

MEETING: 9 JUNE 2022

REPORT BY: SECRETARY TO THE COMMISSION

BEST VALUE ASSURANCE REPORT: ANGUS 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 (BVAR) for Angus 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 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 Angus Council. This is the first BVAR on the council and reports on the progress made by the council since previous Best Value reporting.
4. The Controller of Audit previously reported to the Accounts Commission on the council in September 2016 and the Commission's findings were published in [October 2016](#) (set out in **Appendix 2**). (There were two previous Best Value audit reports published in [September 2004](#) and [May 2010](#).) Since then, Best Value work has been integrated with the annual audit and reported in each year's annual audit report.

The Controller of Audit report

5. 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).
6. 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.
7. 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.
8. 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

9. 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.
10. 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.
11. 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.
12. 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

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

Paul Reilly
Secretary to the Commission
11 May 2022

BEST VALUE ASSURANCE REPORT: ANGUS COUNCIL

THE AUDIT OF BEST VALUE AND COMMUNITY PLANNING: ANGUS COUNCIL

COMMISSION FINDINGS

OCTOBER 2016

1. The Commission accepts the Controller of Audit's report on Best Value in Angus Council.
2. In our findings in May 2010, we stated that the council needed to increase its rate of improvement and welcomed its commitment to achieve this. In the case of the current report, we remain of this view.
3. The current challenge for the council to identify savings – £26.5 million over the next three years – is a substantial one. The Transforming Angus initiative and the establishment of a programme office and leadership forum demonstrate a continued commitment to change and have helped achieve positive momentum in the improvement culture in the council. But the pace in some key aspects of the initiative has been slow and it has yet to fully yield planned savings. The council needs to raise the level of its ambition and increase the pace and depth of improvement; it is only now implementing initiatives which many councils have already done.
4. We are encouraged that arrangements for elected member scrutiny of decision-making have improved, although these could be more open and transparent. The performance information available to members to undertake this scrutiny can also improve, in order to allow them to better prioritise service improvements across the council.
5. We welcome the positive relationships between elected members and officers. We are concerned however that there is some degree of fragility in political relationships. Continuity in the council's commitment to improvement will be essential, both leading up to and after the forthcoming council elections in May 2017.
6. We will maintain our interest in the council's progress. The Controller of Audit will continue to monitor progress through the annual audit and in our new approach to auditing Best Value.