Best Value

West Dunbartonshire Council

Prepared by the Controller of Audit

September 2026

Contents

Accessibility

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Key facts

61	Square miles
89,120	Population
39.67%	Proportion of all data zones in West Dunbartonshire that are within the 20 per cent most deprived in Scotland, according to Scottish Index of Multiple Deprivation (2020)
4,490	Workforce (FTE)
22	Elected members 8 Scottish Labour, 7 Scottish National Party, 6 Independent, 1 West Dunbartonshire Community Party (Minority Labour administration)
£52.16m	General Fund cumulative funding gap projected over 2027/28 to 2031/32 (mid-range scenario)
£299.33m	General Fund net revenue expenditure 2024/25
£120.15m	Capital expenditure 2024/25 (General Services £55.74 million and Housing Revenue Account £64.41 million)

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 in the 2022/23, 2023/24 and 2024/25 annual audits of the council, with the latter reported in August 2026. Appendix 1 includes links to the 2022/23, 2023/24 and 2024/25 Annual Audit Reports 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. The council has arrangements in place to support continuous improvement. The council reports service improvement in a transparent and balanced way through its Annual Report, Management Commentary and performance frameworks, highlighting achievements in education, housing, regeneration and community support. Performance data shows progress in several key areas, with around half of Local Government Benchmarking Framework indicators improving and many results meeting or exceeding the Scottish average.

4. However, significant challenges remain. The council has forecast significant future funding gaps and has previously relied on reserves, savings and Council Tax increases to help with such budget pressures. While individual transformation projects have delivered benefits, they are not yet operating at a scale sufficient to secure long-term service sustainability or fully achieve strategic priorities.

5. The council recognises that it must accelerate the pace and scale of improvement to achieve its strategic priorities, maintain service quality, and meet residents' expectations amid increasing financial pressures.

Best Value Assurance Report (BVAR) follow up

6. The council's last full BVAR in 2018 found that the council had made significant improvements in how it works, particularly in terms of improved leadership. The report found that the council was maintaining a steady pace of change leading to improvements in key priority areas with a structured and practical approach to improve through its strategic plan and framework. The report set out a series of recommendations to help further improvement which were implemented by the council.

7. The most recent AAR set out the council's progress on three best value recommendations. Two are now complete with one ongoing as further work is required.

Vision, leadership and governance

Vision and strategy

8. The council has a clear strategic vision set out in its 2022-2027 Strategic Plan, with four priority areas – Our Communities, Our Environment, Our Economy, and Our Council – providing a strong framework for decision-making, resource allocation and performance management. These priorities are consistently reflected in delivery plans, performance measures and the 2024/25 Annual Report, demonstrating a clear link between strategic objectives, service activities and outcomes.

9. The council's strategic priorities are shaped by community needs and partner objectives, using feedback from annual budget consultations, the Citizens' Panel, and engagement with under-represented groups. The council's planning process is supported by service-level Strategic Needs Assessments, which consider demographic, social, economic, and service-demand trends. These assessments inform annual Delivery Plans and will help develop the council's next five-year Strategic Plan for 2027-2032.

Leadership and governance

10. In 2023, the Chief Executive carried out a comprehensive review of the council's senior management structure, consulting Chief Officers and the council administration. As a result, the number of Chief Officers was reduced by 0.5 FTE and a new organisational structure was introduced, with remaining senior officers taking on additional responsibilities. The changes were designed to better align services, improve collaboration, create efficiencies, and support delivery of the council's strategic objectives. A review in 2024 confirmed that the structure remained appropriate.

11. There are good working relationships between officers and elected members. Auditors report that council and Audit Committee meetings are well attended with elected members demonstrating an appropriate level of scrutiny and challenge.

12. The council has well-structured and effective governance arrangements aligning with the CIPFA/Solace Framework, supported by the Local Code of Corporate Governance.

Citizen and community engagement

13. Auditors reported in 2024/25 the council has a strong track record of engaging communities through various methods including public consultations, budget conversations, a Citizens' Panel, surveys, and targeted outreach via community facilities.

14. The council operates a Citizens' Panel which it has consulted in relation to its strategic needs assessment, vision and budget. In early 2025, the council created a youth panel to increase representation from younger age groups, after identifying they were under-represented in Citizens' Panel survey results. Additionally, individual services consult regularly with people who use services to understand how they can best meet their needs.

15. The council can hold an Open Forum at the beginning of ordinary council meetings, which gives members of the public an opportunity to submit questions in advance, attend the council meeting and receive a direct response from officials and elected members.

16. In their 2024/25 report on transformation, auditors concluded that community engagement is embedded within transformation activity and the council has been able to evidence where consultation has influenced decisions.

Effectiveness of performance reporting

17. The council has effective performance management arrangements in place, with clear targets, regular and transparent reporting, and a structured approach to identifying and addressing under-performance. The 2023/24 annual audit highlighted the council had not fully complied with Statutory Performance Indicator 2, specifically in relation to publishing how it responded to external audit and inspection reports. The council has made good progress in addressing this recommendation, with implementation expected to be fully completed by October 2026.

18. The council has embedded a transparent performance management framework. Annual service delivery plans align with the four strategic priorities in the 2022-27 strategic plan and include performance indicators, strategic actions and service challenges. Mid-year and year-end reports are presented to relevant committees and published online to support transparency and scrutiny.

19. The annual performance report, presented to full Council, provides a clear overview of progress against the strategic plan performance indicators, key achievements, Local Government Benchmarking Framework (LGBF) comparisons, budget spend breakdown/analysis and resident feedback from telephone surveys and the Citizens' Panel, strengthening the council's commitment to responsive and inclusive service delivery.

20. A detailed breakdown of progress against performance indicators includes targets, trends, context and named responsibility. Each indicator is RAG (Red, Amber, Green) rated based on performance against target; green where targets have been met or exceeded, amber where targets have been narrowly missed, and red where targets have not been met.

21. Areas of under-performance are identified, with specific improvement plans implemented supported by clear and targeted actions. Auditors concluded the current pace and depth of improvement is not yet sufficient to ensure it achieves its strategic priorities and sustains the level and quality of services expected.

22. Performance is monitored throughout the year and reported to relevant service committees, the senior leadership team through the Performance and Monitoring Review Group, and elected members. Variances are explained, and corrective action is taken through targeted improvement plans, recovery measures and strengthened governance oversight.

Reported performance

Council performance reporting

23. The council's 2024/25 annual performance report was presented to full Council in October 2025, detailing the council's progress against its strategic priorities via fifty performance indicators. Performance indicators are categorised and reported against the four themes outlined in the strategic plan:

- Our communities – resilient and thriving (19 indicators): 13 have met or exceeded target, five narrowly missed target and one where target has not been met.
- Our environment – a greener future (11 indicators): five have met or exceeded target, two narrowly missed target and four where target has not been met.
- Our economy – strong and flourishing (eight indicators): six have met or exceeded target and two narrowly missed target.
- Our council – inclusive and adaptable (12 indicators): six have met or exceeded target, two narrowly missed target and four where target has not been met.
- Total (50 indicators) – 30 have met or exceeded target, 11 narrowly missed target and 9 where target has not been met.

24. The council surveyed 900 residents by telephone last year. Satisfaction was highest for the council website overall (84 per cent), museums and galleries (81 per cent), and leisure and sports (81 per cent). It was lowest for waste, grounds maintenance and grass cutting (49 per cent), residents who would speak highly of the council (50 per cent), and keeping residents informed about important issues (53 per cent).

LGBF performance

25. An overview of movements on all LGBF indicators as of June 2026 is shown in Exhibit 1 alongside the averages for all Scottish councils. These show a good level of improvement in performance. Of the 108 LGBF indicators, 59 (55 per cent) have improved since the base year, nine (8 per cent) have remained the same, and 40 (37 per cent) have worsened.

26. The service areas with the highest proportion of indicators improving since base year were tackling climate change (100 per cent), culture and leisure services (75 per cent) and children's services (72 per cent). In contrast, the areas with the highest proportion of indicators declining were financial sustainability (83 per cent), adult social work services (82 per cent) and cost indicators (50 per cent).

27. Performance against LGBF indicators in comparison to other councils has remained relatively stable. Fifty-one per cent of indicators were in the top two quartiles in the most recently published data, compared to 49 per cent in the base year. Nationally, the council ranks 16th of 32 councils for indicators in the top two quartiles, performing above area-based family group averages and in line with population-based family group averages.

Exhibit 1
West Dunbartonshire Council – LGBF indicator summary July 2026

Council movements are shown alongside Scotland averages in brackets.

	Cost indicators	Performance indicators	Satisfaction indicators	All indicators
Movement in last year	%	%	%	%
Improved	**63 (54)**	**53 (45)**	**55 (36)**	**55 (42)**
Stayed the same	**11 (9)**	**15 (22)**	**0 (9)**	**13 (18)**
Declined	**26 (37)**	**32 (33)**	**45 (55)**	**32 (36)**
Movement since base year				
Improved	**45 (54)**	**61 (65)**	**27 (8)**	**55 (57)**
Stayed the same	**5 (1)**	**10 (7)**	**0 (3)**	**8 (5)**
Declined	**50 (44)**	**29 (28)**	**73 (90)**	**37 (37)**
Indicators in the top two quartiles				
- Most recent year	**55**	**47**	**73**	**51**

- Base year	**45**	**50**	**45**	**49**

Scotland average movements are shown in brackets.

Source: LGBF as of 3 July 2026

Workforce planning

28. The 2023/24 Best Value thematic review focused on workforce innovation. The council has made good progress in implementing recommendations and all are now considered complete.

Workforce strategy and plans

29. The council's workforce planning strategy, People First Strategy 2022-2027, is aligned with its strategic plan and priorities. Workforce planning arrangements were strengthened in 2024/25 through an updated toolkit to help managers forecast staffing requirements, and the launch of the first phase of succession planning. Auditors concluded that the council actively monitors progress in workforce planning.

30. In response to an audit recommendation on using data to identify resource gaps and support succession planning, the council has progressed development of its workforce planning console. New functionality has been added to analyse voluntary severance and early retirement trends, integrate training records and skills passports, and support workforce cost planning through a finance dashboard. Targeted training for senior managers has improved understanding of the console and increased usage across the organisation.

Flexible working and innovation

31. The council has a well-established approach to hybrid and flexible working, most recently updated in April 2024. The policy is supported by Remote Working Guidance, which defines home-based, mobile and hybrid working arrangements, and Right to Disconnect Guidance, introduced in July 2024. Guidance issued to managers in July 2024 sets out the process, timescales and templates for flexible working requests, approvals and appeals, supporting consistency across services.

32. Monitoring of flexible working has focused mainly on employee wellbeing, satisfaction with hybrid and flexible working arrangements, and the support needed to improve these arrangements. The council uses Trickle (an employee engagement and wellbeing platform allowing staff to provide real time feedback to inform decision-making), peer support forums, trade union meetings, workforce data and employee feedback to inform this monitoring.

33. The council has delivered budget savings through voluntary severance and early retirement schemes and has used the Staff Working in Transition and Change (SWITCH) framework effectively to redeploy staff following service restructures. SWITCH has helped reduce turnover, retain skills and mitigate redundancy and exit costs. It reduced headcount by 4 per cent in 2023/24 and by 2 per cent in 2024/25.

Sickness absence

34. Sickness absence remains a persistent challenge, increasing by 5.3 per cent to 15.9 days lost per full-time equivalent employee and decreasing by 1.8 per cent to 8 days lost per teacher in 2024/25. The council reported the main causes were minor illness, personal stress and acute medical conditions.

35. Early data from the Employee Wellbeing Annual Update 2025/26, presented to the Joint Consultative Forum in June 2026, indicates an improving council-wide position for cumulative full-time equivalent days lost. However, long-term absence increased to 82.4 per cent of total absence, up 16.5 percentage points from 2024/25. The council also reported a slight increase of 0.18 average days lost per full-time equivalent employee, which it attributed to reduced workforce numbers in the same period.

36. The council has improved its approach to staff wellbeing and attendance management, but sickness absence remains high and sustained improvement has not yet been demonstrated. The ongoing ‘Fit for Future’ review, alongside improved data and automation, aims to support a stronger absence management process. The impact of these actions will continue to be monitored in 2026/27.

Transformation

Planning

37. Transformation activity is embedded at service level and is focused on individual projects rather than a consolidated council-wide transformation programme. The auditor reported that there is evidence that transformation projects are generating savings and informing budget decisions, although it was noted the council has been clear that transformation alone will not sufficiently meet the medium- and long-term financial challenges, and service reductions will be required.

38. Transformation plans are integrated into overall financial planning. Savings from transformation activity are reported regularly through Finance Update reports to full Council and embedded in the council’s Medium-Term Financial Strategy and five-year financial plans. Auditors reported the council has been unable to demonstrate a clear link between transformation projects and their contribution to achieving longer-term financial sustainability as there is no consolidated overview. Progress against transformation priorities, including digital service uptake and customer satisfaction is monitored through Strategic Plan 2022-2027 progress reporting to the Corporate Services Committee.

Programme management and delivery

39. The council has well-established governance arrangements in place for transformation projects. Senior management receive regular updates on transformation progress through bi-monthly reports to the Transformation and Visioning Board, alongside financial monitoring via Budgetary Control Reports. Elected members receive updates through budget processes and senior officer briefings, but do not have full oversight of wider transformation outcomes, limiting their ability to assess and scrutinise wider benefits of transformation activity.

40. Auditors reported that the council has insufficient capacity in its Digital and Change teams to progress transformation activity at the level required. In response the council has recently reviewed capacity to support delivery, approving funding to secure additional capacity to support further Fit for Future reviews.

41. Delivery is currently led by digital leads and champions at service level, promoting local ownership. Auditors noted risks of potential duplication and efficiencies due to limited central oversight, capacity and fragmented service-led projects. Additionally, due to financial constraints the council no longer has a dedicated transformation fund.

Partnership and joint working

42. The council has a strong track record of working with partners at strategic level, specifically with Community Planning West Dunbartonshire (CPWD), other councils and national bodies. Community engagement is embedded in transformation activity. The council uses a service design approach with its Fit for Future reviews, involving people who use services in their redesign. It proactively involves residents and those who use services in shaping changes through targeted consultations. It can evidence how engagement has helped shape decisions in areas such as catering services and regeneration.

43. The council displays awareness of the impact of transformation on vulnerable groups. Equality Impact Assessments and targeted engagement are evident at project level, but programme-level reporting on equalities impacts is not consolidated, limiting visibility for elected members and external stakeholders.

44. Shared service arrangements with other councils remain limited for the council, reflecting sector-wide challenges, with formal arrangements in areas including internal audit, civil contingencies and information and communications technology. Auditors concluded there is further scope to improve partnership and collaborative working with public sector partners.

Impacts and monitoring

45. Transformation activity is monitored through committee reports, strategic plan updates and public performance reporting. However, the absence of consolidated reporting limits transparency and understanding of overall impact and wider benefits. Individual projects, including Glencairn House regeneration and the missed bin collection chatbot, have been able to demonstrate tangible benefits.

46. The strategic plan and delivery plans include transformation-related indicators, but these focus mainly on financial savings and operational efficiency rather than social outcomes, equalities impacts or service user experience.

47. Auditors concluded that limited reporting on non-financial outcomes has made it difficult to assess whether past and ongoing transformation activity has delivered wider benefits for affected communities. The council has committed to a review of how it reports its transformation activity.

Financial management and sustainability

48. Overall, auditors report that the council's financial management culture is appropriate and effective, although the council continues to face significant financial sustainability challenges with limited reserves and significant projected funding gaps.

Exhibit 2
West Dunbartonshire Council – key financial information

	2022/23 (£m)	2023/24 (£m)	2024/25 (£m)	2025/26 (£m)
Budget setting				
Funding gap	6.3	22.1	8.3	11.4
Planned to be met via:				
• Savings	0.6	11.8	2.7	5.2
• Use of reserves	1	5.2	4	0.4
• Additional council tax	1.2	1.9	0	4.7
• Council tax increase (%)	3	5	0	11.5
• Other	3.5	3.1	1.6	1.1
Actual				
• Savings delivered	0.06	11.1	6.4	4.9
Reserves				
Use of reserves	(14.2)	16.6	3.6	(13.2)
Total usable reserves carried forward:	19.1	33.3	16.7	13.1
• General Fund	30.3	15.4	12.2	24.9
○ Earmarked	24.8	9.1	8.8	18.8
○ Uncommitted	5.5	6.3	3.4	6.1
• Capital and other	3	1.4	0.8	1.4

Source: West Dunbartonshire Council annual accounts and West Dunbartonshire Council papers

Financial management

49. The 2024/25 audit found the council's financial management culture is appropriate and effective with no significant issues identified. The council provides timely and transparent financial reporting to senior management and elected members, aligned with the annual accounts process to support effective governance and decision-making. This includes monthly budget monitoring meetings with chief officers and service managers to enable the early detection and management of budget variances, while ongoing reporting to elected members provides transparency over current financial performance, emerging risks, future funding gaps, and planned corrective actions.

50. The auditors identified a significant risk in how the council carries out the valuation of land and buildings. The council's five-year rolling revaluation model may result in individual assets not being revalued for several years. This increases the risk of misstatement for those assets that have not been revalued in recent years.

Financial sustainability

51. The council has forecasted significant cumulative budget gaps rising from £9.2 million in 2025/26 to £52.16 million in 2031/32. This presents a significant risk in relation to financial sustainability of the council and its ability to maintain its services for the people of West Dunbartonshire. Auditors have found that the council has well established financial planning arrangements that effectively identify medium and long-term risks, but its capacity to address these risks remains limited.

52. The council also has high debt due to high levels of borrowing, with the ratio of financing costs to net revenue stream at 7.3 per cent for 2024/25, compared to a national average of 6 per cent. This is largely due to an extensive capital programme requiring significant financing. This includes a large investment in housing, building and modernisation of school estates and Clydebank regeneration initiatives. The council's unaudited borrowing liability at 31 March 2026 is £872.1 million (£457.7 million for General Services and £414.4 million for the Housing Revenue Account), with annual loan charge costs of approximately £49 million (£22 million for General Services and £27 million for the Housing Revenue Account).

53. The council recognise the pressure on its medium- and long-term finances including the financial risks associated with borrowing, particularly the impact of rising interest rates and the long-term pressure that borrowing costs can place on revenue budgets. The council is closely monitoring borrowing levels to assess the affordability and viability of capital projects; making adjustments where necessary to ensure they remain sustainable.

Savings

54. The council has implemented a range of measures to address funding gaps including £5.2 million of savings for 2025/26. Many of these savings are recurring but auditors have stated that these are not sufficient to bridge forecasted future funding gaps.

55. A number of savings options have been agreed at council meetings as part of budget setting. Many of these savings are due to reductions in the council workforce. Savings proposals for 2025/26 are increasingly focused on reductions to frontline and community services, including Education and Community and Leisure services.

Reserves

56. The council has a high use of reserves due to overspends, with reserve levels currently insufficient to meet the councils projected medium term funding gap which is forecast to rise to £52.16 million by 2031/32. This compares to total reserves of £13.1 million at 31 March 2025, of which £3.4 million is unearmarked.

57. The council recognises its limited reserves capacity and that it is unsustainable to rely on reserves to manage short-term deficits. The council reports regularly on reserves levels through its budgetary control reports. These are reported to all service committees and general services reports are presented to Council meetings.

58. The council's policy is to rebuild reserves over time and find additional sources of funding and savings to bridge gaps. Auditors report a forecasted underspend for 2025/26, with reserves expected to remain slightly above the 2.5 per cent prudential target at 31 March 2026 (2.54 per cent). This target was reduced by the council from three per cent.

59. Overall, the council has a good approach to financial management and planning, but there are improvements that have been suggested to assist with longer-term planning. The council is forecasting significant gaps in their budgets with the use of reserves a short-term, unsustainable solution. The council needs to set out its approach to addressing long-term financial sustainability challenges, ensuring the use of reserves and their financial strategy are aligned.

Appendix 1

2022/23, 2023/24 and 2024/25 Annual Audit Reports

These reports summarise the findings from the 2022/23, 2023/24 and 2024/25 annual audits of West Dunbartonshire 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.

Insert AAR cover image

2022/23 Annual Audit Report West Dunbartonshire Council

December 2024

Insert AAR cover image

2023/24 Annual Audit Report West Dunbartonshire Council *(council AAR to follow)*

October 2025

Insert AAR cover image

2024/25 Annual Audit Report West Dunbartonshire Council *(council AAR to follow)*

August 2026

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

West Dunbartonshire Council

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