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**ARGYLL AND BUTE COUNCIL**  
**CHIEF EXECUTIVE**

**SPECIAL COUNCIL**  
**30 JUNE 2020**

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**AUDIT SCOTLAND/ ACCOUNTS COMMISSION STATUTORY REPORT AND  
COUNCIL ACTION PLAN**

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## **1.0 EXECUTIVE SUMMARY**

- 1.1. The purpose of this report is to advise members of the Accounts Commission findings on the Controller of Audits Statutory Report on the Council and to advise on the statutory requirements in relation to the Council's consideration of the Commissions' Findings.
- 1.2. Members are also asked to consider the draft action plan in response to the findings.

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## **2.0 INTRODUCTION**

- 2.1 The purpose of this report is to advise members of the Accounts Commission Findings on the Controller of Audit Scotland's Statutory Report on the Council and to advise on the statutory requirements in relation to the Council's consideration of the Commission's Findings.
- 2.2 Members are asked to consider the draft action plan in response to the report; a copy is available at appendix 2.

## **3.0 RECOMMENDATIONS**

- 3.1 The Council welcomes the findings, particularly in relation to the progress the Council has made; the significantly improved relationships amongst elected members and between members and officers, which provide a sound basis for tackling future challenges, and the council's sound approach to financial planning and budgeting which has allowed it to achieve financial balance in the short term.
- 3.2 Agrees to accept the recommendations and the development of an action plan to take forward the Statutory Report and Accounts Commission findings.
- 3.3 Agree the draft action in appendix 2 which sets out how the Council will implement the recommendations of the report.

## **4.0 DETAIL**

- 4.1 All Elected Members have already been provided with a copy of the Statutory Report and Findings on Argyll and Bute Council which is attached to this report as Appendix 1.
- 4.2 In terms of Section 103E of the Local Government (Scotland) Act 1973, the Council require to consider the Commission's findings at a meeting of the Council within three months of receiving them or within such longer period as the Commission may specify in writing. This duty must be discharged by the Council.
- 4.3 At least seven days before the meeting, there must be published in a newspaper circulating in the area of the local authority a notice stating the time and place of the meeting, indicating that the meeting is to be held to consider the findings of the Accounts Commission and any recommendations. Arrangements have been made for a notice to this effect to be published in the Press and Journal on the 22 June.
- 4.4 As soon as practicably after the Council meeting, the Commission must be notified of any decisions made and the Council must also publish in a newspaper circulating in the area of the local authority a notice containing a summary, approved by the Commission, of the Council's decision.
- 4.5 Since receipt of the report a member's webinar was held on the 05 May to discuss the findings and recommendations of the report.
- 4.6 It is recommended that Council welcomes the findings, particularly in relation to the progress the Council has made; the significantly improved relationships amongst elected members and between members and officers, which provide a sound basis for tackling future challenges, and the council's sound approach to financial planning and budgeting which has allowed it to achieve financial balance in the short term.
- 4.7 As for all councils, the Accounts Commission also identified areas for the council to focus its continued improvement upon such as: improve how we manage and report performance, deliver more significant transformation and redesign of service, and engage staff fully in planning and implementing change; this work is expected to help provide the basis for an enhanced long-term financial plan.
- 4.8 The Accounts Commission also recommends that the council increases pace and depth of improvement, making more use of the potential to engage and empower local communities. In recommending this however the Commission acknowledges the significant challenges in an area as extensive and varied, with declining and sparsity of population, as Argyll and Bute.

- 4.9 The Accounts Commission recognises that the work for this audit was done prior to the onset of the current Covid-19 emergency and the significant pressures which local government finds itself in this current situation.
- 4.10 A draft action plan is attached at appendix 2 for the consideration of members and has been prepared to take account of the findings of the report and the changing situation as a result of covid 19.
- 4.11 The Council will be provided updates on the action plan periodically. As some areas of work develop it may be appropriate to report progress to other forums.

## **5.0 CONCLUSION**

- 5.1 The Council requires to a) consider the Statutory Report prepared by the Controller of Audit and the findings and b) the draft action plan in response to the report.

## **6.0 IMPLICATIONS**

- 6.1 Policy; the Council requires to have fully regard to the terms of the Accounts Commissions findings.
- 6.2 Financial; none at this time.
- 6.3 Legal; the Council requires to comply with the statutory requirements.
- 6.4 HR; none
- 6.5 Fairer Scotland Duty; none
  - 6.5.1 Equalities - protected characteristics; none
  - 6.5.2 Socio-economic Duty; none
  - 6.5.3 Islands; none
- 6.6 Risk; failure to comply with the requirements could result in action by the Accounts Commission.
- 6.7 Customer Service; none.

**Pippa Milne**

**Chief Executive**

**01 June 2020**

## **APPENDICES**

Appendix 1; Best Value Assurance Report, Argyll and Bute Council, Accounts Commission.

Appendix 2; Draft Action Plan