approved in June 2021, and the programme launched in April 2022, replacing the previous approach to transformation, the Modern Ambitious Programme (MAP). There are three programmes of work under the Strategy:

- Customer Experience – aimed at providing consistent and efficient customer experience;

- Business Systems & Processes – developing and embedding efficient and effective business systems and processes; and

- Workforce Productivity – focused on increasing the productivity and effectiveness of the workforce.

Audit Scotland note from previous Best Value work across Scottish councils that, overall, savings and improvement activities have focused on service efficiencies rather than radical change. The Controller of Audit Report (published in February 2025) noted that the Council has taken an incremental approach to the transformation of service delivery in recent years. However, the impact of the programme to date has been significant. The Council's most

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recent reporting on outcomes from the programme was considered by the Council's Cabinet in June 2025. Across the current Digital Transformation Strategy, it is reported that projects delivered since 2022 have collectively saved £1.4m of staff time across the organisation. This is equivalent to over 30 full time equivalent (FTE) posts.

As part of our assessment of the Council's arrangements, we considered a sample of projects that have been delivered as part of the current programme, including two case studies that were provided by the Council for submission to Audit Scotland. Case Study 1 refers to the Council's transformation of its Revenues and Benefits service. Outcomes associated with the project in 2024/25 included a reduction in 18 FTE posts from the staffing structure, and the prioritisation of resource on the most vulnerable groups of service user (refer to Section 4).

Measuring the direct benefits of projects can be difficult, particularly where data is not readily available

The Council's Medium Term Financial Strategy notes that it has achieved significant recurring savings in recent years (£34.2 million over the past six years). The Strategy recognises that it will not be possible to close future budget gaps through efficiencies alone. The Council is therefore committed to a range of options to bridge the gap between available funding and the cost of delivering services. Transformation, service redesign and digitisation form core elements of the plan.

As we reported in 2024, the programme of individual projects under the existing Digital Transformation Strategy has been developed based on prioritisation factors including:

- Safety or safeguarding issues;
- The level of committed and verified savings that can be achieved;
- Reputation or data security; and
- The impact on customer and/or employee experience.

The Council has established governance arrangements to facilitate the development and oversight of the digital transformation programme. The completion of a project brief is mandatory for approval for each project to go live, and we reviewed a sample as part of our 2024/25 considerations. The template includes:

- The Business Case, including project deliverables and tasks;
- In scope and out of scope services;
- Expected benefits; and
- The overall project cost estimate.

Due to the nature of the projects, there is not always a direct financial benefit associated with the activity. There are currently 24 projects in progress, which the Council categorise into "discretionary" or "non-discretionary" (refer to Exhibit 1). Only transformation projects (currently 25% of projects) are intended to deliver a step-change in organisational efficiency or performance.

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Other discretionary projects are classed as continuous improvement and include projects to improve organisational efficiency by extracting the greatest value from existing systems.

Non-discretionary projects account for over a third of the current programme and relate to complex changes to systems to meet legislative and statutory requirements. The Council therefore has no choice but to prioritise this work within the resources available.

- Transformation projects

- Continuous improvement

- High Risk Change Control

Current projects
31

7

12

12
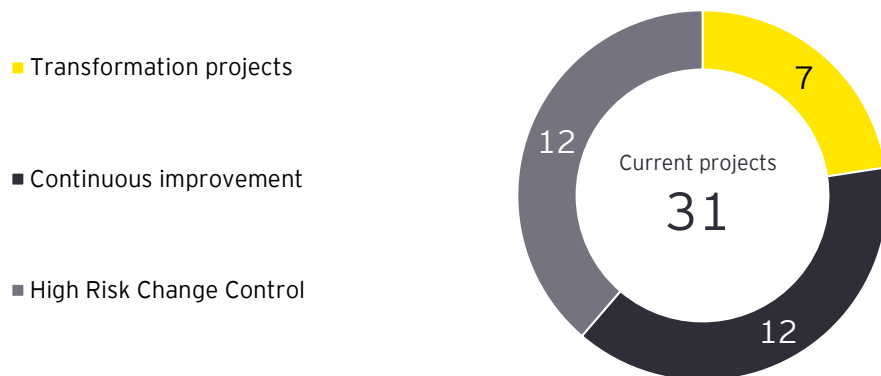
Source: Digital Transformation CMT

Due to the skills involved, a single pool of staff is responsible for all projects. The cost of investment has previously been fully met from the Council's Modernisation Fund but arrangements were recently revised to mainstream business as usual projects into the revenue budget. This means that the Modernisation Fund can be directed at digital transformation.

Some of the examples of benefits delivered as a result of the programme include reductions in full time equivalent (FTE) staff engaged in the service, typically due to less duplication or rekeying of information by members of staff or the ability to manage higher demand, for example from demographic change within the current staffing complement. In other cases, such as non-discretionary projects, the benefits may relate to improvements in governance or organisational risk.

We found that the robustness of the assessment of anticipated benefits varied across project briefs and there was inconsistency in the extent to which potential benefits identified could be measured. In better examples, including the Council's Management Insight project, measurable benefits were identified and categorised by the following benefit types:

- Financial cost-saving

- Financial cost – avoidance

- Non-Financial measurable.

Within guidance to services, examples are given of project benefits, but the assessment against specific categories is not mandated. As a result, the progress reporting in the Council's benefits management tracker may be less effective, with a corresponding impact on buy-in and commitment, particularly from elected members.

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In our view, the reporting of financial and other benefits would be enhanced by developing the mandatory categorisation of benefits across all projects at Project Brief stage. This would provide clarity that for many projects no direct financial savings are expected to be delivered but support the tracking and annual reporting to the Cabinet on the achievements of transformation projects, including an assessment of the Council's return on investment.

- **Recommendation 1**: The Council should ensure that the projects are not closed until the business change process is complete.

We have noted in prior years that East Renfrewshire Council has historically had a policy of always taking a prudent approach to the calculation of savings. As a result, savings from the transformation programme are only included in formal budgets once they are evidenced or achieved. However, the Council's calculation of savings achieved from transformation projects is reported following the conclusion of the financial year, in the annual Update on the Digital Transformation Programme that is considered by Cabinet. The Revenue Estimates for 2024/25 concluded that savings delivered totalled £0.7 million in 2023/24, and projected £1.1 million in 2024/25.

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2

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

Introduction

The Accounts Commission note that good programme management is essential to ensure councils are making sufficient progress against their transformation plans.

It is therefore crucial that the Council has a clear structure implemented which allows for effective oversight by both the corporate management team and those charged with governance and ensure that progress can be appropriately monitored, with priorities focussed on appropriate capacity and capability provided to ensure that the goals of the Digital Transformation Strategy can be achieved.

The Council has established appropriate governance arrangements to monitor the progress of Digital Transformation Programme

The Council has an established programme management office and individual Transformation Boards are in place to oversee each of the three strands of the Digital Transformation Strategy. Each of the Boards has an Executive Sponsor and the Corporate Management Team (CMT) retain responsibility for oversight of the delivery of transformation activity, receiving update reports on the programme on a six-monthly basis.

We reviewed the minutes and papers of each of the Transformation Boards and noted that reporting includes:

- Where decisions are required, such as the approval of project mandates, project briefs, closure reports or change requests;

- Project updates including RAG-rated assessments of whether each project is on track or overdue;

- Exception reporting on projects, including a mandate to escalate to the CMT where required.

Each of the Boards also use an action tracker to maintain accountability for key actions. We were satisfied that the size of the Council, and the collective approach to responsibility across the CMT meant that these arrangements are effective and appropriate.

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The Council reports on key achievements against the Digital Transformation Programme to elected members on an annual basis

The Council's Cabinet receive an annual update paper on the Digital Transformation Programme. The format of the reporting primarily focuses on the achievements delivered in each financial year against:

- The impact for customers; and

- The impact on employee productivity and business processes.

The annual reporting highlights a range of successes achieved via the Digital Strategy 2021-25 including:

- The expansion of 24/7 digital access to online services, significantly reducing call volume and supporting the reduction in the size of the Customer First team;

- Increasing uptake of the take up of digital services, such as the Council Tax and Benefits Online service, Housing tenants system and Parents Portal;

- roll-out of key technology such as management insight dashboards on staff absence analysis, staff training, invoices and freedom of information requests;

- Changes to the flexitime system have removed the need for miscellaneous time adjustments, of which there were approximately 20,000 each year. The Council estimate that this has created a staff time saving efficiency in the region of 230 days each year; and

- Productivity savings of over 110 staff days annually through streamlined workflows and faster issue handling.

Annual reporting undertaken to date has been text heavy, which means that some of the key outcomes may be not be clear, and there is no clear assessment of return on investment or productivity savings associated with transformation projects. In April 2025, the Council introduced a new delivery plan and organisational health check to support monitoring in 2025/26 and beyond, which includes a standalone section on transformation activities. As a result, following approval of the updated Digital Transformation Strategy later in 2025, reporting to elected members will be expanded to provide greater visibility of the programme, including mid-year, end-year and annual Transformation Reports.

It is anticipated that this will increase elected member understanding of the programme and how it contributes to the delivery of strategic outcomes, supporting informed decisions about future resourcing and commitments.

Recommendation 2: The Council should assess the effectiveness of planned changes to reporting arrangements to ensure that it meets the needs of elected members.

The Council make extensive use of dashboard and exception reporting within other regular performance reporting which could be used as a basis to set principles for the future.

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The Council reports on key achievements against the Digital Transformation Programme to elected members on an annual basis

The Council has invested in a dedicated digital transformation team to support the development of key projects. A dashboard is in place to allow the CMT to monitor the progress of each project. The Council has also developed a capacity heatmap to monitor the workload of individual team members to highlight any over-allocation and alignment to prioritisation. This is considered to be critical to deliver projects to plan, and to support the sustainability of the team, which is a shared internal corporate resource.

As we noted in 2024, the Council's ability to attract and retain sufficient digital skills will continue to represent a risk to the effectiveness of the Digital Transformation Strategy. We note that the Council has taken steps to develop succession planning through the use of graduate apprenticeships, but the pace of change and specialised nature of skills such as Artificial Intelligence, big data and cyber-security may mean that alternative, partnership arrangements are required in the future (refer to Section 3).

Under existing arrangements, the Modernisation Fund supports the continuing investment in the digital transformation programme and provides transparency about the annual cost of the programme for elected members. As we note in Exhibit 2, the Council invested a further £2 million in transformation during 2024/25, but the estimated balance within the Fund at March 2026 is expected to fall to £4.7 million.

Exhibit 2: The balance of the Modernisation Fund is expected to fall over the period to March 2026
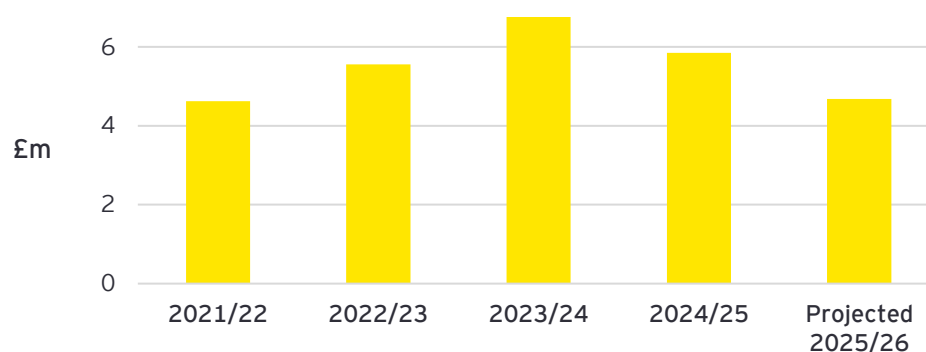
Source: East Renfrewshire Council Medium Term Financial Strategy, March 2025

Under the current staffing arrangements and commitments, the Modernisation Fund is projected to support the funding of the programme through to 2028/29. We therefore consider that this remains appropriate and sustainable in the short to medium term, and we will continue to assess the level of resources available as part of our broader financial sustainability considerations throughout our appointment.

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3

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

Introduction

The Accounts Commission's 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. Audit Scotland note that few councils in Scotland provide services jointly or share support services across different councils to a great extent.

We noted in 2023/24 that the Council and Community Planning Partnership drew upon significant consultation with partners and communities to develop *A Place to Grow*, and therefore the learning will support the priorities and aims of the refreshed Digital Transformation Strategy.

The Council used case studies to demonstrate key examples of how they worked with communities to transform services

Case Study 1 describes the Council's transformation of its Revenues and Benefits service, which fundamentally realigned the staffing structure and processes to a new IT system.

The project drew on extensive user engagement to ensure that the service redesign met the needs of customers effectively. User research was carried out by developing a customer survey to gain valuable insights into customer needs. Pop-up events were held at various venues to speak directly with customers, gaining a deeper understanding of their experiences with services, and many customers subsequently volunteered to be testers.

Customer testing was vital to understand how customers interact and identify any usability issues. This was significant particularly when testing the Council's *MyEastRen* account where customers can access a range of council services in one place including:

- **Council Tax Online:** To view bills, contact the service, apply for a discount or exemption and more.

- **Benefits Online**: To apply for clothing grants and free school meals, Council Tax Reduction, Housing Benefit, view letters and claim information; and

- **Parentsportal:** To allow parents and carers to pay for school meals and trips, view report cards and more.
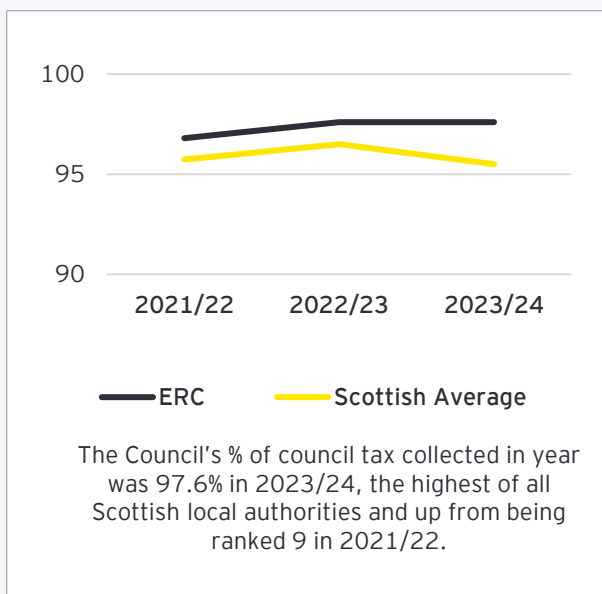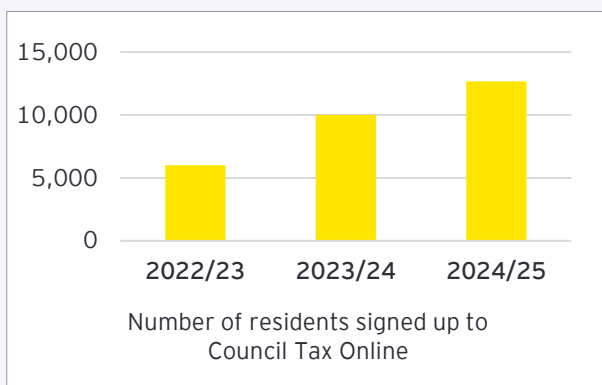
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Case Study 1: Revenue and benefits

Revenues and Benefits service aligned the staffing structure to respond most effectively to the system capabilities of a new council tax and benefits system, enhanced by a user-friendly self-service online portal. The project realised significant cost benefits including a 30% reduction in team size, equating to 18 staffing posts. The total value of the staffing element of the savings from Revenues & Benefits redesign was in region of £0.54 million after investment in service and systems improvement.

The project adopted service design and user engagement techniques to ensure that the redesign meets the needs of customers effectively, making it a model for future digital transformation projects within the Council. As a result of the project to automate processes, more staff time can be spent on the most complex cases, often with the most vulnerable client groups.

We outline some of the non-financial benefits below.

Examples of indirect financial benefits

Number of residents signed up to Council Tax Online

60%
of council tax transactions processed online

ERC — Scottish Average

The Council's % of council tax collected in year was 97.6% in 2023/24, the highest of all Scottish local authorities and up from being ranked 9 in 2021/22.

100%
of clothing grant and Free School Meal applications are received online

96%
Benefits processing accuracy (target 95%)

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The Council's second example (Case Study 2) focused on the Analogue to Digital Telecare Project. The Council worked with the Health and Social Care Partnership (HSCP), Scottish Local Government Digital Office and suppliers to move to a cloud-based Alarm Receiving Centre. Key objectives of the project included:

- Safely migrating 100% of existing telecare residents to digital telecare services

- Establishing all technical solutions necessary to facilitate the move; and

- Ensuring staff and citizen readiness through engagement and revised procedures.

Telecare users are classed as vulnerable adults and technicians required access to individual citizen's homes to install digital alarm units. The Council and HSCP communicated with each telecare customer to inform them of the required changes, and made arrangements to book appointments for installation to minimise the impact.

Case Study 2: Analogue to Digital (A2D)

Overview of the project

In 2016 it was announced that all analogue telephone networks will be switched to a digital internet protocol (IP) voice service by the end of 2025. Neither the Council's Alarm Receiving Centre (ARC), which handles the calls from Telecare users, nor the alarm units in service users' homes were able to support this switch to digital. Without switching to a digital system, the Council would be unable to provide a Telecare service to around 3,000 vulnerable users. On 22 September 2022, the Analogue to Digital Project (A2D) successfully went live with an innovative and ambitious Digital-Ready Alarm Receiving Centre. This life and limb service operates 24 hours a day, 365 days a year. The Council was one of the first to transfer to a new cloud based Alarm Receiving Centre.

With subsequent completion of Digital Alarm Units across all telecare citizens' homes, ERC were awarded in October 2024 the national Platinum Digital Telecare Implementation Award. To achieve Platinum, a Telecare Service Provider must have successfully rolled out a live digital telecare service to 100% of service users and have that operating successfully without serious issues or call failures for at least 8 weeks. This remarkable achievement is the final major milestone in the transition to digital telecare and East Renfrewshire was the first Telecare Service Provider to achieve this award. The final phase for digital enablement was to switch the existing Call Warden System within 8 complexes across East Renfrewshire Council from analogue to digital covering approximately 250 properties in total. This is now complete.

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To date specific opportunities to explore efficiencies have been made in partnership with SOLACE and the Digital Office

The Council work directly with the Scottish Local Government Digital Office, who support wider learning across the sector. In some cases, this has meant that East Renfrewshire Council has been early adopters of some technology, such as the cloud-based Telecare, and Multi-Factor Authentication (MFA) based on a wider assessment of risk and reward. In others, the risk assessment and resourcing pressures will mean that they learn from other councils.

The network also supports procurement savings via joint agreements, such as the Scottish Data Agreement with CACI for Paycheck and Acorn data. This service provides postcode-level data on household income and demographics to help policy and planning, and to better direct resources to enable targeted interventions, for a nominal cost to the Council.

The Council also works with partners on SOLACE to support the IS Transformation Programme and specific procurement and collaboration opportunities to mitigate the risk of rising costs such as:

- Microsoft 365 collaboration and landscape review. Work is in progress to develop a skills hub for all Scottish local authorities, and to lead a project to look at reducing the number of devices frontline staff carry. This would support cost reduction and efficiencies; and

- Exploring the opportunity for savings in Microsoft Azure licences through a collaborative procurement on behalf of councils. Scotland Excel and the Digital Office are supporting this work.

Future opportunities are likely to consider specific skills gaps either across the City Region or nationally

The Council's work with the City Region Intelligence Hub has identified likely future skills gaps in development areas, such as data scientists, where individual councils are unlikely to be able to meet salary expectations alone. As a result, there are likely to be strategic partnerships to harness future skills across local government.

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

Introduction

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.

Each project within the programme is subject to initial screening, and thereafter an Equalities, Fairness and Rights Impact Assessment (EFRIA)

One of the key principles noted in the current Digital Transformation Strategy is to ensure that processes are designed in an inclusive way that provides support to those that need it. The Council has established criteria to ensure that the impact of each project will be assessed for all activities that impact policies or strategic planning, service design, budget planning and decision-making, and strategy development. The purpose of the assessment is to consider how the policy could impact on the needs of those protected by the Public Sector Equality Duty, the Fairer Scotland Duty and the UN Convention of the Rights of the Child.

A full EFRIA is performed where the activity will impact:

- Individuals with protected characteristics;
- Communities at a greater risk of socioeconomic disadvantage;
- Vulnerable households;
- Other vulnerable groups, and/or experiencing specific issues such as homelessness or enduring mental health problems; and
- Children and young people up to the age of 18.

As part of the audit methodology, we reviewed a sample of completed EFRIAs. We noted that the EFRIAs drew on the Council's wider knowledge of service users. For example, in the Licensing Project, the Council had existing data that 26% of license holders may not use English as their first language (rising to 33.6% for taxi drivers). This knowledge informed the development of application forms in a way that reduced the number of questions and crowding on individual pages.

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The EFRIA for the Revenue and Benefits service redesign (Case Study 1) identified there was a risk associated with the impact of longer processing times for customers such as Council Tax, Housing Benefits, Council Tax reduction, Scottish Welfare Fund and Discretionary Housing Payments. The service agreed to mitigate this with improved automation and improvements in online services and would consider where digital and online methods of contacts may further entrench inequalities and socioeconomic disadvantage for underrepresented and disadvantaged groups.

Changes to mitigate the impact included in-house reviews by the Money Advice & Rights Team (MART) or East Renfrewshire Citizens' Advice Bureau (ERCAB) for those struggling with Council Tax payments. In the event of severe financial hardship in-house payment arrangements were made available. In addition, the service prioritised Scottish Welfare Fund (SWF) Crisis Grants and continue to undertake monthly reviews of service performance indicators to monitor demand and resource.

Project closure reports should consider outcomes for communities and vulnerable groups as part of the assessment of benefits

We reviewed a sample of project closure reports as part of our work. While a range of success factors and benefits were reported, we noted that the template did not require specific consideration of the outcomes for the service users considered in the EFRIA.

The Benefits Online Phase 1 Project Report (linked to Case Study 1) noted that one of the benefits of the project is an improved customer experience as a result of an enhanced user interface, personalisation and easier navigation. However, there is a gap in terms that no data has been collected or reported on the impact for the most vulnerable groups, who require face to face or support on calls with members of the Benefits Team.

We were therefore satisfied that the Council could evidence change as a result of the EFRIA and user engagement process, but that this could be an area of enhanced reporting to ensure that lessons learned are taken to future projects.

- **Recommendation 3**: Closure reports should include specific consideration of the outcomes for vulnerable communities and service users.

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Appendices

A	Recommendations and action plan
B	Best Value responsibilities under the Code of audit practice

A Recommendations and Action Plan

We include an action plan to summarise specific recommendations included elsewhere within this Report. We grade these findings according to our consideration of their priority for the Council or management to action.

Classification of recommendations

Grade 1: Key risks and / or significant deficiencies which are critical to the achievement of strategic objectives. Consequently management needs to address and seek resolution urgently.

Grade 2: Risks or potential weaknesses which impact on individual objectives, or impact the operation of a single process, and so require prompt but not immediate action by management.

Grade 3: Less significant issues and / or areas for improvement which we consider merit attention but do not require to be prioritised by management.

No.	Findings and / or risk	Recommendation / grading	Management response / Implementation timeframe
1	We found that the robustness of the assessment of anticipated benefits varied across project briefs and there was inconsistency in the extent to which potential benefits identified could be measured at project close. This may have an impact on the value of the benefits tracker and limit reporting to elected members.	The Council should ensure that the projects are not closed until the business change process is complete. *Grade 2*	**Response:** Projects will be closed at implementation but continue to be tracked by boards under a new Business Change & Benefits Tracking category. **Responsible officer:** Head of Communities & Transformation. **Implementation date:** April 2026
2	We noted that current reporting to the Cabinet may limit the understanding and oversight that elected members can provide. The format of the report is in dense text, rather than dashboard style reporting to allow key messages to be understood at a glance.	The Council should assess the effectiveness of planned changes to reporting arrangements to ensure that it meets the needs of elected members. *Grade 3*	**Response:** Council will assess reporting arrangements after one full reporting year of new Digital Strategy. **Responsible officer:** Director of Business Operations & Partnerships. **Implementation date:** August 2027

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A Recommendations and Action Plan continued

No.	Findings and / or risk	Recommendation / grading	Management response / Implementation timeframe
3.	The Council could evidence change as a result of the EFRIA and user engagement process, but we noted that project closure reports could be enhanced to provide specific consideration of the outcomes for vulnerable communities and service users.	Project closure reports should include specific consideration of the outcomes for vulnerable communities and service users. *Grade 3*	**Response**: Closure reports will include a section on impact linked to Equality, Fairness and Rights Impact Assessments (EFRIAs). **Responsible officer**: Head of Communities & Transformation. **Implementation date**: April 2026

EY

B Code of audit practice: Best Value responsibilities

The Council's responsibilities

Local government bodies have a duty to make arrangements to secure Best Value. Best Value is defined as continuous improvement in the performance of the body's functions. In securing Best Value, the local government body is required to maintain an appropriate balance among:

- the quality of its performance of its functions
- the cost to the body of that performance
- the cost to persons of any service provided by it for them on a wholly or partly rechargeable basis.

In maintaining that balance, the local government body shall have regard to:

- efficiency
- effectiveness
- economy; and
- the need to meet the equal opportunity requirements.

The local government body shall discharge its duties under this section in a way which contributes to the achievement of sustainable development.

In measuring the improvement of the performance of a local government body's functions for the purposes of this section, regard shall be had to the extent to which the outcomes of that performance have improved.

The Scottish Government's Statutory Guidance on Best Value (2020) requires bodies to demonstrate that they are delivering Best Value in respect of seven themes:

1. Vision and leadership
2. Governance and accountability
3. Effective use of resources
4. Partnerships and collaborative working
5. Working with communities
6. Sustainability
7. Fairness and equality.

The Community Empowerment (Scotland) Act 2015 is designed to help empower community bodies through the ownership or control of land and buildings, and by strengthening their voices in decisions about public services.

Specified audited bodies are required to prepare and publish performance information in accordance with Directions issued by the Accounts Commission.

Auditor's responsibilities

As part of their integrated wider-scope annual audit work appointed auditors use a risk-based approach to assess and report whether the audited body has made proper arrangements for securing Best Value and is complying with its community planning duties, including reporting progress against previous Best Value findings and recommendations.

The Accounts Commission also requires the Controller of Audit to report to the Accounts Commission on each council at least once over the five-year audit appointment on the body's performance on its Best Value duty. This enables the Accounts Commission to make findings for improvement where appropriate.

The Accounts Commission reports nationally on thematic aspects of local government bodies' approaches to, and performance in, meeting their Best Value and community planning duties. Local government appointed auditors report locally on any such Best Value thematic work prescribed by the Accounts Commission.

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