

MEETING: 8 OCTOBER 2020**REPORT BY: SECRETARY TO THE COMMISSION****BEST VALUE ASSURANCE REPORT: ABERDEENSHIRE COUNCIL**

Purpose

1. The purpose of this paper is to introduce for the Commission's consideration the Controller of Audit's Best Value Assurance Report for Aberdeenshire Council.

Background

2. A key objective of the approach to auditing Best Value is to allow the Commission to provide more regular assurance to the public about how councils are performing in relation to their Best Value statutory duties. It is intended that this will be achieved by the Controller of Audit submitting a Best Value Assurance Report (BVAR) on each council at least once during the five-year audit appointment and by Best Value being reported in annual audit reports.
3. The attached BVAR (Appendix 1) is on Aberdeenshire Council. This is the first BVAR on the council and reports on the progress made by the Council since previous Best Value reporting. The Controller of Audit previously reported to the Accounts Commission on the Council in September 2013 and the Commission's findings were published in [September 2013](#) (set out in Appendix 2).

The Controller of Audit report

4. The BVAR is made by the Controller of Audit to the Commission under section 102(1) of the Local Government (Scotland) Act 1973 (as amended by subsequent legislation including the Local Government in Scotland Act 2003).
5. The legislation enables the Controller of Audit to make reports to the Commission with respect to:
 - the accounts of local authorities audited under the Act;
 - any matters arising from the accounts of any of those authorities or from the auditing of those accounts being matters that the Controller considers should be considered by the local authority or brought to the attention of the public; and
 - the performance by a local authority of their statutory duties in relation to best value and community planning.
6. A copy of the report is being sent to the Council, which is obliged to supply a copy to each elected member of the Council and to make additional copies available for public inspection. Once the Controller of Audit's report is sent to the Council it is effectively in the public domain.
7. The report concludes with a series of recommendations proposed by the Controller of Audit which are to be part of the Commission's considerations.

Procedure

8. The legislation provides that, on receipt of a Controller of Audit report, the Commission

may do, in any order, all or any of the following, or none of them:

- direct the Controller of Audit to carry out further investigations
 - hold a hearing
 - state its findings.
9. Findings may include recommendations and the persons to whom those recommendations may be made include Scottish Ministers, who have powers to make an enforcement direction requiring an authority to take such action as is specified in the direction.
10. Members of the audit team will be present at the Commission's meeting and will be available to answer questions on the evidence and judgements presented in the report. This is done in the public part of the Commission meeting.
11. The Commission is then expected to consider in private how it wishes to proceed. Subsequently, the Commission is obliged by statute to inform the council of its decision, which the Commission does before making the decision public.

Conclusion

12. The Commission is invited to:
- a) consider the Controller of Audit's BVAR on Aberdeenshire Council; and
 - b) decide in private how it wishes to proceed.

Paul Reilly
Secretary to the Commission
16 September 2020

BEST VALUE ASSURANCE REPORT: ABERDEENSHIRE COUNCIL

See separate paper.

TARGETED BEST VALUE AUDIT – ABERDEENSHIRE COUNCIL:

COMMISSION FINDINGS

SEPTEMBER 2013

1. The Commission accepts the Controller of Audit's report on targeted Best Value work in Aberdeenshire Council.
2. The Commission welcomes the positive response made by the council to the Best Value targeted work. This supports our view that the council has good self-awareness.
3. We are encouraged by the council's good progress with its leadership development programme; in improving corporate working; and in reducing staff absences. We note the substantial amount of improvement activity underway and we expect this to provide clear and objective evidence as the council decides how services are provided into the future.
4. We urge the council to enhance leadership by elected members in setting improvement priorities. The council also needs to assure itself that the public sees its scrutiny arrangements as transparent and objective. Budget planning and monitoring are also areas worthy of continued improvement.
5. The Commission notes that the progress of the council against its improvement plan will be reported as part of the annual audit process.