

Moray Council

Best Value progress report

ACCOUNTS COMMISSION 

Prepared by Audit Scotland
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Audit approach

1. This report updates the Accounts Commission on the progress made by Moray Council on the findings of the [Best Value Assurance Report \(BVAR\) published in August 2020](#). The Commission's findings in the BVAR are set out in [Exhibit 1](#) on page 4 of this report. In those findings the Commission noted the substantial nature of the recommendations in the BVAR, and said it had serious concerns about a lack of sustained improvement in Moray Council over many years since the first Best Value report in 2006. The Commission said that it was critical that the council increase its pace of implementing change and requested a further report from the Controller of Audit on the progress made by the council in response to the Commission's findings no later than February 2022.

2. This follow up report is based on audit work carried out remotely in September and October 2021. It builds on the annual audit work reported by the auditor in the **Moray Council 2020/21 Annual Audit Report**. [Appendix 1](#) on page 14 outlines the Controller of Audit recommendations from the 2020 BVAR and summarises the progress made to date. [Appendix 2](#) on page 16 outlines the key events and the decisions that have taken place since the Best Value Assurance Report in August 2020.

3. My report covers:

- how effectively elected members and officers are leading action to address sustained improvement at the council
- the council's progress in securing its financial position and developing medium- to long-term financial planning
- the council's progress in reviewing and improving decision-making and governance structures
- steps taken by the council to address deteriorating performance and improving performance reporting.
- whether the council has demonstrated that it has the capacity to deliver change.

Exhibit 1

Commission findings in the Best Value Assurance Report, August 2020

1. The Commission accepts the Controller of Audit's report on Best Value in Moray Council and we endorse his recommendations. We note the substantial nature of these recommendations.
2. The work for this audit was done prior to the Covid-19 emergency and thus does not consider the additional and sizeable pressure that this has placed on the council. The Commission is, however, of the firm view that the principles of sound financial management, good governance, public accountability and transparency remain vital. Accordingly, we intend that our reporting of the Best Value audit will help the council deal with the significant challenges that it faces.
3. We have serious concerns about a lack of sustained improvement in Moray Council over many years since our first Best Value report in 2006. The Controller's report gives us only limited assurance and confidence about the council's prospects to improve. While we noted some progress in our previous report in 2015, momentum stalled, and it is only recently that this has been restored. While we are pleased to note such early signs, it is critical that the council increase its pace of implementing change.
4. To do this, clear, committed and decisive leadership will be needed. The duty of Best Value lies with the council as a whole, and so it is important that all elected members fulfil their responsibilities – in administration or opposition – to improve the council for the good of its communities. Such political leadership exercised alongside effective implementation and support by officers, will help the council make difficult strategic decisions about how and where it needs to improve.
5. At the core of such improvement is a need for a medium- to long-term financial strategy, which clearly maps how the council will deal with substantial future funding gaps in a sustainable way while transforming its services.
6. We underline the recommendations of the Controller of Audit on the need to continue to review and improve decision-making and governance structures and similarly the need for better and timely performance information reported to elected members and to the public.
7. Deteriorating performance and evidence of declining satisfaction of many council services is concerning. Underperformance in educational attainment is a significant issue. Recent attainment initiatives and a review of the learning estate strategy are vital components that the council needs to expedite urgently in conjunction with school leaders and communities. The council's approach to working with its communities and partners is a good foundation as it faces future challenges in delivering its services and improving people's lives.
8. It is crucial that the council ensures that it has the capacity to deliver change. We note messages from staff surveys around workload and culture which highlight risks to staff morale and commitment.
9. As a result of our findings, we require a further report by the Controller of Audit no later than February 2022 on the progress made by the council. In line with our new approach to auditing Best Value, the annual audit process will also monitor and report progress.

Key messages

The council has made progress in some important areas over a difficult period, but challenges remain to successfully deliver strategic change. Elected members need to work better together to deliver the council's priorities

4. The council approved a BVAR strategic action plan in October 2020 to address the Accounts Commission's findings and the recommendation of the BVAR published in August 2020. The council routinely monitors and reports progress against its plan. By September 2021, the council had reported that the short-term actions were largely complete and is moving to address medium- and long-term actions. The council has made progress in some important areas, whilst dealing with the ongoing demands of the Covid-19 pandemic but ongoing challenges remain. Work completed by the council since the last BVAR includes:

- Approval of a clearer vision of its Improvement and Modernisation Programme (IMP). This was revised and prioritised and includes target dates set out in its BVAR strategic action plan. Progress with the IMP includes:
 - approval of its learning estate strategy
 - service reviews of additional support needs, children's services and leisure services.
- An updated medium- and longer-term financial strategy in March 2021, with the council's financial position improving over the past two years.
- The council continues to set aside funding for transformation and approved the appointment of a project team to help support delivery, but it has yet to agree and implement a sustainable financial model for service delivery.
- Finalising a governance review, but as part of this process the council agreed to defer the review the remit of the Audit and Scrutiny Committee until after the local election in May 2022.
- Improved performance management arrangements, with a clearer focus on outcomes to better support priorities.
- A revised raising attainment strategy, which sets out an approach to better understand and improve educational attainment. The council has maintained a focus on attainment throughout the pandemic.
- Actions to address and better understand satisfaction with housing.
- A comprehensive elected member development strategy.

5. The council was quick to respond to the Covid-19 pandemic, but the pandemic has affected the overall pace of change. Some transformation work was temporarily halted during the peak periods of the council's Covid-19 response.
6. The council has taken steps to improve capacity to drive strategic change and address gaps in resource but has faced recruitment challenges in key posts for example the head of transformation role.
7. The council will need to continue to build on the momentum it has gained to achieve its longer-term strategic aims. The minority SNP administration group has been able to gain support for some key decisions, but this can be time-consuming, challenging and relies on the support of other elected members. But there are still some difficult strategic decisions that lie ahead, and progressing these will require all elected members working constructively together.
8. To achieve further progress in the key areas of Best Value and lay strong foundations for the new intake of elected members in May 2022, the council needs to finalise the remit of the Audit and Scrutiny committee and address the lack of a shared and clear view on the role and nature of scrutiny. This is needed to address tensions between officers and members and to improve working relationships among elected members. The council should continue to seek external support around this. It will also need to continue to review and address capacity issues, ensuring that its priorities are achievable and that it protects the well-being of its staff.

Audit findings

The council has made some progress in delivering its improvement and modernisation programme, but this has been affected by the Covid-19 pandemic

9. In May 2021 the council approved a revised and re-prioritised improvement and modernisation programme (IMP). This more clearly aligns the IMP to council priorities, and sets short and medium- to long-term targets. The council also approved a preliminary project team to support delivery of the IMP and allocated £6.4 million for transformation projects.

10. The council has progressed the IMP over a challenging period while responding and adapting to the Covid-19 pandemic, but challenges remain to successfully deliver transformational change. It has met all its short-term targets. This includes progressing a learning estate strategy, and progressing service reviews of additional support needs, children's services and leisure services. We provided an update on the council's progress against its IMP in our [last report](#). Exhibit 2 provides a summary of progress for each stream of the IMP.

Capacity has had an impact on some planned changes

11. A significant number of transformation projects are still at an early stage and progress has been slower than expected, but there has been some progress. The council has identified additional posts to drive strategic change but still faces challenges. It has had difficulties filling some key posts, (eg head of transformation) and some services still face issues regarding capacity. Moray is a small council, and capacity has had an impact on its ability to resource some planned changes. It needs to continue to develop its approach to agreeing priorities and programme management to ensure the transformation programme is achievable.

12. A mental health survey of officers carried out in summer 2021 highlights workload issues. The council plans to present the results to corporate committee and full council and is developing a mental health action plan and workload management toolkit. The council will use these results to monitor officer wellbeing and reallocate workloads as required.

Exhibit 2

Summary of progress against the improvement and modernisation programme

The council has made progress in some important areas, over a difficult period but challenges remain to successfully deliver transformational change.

IMP Stream	Progress since August 2020
Stream 1 Asset management	Corporate asset management plan approved in April 2021. This set out the asset management planning for the financial year 2021/22. Work on many of the targets set out in the plan have been deferred and are dependent on the future nature of the Covid-19 pandemic. It is hoped that they can be carried over for completion during 2021/22.
Stream 2 Transforming Customer Service	
<i>ICT and Digital</i>	Several on-line solutions have been implemented. The council is now working to ensure that the online services that have been implemented meet customer requirements.
<i>Customer Service Redesign</i>	One access point has been transferred to a revised location. The review of the remaining access points is progressing following the appointment of a customer service manager.
Stream 3 Alternative Service Delivery	Leisure services business plan was approved in November 2020. This plan identifies the strategic priorities for leisure services and sets out how the council will create a sustainable future for the leisure estate.
Stream 4 Internal Transformation	
<i>Organisational redesign</i>	The review of third and fourth tier management structure across all services is partially complete. Any further reviews of management structure will be carried out once the full effects of the Covid-19 pandemic are known.
<i>Review and expansion of flexible working</i>	A proposal has been drafted to expand the scope of this stream of IMP activity to address core ICT requirements and workforce development issues arising from Covid-19.
Stream 5 Income generation	Most elements of this workstream have been stopped or are deferred for consideration later due to Covid-19.
Stream 6 Service efficiency	Service efficiency activities were delivered as part of budget savings proposals in 2019 (eg reviews in cleaning and facilities, waste refuse collections

and street sweeping). The council is now undertaking a general service review programme.

Stream 7 Transforming education

Learning estate strategy approved in October 2020, this details a new approach to developing a long-term strategy for the learning estate

Raising attainment strategy approved in November 2020.

An outline business case and action plan were approved in August 2021 to take forward a review of additional support needs.

Stream 8 Service transformation in children's services

Drafting a business case, in line with 'The Promise' ¹ Service improvements are being implemented.

Note 1: The Promise is an independent care review to transform how Scotland cares for children and families as well as the unpaid and paid workforce.

Source: Moray Council

The council's financial position has improved over the last two years

13. The council's financial position has improved over the last two years. The council achieved general fund surpluses with its general fund balance increasing by £7 million in 2019/20 and by a further £21 million in 2020/21. This includes £16 million of unspent Covid-19 funding. The level of reserves and the recent surpluses means that Moray Council is no longer in danger of running out of reserves in next couple of years.

14. An updated medium- to long-term financial strategy was approved as part of the council's budget setting process in March 2021, which recognised increased difficulties around long-term financial planning due to uncertainties created by the pandemic. This strategy was further updated in November 2021 to reflect the impact of the pandemic and other additional budget pressures on the council's short to medium term financial plans. The council plans to use significant Covid-19 reserves to balance its budget in 2022/23 and 2023/24 and use this time to develop new transformation projects and consider other approaches to deliver the savings required to ensure services are financially sustainable in the medium to longer-term. There is a risk that the council is unable to agree and implement a sustainable financial model for service delivery.

The council is still to finalise its review of governance arrangements and address the lack of a shared view on the role and nature of scrutiny

15. We highlighted in the last report that there was a high degree of challenge and scrutiny at service committees and that scrutiny sometimes focused too much on operational detail at the expense of strategic issues.

16. The council is finalising its review of governance arrangements and committee structures to reduce bureaucracy, streamline decision making, and reduce material going to committees.

- March 2020 - in response to the pandemic, the council agreed a temporary emergency cabinet of seven elected members. This reflected the political balance and emergency powers were delegated to the chief executive for lower risk decisions.
- June 2020 – in further response to the pandemic, the council agreed to put a temporary committee structure in place from September 2020, aligning with the management structure. This provided an opportunity to trial a more streamlined approach.
- October 2020 - elected members voted to reject a cabinet model as part of a motion to change the administration by the Leader of the Conservative group
- September 2021 – the council agreed it's longer-term, committee structure as part of the governance review, having deferred making a decision earlier in the year due to the Covid-19 pandemic. The role of the Audit and Scrutiny Committee was left outstanding.
- November 2021 - the council agreed to not review the remit of the Audit and Scrutiny Committee until after the local election in May 2022.

17. The revised model is similar to the [original committee structure](#), although committee remits were changed slightly to align with depute chief executive roles (Depute Chief Executive Economy, Environment and Finance and Depute Chief Executive Education, Communities and Organisational Development).

18. To try and reduce the length of some committee meetings, the council has introduced more information-only reports and is looking to hold further discussions with elected members on relevant matters before committee meetings.

19. The remit of the Audit and Scrutiny Committee is still to be reviewed and clarified. Service committees are responsible for scrutinising performance and policy issues within their service area. To help improve the quality of scrutiny the council has developed a scrutiny handbook. This summarises the nature and purpose of scrutiny, the different ways members can scrutinise council activity and good questioning techniques. Elected members deferred consideration of the remit of the Audit and Scrutiny Committee and approval of the scrutiny handbook until after the local elections in May 2022. The council continues to

lack a shared and clear view on the role and nature of scrutiny, which can create tensions among officers and members. External support will be helpful, and the council is arranging further training for members in scrutiny, supported by the Improvement Service.

The council is implementing a comprehensive elected member development strategy

20. The council approved its elected member development strategy in November 2020. Elected members complete a personal development plan based on a completed competency assessment framework with the offer of support from a member of the organisational development (OD) team. A programme of training is provided based on the strategy, best value recommendations, corporate priorities and individual needs. In 2020/21, 19 out of 26 elected members had a development discussion with a member of the OD team. This is now being repeated during 2021/22 to review any additional needs. Overall, the council offered 51 training sessions with 186 attendees, a slight increase on the previous year.

21. The council has started planning for elected member induction in 2022 and plans to use the same structure as before - a seven-day orientation period followed by a 100-day induction.

Elected members need to work better together to deliver council priorities

22. In the BVAR published in August 2020, we said that [political instability](#) and lack of focus had slowed the pace of change, but the current minority administration was more cohesive with good relationships between the CMT and administration. The report also noted that the political make-up of the council was finely balanced at a time when the council needed to work together to make some difficult strategic decisions. This will be even more challenging following the resignation of a member of the administration in November 2021, who will not be replaced until after the local elections in May 2022. The Conservative group and Moray alliance group presented a motion to change the administration in December 2021, but this was unsuccessful.

23. The council works with three tiers of governance. The CMT meet with the administration group; group leaders meet at least once a month; and business goes through formal committees. In December 2020, the Chief Executive met with group leaders to discuss political management and ways of working, but this can still be difficult especially where there are areas of political difference. Cross-party working arrangements can be affected by longstanding political differences between some groups and some poor relationships. The administration group has been able to gain support for key decisions, but this can be time-consuming, challenging and relies on the support of other elected members. For example, it took around six months to revise the IMP.

24. Council officers and members worked well in response to the emergency response to the pandemic, but some working relationships between members have deteriorated again.

25. The council's annual [monitoring officer report](#) in September 2021 points to time spent dealing with instances of disrespectful behaviours and issues arising from division between councillors. Elected member complaints to the monitoring officer relate to a lack of respect for each other; relationships between members and officers; and language used on social media. The monitoring report was originally tabled as information only, but due to the issues highlighted in the report the monitoring officer escalated the report to be added to the agenda for consideration by the council. It is important that all officers and members work together to create a positive culture in the best interests of the people of Moray. Continued external support will be helpful in improving working relationships and embedding effective scrutiny.

The council has strengthened its performance management framework and is working to address areas of poorer performance

26. The council has improved its performance management framework (PMF), creating a clearer link between service and corporate priorities, along with the actions and outcomes it wants to achieve. This has provided the foundation for improved service performance reports which have a clearer focus on performance against strategic objectives. More use is made of exception reporting, summarising key areas of good and poorer performance and identifying what needs to improve. The reports also reference relevant complaints, case studies and engagement activities. The pandemic impacted on the frequency of service performance reporting during 2020/21, but these are now reported to committee every six months. The 2020/21 public performance report due in July 2021 has been delayed and is expected to be published in February 2022.

27. In September 2021, the council approved its annual corporate plan progress report, which focuses on a smaller set of indicators. The council's central support team continues to work with services to review and refine performance measures and improve performance reporting, providing useful internal challenge. The council should continue to use this process to drive further improvements. It should also continue to support officers and members so that they have a good understanding of the PMF, scrutinise how well the council is achieving its strategic objectives and use it to inform improvements.

The council has taken important measures to improve educational attainment, but educational attainment data has been disrupted by the pandemic

28. The last best value report highlighted that secondary school tariff scores were consistently below the virtual comparator for S4 to S6 with deteriorating performance between 2017 and 2019. There has been significant disruption to learning across all local authorities in 2020-21 due to the pandemic. The council has continued to provide the committee responsible for education with detailed information on its own educational attainment data but it is not possible to make national comparisons due to the absence of external assessment information. Improvements in educational attainment will need to be monitored over the longer-term with the need to consider any impacts from the pandemic.

29. The council has taken measures to improve educational attainment and learner well-being over the audit period, maintaining a focus on this alongside responding to Covid-19.

- In November 2020, the council approved a new raising attainment strategy, developed with schools and practitioners, which includes a section on Covid-19. The emphasis is on working with schools and includes focused quality improvement work, better understanding of reasons behind attainment, promoting consistency in quality teaching standards and sharing good practice.
- The council estimates that nearly 40 per cent of pupils have additional supports needs. In August 2021, the council approved an outline business case and action plan to take forward a review of additional support needs and approved £1.9m of resources to support this.
- A learning estate strategy was approved in October 2020. A project team has been established, including a community support officer, and will start looking at options for three priority associated school groups with stakeholders from November 2021. The council successfully bid for learning estate investment programme funding for Findrassie primary school.

Action has been taken to better understand tenant satisfaction

30. The council carried out a tenant satisfaction survey during autumn 2021 using a different methodology to get a more in-depth understanding of the issues driving satisfaction and what is important to tenants. The design of the survey was informed by engagement with other local authorities. The council received results in November 2021 and expects to present these to members in January 2022 and report to the committee responsible for housing in February 2022.

31. The council appointed a new head of housing in summer 2021. Actions are being taken to better understand tenant satisfaction including considering findings from the latest tenant survey, the stock condition survey and rent levels survey. The council intends to feed this into the 30-year Housing Revenue Account Business Plan and an investment plan will follow. The Scottish Housing Regulator has no major concerns about housing services in Moray.

Community planning partners are increasing their focus on outcomes, but further improvements are required

32. Community planning partners are in the process of improving their approach to performance management with a sharper focus on the outcomes they wish to achieve. Community planning lead groups attended workshops on this in December 2020 and January 2021. In April 2021, the community planning partnership (CPP) Board approved delivery frameworks (action plans) for each of the four Local Outcome Improvement Plan priorities providing a better focus on outcomes and measures to monitor these. The CPP acknowledge this is an evolving area of work which they are continuing to

develop. Progress has been slower than anticipated while partners responded to the pandemic.

33. Performance reporting lapsed between September 2020 and June 2021 but has resumed since then and the lead groups are now using a new template to report on progress against their delivery frameworks. The CPP intend to make further improvements, developing some of the performance measures and indicators to help assess performance and bringing greater consistency in reporting across the groups. The CPP needs to ensure it fully develops its performance management framework.

Appendix 1

August 2020 Controller of Audit recommendations and progress

Controller of audit recommendations 2020	Progress at the council
The council needs to make some difficult strategic decisions on areas such as, asset management, leisure services, flexible working, income generation and service transformation in education and social work	The council approved a revised and re-prioritised improvement and modernisation programme, this more clearly aligns the IMP to council priorities, and sets short and medium- to long-term targets. It continues to set aside funding for transformation, and approved appointment of a project team to help support delivery. The council has progressed some difficult strategic decisions during Covid-19 pandemic with challenges around capacity for example it has approved its learning estate strategy, and is progressing service reviews of additional support needs, children's services and leisure services. See paragraphs 9. to 11.
The council needs to complete its performance management suite of documents. This should include key indicators to support priorities and address the level of reporting at an overall council level versus service level. Improvements to reporting should include a review of targets and better summary of key areas of good and poor performance and any specific actions to be taken.	Good progress has been made, see paragraphs 26. and 27. Performance reports are now more focused on strategic priorities, summarising key areas of good and poorer performance and identifying what needs to improve. The performance management team continue to work closely with services to ensure indicators and targets are relevant. The emphasis is now on continuing to refine and build on what is in place, using it to drive priorities and making sure there is a good understanding of outcome-based performance management among officers and members.
The medium- and longer-term financial position needs to be addressed and the continued reduction in the council's reserve position halted before the position becomes acute.	The council's financial position has improved over the last two years and Moray Council is no longer in danger of running out of reserves in the medium term, see paragraphs 13. and 14. The council plans to use significant Covid-19 reserves to balance its budget in 2022/23 and 2023/24 and use this time to develop new transformation projects and consider other approaches to deliver the savings required to ensure services are financially sustainable in the medium to longer-term.

The elected member development strategy should be implemented through programmed activity and personal development plans.	The council now has a comprehensive elected member development strategy which is being implemented, see paragraphs 20. and 21. The council plans to roll this out to new members from May 2022. It is important that all elected members take responsibility for their training and development.
To help streamline processes, the council needs to continue to progress its governance review, including reviews of committee structures, schemes of delegation and reporting to committees.	A governance review is being finalised, the remit of the Audit and Scrutiny Committee is still to be reviewed and clarified and the council needs to address the lack of a shared view on the role and nature of scrutiny, see paragraphs 15. to 19. Cross-party working has been affected by political differences between some groups and some poor relationships. The administration group have been able to gain support for key decisions, but this can be time-consuming and challenging. It is the responsibility of all officers and members to work together to create a positive culture in the best interest of the people of Moray. This should be a priority of the council and external support will be helpful.
Considerable development work and additional measures are required to improve educational attainment, alongside making significant changes to the school estate.	Measures have continued to be taken to improve attainment over the audit period, alongside responding to Covid-19, although it is not possible to make national comparisons on performance due to the absence of external assessment information. See paragraphs 28. and 29.
The council should investigate and better understand the reasons for poorer satisfaction levels in housing, learning from councils with higher satisfaction results.	The Scottish Housing Regulator has no major concerns about housing services in Moray and actions are being taken to better understand tenant satisfaction. See paragraphs 30. and 31.
The council needs to continue working with CPP partners to determine clear outcome milestones and performance reporting.	Performance management is being refocused, see paragraphs 32. and 33. This is an evolving area of work which has been affected by the pandemic. Now need to focus on making further improvements required.

Appendix 2

Best Value audit and Moray council key events and decisions timeline

Month	Moray Council key events	Covid-19 timeline
August 2020	Moray BVAR published	<i>Moray at Level 1 Covid-19 restriction (since June 2020)</i> Public protection response to Covid-19
September 2020	Council implements temporary committee structure	Progress update on Moray Council's strategic framework for recovery and renewal for Covid-19
October 2020	Council approves BVAR strategic action plan Council approves learning estate strategy	Council approves economic Covid-19 recovery plan
November 2020	Council approves education service plan, focusing on improving outcomes, learning and teaching assessment, supporting all learners and leadership Raising Attainment Strategy and Toolkit approved	
December 2020	Chief Executive invites group leaders to meet to discuss how to improve ways of working and provide clear, committed and decisive political leadership	<i>Moray moves to Level 4 Covid-19 restriction</i>
January 2021		Council agrees to extend temporary committee governance arrangements during Level 4
February 2021	Council approves capital strategy and plan Council approves indicative capital plan 2021/22 to 2031/32 Council approves public performance report 2019-20 Council approves local child poverty action report	Economic recovery action plan update approved Update on strategic framework for recovery and renewal approved
March 2021	Council approves 2021-22 revenue budget and 2021-2024 financial plan Council approves medium to long term financial strategy	Report on Covid-19 related pressures and service prioritisation noted and expectation of scaled down delivery of a range of non-statutory services acknowledged

	Council approves climate change strategy	Social recovery through locality planning approved. Three Moray communities identified for priority action
April 2021	Council approves corporate asset management plan	<i>Moray moves to Level 3 Covid-19 restriction</i>
May 2021	Council updates, reprioritises and expands the improvement and modernisation programme	<i>Moray moves to Level 2 Covid-19 restriction</i> Increase in ICT resourcing approved to meet the demands of Covid-19 on the service to support and facilitate the volume of increased remote working and online learning and teaching required across the council
June 2021		<i>Moray moves to Level 1 Covid-19 restriction</i> Allocation of education recovery monies approved for additional teaching and support staff Committee governance reviewed against latest level of SG Strategic Framework Update report on Covid-19 related pressures and service prioritisation
July 2021	Council in recess	<i>Moray moves to Level 0 Covid-19 restriction</i>
August 2021	Council approves an outline business case and action plan to take forward a review of additional support needs	
September 2021	Council agrees revised committee structure	<i>Update report on strategic framework for recovery and renewal in Moray</i>
February 2022	Moray BVAR follow-up published	

Source: Moray Council

Moray Council

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