

Best Value

North Lanarkshire Council



ACCOUNTS COMMISSION 

Prepared by the Controller of Audit
January 2026

Contents

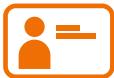
Key facts	3
Commission findings	4
Controller of Audit report	6
Appendix 1	18
Appendix 2	19



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Key facts

	181	Square miles
	344,540	Population
	34.2%	Proportion of all data zones in North Lanarkshire which are within the 20% most deprived in Scotland, according to Scottish Index of Multiple Deprivation (2020)
	16,830	Number of employees
	77	Elected members 32 Scottish Labour, 24 Scottish National Party, 14 Independent, five Scottish Conservative Unionist, one British Unionist and one Scottish Green Party. Minority Labour Administration
	£136.9m	General Fund cumulative budget gap for 2026/27 to 2030/31 (based on flat cash settlement and no changes to council tax rates)
	£1,024.2m	General Fund net revenue budget 2024/25 (revised)
	£216.7m	Capital expenditure 2024/25 (£112.84m General Fund, £103.84m Housing Revenue Account (HRA))

Commission findings

The Accounts Commission welcomes and endorses the Controller of Audit's report on Best Value in North Lanarkshire Council (presented at page 6) and the recommendations made by auditors in their Annual Audit Report 2024/25. Following consideration of these reports at its meeting on 11 December, the Commission has made the findings presented below:

- 1** As one of Scotland's largest councils, and with significant and persistent socio-economic challenges, we are impressed with North Lanarkshire's commitment to improving outcomes for its communities and its outward-facing approach to working with partners across and outwith the region. Examples include its partnership working with NHS Lanarkshire and North and South Lanarkshire Integration Joint Boards in the delivery of health and social care services, and with the construction sector in relation to skills.
- 2** The council has an ambitious vision for the area that is shared with partners, underpinned by a well-established programme of work. Combined with effective financial and performance management, a track record of delivering savings, integrated workforce planning, and prioritisation of community engagement, the council has strong foundations for addressing its widening budget gap. Given the significant financial challenges ahead, we expect the council to address the auditor's recommendation around reviewing its approach to the use of reserves and to now set out clearly how it intends to close the budget gap.
- 3** Transformation is embedded at a service level, and the council is taking an innovative place-based approach to addressing future financial sustainability and improving outcomes, including creating community hubs with partners such as the NHS. Ensuring that financial and non-financial benefits are tracked is essential, as is establishing what's worked well and what lessons can be learned when deciding where to focus limited resources going forward. We look forward to seeing progress on its benefits realisation tool in the next annual audit report, given the increasing role that transformation needs to play in closing the budget gap.
- 4** The council's approach to housing and homelessness should be recognised and its **Local Government Benchmarking Framework** performance indicators in this service area are among the best in Scotland, demonstrating the impact of

its sustained investment and preventative approaches. However, there is mixed performance in other service areas and like many others, the council has seen a sustained deterioration of satisfaction indicators since 2010/11 which should be further explored. Addressing future financial challenges is likely to continue to involve a mix of transformation, redesign and some service reductions, so we would urge the council to continue to monitor the impact on service performance and customer satisfaction. It should also ensure that work to improve public reporting of performance across its strategic key 'health check' indicators is concluded so that wider impacts on outcomes are visible.

- 5 We are pleased to see that the council has responded positively to the auditor's recommendations around improving processes for elected member engagement, including in strategic planning. Maintaining members' commitment to the council's vision, priorities and transformation will be essential as we approach an election year. The council's commitment to a review of democratic, committee and decision-making governance procedures is also welcomed. We expect to see evidence of enhanced scrutiny in relation to senior officer restructuring, which should include documented consideration of options around achieving value for money.
- 6 The council has made its expectations of staff very clear in relation to hybrid working and we would encourage it to monitor the impacts of this policy on productivity, performance, staff wellbeing, recruitment and retention. Ongoing engagement and effective relationships with staff and trade unions will be essential to achieving financial sustainability and the council's vision for the area.

Controller of Audit report

1. This report is made by the Controller of Audit to the Commission under Section 102(1) of the amended Local Government (Scotland) Act 1973. It is based on evidence collected as part of the 2022/23, 2023/24 and 2024/25 annual audits of the council, with the latest audit reported in September 2025. [Appendix 1](#) includes links to the Annual Audit Reports (AAR) and [Appendix 2](#) includes a link to the Best Value Statutory Guidance.

2. The reporting of Best Value is undertaken through the annual audit of each council and includes detailed work focusing on a Scotland-wide theme. The Best Value theme for 2022/23 was councils' leadership of the development of new local strategic priorities while the 2023/24 theme focused on workforce innovation. The theme for 2024/25 was transformation and how councils are redesigning and delivering services to achieve planned outcomes.

Pace of continuous improvement

3. North Lanarkshire Council (the council) is committed to the principles of Best Value to deliver positive outcomes for the people and communities of North Lanarkshire. Where auditors have recommended improvements, the council has made good and timely progress in implementing agreed actions. A number of recommendations are due for implementation over the coming year, including actions around public performance reporting, acting on staff engagement feedback, monitoring the hybrid working policy, temporary workforce reporting, strategic use of reserves, tracking benefits realisation, and exit packages.

4. The council continues to have effective and appropriate overall arrangements in place for financial management and sustainability, demonstrating resilience in managing financial pressures and maintaining a stronger reserves position than many other councils. It is progressing with transformation activities as part of work to deliver its wider strategic priorities. However, there remains a mixed picture on performance ([paragraphs 23–29](#)). Given the scale of emerging challenges and the widening budget gap, a strategic shift is now essential to ensure continued financial sustainability and service delivery ([paragraph 48](#)).

Best Value Assurance Report (BVAR) follow-up

- 5.** The council received a full BVAR in 2019. The auditor found that the council had demonstrated improvement in most areas since its previous Best Value report in 2008. The auditor also noted that the council had appointed a new chief executive in September 2018, which had presented an opportunity to increase the pace of change.
- 6.** The Commission commended the council's vision, as set out in the Plan for North Lanarkshire, as ambitious and well-articulated. It noted that realising this vision would lead to significant regeneration and change in North Lanarkshire, an area with acute socio-economic challenges. Auditors found that the council was well placed to tackle financial challenges and had a clear focus on partnership working. Performance had improved in three of five priority service areas, but had declined in some other service areas.
- 7.** The 2019 BVAR made eight recommendations, which the council has implemented. These related to specific actions within the broad areas of: developing strategies, policies and plans; performance management and reporting; workforce management; self-evaluation follow-up actions; and investigating reasons for falling satisfaction levels in some service areas, particularly in care services. The council continues to face challenges around care services and declining satisfaction levels, while, in line with the 2019 BVAR findings, housing remains an area of strength [\(paragraphs 26 and 28\)](#).

Leadership review

- 8.** Leadership in the development of new local strategic priorities was the subject of Best Value thematic work in 2022/23. The Plan for North Lanarkshire was approved in 2019 and established the strategic direction for the area. It sets out a vision where North Lanarkshire is the place to live, learn, work, invest, and visit. This vision is shared by the council's partners and underpinned by a place-based approach. Auditors found that the council's vision is clear, ambitious, and driven by effective leadership.
- 9.** The Plan for North Lanarkshire is supported by a Programme of Work, which was refreshed in 2023. The latest Programme of Work sets out seven priorities for delivery over the period to 2028.
- 10.** Though elected members were involved in a review and approval capacity, the refresh of the Programme of Work was heavily officer-led. Auditors therefore recommended that the council improve its processes for engaging elected members on strategic planning.

11. The council subsequently updated its guidance to reflect the importance of elected member engagement on council strategies, policies, and plans. Ongoing effective collaboration between elected members and officers will be important in managing risks and delivering positive outcomes for the council and the wider area going forwards.

12. Auditors made two further recommendations in the leadership review, both of which have been implemented:

- Auditors recommended that the council work with elected members to understand the reasons for poor attendance at its elected member training and development programme. It has taken appropriate steps to address this.
- Auditors found that the council was proactive in engaging with communities, but should consider how it measured its level of engagement. The council addressed this in its 2024 Communication and Engagement Strategy, which sets out plans to monitor community engagement and participation.

Citizen and community engagement

13. Enhancing participation, capacity and empowerment across communities is one of the five priorities in the Plan for North Lanarkshire. The council's nine Community Boards play a key role in achieving this.

14. Each Community Board supports the delivery of a Local Outcome Improvement Plan for its local area. Board members include representatives from community groups and community planning partners. The council's Communities Committee provides oversight, receiving summary reports after each cycle of Community Board meetings.

15. For the most recent cycle of Community Board meetings, the council reported a slight decrease in the number of attendees since the previous cycle, but increased attendance from community representatives. Reporting assesses the level and nature of engagement with individuals and organisations, with specific consideration of seldom-heard voices, minorities, and young people.

16. The council regularly engages with communities on specific activities, including around transformation. In their 2024/25 Best Value thematic report on transformation, auditors noted that feedback from communities and vulnerable groups was reflected in Equality Impact Assessments, and that plans were updated accordingly.

17. The council relied on prior year budget engagement to inform its 2025/26 budget, on the basis that it remained relevant. Consultation for the 2024/25 budget included focus groups and in-depth interviews with residents across a range of demographics, including vulnerable groups. The council also gathered views more widely through an online survey

accompanied by a digital information campaign. Officers summarised the results of these engagement activities for elected members' consideration during 2025/26 budget setting. The council will need to continue assessing the need for further budget consultation on an ongoing basis.

Effectiveness of performance reporting

18. The council has a Strategic Performance Framework that summarises its performance reporting arrangements, including how it measures and monitors progress against its strategic priorities. This framework is one of six key strategies aligned with the council's vision set out in the Plan for North Lanarkshire, contributing to a one council approach.

19. The Strategic Performance Framework supports the council's Programme of Work and is reviewed annually (alongside the council's other strategic frameworks) to ensure it remains aligned to the Plan for North Lanarkshire and supports delivery of the Programme of Work.

20. Local Government Benchmarking Framework (LGBF) reporting is integrated into the Strategic Performance Framework. The framework outlines performance measurement at three levels to assess the impact of the council's activities on service improvement and outcomes for communities:

- The North Lanarkshire context – a suite of 28 health check indicators.
- Improving outcomes – a suite of indicators and information enabling assessment of progress towards priorities and ambitions. This includes outcomes, targets and identified areas for improvement.
- Day-to-day operations – made up of performance indicators, targets and standards.

21. Performance is monitored through reporting to service committees with an overarching report summarising the council's various performance reports reported quarterly to the Audit and Scrutiny Panel. This provides a holistic view of the council's performance against the range of performance indicators underpinning the Plan for North Lanarkshire.

22. The council has suitable arrangements for the preparation and publication of statutory performance information. However, in the previous two Annual Audit Reports, auditors have noted that there is further scope to strengthen public performance reporting, including by reporting progress against the 28 health check indicators, which the council has committed to do by June 2026. Auditors will continue to monitor this as part of the 2025/26 Annual Audit Report.

Reported performance

23. In 2024/25, the auditor reported a mixed picture of performance, with a trend of improvement in several areas while challenges remain in others. Positives included growth in the local economy, above average gross weekly pay for local residents, and increasing waste recycling rates. Performance challenges remained, specifically in relation to an increase in the proportion of children in poverty over the period of the Plan for North Lanarkshire, an increase in recorded crime, and a lower than targeted proportion of the working age population who were economically active.

24. Performance was reported as part of the council's management commentary in the 2024/25 annual accounts. In addition, performance against the 28 health check indicators was reported to the council's Audit and Scrutiny Panel and Policy and Strategy Committee in March and September 2025 respectively. The latter showed 57 per cent of indicators have improved over the period of the Plan for North Lanarkshire, an improvement of seven percentage points since the previous update with reductions in recorded crime, children living in poverty and benefit claimant rates observed.

25. An overview of movements on all LGBF indicators is shown in [Exhibit 1 \(page 11\)](#) alongside the averages for all Scottish councils. The exhibit shows a good level of improvement since base years, but in the most recent year more indicators have declined than improved.

26. The majority of performance indicators have improved or stayed the same since base year and in the most recent year. Cost indicators have shown an overall improvement since base year but more have declined in the most recent year than improved. In contrast, satisfaction indicators have displayed sustained deterioration since base year, including in the most recent year.

27. The proportion of the council's indicators in the top two quartiles, when compared to other councils, has declined by four percentage points since the base year, suggesting the pace of improvement has slowed slightly in the short term compared to others driven by the decline in satisfaction indicators.

28. At service level, LGBF indicators show strong improvement since base year for all service areas other than Adult social work services, Culture and leisure services and Environmental services. Housing services continues to be an area of strength for the council with 100 per cent of indicators now in the top two quartiles. In contrast, only 18 per cent of indicators for Adult social work services remain in the top two quartiles.

Exhibit 1.

North Lanarkshire Council – LGBF indicator summary October 2025

Council movements are shown alongside Scotland averages in brackets.

Movement in last year	Cost indicators %	Performance indicators %	Satisfaction indicators %	All indicators %
Improved	35 (47) ¹	39 (42)	27 (25)	37 (41)
Stayed the same	5 (9)	28 (23)	0 (5)	21 (19)
Declined	60 (44)	33 (35)	73 (70)	42 (40)
Movement since base year				
Improved	60 (52) ¹	70 (65)	0 (10)	61 (56)
Stayed the same	0 (2)	5 (6)	9 (2)	5 (5)
Declined	40 (47)	25 (29)	91 (88)	35 (39)
Indicators in the top two quartiles				
Most recent year	40	50	9	44
Base year	40	49	55	48

Note: 1. Scotland average movements are shown in brackets.

Source: LGBF, October 2025

29. In addition to enabling national comparisons, the LGBF includes 'family groups' based on type of population (eg, level of deprivation) and type of area (eg, rural, urban). As of October 2025, the council ranks in the top two in both of its LGBF family groups for the percentage of indicators improved since base year (at 61 per cent). Contrastingly, the council ranks in the bottom two in each family group for the percentage of indicators improved in the most recent year (at 37 per cent).

Workforce planning

30. In 2023/24, the Best Value thematic review focused on workforce innovation and how councils are responding to workforce challenges.

31. The council's workforce planning approach is integrated with the Plan for North Lanarkshire, with a focus on developing the workforce of the wider North Lanarkshire area.

32. The council approved its One Workforce Plan in October 2023. The plan is integrated into the Programme of Work to 2028. It is supported by

robust service workforce plans, following a recommendation in the 2019 BVAR to put these in place.

33. As part of the One Workforce Plan, a revised hybrid working scheme was implemented during 2024, with hybrid staff required to split their time equally between office and home working according to a defined rota. Auditors recommended that the council monitor the impact of this relatively structured arrangement, which the council has committed to do by January 2026.

34. The council has initiatives to address skills shortages in particular service areas and is working on developing digital skills across its workforce as part of its Digital North Lanarkshire programme. This programme also aims to promote an innovative sustainable culture and to position the council as a digital leader for a transformed North Lanarkshire. The council has incorporated the programme into its Digital and IT Strategy for 2024–27.

35. The council monitors workforce matters through a variety of channels. The Business Management Team receive regular reports on sickness absence levels, and monitoring arrangements are in place for the delivery of workforce-related strategies. Auditors noted that the council could strengthen its public reporting on agency and temporary staff. The council is progressing this.

36. Auditors recognised that the council engages with both staff and trade unions while developing its plans. Recent staff engagement included 72 roadshow events in 2024, which were attended by over 2,200 staff. Auditors recommended that the council evidence how it is acting on findings from its roadshow events (as well as wider feedback from staff and trade unions) to support transparent decision-making. The council are taking this forward, with work under way on a refreshed staff survey and a review of trade union consultation arrangements.

Transformation

37. In 2024/25, the Best Value thematic review focused on transformation and how councils are redesigning and delivering services to achieve planned outcomes.

38. Reflecting the nature of the Plan for North Lanarkshire, the council sees transformation through the lens of the wider area. Transformation is embedded in the council's Programme of Work to 2028, the delivery plan for which included 243 projects/activities as of May 2025. These included projects such as the Chryston and Riverbank Community Hubs, the purchase of Cumbernauld Town Centre to facilitate significant town centre regeneration, and the development of digital classrooms.

39. The council has demonstrated its commitment to transformation through its innovative Community Investment Fund. This was created in 2018 to support capital investment and economic regeneration activity, facilitated by increased council tax income. In December 2024, the council reported an expected fund value of £793.1 million over the 15 years from its inception to 2033/34. To date, the fund has supported projects such as community hubs, the regeneration of Cumbernauld town centre, and the development of digital classrooms.

40. The council has effective governance arrangements in place to oversee its work on transformation. Six strategic boards, each chaired by a chief officer, are accountable for the delivery of Programme of Work priorities. Officers also provide comprehensive updates on the Programme of Work to elected members.

41. The council is working on projects with a range of partners. For example, it is creating community hubs to provide a range of council and partner services (such as NHS clinics) around school sites. The council has also collaborated with construction firms to create an Industry Skills Board and worked with the community on the Driving Digital Locally Intergenerational Project, in which school pupils provide digital skills training for older residents.

42. As set out in [paragraph 20](#), the council monitors the impact of the Plan for North Lanarkshire through its performance reporting to determine whether places and services are improving, but it is important that it also demonstrates the extent to which project benefits through the council's investment in transformation are realised. The council does not currently track or report transformation benefits at project level but is in the process of developing a benefits realisation tool to monitor the delivery of both financial and non-financial benefits.

43. The council recognises that transformation needs to be financially sustainable and has worked to direct resources to key priority areas. However, officers are clear that transformation will not close the budget gap alone. The council recognises that there needs to be a clear link between it transforming its services and addressing its budget gap by delivering transformation in a financially sustainable way.

Financial management and sustainability

44. The auditor has concluded that in general, the council has appropriate and effective overall arrangements in place for financial management and sustainability.

45. Key financial information for the council is included in [Exhibit 2](#) ([page 14](#)).

Exhibit 2.

North Lanarkshire Council – key financial information

Budget-setting	2022/23 (£m)	2023/24 (£m)	2024/25 (£m)	2025/26 (£m)
Budget gap	3.1	11.0	22.6	13.6
Additional investment	-	3.1	-	1.7
Planned to be met via:				
• Savings and flexibilities ¹	-	0.8	19.1	-
• Use of reserves ¹	-	7.0	3.5	-
• Additional Council Tax ¹ (% increase in Council Tax) ²	3.1 (3%)	6.4 (5%)	- (0%)	15.3 (10%)
Actual				
Savings delivered ³	5.3	7.4	20.2	
Reserves				
Contribution to / (Use of) reserves	35.4	17.2	3.7	
Total usable reserves carried forward	325.4	342.6	346.3	
• General fund:				
– Earmarked	210.8	253.7	282.0	
– Uncommitted	39.0	30.2	-	
• HRA	26.3	16.8	22.2	
• Capital and other	49.2	41.9	42.2	

Notes:

- Figures reflect amounts agreed at budget-setting to meet the budget gap and fund any additional investment, but not amounts already included when calculating the budget gap.
- This represents the approved percentage council tax increase and is not directly related to the additional council tax value noted.
- Savings delivered reflects all savings delivered within the financial year, regardless of the year the saving was approved.

Source: The council's annual accounts and Policy and Strategy Committee papers

Financial sustainability

46. The medium-term financial plan is updated annually and forms the basis of the council's savings plans. The plan includes a range of risk-based outcomes which are presented over three scenarios: optimistic, envisaged and pessimistic. The council projected a budget gap of £13.6 million for General Fund revenue in 2025/26 under the envisaged scenario. This represents 1.2 per cent of the council's annual General Fund revenue budget of £1,103.4 million. The council increased council tax by ten per cent to bridge the budget gap for 2025/26. Over the period from 2026/27 to 2030/31, the council projects that the cumulative budget gap will increase to £136.9 million.

47. The council also projected a £7.0 million budget gap for its Housing Revenue Account in 2025/26, taking its total budget gap for the year to £20.6 million.

48. The council's 2025/26 **budget gap** is relatively low compared to other councils in Scotland when taken as a percentage of total budget. However, the forecasted budget gap continues to widen over the five years to 2030/31 and it is not yet clear how the council will fully address it. Given the scale of emerging challenges and the widening budget gap, a strategic shift is now essential to ensure continued financial sustainability and service delivery.

Financial management

49. The council has demonstrated effective financial management in consistently delivering savings, managing in-year pressures to operate within its budget, identifying sustainable recurring solutions to manage budget gaps, and setting aside reserves to safeguard against future financial pressures.

50. The council delivered £20.2 million of £21.7 million planned savings from its 2024/25 budget with the shortfall of £1.5 million being met through alternative savings. The 2024/25 savings were achieved through changes to service operating models, reducing levels of service provision, and efficiency measures. They take the cumulative total of savings delivered by the council since 2020/21 to over £80 million.

51. The council's 2025/26 budget included £5.6 million use of reserves to manage the cost pressure from increased employer national insurance contributions (£4.4 million) and to support the delivery of approved savings (£1.2 million). These are factored into the calculation of the 2025/26 budget gap.

52. The council's reserves have increased in recent years and now sit at a relatively high level, reflecting a trend of underspends at service level (2024/25 net underspend: £12.2 million). These have been earmarked to support future budget pressures and strategic change activity. While the council does not hold any unearmarked reserves, its £282.0 million



Budget gap

The Accounts Commission's [Local government budgets 2025/26](#) publication sets out Scottish councils' budget gaps as a percentage of their revenue budgets, but notes that budget gaps are not directly comparable owing to councils using different methodologies.

General Fund balance includes a £12.6 million Change Management Fund, an £8.0 million Contingency Fund, and £31.9 million to address future budget pressures.

53. In considering its financial sustainability, the council will need to ensure that it applies its reserves strategically. This will include reviewing how its reserves earmarked for future budget pressures can be used to support investment in long-term sustainability or improved outcomes. The council plans to undertake a review of reserves to determine target levels and timings of use.

Delivery of the capital programme

54. The council approved its five-year General Fund Strategic Capital Investment Programme in March 2024. As of March 2025, the council planned investment of £856 million over the five years of the programme (2024/25 to 2028/29). To support the capital programme, the council increased its long-term borrowing from £590.6 million at 31 March 2024 to £689.6 million at 31 March 2025.

55. The council also has a 30-year business plan for its Housing Revenue Account. This forecasts investment of £828 million in housing provision over 2024/25 to 2028/29.

56. Capital spend has been lower than planned in recent years. A number of external factors have contributed to this, including inflationary pressures and availability of materials and labour in the construction industry. The council has reprofiled capital spend of £15.7 million from 2024/25 to later years of its five-year capital programme, but still expects to incur planned expenditure in full over the course of the programme.

Exit packages

57. During 2024/25, two chief officers were granted early retirement on efficiency grounds as part of a restructure that reduced the number of chief officers in the chief executive service area from six to five. The restructure was incorporated into the 2024/25 budget as part of a range of savings initiatives.

58. The approval process for the early retirements was in line with the council's internal policy. However, auditors found that it was not always clear how the council had considered whether alternative options to early retirement would have been feasible; and/or represented better value for money. From discussions with officers, auditors understand that while alternatives were considered, they would not have been suitable and were therefore documented as 'not applicable'. Auditors also concluded there was scope for greater transparency with elected members on the wider implications and risks of the proposed restructure, particularly around the potential for associated early retirement costs.

59. Auditors recommended that the council enhance the standard of its documentation of early retirement decisions and review its policies and procedures to ensure that exit packages for senior officers are subject to additional scrutiny. The council plans to address this as part of a wider upcoming governance review.

Contract management

60. In their [2023/24 Annual Audit Report](#), auditors reported on concerns raised by a whistleblower regarding the council's housing and property maintenance contract with Mears Scotland LLP (Mears). The council's internal auditors investigated and concluded that there was evidence of Mears staff changing completion dates for repair jobs. Internal auditors were satisfied that this had not resulted in any monetary loss to the council. However, internal auditors noted significant scope for improvements in how the relevant service was monitoring and overseeing performance under the contract.

61. The council entered into a new contract with Mears during the 2024/25 financial year following the end of the previous contract in June 2024. External auditors reviewed performance reporting arrangements for the new contract (as well as for a new contract with Hochtief for roads and infrastructure maintenance). They reported in their [2024/25 Annual Audit Report](#) that while performance reporting is still developing due to the early stage of implementation, the necessary tools are in place to support effective contract management.

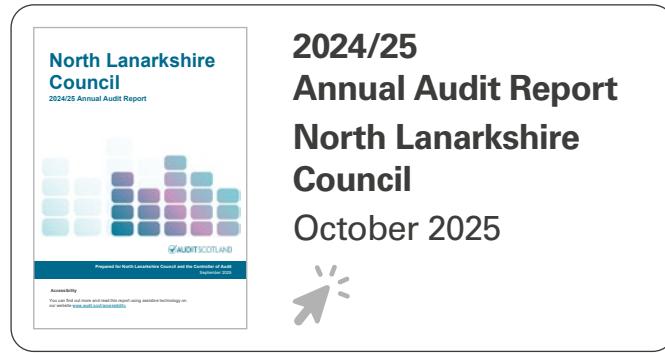
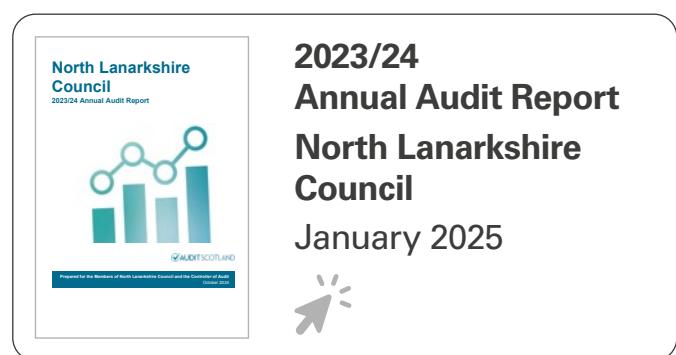
Appendix 1

Annual Audit Reports

These reports summarise the findings from the 2022/23, 2023/24 and 2024/25 annual audits of North Lanarkshire Council.

Each Annual Audit Report comprises:

- significant matters arising from the audit of the council's Annual Accounts
- conclusions on the council's performance in meeting its Best Value duties
- conclusions on the following wider scope areas that frame public audit as set out in the Code of Audit Practice 2021:
 - Financial management
 - Financial sustainability
 - Vision, leadership and governance
 - Use of resources to improve outcomes.



Appendix 2

Best Value Statutory Guidance

The Local Government in Scotland Act 2003 introduced a statutory framework for Best Value for local authorities. The Best Value duties set out in the Act are:

- to make arrangements to secure continuous improvement in performance (while maintaining an appropriate balance between quality and cost); and, in making those arrangements and securing that balance, to have regard to economy, efficiency, effectiveness, the equal opportunities requirement and to contribute to the achievement of sustainable development
- to achieve break-even trading accounts, subject to mandatory disclosure
- to observe proper accounting practices
- to make arrangements for the reporting to the public of the outcome of the performance of functions.

Best Value

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