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Press release

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All councils to undergo new Best Value Audit

Every council in Scotland will undergo a new in-depth audit over the next three years, the Accounts Commission announced today (Friday 21 November). The Scottish Parliament has said that all councils must deliver Best Value and this new audit will assess whether each council is meeting this duty. The results will be made public and assist citizens to know how well their council is performing.

The new audit of Best Value will find out whether each council is improving its services, identify any council where this is in doubt and any remedial action that is required. The first councils to be examined during 2004 are: Angus, Dundee City, Inverclyde, North Ayrshire, Shetland, Stirling and West Lothian.

Accounts Commission Chairman Alastair MacNish says:

“As well as looking at individual services or a council’s financial accounts this audit will look at the performance of the council as a whole and the way it is working with its partners in planning and delivering services for its local community. It will provide the public with an overall picture of how well each council is performing, what it needs to do to improve and whether it is getting better over time.

The audit will challenge councils to demonstrate that they are improving. Our work will take account of the differences in each council’s circumstances, local priorities and constraints and the need for local solutions to problems. We will draw on council information systems, government inspectorate reports and other scrutiny work to ensure our reports are as comprehensive as possible and are carried out with a minimum of bureaucracy.

The role of the elected member within the council will be vital if this new audit is to assist continuous improvement, provide balanced performance reporting and contribute to joint working. We are confident all councillors will wish to address their responsibilities in a robust and challenging manner.”

The audit will be used to find out whether councils are meeting their legal duty to deliver Best Value and are committed to continuously improving their services. Key features are:

1. The main focus will be on each council’s own performance, rather than comparisons between councils. We will not produce league tables, scores or overall labels to rank councils. The emphasis will be on trends within each council and whether agreed improvements are being delivered.
2. All councils will be covered over a three-year cycle. The audit will take around 20 weeks from start to finish.
3. Between each full audit, the council’s external auditor will monitor progress. If the council has not made sufficient progress the Commission will be alerted and it may ask for further action to be taken.
4. The audit will focus on the council as a whole, as the body which is legally responsible for the standards and performance of all its services.
5. Each audit will result in a report to the Accounts Commission. The first report is expected to be ready for the Commission to consider next summer (2004). Reports will be made public.
6. One of the most important parts of the report will be an agreed improvement plan for action by the council
7. The Commission has the power to make recommendations or it may:
 - request further investigations
 - hold a hearing
 - state its resulting findings which may include recommendations.
8. The audit report and the Commission’s recommendations will be published after each individual audit.

The councils chosen for audit in 2004 were chosen to provide a balanced mix of size, geography and other factors

For further information or to arrange a briefing please contact: Mandy Gallacher on 0131 624 9974 or Katie Fleming on 0131 624 9970

Notes for editors

1. The Accounts Commission for Scotland was set up in 1975 and is independent of both central and local government. The Commission checks whether local authorities, fire and police boards spend £9 billion of public money properly and effectively.
2. The audit of Best Value responds to the Local Government in Scotland Act 2003, which gives councils a new power to promote or improve the well-being of their area and the people living within it. It gives councils new duties including:
 - to make arrangements which secure Best Value, defined as 'continuous improvement in the performance of the authority's functions, having regard to efficiency, effectiveness, economy and equal opportunities.
 - Discharge their duties in a way which contributes to sustainable development
 - Maintain a community planning process
 - Make arrangements for reporting to the public on their performance
 - Meet new rules relating to significant trading operations.