

**AUDIT SCOTLAND/ACCOUNTS COMMISSION – UPDATED ACTION PLAN**

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**1.0 EXECUTIVE SUMMARY**

The purpose of this report is to confirm the Accounts Commission Findings in respect of the Follow –up Audit Report undertaken by Audit Scotland in April /May2014 and as a consequence agree an updated action plan.

Members are asked to note the findings and to comment on and agree to update the action plan with the inclusion of an additional 10 points, at lines 41-50 in Appendix 2. The additional points were discussed at a recent Elected Member Seminar and seek to address concerns and drive improvements in response to the findings.

The Accounts Commission Findings and the revised action plan was the subject of an Elected Member Seminar on 1<sup>st</sup> September 2014.

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**2.0 INTRODUCTION**

- 2.1 The Follow –up Audit Report undertaken by Audit Scotland in April 2014 was submitted by the Controller of Audit to the Accounts Commission for consideration at their meeting on 19<sup>th</sup> June. The Commission had previously requested a further report within six months of the original Statutory Report which was presented to Council in October 2013 and which was the subject of an Action Plan agreed by Council in January 2014.
- 2.2 The Commission accepted the Controller of Audit’s report, noted the progress that had been made and concluded there was further work to be done to secure improvements and requested a further report by the end of 2015.
- 2.3 A Members Seminar was arranged for 1<sup>st</sup> September 2014 to focus on the Accounts Commission Follow-up Audit Findings and provide an opportunity for members to provide feedback on the findings and the Action Plan agreed by Council in January prior to further consideration of these at Council in September. The revised action plan as discussed at the seminar is therefore presented for approval.

**3.0 RECOMMENDATIONS**

- 3.1 The Council is asked to:
- a) Note the findings of the Accounts Commission in relation to the follow up Audit Report of Best Value and Community Planning.
  - b) Comment on and agree the additional points at lines 41-50 in the revised action plan, which have been added in response to the follow-up report.

**4.0 DETAIL**

- 4.1 The detail of the Audit Scotland Statutory Report on Best Value and Community Planning has been most recently reported to Council in June 2014. Since this date the Accounts Commission have confirmed their findings and accepted the Controller of Audit’s report on Argyll and Bute Council. It specifically stated that:
- “The Commission is encouraged that the council is making progress against our previous findings of October 2013. But we note in particular the Controller of Audit’s view that it is too early to assess the effectiveness of plans being implemented. We conclude that there is still

much work to be done by the council to secure the improvements that we required in our previous findings.

The Commission therefore requires the Controller of Audit to report on progress by the end of 2015, with particular focus upon the effectiveness of the following:

- Political management arrangements.
- Scrutiny.
- Roles and relationships, including between members and officers. “

The full report is attached at Appendix 1.

- 4.2 In order to consider the findings and review the Action Plan, which had previously been agreed by Council in January 2014, this was the key focus of an Elected Member Seminar on 1<sup>st</sup> September. The seminar was facilitated by Pat Watters, Chair of the Scottish Fire and Rescue Service and former president of COSLA, and Mark McAteer, Improvement Service. The session addressed key themes of ambition and discipline and took the opportunity to review the action plan and consider the inclusion of an additional 10 points to address ongoing concerns and drive improvement. The inclusion of the additional action points were endorsed at the seminar and are now before Council for further comment and approval. These are at lines 41-50 in the Action Plan at Appendix 2.

## **5.0 CONCLUSION**

- 5.1 Councillors have been issued the full report which sets out the follow-up audit undertaken by Audit Scotland in April/May 2014 and the Accounts Commission findings. While it notes positive progress it also expresses caution and the requirement to build and maintain solid foundations for improved governance and effective scrutiny. It is noted that a further report will be required by the end of 2015.
- 5.2 The Council is asked to comment on and approve the revised action plan which sets out the activities and improvements that have been undertaken to date and includes a further 10 actions points as a consequence of the follow-up report in order to support continued improvement.

## **6.0 IMPLICATIONS**

- 6.1 Policy: None  
6.2 Financial: None  
6.3 Legal: None  
6.4 HR: None  
6.5 Equalities: None  
6.6 Risk: Ongoing risk in relation to Assurance and Improvement  
6.7 Customer Service: None

**Douglas Hendry**  
**Executive Director of Customer Services**

**Policy Lead: Dick Walsh**  
**3<sup>rd</sup> September 2014**

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Appendix 1: Follow-up Audit Report July 2014  
Appendix 2: Action Plan