ARGYLL AND BUTE COUNCIL **COUNCIL**

CHIEF EXECUTIVE **24 APRIL 2025**

ARGYLL AND BUTE COUNCIL BEST VALUE AUDIT REPORT 2025

1.0 INTRODUCTION

1.1 The Accounts Commission in Scotland is an independent body that holds councils and other local government bodies to account. Through its Best Value Audits, it provides independent assurance on the financial sustainability of councils and helps drive forward improvements in council services and functions. This helps to improve the services that we deliver as a council for our communities.

1.2 This month, the Accounts Commission has published the most recent Argyll and Bute Council Best Value Report. The report prior to this was in 2020.

1.3 The Report advises that there are currently no significant areas of concern about the council and highlights positive achievements by the council in areas including financial reporting and management, delivery of savings, collaboration, innovation and our embracing of digital technology to deliver services. The Accounts Commission reports that it is pleased to see that improvement actions from previous Best Value reports have been completed. The report identifies important pieces of work that are currently in the pipeline and looks forward to seeing those delivered. There are also recommended improvement actions in the report, including longer term transformation planning based on priorities, and these will be built into a forthcoming Corporate Improvement Plan.

2.0 RECOMMENDATIONS

It is recommended that Council

2.1 Note the positive overall findings of the Accounts Commission's Best Value Audit Report 2025.

2.2 Agree that a Corporate Improvement Plan, incorporating the actions identified in the report, will be brought forward to June Council.

3.0 DETAIL

3.1 The Accounts Commission considers that its Best Value Reports are now more important than ever, given the ongoing financial challenges impacting councils in Scotland. It is a statutory requirement for local authorities to deliver Best Value and it is the Accounts Commission's responsibility to scrutinise this and report on whether councils are delivering on this duty.

3.2 The Best Value Report for Argyll and Bute was published in March and considered by the Accounts Commission at their meeting on 13th March in public session. The Council's external auditors, Forvis Mazars LLC, had carried out a fact-finding process with officers to develop a draft report and then they, and the Controller of Audit, were scrutinised by Accounts Commission members through questioning at the meeting.

3.3 The best Value Report presents a broadly positive assessment of the Council's progress. The Deputy Chair of the Accounts Commission said:

'Argyll and Bute Council has tackled the challenges if faces with innovation and collaboration, including embracing new technology to deliver services. In many ways this is a council that is ahead of the game in its use of digital technology to deliver services to its rural and island communities'.

3.4 The report recognises that the council has delivered significant, recurring savings at a time when all councils are facing pressures from rising demand and increasing costs. The report recognises that the council also has a long-standing culture of innovation and that we now have a real opportunity to harness this as we face up to the challenges of future budget challenges.

3.5 There is clear direction from the report in relation to our new Corporate Plan, streamlined performance indicators and public performance reporting, all of which are in the pipeline. Whilst recognising our long-standing culture of innovation, the report recommends that we evidence a more strategic approach to transformation.

3.6 The report is positive in describing the council's management and reporting of financial matters and budget setting as comprehensive whilst also saying that it expects to see a more strategic approach adopted to savings planning, driven by corporate priorities.

3.7 Engaging with communities is identified as increasingly important and our newly adopted Community Engagement Framework provides officers with support and guidance in delivering on this.

3.8 The Accounts Commission commends the council on our approach to workforce planning, including around agile working. Our approach is well embedded and

supported by effective digital networks and devices as well as remote and agile working policies. We will continue to update our workforce planning to reflect the corporate plan and strategic priorities and will also take action to reduce the number of temporary posts that were highlighted in the report.

4.0 CONCLUSION

4.1 This report marks an improvement from the previous Best Value Report published in 2020, highlighting areas of strong performance with no areas of concern.

4.2 Officers will now prepare a Corporate Improvement Plan to bring forward to Council in June that addresses the recommended improvements from this report.

5.0 IMPLICATIONS

5.1 Policy – No implications directly from the report.

5.2 Financial – The report highlights that the Council has sound financial arrangements in place.

5.3 Legal – The report gives assurance on the council continuing to meet its duty to deliver Best Value

5.4 HR – The report commends the councils approach to workforce planning and agile working.

5.5 Fairer Scotland Duty:

6.5.1 Equalities - protected characteristics – no impact assessment required

6.5.2 Socio-economic Duty – no impact assessment required

6.5.3 Islands – No impact assessment required

6.6 Climate Change – No implications directly from this report.

6.7 Risk – The report highlights that the council is low risk in terms of meeting its statutory duty to deliver best value.

6.8 Customer Service – No implications directly from this report.

6.9 The Rights of the Child (UNCRC) – no assessment required

Chief Executive

April 2025

For further information contact: Jane Fowler, Head of Customer Support Services

APPENDICES

Appendix 1 Controller of Audit Report into Best Value – Argyll and Bute Council 2025