

Accounts Commission Statement on Best Value Review

The Accounts Commission is publishing an independent report on the progress of the Best Value audits which were launched in 2004. The report was commissioned from a team from Cardiff University and Edinburgh University with expert knowledge of approaches to local authority performance assessment throughout the United Kingdom. In addition to the independent report the Commission is also publishing a summary of the responses to its own consultation paper which enabled a wide range of stakeholders to give their views and experiences of Best Value audit.

The Commission welcomes the report which provides a comprehensive analysis of the Best Value audit process. The overall conclusion of the report is that the audit process is established and credible and has been effective in broad terms. The BV audit has reinforced the value of external scrutiny and even those who criticise it argue for it to be fine-tuned rather than abandoned.

The report notes that the focus on Council's corporate activities is highly valued and that the audits have had a significant impact on local authority corporate performance, on council leaders and in producing action to improve poorly performing councils.

The report identifies areas for improvement, for example reducing inconsistencies, linking better with other audit work and with inspectorates and strengthening the capacity of the audit teams through using peer associates

The Commission welcomes the recommendations of the independent report which are consistent with the views the Commission itself has formed over the past 3 years. The Commission will now draft an improvement plan setting out a detailed agenda to ensure that the next phase of BV audits are fit for purpose and continue to contribute to improving services and governance in local government. The plan will cover:

- making audits more flexible and proportionate
- focusing more effectively on the quality of leadership in councils
- using peer reviewers
- striking the right balance between services and corporate processes
- looking more effectively at community planning across the public sector
- spreading information about good practice
- working better with the Scottish Executive, Cosla and SOLACE to promote improvement in local government
- making reports more accessible to lay readers and involving citizens more directly in the audits

The draft improvement plan will be discussed with councils and the Scottish Executive this autumn and, following those discussions, the Commission will announce how it intends to take forward phase 2 of the BV audits.

Timeline for Review of Best Value Audit

Date	Action
May – December 2007	Seamless Audit project to link annual and BV audits more effectively
August 2007 – October	Commission methodology framework and tools
July 2007	Publication of independent report and other review documents with news release by Commission.
September 2007	Commission agree draft improvement plan for discussion with stakeholders.
October 2007	3 regional meetings with Local Authority Leaders and Chief Executives to discuss draft improvement plan
October 2007	Meetings with Scottish Executive, Cosla, SOLACE to discuss draft improvement plan.
January 2008	Commission reviews consultation with stakeholders and adopts improvement plan.
February 2008- Spring 2009	Implementation of BV audit improvement plan
Spring 2009	Phase 2 of BV audits starts