



# Fife Council

Best Value thematic work

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

September 2025

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## Key messages

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

### Auditor judgement

Risks exist to the achievement of operational objectives



The Council's transformation ambitions and activity is now integrated into overall service delivery.

The Council has developed its approach to transformational change since 2008, balancing corporate led and service led transformation initiatives. This balance has evolved over time in response to strategic priorities, financial pressures, and operational opportunities.

Since the pandemic, the Council's focus has been on accelerating service led transformation. Work continues to enhance service change planning which is aligned to a three year planning horizon.

Transformation activity is outcome based. The Council's strategic approach to change is structured around key themes including service redesign, digital innovation and productivity to ensure that there is a focus on improved outcomes.

The Council has set out a transformation portfolio that reflects the scale of ambition necessary to address both current and projected budget gaps. Change is structured in a way that enables a strategic and sustainable approach to the forward financial challenge.

<p><b>To what extent do the Council's programme management arrangements facilitate effective oversight of its transformation plans?</b></p>	<p><b>Auditor judgement</b> Pace and depth of improvement are adequate</p> <p>The Council has a Programme Management Office (PMO), Reform Board and Cabinet Committee in place to provide strategic direction, ensure alignment with corporate priorities, and monitor delivery of progress of transformational activity</p> <p>The Council reports progress on transformation to the senior leadership team and elected members through reporting to Cabinet Committee and the Reform Board.</p> <p>The Council is in the process of further enhancing their transformation reporting. A change and transformation dashboard is being further developed by mapping service level transformation projects to strategic outcomes.</p>
<p><b>To what extent are partners and communities involved in the development and delivery of the Council's plans for transformation?</b></p>	<p><b>Auditor judgement</b> Effective and appropriate arrangements are in place</p> <p>The Council actively engages with local partners and communities to develop and deliver transformation plans.</p> <p>The Council has had joint funding arrangements in place for their transformation projects with partners.</p> <p>The Council has engaged well with communities on its transformation activity.</p>

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

**Auditor judgement**

No major weaknesses in arrangements but scope for improvement exists



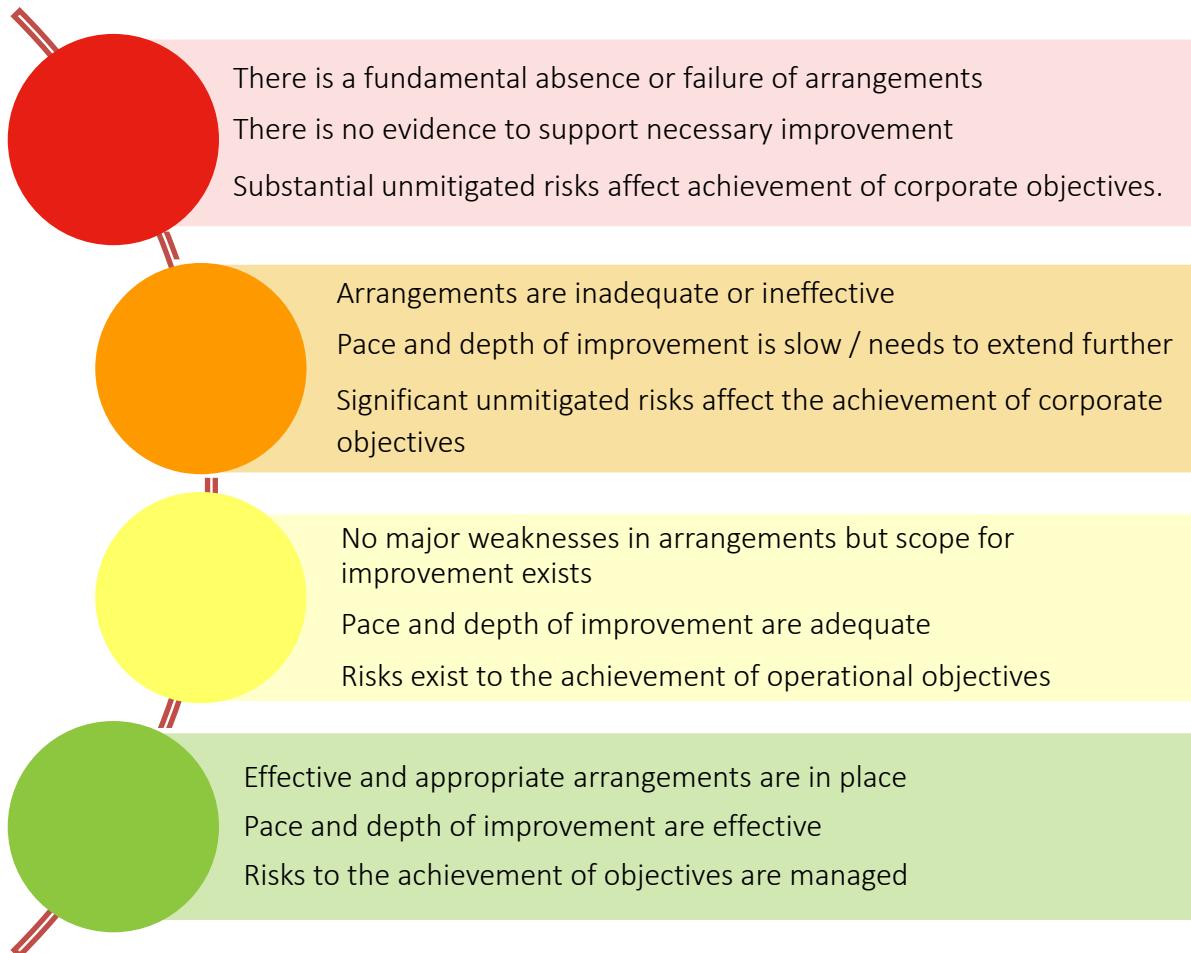
The Council has a process in place to report on the impact on transformation but is further developing measures to assess the success of their transformation activity.

The Council is in the process of developing a CET Tracker which will define and monitor benefits across financial, performance, and outcomes. These benefits will be tracked and reported as part of the developing approach.

Our key messages reflect the point of time of our reporting and how this aligns to the development of several of the Council's key arrangements in respect of transformation. We will continue to monitor the progress that the Council makes on the implementation of its transformation activity. These are further detailed in Appendix 2.

## Definitions

We use the following gradings to provide an overall assessment of the arrangements in place as they relate to best value. The text provides a guide to the key criteria we use in the assessment, although not all of the criteria may exist in every case.



## Scope of the audit

The [2023 Local Government Overview \(LGO\)](#) notes that Councils have never faced such a challenging situation. Service demands have increased after the Covid-19 pandemic and funding is forecast to reduce in real terms. Transformation, through greater collaboration with partners, will be key for Councils to deliver more sustainable service models in challenging financial climates.

This report sets out how the Council is redesigning and delivering more efficient services to achieve planned outcomes.

[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.

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?

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](#).

## Transformation planning

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

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

Findings	Evidence
<p><b>The Council transformation ambitions and activity is now integrated into overall service delivery.</b></p>	<ul style="list-style-type: none"><li>• The Council has developed its approach to transformational change since 2008, balancing corporate led and service led transformation initiatives. This balance has evolved over time in response to strategic priorities, financial pressures, and operational opportunities. (Appendix 2 details the Council's transformation approach timeline).</li><li>• Each transformation phase has been built upon the lessons learned from previous transformation activity.</li><li>• The Council has developed transformation programmes such as a Corporate Improvement Programme and Changing to Deliver. Following this there were programmes in place to respond to and to recover from the Covid-19 pandemic.</li><li>• Following the respond and recover phases of transformation, the Council reviewed the Plan for Fife ambitions and concluded that these would remain for the 2024-2027 Plan for Fife as the Council continued to recover from the pandemic, mitigate the cost of living crisis and address climate change.</li><li>• In May 2023, the Council agreed four leadership commitments to shape reform. This has enabled the Council to take an integrated transformation approach which allows the Council to undertake transformation activity through the achievement of outcomes</li></ul>

Findings	Evidence
	<p>embedded within the Council's local outcomes improvement plan, Plan for Fife, Directorate and Service Change Plans, the Council's Medium Term Financial Strategy (MTFS) and Capital Plan.</p> <ul style="list-style-type: none"><li>• Together these plans represent the Council's overall portfolio of change which is designed to address financial pressures, improve service delivery, and enhance long-term sustainability.</li><li>• Three-year service change plans are now in place and these informed the setting of the revenue budget. The Council has recognised that further savings will be required over the next three years and the change planned will support agreed savings and enable further savings.</li><li>• Plan for Fife includes an action plan for change and transformation under each of its ambitions.</li><li>• Within the Council, services identify improvement priorities and report on progress and transformation activities that have been undertaken to meet these outcomes in Annual Service Review Reports (ASRR). These are reported annually to scrutiny committees.</li></ul>
<p><b>Transformation activity is outcome based. The Council's approach to change is structured around key themes including service redesign, digital innovation and productivity to ensure that there is a focus on improved outcomes.</b></p>	<ul style="list-style-type: none"><li>• The Council's approach to change is structured around key themes including service redesign, digital innovation and productivity to ensure that there is a focus on improved outcomes.</li><li>• Planned and ongoing transformation activity focuses on both immediate efficiencies and longer-term structural changes. Initiatives such as automation, demand management, prevention and early intervention and redesigned service models are planned to deliver sustained financial benefits while maintaining service outcomes. One example of this is the Dunfermline Learning Campus (DLC) project, which had a clear aim of transforming the learning experience and improving outcomes for young people and the local community through the investment in an</li></ul>

Findings	Evidence
	<p>innovative learning campus (Case Study 1, see appendix 3).</p> <ul style="list-style-type: none"><li>• The Council has set out a transformation portfolio that reflects the scale of ambition necessary to address both current and projected budget gaps. Change is structured in a way that enables a strategic and sustainable approach to the forward financial challenge.</li><li>• The Plan for Fife sets out key priorities and objectives which provides context for the financial decision-making processes. The Council's budget process, underpinned by the MTFS, provides an approach to resource allocation, and aims to ensure that investment decisions support strategic priorities. These plans are reviewed regularly to adapt to emerging needs, financial pressures, and external factors such as government funding changes, inflation and other external factors.</li><li>• Service change planning captures and updates three-year change priorities, several of which feed into the Council's budget process with quantified costs and benefits.</li><li>• The value of approved savings that impact on services in recent years have been less significant as the budget gap has been bridged without the need for significant service savings. Previous transformation programmes, such as the Enabling Change Programme, identified significant service savings from budgets. The Council has recognised that there will be further savings required over the medium term, which has been factored into its planned transformation approach for example through service-change plans.</li></ul>

## Programme management

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><b>The Council has a Programme Management Office (PMO), Reform Board and Cabinet Committee in place to provide strategic direction, ensure alignment with corporate priorities, and monitor delivery of progress of transformational activity</b></p>	<ul style="list-style-type: none"><li>• The Council has a programme management office (PMO), Reform Board and Cabinet Committee in place to provide strategic direction, ensure alignment with corporate priorities, and monitor delivery of progress of transformational activity.</li><li>• The PMO provides support to service staff to help facilitate transformation activity, helping ensure resources are allocated and transformation objectives met.</li><li>• The Reform Board comprises the Council Executive Team and provides strategic direction, approves key initiatives, and monitors overall progress. Transformation proposals are routed through the Reform Board through the Service Change Plan process.</li><li>• Regular reports on transformational activity are presented to the Cabinet Committee who provide elected member oversight, challenge and leadership.</li><li>• Service leads present proposals and progress updates to relevant Area Committees. An example of this being the current Future of Leisure proposals which are scheduled to be presented to Area workshops ahead of Cabinet Committee in November 2025. This approach enables elected members to shape and scrutinise changes in their communities.</li></ul>

Findings	Evidence
	<ul style="list-style-type: none"><li>• Insights from Reform Board and Cabinet Committee discussions are fed back to service teams to refine delivery plans, ensuring a two way flow of information and strategic alignment. Regular Council Leadership Team sessions provide a mechanism to inform and be informed by Heads of Service and partners.</li><li>• The Council is in the early stages of developing a change and transformation dashboard that will hold details of all transformation projects in a central place. This will enable more effective monitoring of transformation activity and for more structured information to be centrally held.</li></ul>

## Partnership working and community engagement

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.

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

Findings	Evidence
<p><b>The Council actively engages with local partners and communities to develop and deliver transformation plans.</b></p>	<ul style="list-style-type: none"><li>Local partners and communities play a significant role in shaping the Council's transformation plans. Their involvement in transformation activity ranges from consultation and collaboration to active participation in both the development and implementation stages of transformation plans. This has included gathering input from local stakeholders, holding public forums or, co-designing initiatives with community representatives and partner organisations.</li><li>The Council has demonstrated good practice in how it has worked with local partners and communities on its Dunfermline Learning Campus and Kinship Care transformation projects (Case studies 1 and 2, see appendix 3 and 4).</li><li>The Council's transformation activity has involved collaboration across services with the aim of maximising the benefits to those impacted by the projects. One example of this is the Kinship Care programme which aimed to improve the outcomes for children in care by placing them in the care of family members (Case study 2, see appendix 4).</li></ul>

Findings	Evidence
<p><b>The Council has had joint funding arrangements in place for their transformation projects with partners.</b></p>	<ul style="list-style-type: none"><li>• The Council has worked with local partners on several transformation projects where joint funding arrangements have been established.</li><li>• For example, the Council was involved in the Levenmouth Reconnected programme which entailed investment into the Levenmouth area to improve outcomes for citizens. Fife Council have provided £5 million of grant funding to support local projects, which has been matched by the Scottish Government to allow development and transformation of this area.</li><li>• The Council worked with Fife College to enable transformation through the Dunfermline Learning Campus. There was joint funding in place for this project (Case Study 1, see appendix 3).</li></ul>
<p><b>The Council engages well with communities on its plans for transformation.</b></p>	<ul style="list-style-type: none"><li>• The Council actively engages with communities in transformation projects including, as an example, the Dunfermline Learning Campus (Case Study 1, see appendix 3).</li><li>• The Council has developed an online toolkit which provides services with the tools and information they need to engage with the community in change activities.</li><li>• Participatory budgeting is carried out for local communities to be involved in how money is spent to aid the transformation and improvement of their local area.</li></ul>

## Impact of transformation

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 council's transformation activity

Findings	Evidence
<p><b>The Council reports on the impact of its transformation activity and is working to further develop measures to assess the success of transformation activity.</b></p>	<ul style="list-style-type: none"><li>• The Council uses benefits realisation metrics to track transformation activity progress both at the programme and service level. This enables senior leadership and elected members to assess whether transformation initiatives are progressing as planned. An example of this is the Kinship Care programme, which has shown trends in the number of children in kinship care and reported this at a Committee level (Case Study 2, see appendix 4).</li><li>• The Council tracks cost reductions through budget monitoring, savings tracking and assessment against planned targets.</li><li>• The Council's Annual Service Review Reports present progress on change activity made in the previous year. These also set out key areas of change and/or improvement priorities for the next year.</li><li>• The Council is in the process of developing a tracker which will define and monitor benefits across financial, performance, and outcomes. These benefits will be tracked and reported as part of the developing approach , alongside a savings tracker.</li></ul>

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## Appendix 1: Transformation Approaches

Timeline	Transformation	Approach	Benefits Realised (£m)
2010-2015	Corporate Improvement programme	This programme had an internal focus on improving corporate programmes.	£51.045 (programme related)
2016-2021	Changing to Deliver	Nine opportunity areas that were identified and progressed.	£34.568 (programme related)
2020-2022	Response to the pandemic	Shift to supporting communities through the Covid-19 pandemic.	£15.513
2022-2024	From Recovery to Reform	Response to the pandemic and review of the new challenges brought about by the Covid-19 pandemic.	£22.733
2024 onwards	Integrated transformation approach	Transformation activity is embedded within the Council's local outcomes improvement plan, Plan for Fife, Directorate and Service Change Plans and the Council's Medium Term Financial Strategy (MTFS) and Capital Plan.	£16.330 (forecast)

## Appendix 2: Transformation Plans

The Council has the following plans for transformation:

Planned activity	Timeline
Service Change Plans – Service change plans were produced for April 2025 and cover the three-year period to 2027/28. A 5% saving requirement was used as a planning assumption for the context of the plans.	Prepared for April 2025 over the period 2024-2025 and will be updated on an annual basis
Development of a Transformation Dashboard – an interactive dashboard which holds all transformation projects, as well as details of each project to allow oversight and analysis of transformation activity.	Change and Transformation Dashboard in use as of September 2025
Digital Innovation - the digital ways of working workstream focuses on productivity and efficiency. The Council has undertaken a digital impact review, looking at how over 30 technologies will impact ways of working over the next five years. The software is a workforce analytics platform that helps us understand what impact automation, artificial intelligence (AI) and other technologies will have on job roles going forward.	Programme work initiated and ongoing to develop outline business case by end of December 2025.

## Appendix 3: Case Study 1

### Dunfermline Learning Campus

The Council built a new learning campus in Dunfermline which incorporates two high schools and community facilities. The site also encompasses Fife College through collaborative working with the College. The Council required to replace two school buildings in Dunfermline, inevitably requiring significant capital investment. Rather than replacing like for like, the Council took the opportunity to explore how that investment could be used differently to provide the best possible outcomes and social value for young people and the wider community.

The project was a pathfinder for sustainability, low carbon and low energy. The building was designed to challenging standards to ensure low carbon and low energy use.

The table below demonstrates how the Dunfermline Learning Campus project case study complies with the five transformation principles.

Transformation Principle	Council Assessment	Evidence
<b>Vision</b> Have a clear vision that sets out the intended end state of any transformation activity.	“Creating an inclusive, sustainable and digitally enabled learning campus that raises attainment, drives community regeneration and leads Scotland’s transition to Net Zero.”	<p>The Council set out to achieve the following:</p> <ul style="list-style-type: none"><li>• Deliver a state-of-the-art learning campus integrating school, college and community facilities.</li><li>• Create a future-proof education estate while replacing life-expired assets.</li><li>• Embed climate leadership.</li><li>• Drive place-based regeneration by supporting employability, skills and community wealth.</li></ul>

Transformation Principle	Council Assessment	Evidence
<p><b>Planning</b> Be clear on the scale of the change required, and ensure plans for transformation are sufficiently ambitious to credibly respond to the scale of the challenge.</p>	<p>“Robust plans and success measures ensure outcomes are delivered on time and within budget.”</p>	<p>Delivery approach:</p> <ul style="list-style-type: none"> <li>• August 2022 – construction commenced</li> <li>• August 2024 – campus opened for learners</li> <li>• December 2024 – initial LEIP reporting published</li> <li>• Learning Estate Investment Programme (LEIP) compliance</li> <li>• Integrated with Plan for Fife and Climate Fife</li> </ul> <p>Success Measures:</p> <ul style="list-style-type: none"> <li>• Social Value – £33.4 million generated to date via local Small and Medium-sized Enterprises (SME) spend, apprenticeships, and volunteering.</li> <li>• Learner Outcomes – positive destinations, attainment and attendance are being tracked.</li> <li>• Energy &amp; CO<sub>2</sub> – Passivhaus expected to achieve 70% lower energy usage than baseline.</li> </ul>
<p><b>Governance</b> Have a clear process for monitoring, evaluating and reporting progress.</p>	<p>“Clear, transparent governance underpins effective decision-making and delivery assurance.”</p>	<p>Structures:</p> <ul style="list-style-type: none"> <li>• Joint Project Board – Fife Council, Fife College, Scottish Funding Council and SFT.</li> <li>• Monthly LEIP Reporting – monitors delivery, compliance, risk and financial health.</li> <li>• Highlight Reporting – regular performance summaries to CET.</li> </ul> <p>Assurance:</p> <ul style="list-style-type: none"> <li>• Integrated risk management framework.</li> <li>• Independent Passivhaus/NZPBS compliance assessments.</li> </ul>

Transformation Principle	Council Assessment	Evidence
<p><b>Collaboration</b> Develop better working relationships with communities and/or partners to achieve a sustainable model of service delivery.</p>	<p>“Designed and delivered with partners, industry, and the community.”</p>	<ul style="list-style-type: none"> <li>Extensive engagement with staff, pupils, parents and community – over 600 participants involved in design workshops.</li> <li>Build Fife Partnership – 48 SMEs upskilled to Passivhaus/NZPBS standards and created local training opportunities linked to the campus build.</li> <li>Fife College Collaboration – co-located facilities to provide seamless learner pathways from school to tertiary education.</li> </ul>
<p><b>Innovation</b> 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.</p>	<p>“Leading Scotland in sustainable design, digital enablement, and new models of education.”</p>	<ul style="list-style-type: none"> <li>Europe’s Largest Passivhaus Campus: Delivering market-leading energy efficiency.</li> <li>NZPBS Pathfinder: Setting national standards for sustainable learning environments.</li> <li>Digital Learning Spaces: Fully enabled blended learning facilities.</li> <li>3D BIM Modelling: Used to co-design learning and community spaces with end-users.</li> </ul>

## Appendix 4: Case Study 2

### Kinship Care

The project took a whole system approach to redesigning support for families to help them look after children who cannot be cared for by their parents. It looked beyond the traditional social work intervention to create a system where a range of services are wrapped around the needs of the family and working together to improve the chances of successful kinship care. This is in line with the Council's focus on shifting to more preventative ways of working through providing better, early support to improve long-term wellbeing. It is also key to making the Council's services financially sustainable for the future as the cost of caring for looked after children through foster or residential placements has been an increasing financial pressure on Councils for years. The Council has defined Kinship Care as:

"Kinship care is where a child is unable to live with their birth parent(s) and resides instead with a relative, a friend or acquaintance of someone related to a child, a guardian or other individual with whom they have a pre-existing relationship e.g. a godparent, or close family friend. The carer is referred to as a kinship carer and will provide for the child's needs."

The table below shows the trends in the types of placements between April 2019 and April 2025.

Type of Placement	Number of Children in placement type April 2019	Number of Children in placement type April 2025
Looked after at home	186	155
Foster Care	484	253
Kinship Care	598	793
Residential Care	147	42
Supported Lodgings	22	3
Continuing Care	37	67

Source: People and Communities Scrutiny Committee, May 2025

The table below demonstrates how the Kinship Care project case study complies with the five transformation principles.

Transformation Principle	Council Assessment	Evidence
<b>Vision</b> Have a clear vision that sets out the intended end state of any transformation activity.	“Keeping families together wherever safe and possible, by shifting the balance of care towards kinship and community-based solutions.”	<ul style="list-style-type: none"><li>• Reduced reliance on residential and foster placements by supporting children to remain within extended family networks.</li><li>• Aligned to The Promise and Plan for Fife priorities – prevention &amp; early intervention, financial sustainability via reduced high-cost placements and stronger community and family-based support.</li><li>• The programme relates to corporate priorities in the Plan for Fife including ambitions 11 and 12 – “our public services are more joined up and acting ‘one step sooner’” and “Fife’s communities and individuals are more involved in local decision making and in helping to plan and deliver local services”</li></ul>

Transformation Principle	Council Assessment	Evidence
<b>Planning</b> Be clear on the scale of the change required, and ensure plans for transformation are sufficiently ambitious to credibly respond to the scale of the challenge.	“Clear plans, milestones and resources to deliver sustainable improvement.”	<p>Key milestones:</p> <ul style="list-style-type: none"><li>• 2022 – establish Kinship Steering Group &amp; engagement forums.</li><li>• 2023 – expand Kinship Team to meet growing demand.</li><li>• 2024 – further embed trauma-informed practice model.</li></ul> <p>£0.2 million Promise funding invested in:</p> <ul style="list-style-type: none"><li>• Ambassador programme.</li><li>• Trauma-informed training.</li><li>• Development of CAMHS Willow.</li></ul> <p>Success Measures:</p> <ul style="list-style-type: none"><li>• Placement trends which show an increase in the number of children in Kinship Care and a reduction in the number of children being looked after in other placements such as foster care.</li></ul> <p>Financial Impacts:</p> <ul style="list-style-type: none"><li>• Money released from Children and Families budget in 2023/24 as part of Council budget realignment.</li></ul>

Transformation Principle	Council Assessment	Evidence
<b>Governance</b> Have a clear process for monitoring, evaluating and reporting progress.	“Robust, transparent governance ensures accountability and delivery assurance.”	<p>Kinship Care Steering Group</p> <ul style="list-style-type: none"> <li>• Membership: Children &amp; Families, CAMHS, Education, Third Sector.</li> <li>• Quarterly review meetings.</li> </ul> <p>Integrated oversight</p> <ul style="list-style-type: none"> <li>• Reports on progress to People and Communities scrutiny committee.</li> <li>• Reports to Corporate Parenting Group.</li> <li>• Included within wider Chief Social Worker report.</li> <li>• Specific elected member briefings and forward schedule of engagement on revised strategy for 2025 – 2028.</li> </ul>
<b>Collaboration</b> Develop better working relationships with communities and/or partners to achieve a sustainable model of service delivery.	“Designed and delivered with partners, carers, and lived experience at the heart.”	<ul style="list-style-type: none"> <li>• Weekly kinship support groups across Fife.</li> <li>• Ambassador Programme – 12 carers trained as lived-experience champions and ambassador feedback directly shaped service redesign.</li> <li>• Partnership with NHS CAMHS, Education, Housing, Third Sector and Willow.</li> </ul>

Transformation Principle	Council Assessment	Evidence
<b>Innovation</b> 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.	“Doing things differently to achieve better outcomes and value.”	<ul style="list-style-type: none"><li>• CAMHS Willow: First service in Scotland dedicated to supporting kinship families’ mental health.</li><li>• Trauma-Informed Practice: Embedded in every element of assessment and intervention.</li><li>• Double Diamond Model: Iterative co-design methodology used across delivery stages.</li></ul>



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