

**MEETING: 9 SEPTEMBER 2021**

**REPORT BY: SECRETARY TO THE COMMISSION**

**BEST VALUE ASSURANCE REPORT: EAST DUNBARTONSHIRE COUNCIL**

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### **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 East Dunbartonshire Council.

### **Background**

2. A key objective of the approach to auditing Best Value is to allow the Commission to provide 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 East Dunbartonshire Council. This is the first BVAR on the Council and reports on the progress made by the Council since previous Best Value reports. The Controller of Audit previously reported to the Accounts Commission on the Council in the [Best Value Follow-Up Audit 2017](#) which was published in November 2017. The Commission's findings on that report are attached in **Appendix 2**. Since then, Best Value follow-up work has been integrated with the annual audit, and reported in the [2017/18](#), [2018/19](#) and [2019/20](#) annual audit reports.

### **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 East Dunbartonshire Council; and
  - b) decide in private how it wishes to proceed.

**Paul Reilly**  
**Secretary to the Commission**  
**30 August 2021**

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See separate paper.

**BEST VALUE FOLLOW UP AUDIT – EAST DUNBARTONSHIRE COUNCIL:**  
**COMMISSION FINDINGS**

**NOVEMBER 2017**

1. The Commission accepts the Controller of Audit's report on follow-up work in relation to the audit of Best Value in East Dunbartonshire Council. We endorse the Controller of Audit's support for the recommendations made by the appointed auditor in the [2016/17 annual audit report](#) of the council.
2. We are encouraged by the council's positive response to our findings from [December 2016](#). We commend the council for acting upon the various areas of concern set out in those findings.
3. Given the short period of time since our last findings, certain actions remain in progress and the longer-term effect of improvements has yet to be seen. We encourage the council to maintain momentum and continue to demonstrate effective leadership in taking improvements forward. It will be important for the council to assure itself that it has the right capacity to deliver the transformation needed for the challenges that lie ahead.
4. We note that progress against improvement actions will be reported through the annual audit and we require the Controller of Audit to update the Commission accordingly.