

PERTH AND KINROSS COUNCIL

SCRUTINY COMMITTEE

12 September 2018

SUMMARY OF FINDINGS FROM BEST VALUE ASSURANCE REPORTS:

EAST RENFREWSHIRE COUNCIL, WEST LOTHIAN COUNCIL, ORKNEY ISLANDS COUNCIL,
CLACKMANNANSHIRE COUNCIL, FIFE COUNCIL AND EAST AYRSHIRE COUNCIL

Report by the Head of Strategic Commissioning and Organisational Development (Report No. 18/289)

Councils are required to demonstrate best value by showing continuous improvement in delivering their priorities. Audit Scotland scrutinises their performance and publishes Best Value Assurance Reports (BVARs), expecting that councils will act on their key messages and use the learning to improve their activity.

In February 2018 the Scrutiny Committee discussed key reports in relation to BVARs for [Inverclyde](#) and [Renfrewshire Councils](#). [[Report 6 18/40](#)] and [Summary of Findings – Appendix 1](#). This report summarises the findings from the 2017 audits of [East Renfrewshire](#), [West Lothian and Orkney Islands Councils](#), and the 2018 audits of [Clackmannanshire](#), [Fife](#) and [East Ayrshire Councils](#).

1. Background/Main Issues

- 1.1 The Accounts Commission holds local authorities to account to achieve the highest standards of governance, financial stewardship and value for money. It expects councils to have clear priorities and continuously improve their services and make best use of their resources, the pace, depth and continuity of which are key to how well councils meet their priorities.
- 1.2 The statutory duty of best value was introduced in the [Local Government in Scotland Act 2003](#). Audit Scotland's role is to scrutinise the performance of councils and publish Best Value Assurance Reports (BVARs), expecting councils to act on the key messages and use the learning to improve their own activity. The BVAR reports have taken a new approach, and all 32 councils will have a BVAR at least every five years and will continue to be the subject of an annual audit report and accounts. The last [audit of best value](#) for Perth and Kinross Council was in 2008.
- 1.3 BVAR Reports aim to provide assurance on a council's statutory duty to deliver best value, with a particular focus on the Accounts Commission's Strategic Audit Priorities including:
 - The clarity of council priorities and quality of long term planning to achieve them;

- How effective councils are at evaluating and implementing options for significant changes in delivering services;
 - How effective councils are at ensuring that members and officers have the right knowledge, skills and time to lead and manage delivery of council priorities;
 - How councils involve citizens in decisions about services; and
 - The quality of council public performance reporting to help citizens gauge improvement.
- 1.4 This report summarises the key messages from recent council BVARs, describes Perth and Kinross Council's position against these and ongoing work to achieve best value and continuous improvement.
- 2. Key Messages from BVAR Audits, Perth and Kinross Council position and planned activities and improvements**
- 2.1 A detailed analysis of Perth and Kinross Council's position against the strategic priorities in the new style BVAR reports was presented to the Scrutiny Committee in February 2018 in [Appendix 1](#) of the Summary of Findings Report [\[Report 6 18/40\]](#).
- 2.2 The key messages highlighted in the next six published BVAR reports and regarded as important by Audit Scotland for all councils are as summarised in sections 2.3, 2.6, 2.10 and 2.13.
- 2.3 Key Messages from BVARs - Strategic Direction**
- a) The Council **vision needs to be well supported by elected members, officers and partners** and there should be positive working relationships and political stability to enable good decision making and effective change.
 - b) **Elected members should have a transparent and active role in scrutiny** and greater oversight of transformation activities. They should provide effective challenge, which should be evidenced. **Elected members** from outside the decision making structure should have sufficient opportunity to **scrutinise Council wide performance**.
 - c) Councils should **show awareness of the challenges they face**.
 - d) Councils need to assure themselves that **governance arrangements** for Arm's Length External Organisations (ALEOs) **are appropriate**.
 - e) Councils should have **clear delivery plans** with specific actions and **performance-monitoring arrangements** should be in place.
- 2.4 Perth and Kinross Council's position – Strategic Direction
- a) Our vision '*Creating a confident, ambitious and fairer Perth and Kinross, for all who live and work here*' and our five strategic objectives in our [Community Plan \(Local Outcomes Improvement Plan\) 2017-2027](#) and [Corporate Plan 2018-2022](#) were developed following extensive engagement with elected members, community planning partners and feedback from local people. Progress on these plans is

reported regularly to council committees and to community planning partners. Outcome Delivery Groups and service committees also receive regular updates on service-specific plans and progress against commitments, improvements and transformation.

- b) Elected members actively scrutinise and challenge services and our transformation programme. They, and the joint boards such as the [Community Planning Partnership Board](#), [Integrated Joint Board](#) (IJB) and [Outcome Delivery Groups](#), receive regular reports on progress.
- c) Regular scheduled meetings with elected members and officers, member officer working groups, as well as working groups and short life working groups form part of our political management arrangements and give political guidance on policy development and scrutiny to service developments and improvements.
- d) The Chief Executive Group has weekly meetings with political groups to discuss upcoming committee reports, policy issues and pressing issues. Elected members regularly raise and discuss issues with officers.
- e) Briefing sessions for elected members provide information on budget challenges, workforce management, benchmarking performance and strategic planning, as well as new initiatives and service developments.
- f) Progress reports on the Council's transformation programme (2015-20) are regularly reported to the Strategic Policy and Resources Committee, as well as to the Member Officer Modernising Governance Group for discussion, scrutiny and challenge.
- g) We work to promote equalities and human rights, and tackle inequalities. This work is driven and progressed via the Equalities Operational Group, the Community Equalities Advisory Group, and the Equalities Strategic Forum. The delivery of the recommendations of the [Fairness Commission Report](#) is progressed by the Community Planning Partnership Executive Officer Group, and reported to the Community Planning Partnership Board.
- h) The Scrutiny Committee carried out a review of its activities and produced new guidance for members: Seventh Scrutiny Review "Role of Scrutiny in a Changing World [[Report 17/161](#)] April 2017. This Committee scrutinises service delivery and policy; reviews the adequacy of arrangements and procedures, policies and practices in relation to corporate governance, and how we manage risk; reviews and oversees the Council's complaints procedures; considers reports by the Scottish Public Services Ombudsman; and scrutinises the performance of the organisations providing arts and cultural services and sport and leisure services on behalf of the Council.
- i) The Council has three ALEOs, [Culture Perth and Kinross](#), [Horsecross Arts Limited](#) and [Live Active Leisure](#). On a rolling basis ALEOs are invited to the Scrutiny Committee to account for their performance and a programme is in place for the next year – [Scrutiny Committee Forward Planner 2018/19](#) and [Appendix](#). A review is underway of our arrangements for ALEOs to ensure the scrutiny and assurance functions are developed and refined.
- j) A [review of local decision making](#) was completed by *What Works Scotland* in April 2018. ([Background to the report](#)). Work is underway

with Action Partnerships to develop an improvement plan incorporating their recommendations. This will be presented to the Community Planning Partnership Board.

- 2.5 The activities above will continue as we face challenging times ahead. As part of our continuous improvement on strategic direction, we will continue to:
- Implement our Transformation Programme achieving significant changes in service delivery and realising savings, **revising our governance arrangements** to make sure we deliver best value and that this work is fully aligned to our key objectives.
 - Support our people as the essential element of our ability to transform as an organisation.
 - Prepare an improvement plan in line with recommendations from the 2018 review of local decision making, commissioned from What Works Scotland. Deliver the next phase of Participatory Budgeting and implement the Community Investment Fund.
 - Ensure clear **links between budget, service and workforce planning and outcomes**.
 - **Evaluate the impact** of significant budget cuts on services and the impact on services/service users.
 - Refine the scrutiny and assurance functions of ALEOs and continue to work with the IJB and Health and Social Care Partnership to refine our governance arrangements.

2.6 Key Messages from BVARs – Performance and Improvement

- a) Councils should have a good view of council-wide progress in delivering **change programmes, together with a fully integrated approach to financial and service planning**. They should **consider different models** of service delivery as part of business transformation programmes.
- b) Councils need to be in a position to **demonstrate the pace, depth and continuity of improvement associated with best value**. Self-assessment at strategic, service and partnership levels provides assurance on both systems and approaches and the quality of service delivered.
- c) Councils should be aware how more ambitious transformation programmes may present risks to the **capacity of the workforce and continuing service provision**.
- d) Evidence should be used to inform **satisfaction levels**, e.g. from Citizens' Panels.
- e) By better articulating, monitoring and reporting how key performance indicators link to priorities, councils will be better able to show **if, and how, its actions make a positive difference to the lives of local people**.
- f) Effective **processes to manage performance, a clear commitment to continuous improvement and well-developed self-evaluation** processes should be in place.
- g) Councils should be aware that **some areas of improvement from previous best value audits still remain**.

2.7 Perth and Kinross Council's position – Performance and Improvement

- a) We are clear about the need for pace to deliver the changes and transformation we need to meet future challenges. We recognise that we need to do this in partnership with our community planning partners, local people and private businesses.
- b) Our transformation programme includes risk profiles and workforce implications, where relevant.
- c) The 17 projects in our current transformation programme (2015-2020) are supporting the Council to be in a strong position for the future. Progress is reported regularly to and scrutinised by Committees.
- d) As a result of transformation activity we are witnessing changes in service models and organisational culture with, for example, a change to digital service delivery, services to homeless people, and a move to seven day working for some operational services.
- e) Learn, Innovate, Grow is the Council's organisational development framework, which was approved in 2015, alongside the Council's Transformation Strategy ([Report No 15/292](#)). Our approach to supporting change and transformation is articulated around the Learn, Innovate, Grow framework which sets out our ethos for thinking, working and future growth. The three principles underpin how we evolve our organisational culture and act as enablers for transformation and continued growth and the framework promotes positive people practices, leadership, learning, engagement and innovation, to support changing business needs and new ways of working with our communities
- f) Our Building Ambition – Developing Talent: [A Workforce Plan for Perth & Kinross Council 2018-2021](#) explains our journey of change and how we will continue to develop and support our employees within the changing context of public service reform, increasing demand and reducing budgets
- g) All savings proposals presented for council approval include an assessment of the potential impact in relation to workforce, outcomes, performance, customers, fairness and equalities, and these are considered by elected members.
- h) Council services engage in a range of ways with citizens and customers and feedback has been included in our [Community Plan \(Local Outcomes Improvement Plan\) 2017-2027](#). In addition, our website, [You Said, We Did](#), highlights tenant feedback and our response to this to improve services. Work is underway to improve the consistency of this across services, collating and publicising feedback and demonstrating how this has been used to improve services.
- i) The Care Inspectorate and Education Scotland carry out announced and unannounced inspections of registered social work and housing support services, and educational establishments, measuring and evaluating key areas.
- j) People who receive services, their families/carers and staff feed into this process providing valuable information on the quality and impact of the support they receive. These findings are reported to service committees and to the IJB.

- k) Services report their [Complaints performance](#) to service committees and these are summarised in the public [Council Complaints Performance Report 2016/17](#). The Scrutiny Committee also receives and scrutinises these reports.
- l) The Corporate [Annual Performance Report](#) and [PK Performs](#), as well as service [Business Management and Improvement Plans](#) (BMIPs) show how our actions make a difference to the lives of local people. Evaluations of the first round of Participatory Budgeting and the impact of the funds that were allocated also highlight the difference this work with communities has made to local people.
- m) The [Local Government Benchmarking Report Framework 2016/17](#) summarises our performance and enables the Council, members of the public and other stakeholders to see how we are performing in key areas compared to other local authorities. Housing services also participate in a national benchmarking group, [Housemark](#), which supports these services to compare their performance and improve in key areas.
- n) We have a programme of collaborative reviews to support transformation and change with neighbouring councils, with success for work around joint planning for children's services.
- o) Preparation is well progressed to enable the implementation of 1,140 hours of Early Learning and Childcare.
- p) The Tayside Regional Improvement Collaborative is established and will be the main vehicle by which major Education reforms are taken forward being mindful of the impact of this on local delivery and staff.
- q) The creation of the IJB for Health and Social Care has seen major change in the operational and strategic management of these services, integrating to deliver the most positive outcomes for people who need support and working with local communities to support change.
- r) Across care and support services teams carry out self-assessments of their services as part of our care inspection process. These are then followed up by the Care Commission in announced and unannounced inspections.
- s) Our 'How good is our Council?' self-evaluation tool is used across the Council and helps inform our BMIPs. These are prepared annually and reported six monthly to Council committees, including Scrutiny.
- t) Further work will include elected members (and communities/individuals) in our self-evaluation and ensure systematic use of self-evaluation tools. We have nationally recognised tenant scrutiny, lessons from which we will share with other services, to support user-led inspection and review of services.
- u) Progress against the previous best value audit in 2008 is being evaluated.
- v) Service committees also receive regular updates on individual service performance and inspection reports, including Housing [Service Performance](#), educational attainment [[Report 8 17/354](#)] ([Appendix 1](#) and [Appendix 2](#)) and [Quality of Life Indicators](#).
- w) The Council's online Evidence Portal is being revised to create a more extensive Performance Hub.

- x) All reports are publically available on the [Committees page](#) of the Council's website. The reports can be translated on request to make them more accessible.
- y) Results from external inspections and audits showing performance and progress in meeting positive outcomes for people across Perth and Kinross are reported to council committees and published on our website and some examples are included below:

Corporate and Democratic Services

[Perth & Kinross Council: the Audit of Best Value and Community Planning 2008](#)

Education and Children's Services:

[Education Scotland](#)

[Educational Psychology Service Standards and Quality Report 2015-16](#)

[Joint Inspection of Services for Children and Young People in Perth and Kinross April 2018](#)

HMIE Reports for Schools are available from each individual website – [Schools in Perth and Kinross](#)

[Scrutiny by Inspection](#)

Housing and Environment

[Food Hygiene Information Scheme](#)

[Housing Support Care Inspection January 2018](#)

[Inspections and Monitoring \(Housing and Community Safety\)](#)

Perth Crematorium Inspection

2.8 As part of our continuous improvement on performance and improvement, we will:

- Continue with the pace of change we need to meet future challenges as part of our transformation programme. In particular, we will make sure we apply a systematic approach to benchmarking and customer engagement, demonstrating the ways in which people have and continue to influence service changes and improvements. This will be collated and published in our new performance/information hub on the Council website
- Apply options appraisal in a more systematic way across all parts of the Council as part of our transformation programme, engaging with communities, partners, and wider stakeholders in this process
- Continue to assess the capacity of the workforce to deliver change and savings and will review our health and [Wellbeing Strategy](#) to make sure our procedures build organisational resilience, address mental health issues effectively and enhance productivity.

2.9 Key Messages from BVARs - Use of Resources

- a) **Consistent underspending** on revenue budgets generates high levels of unplanned year end balances. **Councils should prepare longer term financial plans** to ensure the sustainability, feasibility and practicalities of current spending plans, and to demonstrate that

dependency on the Strategic Reserve Fund to subsidise service delivery, is limited to the short term.

- b) **Early involvement of elected members** in identifying priorities could reduce the risk of failing to deliver savings.
- c) Using reserves to balance budgets is not sustainable and councils should **make decisions about the services they can afford to offer**. The drive for savings needs to be balanced with the need for sufficient officer time and skills to support change.

2.10 Perth and Kinross Council's position – Use of Resources

- a) Perth and Kinross Council has very strong financial management and our financial position is currently sustainable. Our [Medium Term Financial Plan](#) sets out the challenges for 2018 to 2023 and we have a provisional revenue budget for 2018-19, which was updated in February 2017, and the Council has approved the development of revenue budgets to 2020-21. The level of reserves held is informed by an annually reviewed reserves policy and our [Reserves Strategy](#) is reported to the Council in February each year. Our Medium Term Financial Plan is updated on a rolling basis and our revenue and capital budget will continue to be monitored regularly and reported quarterly to the Strategic Policy and Resources Committee.
- b) Our robust budget setting takes place between September and February each year and includes detailed plans for communication and engagement with the public, partners and staff.
- c) In order to involve elected members at an early stage, from May 2017, we have been carrying out more strategic briefings in advance of the Scrutiny Committee and some service committees have been receiving briefings on key developments prior to their committee.
- d) Our key financial documents are: [Medium Term Financial Plan](#), [Annual Accounts](#), [Audit Plan](#), [Revenue](#) and [Monitoring](#) Reports. The Council's annual Treasury Report [[Report No. 18/211](#)] ([Appendix 1](#), [Appendix 2](#)) outlines the Council's policy in relation to borrowing and investment.
- e) The medium term financial plan sets out different scenarios for potential savings requirements. Detailed savings plans are detailed in the [revenue budget](#).
- f) Our Transformation Programme contributes to savings plans and Our Building Ambition – Developing Talent: [A Workforce Plan for Perth & Kinross Council 2018-2021](#) explains our journey of change and how we will continue to develop and support our employees within the changing context of public service reform, increasing demand and reducing budgets
- g) All savings proposals presented for council approval include an assessment of the potential impact in relation to workforce, outcomes, performance, customers, fairness and equalities, and these are considered by elected members.

2.11 As part of our continuous improvement on use of resources, we will continue to:

- Support greater alignment of financial asset and human resource priorities to maximise improvement and set the agenda for further transformation.
- Further align our finances and workforce priorities into our overall business planning activities through our revised service planning process for 2019/20.

2.12 Key Messages from BVARs - Partnership Working

- a) Councils should work towards having **better working relationships**, established arrangements and promising examples of joint working, with Culture and Leisure Trusts, integrated health and social care services and other public bodies.
- b) Councils should **develop new approaches to delivering services** so that they can deliver the savings required and continue to work with local people whilst doing this and deliver the requirements of the [Community Empowerment \(Scotland\) Act 2015](#).
- c) **Community Planning Partnerships** should measure, monitor and report sufficient evidence to **demonstrate how effectively they are making progress** towards delivering their outcome priorities for the community.
- d) Councils should use a **varied range of tools to involve communities in decision-making** and help communities develop the skills and confidence to deal with local needs and priorities. This helps to give community groups a positive attitude and a sense of control in shaping their own area.

2.13 Perth and Kinross Council's position – Partnership Working

- a) We have strong partnership and collaborative working to deliver positive outcomes for people across Perth and Kinross. Our [Community Plan/Local Outcomes Improvement Plan 2017-2027](#), details the way we work together to deliver positive outcomes and at a more local level, our [Local Action Partnerships/Local Action Plans](#) summarise specific priorities for local communities to address their inequalities. The [What Works Scotland Review April 2018](#), on local decision making in Perth and Kinross has recommendations for local participation and decision making which are being reviewed by local partnerships.
- b) The [Health and Social Care Partnership Annual Performance Report 2017/18](#) summarises the progress of the partnership in meeting the nine national outcomes for health and care.
- c) As part of our priority to address inequalities, [The Fairness Commission](#) was supported and its recommendations are being implemented by the Community Planning Partnership to deliver a fairer, more equal Perth and Kinross.

- d) [Tayside Plan for Children, Young People and Families](#) and the work of this Partnership received an extremely positive inspection report from the Care Inspectorate in 2018, demonstrating the positive impact on the lives of children and families.
- e) In relation to ALEOs, they report on a rolling basis to our Scrutiny Committee on their performance, participation levels, growth opportunities, levels and sources of funding and governance arrangements.
- f) We have good examples of strong collaborative working with our neighbouring local authorities, including joint children's services planning and delivery of services, and work directed by the Tayside Joint Executives' Meeting to lead collaborative projects, for example, on procurement, commissioning, HR/Payroll and IT.
- g) The [Annual Performance Report](#) shows how the Community Planning Partnership measures, monitors and reports on progress.

2.14 As part of our continuous improvement in relation to partnership working, we will:

- Work towards meeting the national target of 1% of Council spend to be determined through Community Choices/Participatory Budgeting.
- Support the implementation of the Community Plan and Local Action Plans to address inequalities, and continue to apply consistent standard for community engagement and participation.

3. SUMMARY OF IMPROVEMENT ACTIONS

3.1 As outlined throughout the report, we have a number of areas we are working on to continuously improve the way we work, our pace of change and transformation and the outcomes we want to achieve working in partnership with local people. These are summarised below.

3.2 We will continue to:

Strategic direction	Implement our Transformation Programme, achieving significant changes in service delivery and realising savings, revising our governance arrangements to make sure we deliver best value and that this work is fully aligned to our key objectives.
	Support our people as the essential element of our ability to transform as an organisation
	Prepare an improvement plan in line with recommendations from the 2018 review of local decision making, commissioned from What Works Scotland. Deliver the next phase of Participatory Budgeting and implement the Community Investment Fund.
	Ensure clear links between budget, service and workforce planning and outcomes.

	Evaluate the impact of significant budget cuts on services and the impact on services/service users.
	Refine the scrutiny and assurance functions of ALEOs and continue to work with the IJB and Health and Social Care Partnership to refine our governance arrangements
Performance & improvement	Continue with the pace of change we need to meet future challenges as part of our transformation programme. In particular, have a systematic approach to benchmarking and customer engagement, demonstrating the ways in which people have and continue to influence service changes and improvements. This will be collated and published in our new performance/information hub on the Council website
	Apply options appraisal in a more systematic way across all parts of the Council as part of our transformation programme, engaging with communities, partners, and wider stakeholders in this process
	Continue to assess the capacity of the workforce to deliver change and savings and will review our health and Wellbeing Strategy to make sure our procedures build organisational resilience, address mental health issues effectively and enhance productivity
Use of resources	Support greater alignment of financial asset and human resource priorities to maximise improvement and set the agenda for further transformation.
	Further align our finances and workforce priorities into our overall business planning activities through our revised service planning process for 2019/20.
Partnership working	Work towards meeting the national target of 1% of Council spend to be determined through Community Choices/Participatory Budgeting.
	Support the implementation of the Community Plan and Local Action Plans to address inequalities, and continue to apply consistent standard for community engagement and participation.

4. CONCLUSION AND RECOMMENDATIONS

- 4.1 This report examines the position of Perth and Kinross Council against six BVAR reports and the messages from Audit Scotland to make sure local councils have an understanding of their strengths and areas for improvement to help them prepare for a challenging future. This is an opportunity to benchmark our performance, learn from the BVARs, and identify any improvements we need to make, to make sure we can demonstrate our compliance with our best value duties.

4.2 Scrutiny Committee is asked to:

- a) Note the benchmarking of Perth and Kinross Council against the Best Value Assurance Reports for East Renfrewshire, West Lothian, Orkney Islands, Clackmannanshire Council, Fife Council and East Ayrshire Council, recognising our strengths and areas for further development.
- b) Note the areas of improvement currently being progressed.

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1. IMPLICATIONS, ASSESSMENTS, CONSULTATION AND COMMUNICATION

Strategic Implications	Yes / None
Community Plan / Single Outcome Agreement	Yes
Corporate Plan	Yes
Resource Implications	
Financial	None
Workforce	None
Asset Management (land, property, IST)	None
Assessments	
Equality Impact Assessment	None
Strategic Environmental Assessment	None
Sustainability (community, economic, environmental)	None
Legal and Governance	None
Risk	None
Consultation	
Internal	Yes
External	None
Communication	
Communications Plan	None

1. Strategic Implications

Community Plan / Single Outcome Agreement and Corporate Plan

- 1.2 The [Community Plan \(Local Outcomes Improvement Plan\) 2017-2027](#) and [Corporate Plan 2018-2022](#) has five strategic objectives, all of which apply to this report.

2. Resource Implications

Financial

- 2.1 None.

Workforce

- 2.2 None.

Asset Management (land, property, IT)

- 2.3 None.

3. Assessments

Equality Impact Assessment

- 3.1 Under the Equality Act 2010, the Council is required to eliminate discrimination, advance equality of opportunity, and foster good relations between equality groups. Carrying out Equality Impact Assessments for plans and policies allows the Council to demonstrate that it is meeting these duties.

- 3.2 None.

Strategic Environmental Assessment

- 3.3 The Environmental Assessment (Scotland) Act 2005 places a duty on the Council to identify and assess the environmental consequences of its proposals.

- 3.4 None.

Sustainability

- 3.5 Under the provisions of the Local Government in Scotland Act 2003 the Council has to discharge its duties in a way which contributes to the achievement of sustainable development. In terms of the Climate Change Act, the Council has a general duty to demonstrate its commitment to sustainability and the community, environmental and economic impacts of its actions.

- 3.6 None.

Legal and Governance

- 3.7 None.

Risk

- 3.8 None.

4. Consultation

Internal

- 4.1 The Executive Officer Team were consulted and commented on this report.

External

- 4.2 None.

5. Communication

5.1 None.

2. BACKGROUND PAPERS

Audit Scotland Reports:

Best Value Assurance Report – [East Renfrewshire Council](#) November 2017

Best Value Assurance Report – [West Lothian Council](#) November 2017

Best Value Assurance Report – [Orkney Islands Council](#) December 2017

Best Value Assurance Report – [Clackmannanshire Council](#) January 2018

Best Value Assurance Report – [Fife Council](#) May 2018

Best Value Assurance Report – [East Ayrshire Council](#) May 2018

Summary of Findings from Best Value Assurance Reports: Inverclyde Council and Renfrewshire Council. Report to Scrutiny Committee 7 February 2018 [[Report 6 18/40](#)] and [Summary of Findings – Appendix 1](#).

Other Reports:

[Annual Governance Statement 2017/18](#)

3. APPENDICES

None.