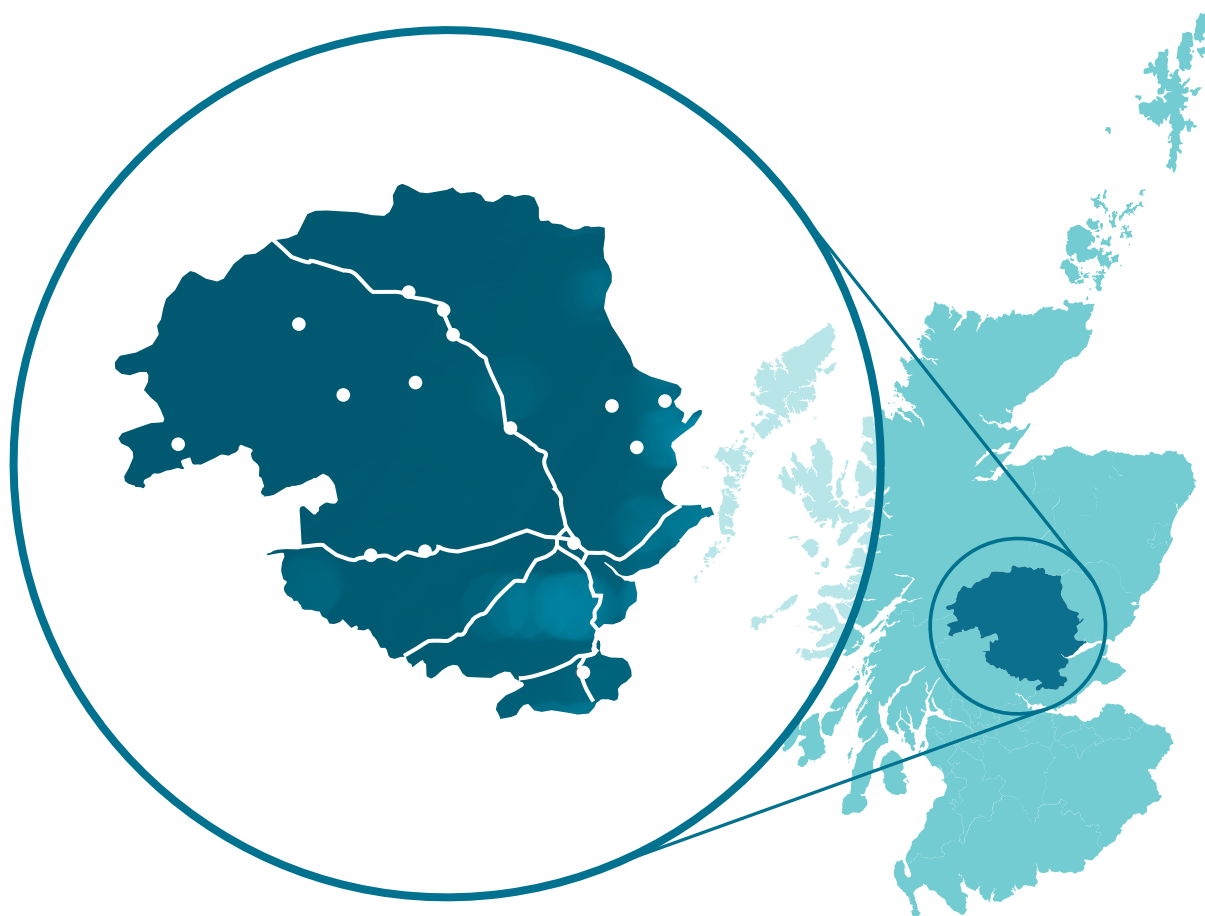


## Best Value Assurance Report

# Perth and Kinross Council



ACCOUNTS COMMISSION 

Prepared by Audit Scotland  
August 2019


# The Accounts Commission

The Accounts Commission is the public spending watchdog for local government. We hold councils in Scotland to account and help them improve. We operate impartially and independently of councils and of the Scottish Government, and we meet and report in public.

We expect councils to achieve the highest standards of governance and financial stewardship, and value for money in how they use their resources and provide their services.

Our work includes:

- securing and acting upon the external audit of Scotland's councils and various joint boards and committees
- assessing the performance of councils in relation to Best Value and community planning
- carrying out national performance audits to help councils improve their services
- requiring councils to publish information to help the public assess their performance.

You can find out more about the work of the Accounts Commission on our website: [www.audit-scotland.gov.uk/about-us/accounts-commission](https://www.audit-scotland.gov.uk/about-us/accounts-commission) 

Audit Scotland is a statutory body set up in April 2000 under the Public Finance and Accountability (Scotland) Act 2000. We help the Auditor General for Scotland and the Accounts Commission check that organisations spending public money use it properly, efficiently and effectively.

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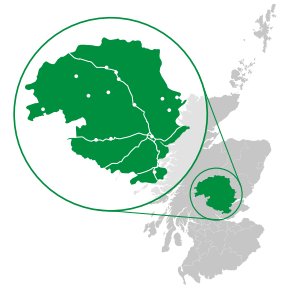


Web link

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# Key facts

## Perth and Kinross



**2,041**  
square  
miles

Area

**151,290**

Population

**4,631**

Workforce  
(headcount)

**40**

Elected members

- 17 Conservative and Unionist
- 15 Scottish National Party
- 4 Scottish Liberal Democrats
- 3 Independent
- 1 Scottish Labour Party

**7,540**

Council houses

**£354**  
million

2019/20  
revenue budget<sup>1</sup>

**£621**  
million

2019/20 – 2028/29  
10-year capital budget<sup>2</sup>

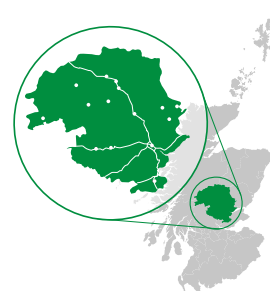
**£52**  
million

Mid-range budget  
gap 2019–24

1. Revenue budget covers day-to-day costs like wages, property repairs and maintenance and payments for goods and services.

2. Capital budget covers the cost of major projects such as schools, housing and town centre regeneration.


# Commission findings



- 1** The Commission accepts the Controller of Audit's report on Best Value in Perth and Kinross Council. We endorse the recommendations set out by the Controller of Audit in his report and expect the council to act upon them.
- 2** We commend the continuing steady improvement of the council since our last Best Value audit in 2008. The council's clear strategic objectives and effective leadership have provided the basis for improvement in many services and in outcomes for the people of Perth and Kinross.
- 3** We also commend the council for the potential step change presented by the 'Perth and Kinross Offer', an initiative setting out how the council will improve in partnership with citizens and communities.
- 4** It is encouraging that council staff have a favourable view of the council's direction, although we note that the council recognises the need to manage sickness absence levels actively.
- 5** The council should use its approaches to self-evaluation and performance management to demonstrate better where it intends to improve and how it is progressing against its objectives.
- 6** The council's effective approach to financial planning means that it should be well placed to deal with projected budget pressures. We underline the Controller of Audit's recommendation to build on this by developing further its approach to longer term financial planning.
- 7** The council works well with partners, both within Perth and Kinross and with other neighbouring councils. We note, however, the significant potential for the community planning partnership to raise its ambition in leading change in Perth and Kinross.
- 8** We would encourage the council to consider how its ongoing review of its governance and decision-making might help it better involve and empower communities, given that the council acknowledges the need to improve in this regard. We note the council's ambition to become the most digitally innovative in Scotland and the recognition by the community planning partnership of the potential of digital innovation to better involve communities. It is important that such ambition is demonstrated in strategic planning and action.
- 9** We anticipate the council now moving forward with its ambitious strategy. Progress will be reported in the annual audit, and the Controller of Audit will update the Commission as appropriate.

# Audit approach



**1.** The statutory duty of Best Value was introduced in the Local Government in Scotland Act 2003. The audit of Best Value is a continuous process that forms part of the annual audit of every council. Findings are reported each year through the [Annual Audit Report](#) . In addition, the Controller of Audit will present a Best Value Assurance Report to the Accounts Commission at least once during the five-year audit appointment for each council. This is the first assurance report on Perth and Kinross Council. The findings from previous Best Value reports on the council are summarised at [Exhibit 11 \(page 45\)](#) in the Best Value audit timeline.

**2.** This report seeks to provide the Commission with assurance on the council's statutory duty to deliver Best Value, with a focus on the Commission's Strategic Audit Priorities. We are looking for councils to demonstrate Best Value by showing continuous improvement in how they deliver services. The pace and depth of this improvement is key to how well councils meet their priorities in the future.

**3.** Our audit approach is proportionate and risk based and so is reflective of the context, risks and performance of the individual council. It also draws on the intelligence from audit and scrutiny work carried out in previous years. In keeping with this approach, we conducted some initial work to identify risks and council initiatives to build into the scope of our audit. This included a review of previous audit and inspection reports and intelligence, a review of key council documents, initial meetings with senior officers and reflection on our wider public sector knowledge and experience.

**4.** [Exhibit 1 \(page 7\)](#) shows the areas we decided to focus on. The detailed audit work for this report was undertaken in March and April 2019. Our audit work included:

- interviews with elected members, senior officers and partners
- observing a range of council and committee meetings
- document review
- focus groups.

**5.** We gratefully acknowledge the cooperation and assistance provided to the audit team by elected members, officers and the council's partner organisations. As part of the annual audit of the council, our future work will follow up the findings and recommendations in this report. It will also include more detailed audit work on other Best Value areas as appropriate.

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## Exhibit 1

### Key areas of focus for our audit

The audit considered a broad range of issues.



#### **Vision and strategic direction** ([Part 1, page 10](#))

- Perth and Kinross Council's vision and priorities and how these fit with the Perth and Kinross Community Planning Partnership's Local Outcomes Improvement Plan (LOIP).
- Leadership, governance and scrutiny arrangements, including elected member and officer relations.



#### **Performance** ([Part 2, page 19](#))

- Overall progress on performance and outcomes.
- Performance management arrangements, including public performance reporting.



#### **Use of resources** ([Part 3, page 28](#))

- How well the council is managing its financial resources and planning for the future.
- How the council manages, monitors and reports on financial and other resources including medium- and longer-term financial planning.
- Workforce planning.



#### **Partnership working** ([Part 4, page 33](#))

- How effectively the council delivers services with others, including the Perth and Kinross Integration Joint Board and other local authorities. We also looked at participation in the Tay Cities Deal.
- How well services are developed in collaboration with others and how community engagement affects the council's activities and delivery of services.



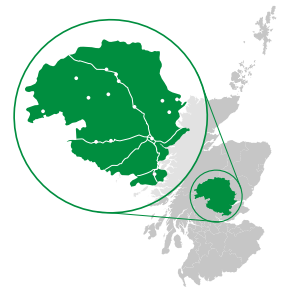
#### **Continuous improvement** ([Part 5, page 43](#))

- Evidence of continuous improvement including digitalisation of services.
- Progress against key judgements in the 2008 Best Value report.

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# Key messages

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- 1** The council has clear strategic objectives that have remained stable over a period of time. There is strong member and officer leadership together with appropriate levels of challenge and scrutiny. The council is currently reviewing its governance arrangements with the aim of streamlining and further improving decision-making.
- 2** Since the 2008 Best Value report, the council has improved at a steady pace. Overall, outcomes for the community are improving. Officers and members are positive about the Perth and Kinross Offer, that is a proposed approach to service design and development co-designed with citizens and communities. It is still at an early stage, but has the potential to provide a step-change in the levels of community engagement and the pace of improvement.
- 3** The council has robust financial planning and management arrangements including effective monitoring and reporting and medium-term financial planning. The financial outlook is challenging, but the council is well placed to address projected funding gaps through savings from its transformation programme and medium-term financial plan. The council approves a three-year revenue budget and budget flexibility scheme which encourages longer-term planning. It should consider building on this by developing a longer-term financial plan covering five to ten years.
- 4** The council has made good progress in providing online access to services. The council is in the process of reassessing its use of information and technology. Following completion of its digital maturity assessment, it intends to update its digital strategy. This should reflect its ambition of becoming the most digitally innovative council in Scotland.
- 5** The council undertakes self-evaluation and is receptive to third-party evaluation and inspection. Its self-evaluation could be more explicit about improvement plans. The council uses performance management information and reporting to drive continuous improvement at service level, but annual public performance reporting should be more balanced. More could be done to consistently demonstrate that performance management drives change and improvement.
- 6** Residents in Perth and Kinross are more satisfied with their council's services than the Scottish average and the council has received positive inspection reports in recent years. There are examples of the council delivering services in innovative ways, making savings and improving outcomes for vulnerable service users.



- 7 Perth and Kinross Council works well with partners, in particular with regional partners across Tayside and the effectiveness of working arrangements with the integration joint board has improved over the last 12 months. The Community Planning Partnership needs to take a more active role in leading partnership working and strategic change.
  - 8 There are good examples of community engagement at service level, but the council could do more to involve communities earlier in strategic planning discussions and demonstrate the outcome of engagement. The council is aware that it needs to do more to embed community empowerment in the way the council and its communities work together.
-

# Part 1

## Does the council have clear strategic direction?



The council has clear strategic objectives which have remained stable over a period of time and are supported by effective leadership.

### The local context

**6.** The area of Perth and Kinross, covering over 2,000 square miles, is home to over 151,000 people. Over the last ten years its population rose by six per cent and it is expected to rise by a further eight per cent over the next 20 years. This rise is higher than the five per cent predicted growth in Scotland overall. Currently people aged 65 and over account for 23 per cent of the population. By 2041 this proportion is expected to increase to 30 per cent.

**7.** Most of the Perth and Kinross area is rural. It includes the city of Perth, 12 towns and over 100 smaller settlements. The area is dependent on tourism, agriculture and hospitality. Although unemployment is generally low, wage levels tend to be below the Scottish average which contributes to in-work poverty. The Scottish Index of Multiple Deprivation (SIMD) identifies 11 data zones in Perth and Kinross (out of 186) as being within the 20 per cent most deprived in Scotland. These are home to 8,200 people and located in both urban and rural areas. However, the SIMD does not always accurately represent deprivation in a rural setting due to the dispersed nature of rural communities.<sup>1</sup> Rural poverty is an issue within Perth and Kinross, with pockets of rural deprivation spread across the local authority area. The proportion of the school population with additional support needs has increased from 20 per cent in 2010 to 34 per cent in 2018.


**8.** These factors have led to challenges for the council including:

- a need to provide affordable housing
- ensuring equitable access to services, particularly in rural areas
- improving transport and connectivity in rural areas.

## The council's objectives are wide-ranging and align with partners' priorities

**9.** The Corporate Plan 2018-2022 includes the council's vision, which is shared with the community planning partnership (CPP), of 'Creating a confident, ambitious and fairer Perth and Kinross, for all who live and work here.' It contains five strategic objectives to support delivery of the vision:

- giving every child the best start in life
- developing educated, responsible and informed citizens
- promoting a prosperous, inclusive and sustainable economy
- supporting people to lead independent, healthy and active lives
- creating a safe and sustainable place for future generations.

**10.** The council is a statutory partner in the CPP which produces the [Perth and Kinross Local Outcomes Improvement Plan \(LOIP\)](#) .<sup>2</sup> This plan involves input from a number of agencies including NHS Tayside, the Scottish Fire and Rescue Service, Police Scotland, Skills Development Scotland and the council. It is an example of how the council has collaborated with other entities to support delivery of the strategic objectives agreed upon. The LOIP and corporate plan also have the same objectives. Community planning at a local level is delivered by seven local action partnerships ([Part 4, page 33](#)). Each local action partnership has its own local action plan.

## Members and officers recognise challenges in providing fair and equitable access to rural communities

**11.** The area of Perth and Kinross is geographically diverse and includes several rural and isolated communities. This increases the importance of the council's focus on providing fair and equitable access to services.

**12.** Members and officers recognise this risk which routinely features in discussions and forms part of effective scrutiny. Local needs and the role of communities are regularly referenced in service improvement plans and corporate plans have a communities focus.

**13.** In 2016, the CPP established a fairness commission to understand more about the challenges within communities, poverty and inequality. A report entitled *Fairer Futures* made recommendations and highlighted good practice to inform the work of the community planning partners.<sup>3</sup> Its findings feature as part of service improvement plans.

**14.** A place-based approach to tackling inequality is being embedded through the seven local action partnerships made up of community, elected and stakeholder representatives. They are each supported by 'stories of place', created by the council to summarise statistical and background information on each locality to support their work.<sup>4</sup>

## The council's vision is backed by clear plans and service priorities which are subject to monitoring and scrutiny

**15.** The council's vision and strategic objectives, set out in its corporate plan, have been consistent for several years. They are supported by officers and members who consider them appropriate and a suitable framework within which relevant actions can be agreed at a strategic and service level. Their consistency has helped them to become embedded in the council's decision-making. The council is committed to its vision and strategic objectives, which is evident from member and officer understanding and their integration into the business management improvement plan (BMIP) process.

**16.** There is strong communication and understanding of strategic objectives by leadership, incorporated into all levels of council planning ([Exhibit 2](#)). In order to plan and monitor improvements, BMIPs are reported to the relevant committee and to the scrutiny committee annually (with six-monthly updates to the relevant committee), comparing performance of each individual service against the corporate plan and service priorities. This allows members to appropriately challenge on progress and delivery of improvements and objectives.

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### Exhibit 2

#### Perth and Kinross Council's overall approach to planning



Source: Perth and Kinross Council

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**17.** Five improvement priorities for the council are identified in the Annual Performance Report and sit alongside the strategic objectives and service priorities. They are:

- securing sustainable, inclusive economic growth

- addressing changing demographics
- reducing the impact of poverty in families and communities and supporting those most vulnerable
- evolving the way the council works with communities
- working more collaboratively and further transforming services.

The council has set out how the improvement priorities link to its strategic objectives.

### **There is strong member and officer leadership and effective levels of challenge and scrutiny**

**18.** Perth and Kinross Council exhibits strong member and officer leadership. Since the last local election in 2017, the Conservatives and Liberal Democrats have formed the administration ([Exhibit 3](#)). There is evidence of an appropriate level of challenge and scrutiny within all aspects of council business. Good working relationships between members, and between members and officers, was observed at council and community planning meetings.

## **Exhibit 3**

### **Changes in council administration in 2017**

<b>Current administration (from 2017)</b>	<b>Previous administration</b>
<b>17</b> - Scottish Conservative and Unionist Party	<b>18</b> - Scottish National Party
<b>15</b> - Scottish National Party	<b>10</b> - Scottish Conservative and Unionist Party
<b>4</b> - Scottish Liberal Democrats	<b>5</b> - Scottish Liberal Democrats
<b>3</b> - Independents	<b>4</b> - Scottish Labour Party
<b>1</b> - Scottish Labour Party	<b>3</b> - Independents

Source: Perth and Kinross Council

**19.** The leadership team uses a range of approaches to share the council's vision, for example:

- **senior management team meetings:** the chief executive and directors meet with services on a rotational basis to discuss emerging issues
- **chief executive's blog:** which shares information with staff
- **think yes sessions:** staff are invited to share their thoughts and ideas on the future of the council and what challenges and opportunities they face.

**20.** The council has a dedicated scrutiny committee, charged with overseeing the implementation of the council's policies in relation to achieving Best Value. Key aspects of financial and project management are subject to regular oversight at the appropriate level. The audit committee considers external and internal audit reports and financial statements. Performance against the LOIP and other plans and objectives are also publicly reported.

**21.** Some members commented that the capacity for scrutiny is sometimes limited by the volume of papers and number of meetings. They do not always consider the options presented to them, while viable, to be acceptable, and would welcome greater opportunity to comment on options while they are being developed. The council's member-officer working groups provide opportunity for this to occur.

**22.** The scrutiny committee has direct scrutiny of arm's-length external organisations (ALEOs) and receives regular reports and presentations on their performance. ALEOs can take many forms, such as companies, community organisations or charities. Those operating in Perth and Kinross Council include Culture Perth and Kinross, Live Active Leisure Ltd and Horsecross Arts Ltd.

### **The vision of the Perth and Kinross Offer is widely supported by officers and members**

**23.** The vision of the Perth and Kinross Offer (the Offer) aims to change how services are designed and delivered. It has been welcomed by officers and members and seeks to create a range of social contracts between the council and the people and communities it works with. It ultimately aims for a cultural change, from viewing citizens and partners as service users to viewing them as co-creators. It is closely aligned with a proposed 'think yes' culture, which is also widely recognised by officers who have begun to make simple changes in a supportive environment.

**24.** The ambition is for the Offer to be developed collaboratively with staff, citizens, businesses and other local stakeholders. To date, a series of staff meetings and events that support this have been held or are planned. Officers and members speak positively about the Offer and it has obtained cross-party support. The Offer will support delivery of further improvement in relation to the themes of:

- equalities and fairness (diversity, perceptions, commitment, rurality)
- economy and entrepreneurship (investment, employment, location, people)
- education and learning (attainment, investment, collaboration, strengthening families)
- empowerment (enabling structures, communities, partnerships, third sector)
- environment.

**25.** A brief summary of the aims of the Offer and intended approach to developing it collaboratively with stakeholders has been set out. A framework and timescale for its development are being formed. It is important that the council maintains the pace of its development along with member and officer enthusiasm.

**The council is progressing well in providing online access to services. The digital strategy does not reflect the council's ambition but it plans to update it following a digital maturity assessment**

**26.** The council's digital transformation programme includes planned investment of £1.4 million in online services and £1.8 million on mobile working over five years from 2016/17. Regular updates are provided to the executive officer team by the Head of IT and Revenues (chief digital officer) and are overseen by the ICT Transformation Board. Frontline staff are positive about digital developments delivered by the council to date.

**27.** Good progress has been made and the council now offers 37 services online via MyPKC, its customer services platform. The council procured the underlying software collaboratively with Dundee City Council and Angus Council, which facilitates sharing of developed service modules and represents good practice. Mobile working developments have been slower to implement but are progressing. A roadmap of future MyPKC projects exists, including requested developments ([Exhibit 4](#)).





**28.** A corporate approach to assessment of benefits realisation was approved by the ICT Transformation Board. It includes a number of elements of good practice such as comparison of the pre-investment baseline time and cost taken to complete a process with that achieved following development.

**29.** The council assessed its digital maturity in 2016 and is in the process of completing the Digital Office Assessment Model during 2019. The Digital Strategy 2016-2020 contains the expected elements but it does not yet fully reflect the council's ambition to become the most digitally innovative council in Scotland. The council plans to update its digital strategy following completion of its updated maturity assessment.

## Exhibit 4

### Rollout of MyPKC services

Perth and Kinross Council provides an extensive range of online services.

MyPKC services		Examples
	Delivered or improved in 2017/18	21
	Delivered or improved in 2018/19	24
	Planned in 2019/20	17
	Prioritised work yet to be scheduled	24

Source: Perth and Kinross Council Roadmap of planned MyPKC services

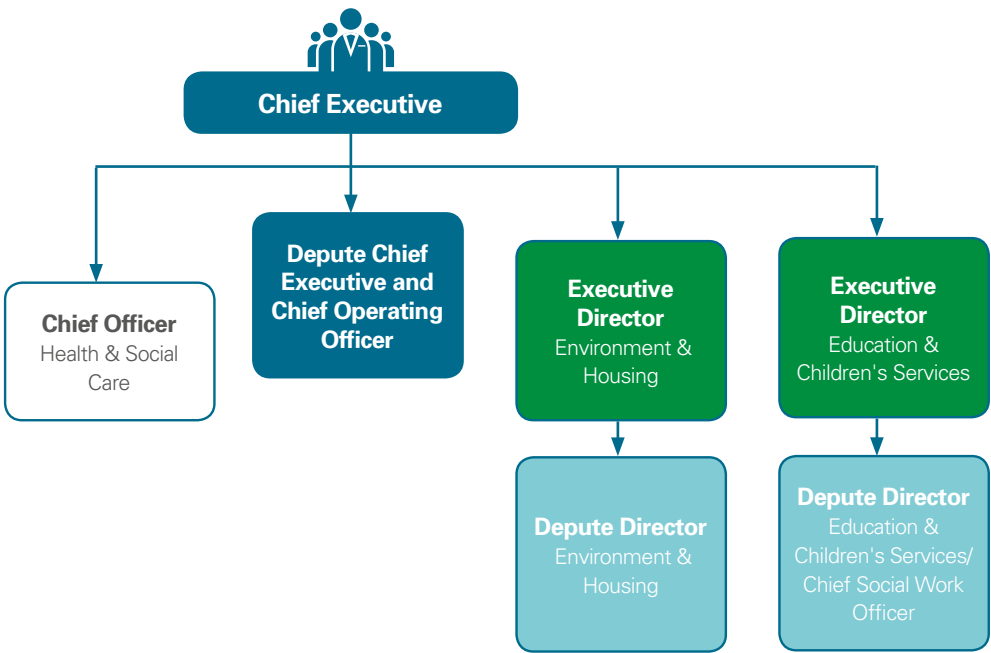
**The current review of the council’s governance structure should consider simplifying the decision-making model**

**30.** The council operates with 20 committees, ten of which administer common good funds.<sup>5</sup> In addition to the scrutiny committee, the key committees include the strategic policy and resources committee, the lifelong learning committee, the environment and infrastructure committee, the housing and communities committee and the audit committee.

**31.** The council established the current committee structure after the last election when the new council decided to review and implement changes to adapt to scrutiny and new challenges. The key changes included reducing the overall number of committees and increasing the membership of the scrutiny committee from seven to 11 members.

**32.** In 2015, the council launched a transformation programme, set out in *Building Ambition – A Blueprint for a 21st Century Council*. This included a phased approach to reshaping senior management arrangements.<sup>6</sup> In April 2018, the council changed the management structure. This resulted in the removal of the post of senior deputy chief executive. In addition, the responsibilities of housing and community safety were realigned from the senior deputy chief executive to the executive director (environment and housing) ([Exhibit 5](#)).

**Exhibit 5**  
Council management structure from April 2018



Source: Perth and Kinross Council



**33.** Although the existing committee and management structures are aimed at streamlining the council's activities, both officers and members agree that the number of reports and current governance arrangements make decision-making lengthy and there is further scope for improvement which the council plans to make as part of its governance review.

**34.** The council is currently reviewing the committee structure, the quality of report writing for outcome agreements and business cases and ensuring scrutiny and audit functions are more robust. Initial proposals are expected after the summer recess.

**35.** The council is proactive about improving its governance. The ongoing review should consider simplifying the council's governance arrangements to improve decision-making.

### **The council implemented a new risk management strategy and defined its risk appetite, which demonstrates good practice**

**36.** The council's risk management processes have undergone a significant redesign over the last two years. The key reasons for a review in 2016 were an increase in partnership working and new operational models such as the integration joint board (IJB), which changed the risk profile of the council. The main changes, approved in 2017, included:

- four risk documents: a risk management policy; a risk management strategy to set out the high-level approach; a risk management process guide aimed at service-level operations; and the risk management appetite, which details the level of risk that will be tolerated in each area to achieve outcomes
- definitions for terminology to ensure no ambiguity
- being risk aware rather than risk averse
- commentary on the approach to managing risks within partnership arrangements
- adoption of a conservative risk appetite.

**37.** There is regular reporting of strategic and operational risks to the strategic policy and resources committee, with monthly revenue and capital monitoring reports submitted which include discussion of risks and how these can be controlled or mitigated. The risk management process is a continuous process throughout the year.

**38.** The new risk management strategy demonstrates good practice, with high-level outcomes being broken down to service level. This enables officers to take ownership and responsibility for risks, enabling risk management to be led by all levels within the council.

## **The council operates in a transparent manner**

**39.** The council discloses agendas, papers and minutes on its website, providing transparency to stakeholders and enabling members of the public to obtain information on key decisions made by the elected members.

**40.** The council reported a 93.8 per cent success rate against a 95 per cent target in responding to freedom of information requests within the statutory 20 working days. This is down from full compliance over the previous four years, and management indicated an increase in the frequency and complexity of requests.

**41.** Since January 2018, council and committee meetings have been recorded for public viewing and are available on YouTube. There is a culture of openness and focus on transparency at the council.

## **The council has effective member development and training arrangements**

**42.** In 2017, the council experienced a change in its political administration along with the election of 22 new members (out of a total of 40). This meant increased training requirements and a period of learning for the newly-elected members and a need for more support from officers.

**43.** The council has provided a comprehensive programme of training to all newly-elected members. Discussions are held with elected members to identify development and training needs, which form part of each member's personal development plan, and newly-elected members are given induction training. Although the training was delivered at an appropriate level, some members highlighted they would welcome training sessions being recorded and provided at more varied times, and information being available electronically.

**44.** The council organises sessions for elected members based on their identified needs or wishes. Over 80 sessions have been held since 2017 and overall attendance was good. Some sessions were mandatory for all elected members while others were directed to members of specific committees. Workshop topics have included planning and development management, general data protection regulation, Cross Tay link road consultation, equalities, housing services and public protection.

# Part 2

## How well is the council performing?



Overall, outcomes for the community are improving. More could be done to consistently demonstrate that performance management drives change and improvement.

Residents are generally satisfied with the council's services.

### The council reports that its performance improved in 45 per cent of its own key performance indicators

**45.** The council reports performance against its own key performance indicators in an annual performance report (APR). This goes to the full council and is available on its website along with its 'PK performs dashboard'. The council uses 42 key performance indicators to report its performance in relation to its strategic objectives. Six of these are Local Government Benchmarking Framework (LGBF) indicators, with the remainder being the council's own indicators.

**46.** In 2017/18, of the council's 42 key performance indicators, 19 (45 per cent) improved, ten (24 per cent) were steady and three (7 per cent) needed attention. A further ten indicators (24 per cent) had no information or trend data available at the time the APR was published, so were not included in the report. In the APR, the council provides no indication of which of its performance indicators fall into each of these categories. It also does not make clear over what period it reports improvement in performance.

**47.** To assess performance across all the council's indicators, analysis using performance data from all 42 indicators was carried out as part of the audit. This found that 33 (79 per cent) of the council's key performance indicators improved over time and nine (21 per cent) declined. Between 2013/14 and 2017/18, examples of where performance improved included:

- tourism-generated revenue (improved by 40 per cent)
- the percentage of residential and business premises with access to next generation broadband (improved by 47 percentage points)
- the number of affordable houses built (improved by 137 per cent).

**48.** Performance declined in nine indicators between 2013/14 and 2017/18, including:

- percentage of children leaving care who attained English and maths at standard grade foundation level or equivalent (reduced by 12 percentage points)
- percentage of children leaving care who attained at least one subject at standard grade foundation level or equivalent (reduced by 21 percentage points)
- number of jobs created in small and medium-sized enterprises with public sector support (reduced by 30 per cent).

The numbers for children leaving care are small which may account for larger percentage changes in these indicators. The council provided reasons for the decline in performance for four of the nine indicators in the APR or performance dashboard. In other indicators no comment was made where there was a small change in performance (2-3 per cent).

### **National indicators show Perth and Kinross Council's performance generally improved between 2013/14 and 2017/18**

**49.** The LGBF allows councils to compare their own performance over time and against the Scottish average for 70 indicators of different council services. The council reports its progress against LGBF indicators in an annual report to the full council and publishes this on its website. This is in accordance with the Accounts Commission's requirements. As part of the audit, the council's performance was analysed in 49, mainly outcomes-based, LGBF indicators. Between 2013/14 and 2017/18 the council's performance:

- improved in 30 indicators (61 per cent)
- declined in 16 (33 per cent), and
- was maintained in three (6 per cent).

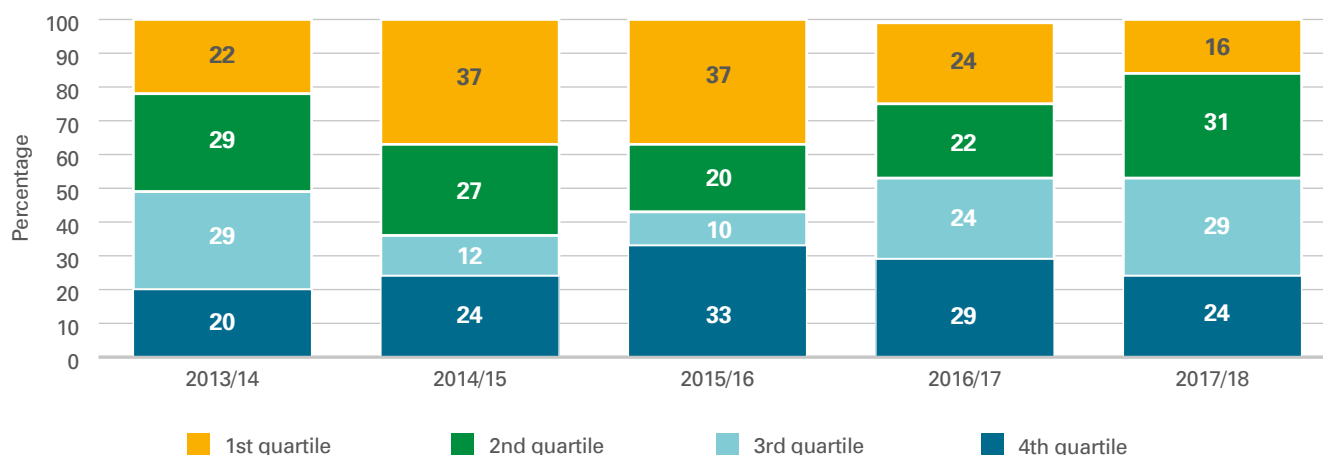
The LGBF also groups councils together that are facing similar challenges of population density and deprivation. These are known as family groups. In 2017/18, the council's performance tended to rank in the middle of its LGBF family groups.

**50.** Overall, the council's performance relative to all Scottish councils fell slightly between 2013/14 and 2017/18 ([Exhibit 6, page 21](#)). Over this period, the percentage of indicators where Perth and Kinross Council's performance fell into the top two quartiles decreased by four percentage points (two indicators), from 51 per cent to 47 per cent. The percentage of indicators in the top two quartiles fluctuated between 64 per cent 2014/15 and 47 per cent in 2017/18.

## Exhibit 6

### Perth and Kinross Council's performance relative to other councils, 2013/14 to 2017/18

The percentage of indicators in the top two quartiles decreased by four percentage points, from 51 per cent to 47 per cent and fluctuated between 64 per cent and 47 per cent.



Note: Measuring council performance involves considering how all councils are performing, from lowest to highest for each indicator. From this, it is possible to see how one council compares with all other councils. Relative performance against other councils is divided into four equal bands, or quartiles. The first quartile contains the best-performing councils for that indicator and the fourth quartile contains the poorest-performing councils. The above data is based on 49 indicators which have been reported every year in the LGBF since 2013/14. Percentage figures will not always come to 100 per cent because of rounding.

Source: Audit Scotland; Local Government Benchmarking Framework, Improvement Service, 2017/18

**51.** Between 2013/14 and 2017/18, the council improved its performance in several indicators which reflect its priority areas, including:

- the proportion of looked-after children being looked after in the community
- self-directed support spending on adults aged 18 or over as a percentage of total social work spending on adults aged 18 or over
- the percentage of total household waste that is recycled
- the percentage of unemployed people assisted into work from council-operated/funded employability programmes.

In 2017/18, the council performed comparatively well to other councils in these indicators.


**52.** The council's performance declined in some areas it had given a lower priority, for example the percentage of its B- and C-class roads requiring maintenance treatment. The council approved a road maintenance strategy in 2014 aimed at improving the condition of the A-class road network while maintaining the condition of other road types through patch repairs.<sup>7</sup> In 2018/19, the council agreed additional investment in road maintenance to improve the overall road condition.

**53.** Performance compared with other councils also declined in some of the council's priority areas. This includes the average total tariff for pupils in the 20 per cent most deprived areas and child protection re-registrations within 18 months, although changes involved small numbers.

**54.** A similar trend in performance can be seen when analysing Perth and Kinross CPP's performance against community planning outcomes profile indicators (CPOP).<sup>8</sup> Of the 18 CPOP indicators, performance improved in ten (56 per cent), declined in seven (39 per cent) and was maintained in one (6 per cent) between 2013/14 and 2017/18.

### **The council should more consistently demonstrate how it uses performance management and performance reporting to drive continuous improvement**

**55.** There are examples of the council making good use of performance information at a service level to inform improvement activity and BMIPs contain detailed performance information. Recent external audit reports have commented positively on some aspects of the council's performance management arrangements at a corporate level. This includes comparison of service performance to the corporate plan, monitoring BMIPs by the full council, regular performance reporting to the strategic, policy and resources committee and the role of the scrutiny committee.

**56.** The 2008 [\*Audit of Best Value and Community Planning: Perth and Kinross Council\*](#)  highlighted the council's effective approach to performance management and its clear and balanced public performance reporting. In 2019, these areas have been identified as areas for improvement for the council. The council has a small performance team and has not used a specialised software system for managing performance for over five years.

**57.** Each service produces an annual performance report (APR) and six-monthly performance updates which are reported to the appropriate committee and the scrutiny committee. The service APRs are also discussed at the full council. These aim to:

- set out the services' achievements that have contributed to the delivery of the council's strategic objectives
- identify areas for improvement
- report on performance.

**58.** Each service APR is made publicly available along with its BMIP. A sample of service APRs and BMIPs were reviewed as part of the audit. This found some clear examples of how performance information is used at a service level to continuously improve. For example, the council set out actions to improve performance in relation to: the percentage of children with an approved permanence plan within four months of the decision to recommend for permanence; and the number of families presenting as homeless ([Case study 1, page 26](#)).

**59.** In some cases, reasons for performance falling below the set target and associated improvement actions were less clear. The council could make more explicit the linkages between underperforming service performance indicators and the associated actions in the BMIPs. This would more clearly and consistently demonstrate how it uses this performance information to identify BMIP improvement priorities. Within service APRs there is no overall assessment of the proportion of indicators where performance has improved, declined or been maintained, or those which are on, above or below target. It would be helpful to include an overall summary within each service APR.

### **Annual public performance reporting should be more balanced and used more effectively to assess the council's progress towards its objectives**

**60.** It is important that councils clearly report their performance to local citizens and the community. Detailed reporting on performance at a service level is provided to elected members at various committees. However, the council's overall annual performance reporting to elected members and the public should be more transparent, more balanced and clearer about progress towards strategic objectives. When reviewing the council's APR, it was difficult to judge how well the council performs overall. The 2017/18 APR focuses on good performance and does not fully explore poor performance. It is unclear from the APR how the council plans to address areas of underperformance and drive improvement, although this is contained in other reports.

**61.** The APR provides graphs to illustrate performance for each of the indicators. Although these show performance over a long-term period, they have no key and are difficult to interpret. Five improvement priorities for the coming year are set out at the beginning of the APR, but it is not clear why these have been prioritised, how they link to the strategic objectives, how and when they will be achieved, or how they will be reported.

**62.** Data for 2017/18 was unavailable for ten of the council's key performance indicators when the APR was published in October 2018, including seven attainment indicators. This means the APR reports changes in only 32 performance indicators. The council publishes data for all 42 key performance indicators on its 'PK performs dashboard' webpage once this data becomes available. The online performance dashboard contains no assessment of whether performance has improved, declined or been maintained.

**63.** The council is currently carrying out a Modernising Performance Review. It has set up a project board to oversee the review and is investing resources to change the way it uses data and information. The council is preparing a procurement exercise for an electronic system and is linking this to its digital strategy. It aims to have an operational system in place by March 2020.

**64.** As part of its review, the council should consider how it could make public performance reporting more transparent, clear and balanced. It should set ambitious performance targets and be clear about the reasons for underperformance and planned improvement actions to address these to drive continuous improvement. This will make it easier for elected members and members of the public to scrutinise performance.

## **Residents in Perth and Kinross are more satisfied with their council's services than the Scottish average**

**65.** The LGBF includes performance against indicators of service users' satisfaction with council services. These are based on results from national surveys, such as the Scottish Household Survey. LGBF data for Perth and Kinross shows that its residents' satisfaction levels with some culture and leisure services, such as libraries and parks and open spaces, have generally improved over time. However, satisfaction with other services, such as local schools and refuse collection, has declined over time. These trends tend to be in line with the average trends in Scotland; however, Perth and Kinross residents' satisfaction with libraries and with museums and galleries has improved in contrast to a national decrease. The most recent data shows that the council ranks in the top half of all Scottish councils in all LGBF satisfaction indicators ([Exhibit 7, page 25](#)).

**66.** The council's housing service conducted a tenant satisfaction survey in 2018. The results of this survey were positive and demonstrated improvement since the last time the council surveyed its tenants in 2016. The council received 1,032 responses, 95 per cent of which said they were satisfied with the overall service, higher than the national average of 91 per cent.

## **There are examples of the council delivering services in innovative ways, making savings and improving outcomes for vulnerable service users**

**67.** There are examples of the council improving outcomes for its most vulnerable service users by delivering services differently, which has also led to financial savings. This includes innovative ways of reducing homelessness ([Case study 1, page 26](#)) and the number of children requiring residential care ([Case study 2, page 27](#)).

## **The council and its community planning partners have received positive inspection reports in recent years**

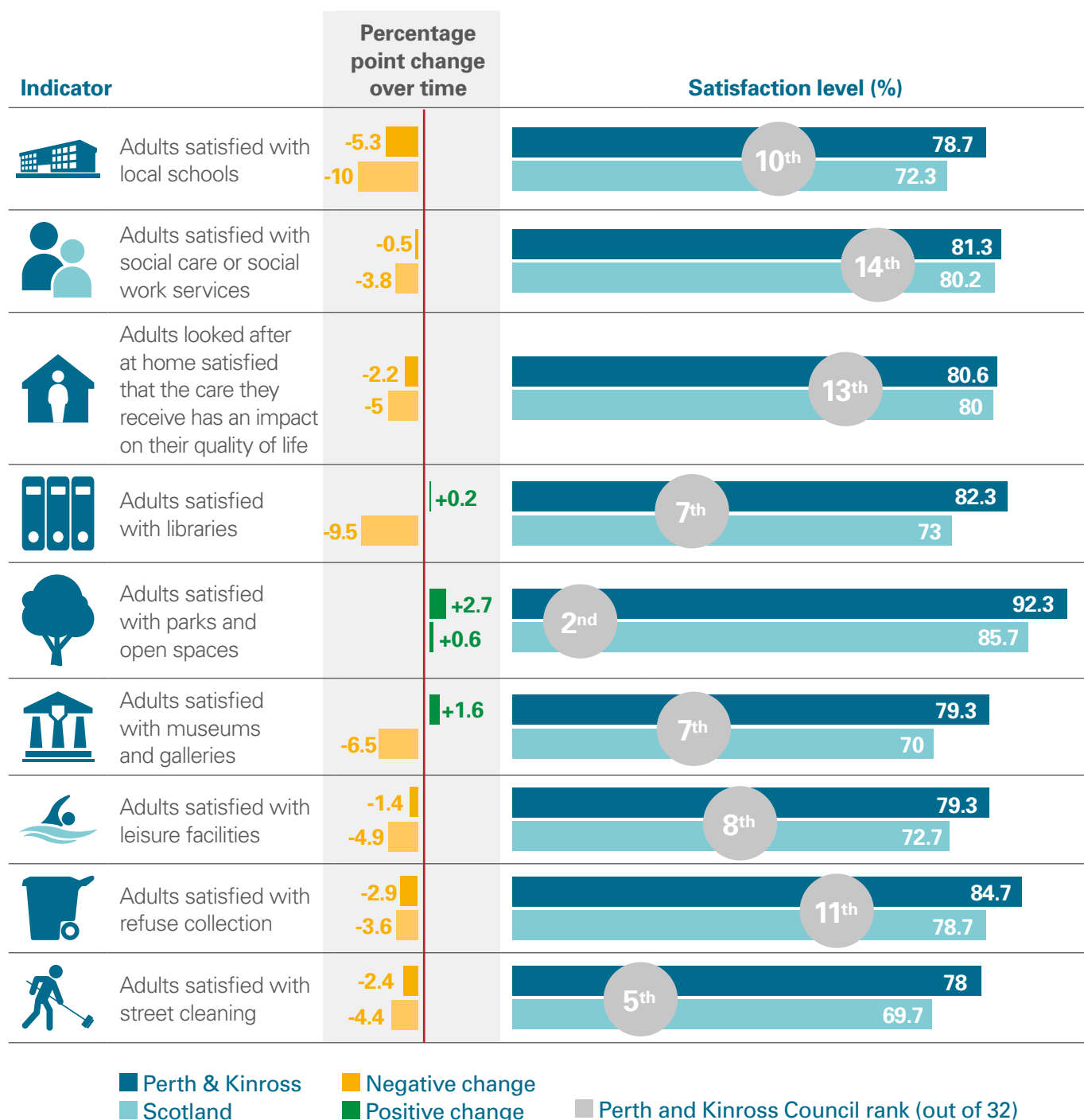
**68.** In January 2018, the Care Inspectorate reported its findings of a joint inspection of services for children and young people provided by community planning partners in Perth and Kinross.<sup>9</sup> The report commended the work of the partnership, with partners receiving two 'excellent' grades: one for planning and improving services for children and young people, and one for leadership of improvement and change. The partnership also received one 'good' grading and six 'very good' gradings in other areas. The inspection highlighted key strengths within the partnership, including:

- sophisticated and intelligent use of data to inform and support decision-making, service planning and delivery, and management of performance
- an embedded culture of collaborative working that is supporting the partnership to deliver improved outcomes for children and young people
- consistent and sustained commitment to self-evaluation and continuous improvement.



## Exhibit 7

Perth and Kinross Council's performance against service satisfaction LGBF indicators in 2017/18



### Notes:

1. Satisfaction levels are based on three-year rolled average responses to Scottish Household Surveys for 2015 to 2018. Percentage point change over time has been calculated using the rolled averages from 2010-14 and 2015-18.
2. Indicators are from the Scottish Health and Care Experience Survey. Percentage point change has been calculated using 2014/15 and 2017/18 data and satisfaction level is based on the 2017/18 data.

Source: Audit Scotland; and Local Government Benchmarking Framework, Improvement Service, April 2019

## Case study 1

### The council's Home First approach is improving outcomes for homeless people



The council conducted a review of its homeless services in 2016 as part of its transformation programme and established its approach to rapid rehousing, Home First. This approach seeks to achieve a balance between prevention, rapid rehousing and tenancy sustainment with an overall aim of reducing the duration, impact and stigma of homelessness.

Between 2013/14 and 2017/18, the number of households presenting to the council as homeless increased by 21 per cent (from 826 to 999). A total of 790 of the 999 households presenting were assessed as homeless in 2017/18. Over the same period, the number of single young people aged 16-25 presenting as homeless reduced by 31 per cent (from 299 to 207). The council delivers a range of initiatives and programmes aimed at preventing homelessness, including:

- assigning support officers to work with young people at risk of becoming homeless to prevent this happening where possible
- training support officers in family mediation and providing support when a young person has been asked to leave the family home
- a personalised budget for officers to intervene if someone is at risk of homelessness, for example to provide items to enable the person to sustain their tenancy or pay off small rent arrears
- delivering a housing and homelessness education programme in secondary schools.

Home First aims to reduce the amount of time homeless households spend in temporary accommodation by removing this step where possible. The Home First project was fully implemented in 2017 and has led to considerable improvements in outcomes for homeless people and savings for the council. Between 2016/17 and 2018/19:

- the number of families presenting as homeless has reduced by 27 per cent (from 319 to 232 families)
- the average length of time homeless households spent in temporary accommodation reduced by 47 per cent (from 132 to 70 days)
- the case duration of homelessness reduced by 58 per cent (from 213 to 89 days)<sup>1</sup>
- the number of homeless households waiting for a permanent home reduced by 80 per cent (from 321 to 63 households).

The delivery of Home First has also enabled the council to reduce its temporary accommodation portfolio, from 326 to 26 separate units and from 92 to 53 hostel spaces and deliver savings of £676,000.

Note: 1. The case duration of homelessness is the number of weeks it takes for a local authority to close a case, starting from the date a homeless application is made until the local authority discharges its duty or decides it has no duty.

Source: Perth and Kinross Council

**69.** The Care Inspectorate also carried out an inspection of the council's homeless housing support service in January 2018.<sup>10</sup> The service received an 'excellent' grading for the quality of care and support provided to service users. The report highlighted that support was person-led, with service users being encouraged to participate in service improvement and projects designed to improve their health and wellbeing. The quality of staffing in the homeless housing support service was also graded as 'excellent'. Good working relationships with key partners and a commitment to continuous professional development were recognised in the report.

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## Case study 2

### The REACH team – preventing the need for residential care



The number of looked-after children in Perth and Kinross increased by 18 per cent between 2013 and 2018. The council had one residential care home for looked-after children and faced increasing residential care costs due to the need for external care placements and staff training requirements. It reviewed the delivery of its residential care services for children in 2017 as part of its transformation programme and established a new model, which was fully implemented in 2019:

- The project aims to help young people remain within their families, schools and communities, preventing the need for residential care. It also aims to ensure that young people receiving support are resilient, engaged, achieving, confident and healthy (REACH).
- A multidisciplinary team (known as the REACH team) delivers intensive support to young people at risk of care. The team includes staff from the council and NHS Tayside with a range of different skills, including social workers, a family worker, a clinical psychologist, speech and language therapists, and an outreach teacher to support young people's transition back to mainstream schools.
- The project cost £1.7 million to implement and is expected to be cost neutral by 2021/22. At 31 January 2019, an underspend of £164,000 in residential care placements was projected for the end of 2018/19, with further underspends projected for the duration of the project.
- Feedback from parents and carers about the support provided by the team has been positive. The council has recruited a performance and information officer to help evaluate the project's impact on outcomes and identify areas for improvement.

Source: Perth and Kinross Council

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# Part 3

## Is the council using its resources effectively?



The council has robust financial planning and management arrangements, including effective monitoring and reporting and medium-term financial planning.

The financial outlook is challenging, but the council is well placed to address projected funding gaps through its transformation programme and savings identified as part of the medium-term financial plan.

### **The council sets and approves a medium-term financial plan and ten-year capital plan that allows longer-term planning and informed investment decisions to be made**

**70.** On an annual basis, the council develops and approves a five-year medium-term financial plan (MTFP). The budget-setting process starts by updating the MTFP. In June 2018, a ten-year provisional composite capital budget was approved which takes a longer-term view in respect of financial planning.

**71.** The MTFP is set in the context of extensive analysis of the future environment the council expects to operate in, aligned to its strategic objectives. It includes key assumptions and sensitivity analysis including wage increases, central funding changes, inflation and other risks to service delivery. The council uses appropriate external information to inform the basis of its MTFP including Audit Scotland reports, the Improvement Service, and various government and professional sources.

**72.** It is reviewed by the leadership team, senior management in corporate finance and legal teams with a focus on the accuracy and sensitivity of assumptions. After completion, it is presented to elected members from the administration and opposition which facilitates early oversight and challenge in respect of forecast cost pressures, savings and alignment with strategic objectives.

**73.** The MTFP is presented to the full council in the October preceding the financial year, including the proposed approach to setting the revenue and capital budgets. Approval then allows management to begin the process of formally drafting the council's revenue budget, informed by medium-term financial planning. The council should build on this sound basis and consider developing a longer-term financial plan for the five to ten-year period.

## **The council moved to multi-year budgets three years ago and approved a rolling three-year revenue budget which facilitates efficient use of resources in the medium term and demonstrates good financial planning and management**

**74.** The revenue budget is a rolling three-year plan which currently covers 2019/20, together with provisionally approved budgets for 2020/21 and 2021/22. These will be updated as part of the MTFP development process in autumn 2019, and then formally approved and rolled forward in early 2020. The revenue budget for 2019/20 is £354 million.

**75.** The administration and opposition groups, through discussion with senior officers, prepare three-year revenue budgets for consideration by the full council in February each year. Elected members are complimentary about the level of information and support that officers provide as part of this process.

**76.** By developing indicative three-year revenue budgets, the council can effectively plan and prepare for future years. The use of sensitivity analysis and budget assumption ranges helps scrutiny and challenge by members together with risk assessment and management. The council's approach to budget flexibility, allowing certain service under- and overspends to be carried forward to future financial years as part of the budget-setting process, is described in [Case study 3](#).

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### **Case study 3**

#### **Budget flexibility**



The council has an approved Revenue Budget Flexibility Scheme which allows certain service under- and overspends to be carried forward to future financial years as part of the budget-setting process. Revenue budget flexibility proposals are reviewed annually. Services can re-phase work where required and better deliver services because they have discretion to use resources more flexibly than in other local authorities, across financial years.

Budget flexibility is a positive part of the council's approach to managing financial challenges and it discourages short-term thinking that can otherwise exist within local authorities.

Source: Perth and Kinross Council

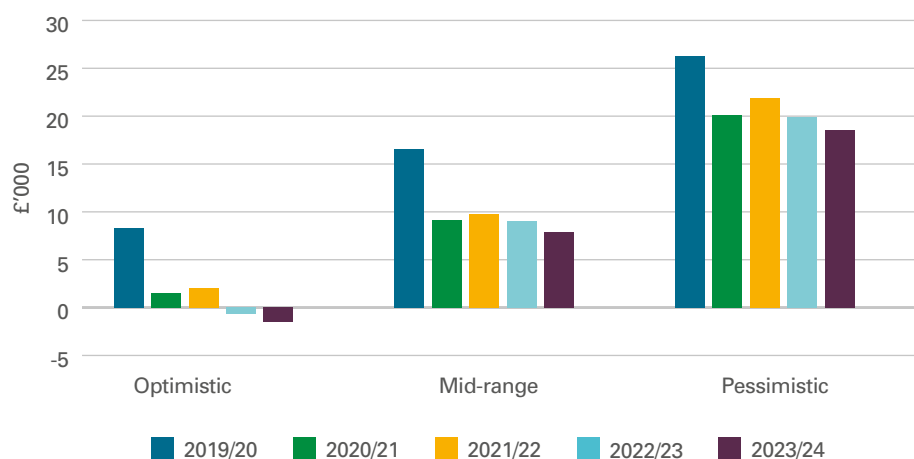
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**77.** The estimated levels of savings required to be made over the next five years, between 2019/20 and 2023/24, are set out in [Exhibit 8 \(page 30\)](#) and depend on what pressures and risks materialise. The MTFP includes optimistic, mid-range and pessimistic scenarios of future savings requirements of £9.6 million, £52.3 million and £106.8 million respectively. Services are fully involved in identifying expected costs and savings. This process facilitates informed decision-making and early identification of cost pressures and underpins the annual budget-setting process.

## Exhibit 8

### Estimated levels of savings required, 2019/20 – 2023/24

Estimates of total savings required over the next five years range from £9.6 million to £106.8 million with a mid-range estimate of £52.3 million.



Source: Perth and Kinross Council MTFP 2019/20 to 2023/24

## There is a clear governance structure in respect of effective use of resources

**78.** The council has approved financial regulations covering 2018-21. These regulations cover financial planning and monitoring together with budget virement and asset management arrangements. These are effective, with levels of member scrutiny and challenge noted positively by officers and members.

## Useable reserves have remained steady year on year, and the council has a clear policy for managing reserves

**79.** The general fund balance was £51.1 million at the end of 2017/18. Of this, £12.1 million is uncommitted, which represents 3.6 per cent of the council's net budgeted expenditure for 2017/18. The unaudited estimate for the 2018/19 uncommitted general fund is £11.8 million.

**80.** In the February 2019 committee update, members approved an uncommitted reserves target of 2-4 per cent of net revenue expenditure in the medium term. The reserves strategy forms an appropriate part of MTFP and budget-setting arrangements.

## The council has a robust approach to preparing its financial statements but there are opportunities to increase efficiency

**81.** The process for preparing the annual financial statements has been in place for several years. It is evidently robust with minimal audit adjustments identified. The process is time-consuming for officers and would not facilitate faster closing and reporting of accounts should it be required in the future. The process has a higher number of traditional, manual components than other local authorities and is reliant on key individuals.

### **The programme management system used for capital project monitoring, continuous improvement and capturing lessons learned is being updated**

**82.** Total expected capital spending between 2019/20 and 2028/29 is £619.8 million. The capital budget for 2019/20 is £74.1 million. Some of the largest areas of investment are planned as part of the Perth Transport Futures programme and flood prevention works. In 2018, the council adopted a ten-year capital plan. It is also moving into the third phase of a medium-term school estate transformation programme and previously completed a review of the office estate which demonstrates a continuous approach to asset management.

**83.** Capital project monitoring is effective with projects generally delivered as expected and a new bespoke capital asset management system is being implemented. This will increase automation to the business case process and enhance capital-monitoring controls. Capital-monitoring arrangements are well developed and the governance arrangements in respect of capital resources are in the process of being reviewed. A new Strategic Investment and Improvement Board is being created to merge the Strategic Investment Group, Corporate Resource Group and Transformation Group which currently have some overlapping responsibility. This will be chaired by the deputy chief executive and aims to take a strategic view of the capital programme and a holistic look at asset plans for the council. It will report to the Executive Officer Team. A new risk-based approach will be taken to discussing specific programmes rather than considering all material projects.

### **The corporate workforce plan 2018-2021 established a strategic context and introduces approaches to enhance council workforce sustainability and planning**

**84.** The council has a workforce plan covering the period 2018-21 and its framework for managing workforce change and the job families approach have been designed to develop a flexible workforce.

**85.** The council is the largest single employer within its area, and 84 per cent of the workforce live in Perth and Kinross. After a period of stability, between 2016 and 2018, the number of full-time equivalent (FTE) employees working for the council decreased by over six per cent, from 4,932 to 4,631.<sup>11</sup> The council's objective is to have the right people with the right skills and abilities at the right time to perform duties. There is a drive to increase the range of recruitment measures for hard-to-fill posts, which are defined as posts vacant for six months or more.

**86.** Staff speak positively about working for the council and the supportive culture in which they are valued. The annual employee engagement survey shows increasingly positive responses over the period since 2011. It is used to inform the council's annual workforce report which sets out development and focus areas for the year ahead. Pulse surveys supplement the annual survey and have been extended to the newly formed housing and environment service in 2018, having been piloted in education and children's services in 2017. The council places a strong focus on celebrating success, including through service recognition awards and annual Designing Futures Together awards.

**87.** Over the last three years, levels of sickness absence have been increasing at the council for both teachers and all other employees. In 2017/18, sickness

absence levels for teachers were the third highest in Scotland at 8.1 days per teacher, a slight rise of 0.2 days from the previous year and higher than the Scottish average of 5.9 days. For all other members of staff, in 2017/18, the average days lost per FTE was 10.7, slightly below the Scottish average of 11.4 days, but an increase of 1.1 days since 2016/17.<sup>12</sup>

**88.** The council reported in its 2018 annual workforce report that mental health would be a priority for 2019. Mental health-related reasons accounted for 27 per cent of all absences with the top three reasons being stress, depression and work-related stress. There are several support mechanisms to help people back into work, which are the focus of a new health and wellbeing framework pending council approval. It aims to focus more on wellbeing and a proactive approach to managing sickness absence.<sup>13</sup>

**89.** Job families have been introduced within the council, with new role profiles describing the skills, knowledge and behaviours required for a wide range of roles in a job family rather than the specific role advertised. The job families are care and learning; professional and business support services; community and operational; regulatory, technical and property; and senior management. By recruiting to job families, the council enhances workforce flexibility and encourages employees to retrain and move to other areas of the council as demand requires.<sup>14</sup> [Case study 4](#) sets out how the council used this approach in transforming residential care and other examples.

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## Case study 4

### Workforce planning for transformation of residential care and other initiatives



- As part of the recent transformation of residential care, a care facility was closed, affecting 37 members of staff. Several long-standing employees were unsure of their career options. Group meetings took place with the staff, as well as one-to-one support meetings. Of the 37 staff, 11 voluntarily left the council, largely because of retirement, and all others moved to different roles, with a significant number moving into early years care, where the council had a workforce need and hard-to-fill posts. This was made possible through initiatives such as the job families route, allowing redeployment with the appropriate training to other areas of the council.
- The Learn to Teach and Learn to Work in Early Learning programmes encourage existing employees to retrain as teachers and have proved successful.
- The Grow Your Own programme aims to build capabilities within the council to create a workforce for the future, which is vital, given the ageing workforce currently in place. It has led to the council employing more modern apprentices and graduate trainees.

Source: Perth and Kinross Council

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# Part 4

## Is the council working well with its partners?



Perth and Kinross Council works well with partners, in particular with regional partners across Tayside.

The effectiveness of working arrangements with the integration joint board has improved over the last 12 months. However, the community planning partnership board needs to take a more active role in leading partnership working and strategic direction.

Community empowerment is not yet fully embedded in the way the council and its communities work. The Perth and Kinross Offer is a new approach that aims to empower communities and give them more influence over what matters to them.

### The council generally works well with its partners

**90.** The council works with a wide range of partners, at both strategic and operational levels, within the Perth and Kinross area and with neighbouring local authorities. Partnership working is particularly strong across the Tayside region.

**91.** Although relationships between the council, NHS Tayside and the IJB have proved challenging, there is a new leadership team in place and relationships have improved. Across Perth and Kinross there is an opportunity to increase the impact of partnership working by increasing the effectiveness of the CPP. As is common in other areas of Scotland, capacity (both time and resources) of the council and its partners can be a barrier to doing more partnership working.

### Partnership working is particularly strong across the Tayside Region

**92.** Perth and Kinross, Angus and Dundee City councils have a history of working well together, with some of these partnership arrangements also including Fife Council. There are many positive examples of Perth and Kinross Council working well with neighbouring councils at both strategic and operational levels ([Exhibit 9, page 34](#)).

## Exhibit 9

### Examples of regional working involving Perth and Kinross Council

Strategic examples	Detail
<b>Tay Cities Deal</b>	The deal brings together public, private and voluntary organisations in the council areas of Perth and Kinross, Dundee City, Angus and Fife. They have secured up to £300 million of investment from the UK and Scottish governments to encourage skills development and progress infrastructure such as roads, rail links, buildings and communications networks. The aim is to work closely together to create growth more quickly and sustainably to bring greater prosperity and equality to the region. Partners believe this investment has the potential to secure over 6,000 jobs and lever in over £400 million more in investment over the next 10-15 years. An agreement in principle was reached in November 2018 and the final deal is due to be signed off in 2019.
<b>Tayside Contracts</b>	Tayside Contracts is a commercially based local authority contracting organisation providing catering, cleaning, roads maintenance, vehicle maintenance and winter maintenance throughout the Perth and Kinross, Dundee City and Angus council areas. It has been in operation since 1996 and employs approximately 2,500 people across over 300 establishments. Tayside Contracts operates under a joint committee made up of elected members from each of the three councils.
<b>The Tayside Plan for Children, Young People and Families, 2017-20</b>	The first regional plan for children's services, focusing on reducing inequalities and improving outcomes for all children in Tayside, was published in 2017 by the Tayside Regional Improvement Collaborative. It sets out the joint vision and priorities of Perth and Kinross, Dundee City and Angus councils, NHS Tayside, Police Scotland, the health and social care partnerships, the third sector and other partners. It supersedes the integrated children's services plans in the three areas.
<b>Tri-school campus – providing education for children from Perth and Kinross, Dundee City and Angus council areas</b>	Plans for a tri-school campus are at an early stage with the location yet to be decided. The proposal is to be considered at separate meetings in all three councils before a final decision is made as to whether it will go ahead. Each council will review options for its own school estates and the opportunities a shared campus could present.
Operational examples	Detail
<b>Sharing of resources (specialist equipment and providing increased capacity if required)</b>	Partnership between Perth and Kinross, Fife, Angus and Dundee City councils involving the sharing of machinery (drill rig) and operatives to deal with contaminated land. This was arranged at operative level at an operative's conference. There is also a service-level agreement in place between Perth and Kinross, Angus, Dundee City and Fife councils for the provision of additional environmental health, trading standards and food safety services if required.
<b>Joint procurement of digital platform</b>	The council procured the underlying software for MyPKC, its customer services platform, collaboratively with Dundee City Council ( <a href="#">Part 1, page 15</a> ).

Source: Audit Scotland; and Perth and Kinross Council

## The community planning partnership board needs to take a more active role in leading partnership working and strategic change

**93.** In 2008, the Accounts Commission reported that ‘Community planning is well developed in Perth and Kinross, supported by a strong commitment to partnership working, effective planning structures and a clearly defined set of desired outcomes...there is a need to develop further performance management arrangements across the CPP.’ In 2019, the strong commitment to partnership working remains and partnerships at a local level work well despite the lack of a lead from the CPP board. The CPP’s vision is set out in its LOIP 2017-2027, as discussed in [Part 1 \(page 10\)](#). Across Perth and Kinross there is an opportunity to increase the impact of partnership working by increasing the effectiveness of the CPP. The CPP board has recognised this and a governance review is now under way.

**94.** There is evidence of effective working in some parts of the CPP, for example the work of the Children, Young People and Families Partnership was commended by the Care Inspectorate in 2018.<sup>15</sup> In May 2019, the partnership group held a workshop with key stakeholders to identify priorities for improving mental health. This involved presentations of data and local developments and the national perspective from the mental health taskforce, followed by discussions to identify strategic improvement areas. An action group has been tasked with implementing the recommendations and engaging with children, young people and parents.

**95.** However, some elected members and partners raised concerns about the effectiveness of the CPP board and the CPP structures. These are as follows:

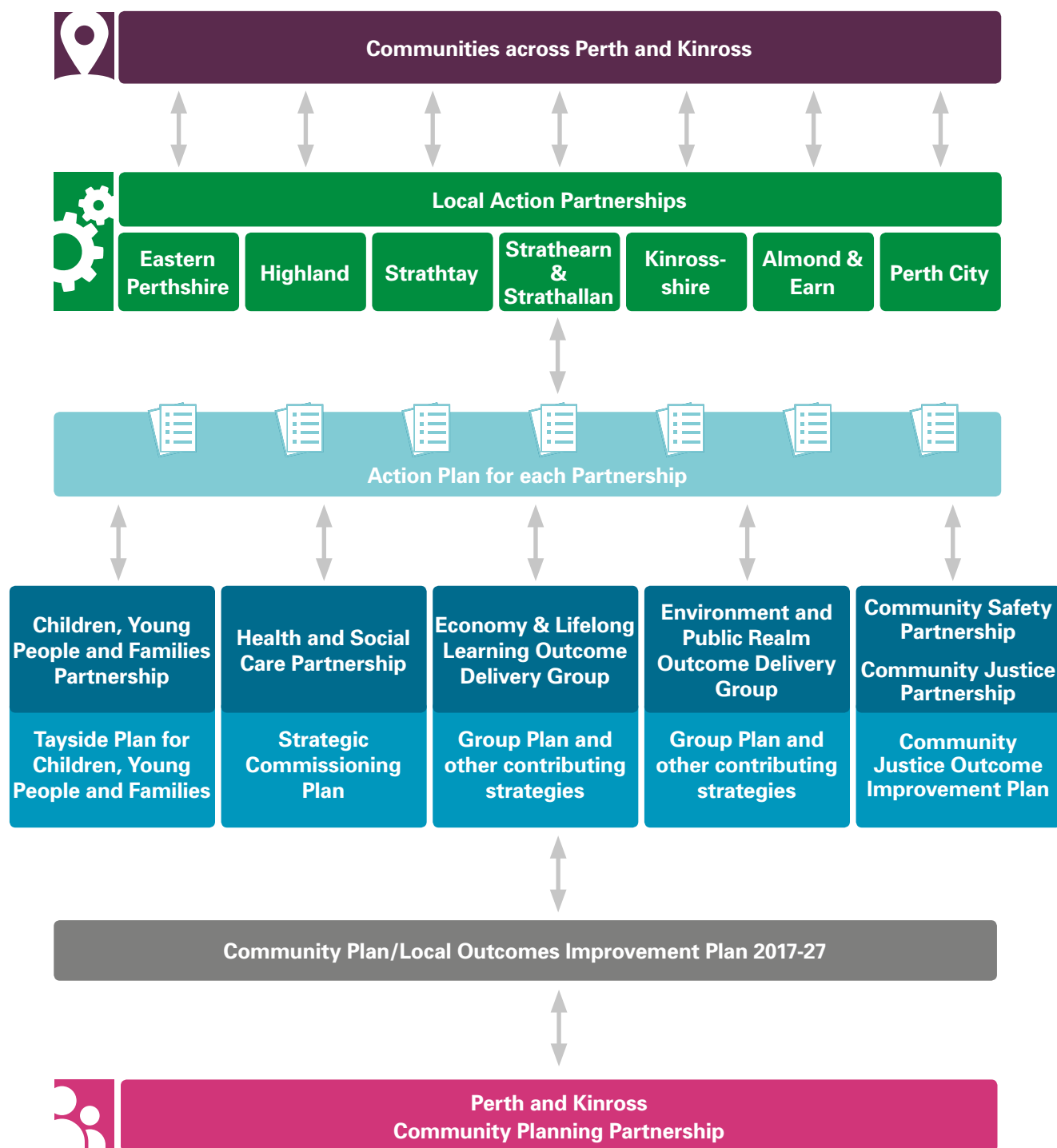
- community planning can be seen as a separate process that sits to one side of other effective partnership working
- the CPP could be more strategic. It is difficult to see any initiative that has been led by the community planning process. It is not an effective use of attendees’ time
- the CPP board is too council-led. There was also concern about commitment and attendance from some partners
- PKAVS, the third sector interface, finds it challenging to engage with all the local action partnerships through the CPP structure. However, there is an opportunity to do this through the LAP Chairs and Leads Group, which meets every six weeks. PKVAS will be co-chairing future CPP meetings.

**96.** Information about what the CPP is doing and the difference it is making is difficult to find. Information about the CPP on the community planning area of Perth and Kinross Council’s website is limited. For example, there are no links to CPP board minutes and there are links to minutes from only one of the six outcome delivery groups, but even they are two years out of date.

**97.** The CPP’s first annual performance report on the LOIP, published in 2018, sets out improvements to local outcomes but it is unclear, in many cases, what contribution the CPP has made to these. The current community planning partnership structure in Perth and Kinross is set out in [Exhibit 10 \(page 36\)](#).

## Exhibit 10

Perth and Kinross' community planning partnership governance structure



Source: Perth and Kinross Council Best Value self-evaluation 2019, February 2019

**98.** The CPP has committed to reviewing the ongoing effectiveness of its governance arrangements, based on a more outcome-focused performance approach. This review should be wide-ranging, looking at the effectiveness of the CPP board, the outcome delivery groups and the local action partnerships as well as how performance management arrangements could be improved. It should set out how the CPP can build on the positive relationships that exist between partners in Perth and Kinross.

### **The effectiveness of working arrangements with the integration joint board has strengthened in the last 12 months**

**99.** Perth and Kinross IJB is the statutory body established to integrate health and social care services between the council and NHS Tayside. The IJB consists of eight voting members, four of whom are elected members from Perth and Kinross Council and four are nominated by NHS Tayside. The IJB also has several non-voting members, including senior council and NHS staff, council and NHS staff representatives, the third sector interface, and carer and service user public partners.

**100.** The board is responsible for establishing arrangements for ensuring the proper conduct of the affairs of the IJB and for monitoring the adequacy of these arrangements. Although the objectives of the IJB are shared, its legal, membership and budgeting complexities make it difficult to govern and manage. The board itself has had numerous changes in membership over the last three years, making its operation more difficult. Scrutiny and governance of this fairly new organisation remains challenging and will be subject to ongoing monitoring as part of the annual external audit.

**101.** The IJB has been operational from April 2016. Its role is to coordinate health and social care services, and to commission NHS boards and councils to deliver services in line with a strategic plan. In 2018/19, it had an expenditure budget of £190 million for core and hosted services and identified an £8.0 million savings requirement. The council increased its contribution to the IJB's core budget by 11 per cent between 2018/19 and 2019/20.

**102.** The integration scheme sets out that, from 2018/19 onwards, any overspends may be allocated based on each partner body's proportionate contribution to the IJB's budget requisition for that financial year, rather than on operational responsibility. In 2018/19, the council decided not to make a proportionate contribution to any IJB overspending.

**103.** NHS Tayside continues to face significant financial challenges. In order to meet its 2018/19 financial targets, the board received brokerage of £17.6 million. Although this is a significant amount, the brokerage required was £4.7 million less than planned. Brokerage outstanding at 31 March 2019 totals £63.5 million. The Scottish Government has indicated that territorial boards will have all outstanding brokerage written-off at 31 March 2019.<sup>16</sup> The IJB has no reserves to absorb overspends and faces significant challenges to deliver a balanced budget.

**104.** Relationships between the IJB and the council have strengthened in the past 12 months with increased communication at executive level and a new leadership team in place. The IJB's financial position requires continued monitoring by council officers.

## **There are good examples of community engagement at service level**

**105.** There are good examples of council services engaging effectively with communities in the planning and delivery of services:

- In 2018/19, the council consulted communities on their preferences when planning the expansion of its early learning and childcare services. The council engaged with communities through roadshows, surveys and focus groups. The information gathered was used to plan for further delivery of the expansion to 1,140 hours.
- The council's housing service established a service user review and evaluation (SURE) team in 2014, which included council tenants. The SURE team has carried out six different scrutiny activities ranging from anti-social behaviour to communication around repairs, identifying 106 recommendations for improvements. This partnership approach with lead officers has led to improvements in policy and changes to the way services are delivered. In 2018, tenants from the council's SURE team developed the council's tenant and resident participation strategy. The SURE team conducted wider engagement with council tenants as part of the development of the strategy, and over 700 tenants were consulted on the draft strategy. The new strategy aims to generate greater tenant participation at the local level.
- The SURE team assesses the housing service's annual performance against the Scottish Social Housing Charter, which sets out standards and outcomes, and provides a graded assessment of how well the council is performing against all 16 charter outcomes. The SURE team's assessment is included in an annual report sent to all council tenants and the information is used to inform service improvement.

**106.** The results of the 2017 Scottish Household Survey show that residents are slightly more satisfied with the level of engagement they have with the council than the national average. One quarter of respondents in Perth and Kinross felt that they could influence decisions, compared with 23 per cent nationally.

## **The council could do more to involve communities earlier in strategic planning discussions and demonstrate the outcome of engagement**

**107.** It is difficult to ascertain how community engagement has fed into the council's and CPP's strategic planning processes. For example, the Perth and Kinross CPP carried out a consultation on the draft version of the LOIP. The CPP used several methods to engage with communities, including an online consultation, providing paper copies of the plan in council offices and libraries and holding focus groups with five typically harder-to-reach community groups. Several consultation exercises were carried out about the LOIP. Key themes from engagement with local action partnerships included social and rural isolation, mental health, community transport and the need for activities for young people. CPP papers state that common themes from the engagement activities helped to shape the priorities within the LOIP, but it is not clear to what extent. The council did not undertake a public consultation on its strategic plan, as its strategic objectives and commitments are aligned to the LOIP.

**108.** The council carries out an annual consultation exercise on its budget. The consultation included questions asking respondents to rate the relative importance of 12 identified service areas and their preferred change in council tax level. The council has increased engagement in budget consultation and the results were included in the annual budget paper. It is not clear from papers how the final budget was informed by the consultation responses received, although it supported the decisions made. The council considered budget themes at a meeting of the Equalities Strategic Forum, the output being shared with elected members.

**109.** The council and CPP should seek to involve communities in strategic planning processes at an earlier stage to ensure meaningful collaboration and engagement with communities in setting strategic objectives, priorities and commitments. This will be particularly important when developing the Perth and Kinross Offer. The council should also consider engaging with communities earlier in the budget process to give them greater, and more meaningful, involvement in its development.

**110.** The council has recently set up an online consultation hub that advertises ongoing and closed consultations. This contains a 'we asked, you said, we did' section, which aims to better articulate the outcome of consultations. This is at an early stage but should help to improve transparency of the consultation and decision-making process.

### **Community empowerment is not yet fully embedded in the way the council and its communities work. A more strategic approach is required to realise the full benefits of the Community Empowerment Act**

**111.** The Community Empowerment (Scotland) Act 2015 (the Act) gives people more influence over how their council and its partners plan services. It provides more formal ways for people to get involved, such as:

- community asset transfers (CATs) – communities can take responsibility for land and buildings
- participation requests – people can ask to take part in decisions about council services
- participatory budgeting (PB) – communities can have a say in how the council should spend money locally.

### **Community asset transfers**

**112.** The council has not yet transferred any of its assets to community groups since the Act came into being. At February 2019, the council had received 11 expressions of interest in CATs from community groups. The council's Community Asset Transfer Policy encourages a considered approach by supporting communities to review fully whether they have the capacity to take control of assets on an ongoing sustainable basis. It is also helping communities pursue alternative routes where appropriate.



**113.** The council has a CAT policy in place, setting out that there will be a single point of contact for any application to streamline the process. However, the council has still to invest in resources to support this. The council should agree its staffing resource to support CATs to allow it to effectively respond to, and support community groups with, incoming requests.

## Participation requests

**114.** The council has a web page dedicated to participation requests to give communities further information about them. It received its first participation request in May 2019 from North Inch and Muirton Community Council. Although a low number of participation requests is not an indication of poor performance, the council could do more to promote participation requests and the various other elements of the Act to communities, beyond its website.

## Participatory budgeting

**115.** The council and its community planning partners ran two 'Perth and Kinross Decides!' PB exercises in 2017 and 2018. In 2017, £180,000 funding was awarded to 139 community groups and, in 2018, £220,000 was allocated to fund 151 community projects, all of which aimed to tackle local inequalities or health and social care issues. Projects funded included outings for community groups, an exercise class for older people and defibrillator installation.

**116.** The Scottish Government and the Convention of Scottish Local Authorities (COSLA) have agreed a joint framework to support councils to work towards at least one per cent of their budgets being subject to PB by 2021. This equates to £3.5 million of Perth and Kinross Council's revenue budget. The council needs to consider how to involve communities more in its budgeting process.

**117.** The council introduced a £1.2 million community investment fund in 2018 to support community-led projects. Community groups can apply for funding of between £3,000 and £50,000 to support projects that aim to tackle inequality, as outlined in local action plans, and will benefit their community. In March 2019, the Executive Sub Committee of the Strategic Policy and Resources Committee allocated approximately £579,000 towards 105 projects across the whole of Perth and Kinross.

**118.** The council carried out an evaluation of the first year of the fund. This highlighted several key issues including the following:

- Timescales for funding application deadlines and decision meant that some communities waited five months for a decision.
- The process was supported by a small community planning team who faced capacity issues because they had to balance existing duties. The council secured extra resource in February 2019, which it hopes will partially address this issue.
- Some community groups felt the application process was complex and that the funding decision should be made more locally.



- There was a lack of consistency in how well the fund was promoted to communities by local action partnerships. The council is making improvement to the communication and material provided by the Communities Team.

**119.** The council needs to make considerable progress in raising awareness of the Act within communities. It should do more to promote and support community asset transfers, participation requests and participatory budgeting. The council needs to take a more outcomes-based approach and be more explicit about how its approach to community empowerment is contributing to improving outcomes for communities.

**The council has invested in the development and support of local action partnerships and while some are progressing slowly, they are beginning to be effective**

**120.** The Act requires community planning partnerships to divide the local authority area into smaller parts, or localities. It specifies that locality plans must be prepared and published for each locality, detailing local outcomes that the CPP must seek to improve.

**121.** As part of its locality planning approach, the CPP introduced five local action partnerships (LAPs) to its structure in 2016. Partnerships are made up of community representatives, elected members, council officials and CPP representatives. Since the first five LAPs were established, two of the partnerships have decided to split to better represent their local communities, so there are now seven LAPs in Perth and Kinross. Each partnership has produced a local action plan, also known as a locality plan, detailing priorities for the local area and actions to improve these. Common themes across local action plans include providing support to those on low incomes and improving activities for young people, access to services and community transport.

**122.** The council and its community planning partners are supporting LAPs to be community-led and give communities greater involvement in decision-making. Five out of the seven LAPs are now chaired by community members. However, in December 2018, Education Scotland highlighted scope to broaden membership of the LAPs to better represent local communities.<sup>17</sup> The council and LAPs recognise this as an issue and LAPs are considering how to achieve better representation from their communities.

**123.** Partnerships are entering their third year and while progress in some partnerships has been slower, the council has facilitated their development and continued to invest and support them. Fieldwork for the audit highlighted mixed views on LAPs and their effectiveness. There were examples of good practice. Highland Perthshire LAP has a written constitution and has established sub-groups to focus on each of the priority areas in its local action plan. It is well supported by the council with information to aid decision-making and guidance on its function and role. Some felt they were effective and enabled appropriate representation of rural and other inequalities, while others considered they are not representative or that large geographies inhibit their effectiveness.

**124.** The council commissioned What Works Scotland to carry out a review of local decision-making in Perth and Kinross in December 2017.<sup>18</sup> Findings included:

- significant CPP support for LAPs and PB, with elected members recognising their role to raise awareness and support cultural change within the council and CPP
- barriers to community involvement, such as distance to travel; apathy, lack of awareness or lack of clarity of purpose; and level of interest in administrative processes
- the need for greater awareness of the broader community empowerment agenda, beyond land ownership and asset transfer, towards increased public participation in decision-making
- the need to clarify relationships between LAPs and other democratic structures and community organisations (such as community councils and development trusts) to clearly articulate the role of LAPs.

**125.** The CPP board approved an improvement plan in December 2018 including preparing and implementing a digital strategy to widen participation by communities in LAPs, and a training and development programme for LAP members.

# Part 5

## Is the council demonstrating continuous improvement?



Since the 2008 Best Value report, the council has improved at a steady pace. Its approach to the use of resources has strengthened but it has more to do in respect of performance management and community planning.

The Perth and Kinross Offer has the potential to create a step-change in the pace of continuous improvement in the council. This will require buy-in from councillors, staff and partners. A framework and timescale for its development are being formed. It is important that the council maintains the pace of its development along with member and officer enthusiasm.

### **The council is improving at a steady pace but the rate of improvement and use of performance information should be enhanced**

**126.** Across the council, from front-line staff to senior officers, there is a culture of being open to opportunities to improve. The council:

- uses the BMIP process to plan and monitor improvements
- carries out self-evaluation at a service level
- has successfully delivered services in innovative ways, improving outcomes for service users, through its transformation programme
- makes good use of self-evaluation resources to drive improvement, such as *How Good is Our Council*
- is receptive to third-party evaluation and inspection
- voluntarily prepared a Best Value self-evaluation for this audit and presented it to the full council, making it publicly available in council papers.<sup>19</sup>

**127.** The council's performance is improving at a steady pace but as noted in [\(paragraphs 60–64\)](#), the council's APR should be more balanced, exploring poor performance more fully. Equally performance information should be aligned with improvement objectives that feature in service BMIPs [\(paragraph 59\)](#). The council's Best Value self-evaluation was very thorough but could have been more explicit in setting out the action points for areas requiring improvement.

**128.** The council's planned approach to developing performance measures and action taken in response to recommendations in this report should support increasing the pace of improvement and consistency of approach.

**The council's approach to the use of resources has strengthened but it has more to do in respect of performance management and community planning**

**129.** The last Best Value audit of Perth and Kinross Council was carried out in 2008. In the report, the Accounts Commission commented that 'Perth and Kinross Council demonstrates a strong commitment to Best Value. We acknowledge the effective leadership of the council, good relationships between councillors and officers and the close involvement of its community planning partners. The council has effective performance management arrangements. We acknowledge that the council's rate of service improvement is good and that the council itself recognises the areas where improvement is needed in service delivery.'

**130.** [Exhibit 11 \(page 45\)](#) compares some of the previous Best Value judgements to our findings from this review. The council is currently carrying out a Modernising Performance Review. It has set up a project board to oversee the review and is investing resources to change the way it uses data and information. The council is preparing a procurement exercise for an electronic system and is linking this to its digital strategy. It aims to have an operational system in place by March 2020.

## Exhibit 11

### A comparison of selected Best Value judgements

Since the 2008 Best Value report, the council has improved at a steady pace. Its approach to the use of resources has strengthened but it has more to do in respect of performance management and community planning.

Controller of Audit judgement	2008	Controller of Audit judgement	2019	View
<b>Strategic direction</b> <p>The council and its strategic partners work well together, are clear about the priorities for the area and are committed to the Perth and Kinross Single Outcome Agreement (SOA).</p> <p>The leadership of the council is strong and effective. There are good working relationships between elected members and executive directors and relations between political group leaders are constructive.</p>		<p>The council has clear strategic objectives which have remained stable over a period of time and are supported by effective leadership.</p>		<a href="#">Part 1</a>
<b>Performance</b> <p>Services are improving above the Scottish average and overall, council services perform slightly better than the national picture.</p> <p>Improvements have been made in services such as education, social work and housing but there is scope for further improvement in others such as planning.</p> <p>A robust performance management framework is in place across the council.</p>		<p>Overall outcomes for the community are improving.</p> <p>More could be done to consistently demonstrate that performance management drives change and improvement.</p> <p>Residents are generally satisfied with the council's services.</p>		<a href="#">Part 2</a>
<b>Resources</b> <p>The council manages its financial resources very effectively and has made progress in delivering efficiency savings.</p> <p>There is scope to improve its approach to workforce planning, completing employee reviews and sickness absence management.</p>		<p>The council sets and approves a medium-term financial plan and ten-year capital plan that allows longer-term planning and informed investment decisions to be made.</p> <p>The financial outlook is challenging, but the council is well placed to address projected funding gaps through its transformation programme and savings identified as part of the medium-term financial plan.</p> <p>The corporate workforce plan 2018-2021 established a strategic context and introduces approaches to enhance council workforce sustainability and planning.</p>		<a href="#">Part 3</a>
				<b>Cont.</b>

## Exhibit 11 continued

Controller of Audit judgement		2008	Controller of Audit judgement	2019	View	
<b>Partnership</b>		<p>Community planning is well developed in Perth and Kinross, supported by a strong commitment to partnership working, effective planning structures and a clearly defined set of desired outcomes. Effective partnership working has already delivered improved outcomes.</p> <p>There is now a need to further develop performance management arrangements across the CPP to support the delivery of the Perth and Kinross SOA.</p> <p>The council can demonstrate many positive examples of directly involving local communities and service users in shaping plans and services. It is developing a range of information and skills among employees and communities to support more effective engagement in future.</p>	<p>Perth and Kinross Council works well with partners, in particular with regional partners across Tayside.</p> <p>The effectiveness of working arrangements with the integration joint board has improved over the last 12 months. However, the CPP board needs to take a more active role in leading partnership working and strategic direction.</p> <p>The council has invested in and continues to provide good support to local area partnerships with some communities making them effective. Community empowerment is not yet fully embedded in the way the council and its communities work. The Perth and Kinross Offer is a new approach that aims to empower communities and give them more influence over what matters to them.</p>			<a href="#">Part 4</a>
<b>Continuous improvement</b>		<p>The council has an ambitious corporate improvement agenda and has established a culture of continuous improvement among employees and elected members. It uses a wide range of self-assessment and review methodologies to drive change; it is aware of what its priorities are and that it needs to increase the pace of improvement in areas such as workforce planning and equalities.</p> <p>The council has an effective approach to performance management and public performance reporting is clear and balanced.</p>	<p>The council has improved at a steady pace. Its approach to the use of resources has strengthened. It makes effective use of performance management information in planning service improvements and recognises that it has more to do in respect of reporting performance management and community planning. The council is carrying out a Modernising Performance Review and is investing resources to change the way it uses data and information. The CPP board is carrying out a governance review.</p> <p>The Perth and Kinross Offer has the potential to create a step-change in the pace of continuous improvement in the council. This will require buy-in from councillors, staff and partners. A high-level summary of the aims of the Perth and Kinross Offer has been set out.</p>			<a href="#">Part 5</a>

# Recommendations



It is important that the council maintains the pace of development of the Perth and Kinross Offer as part of the framework and timeline it is currently developing.  
([Paragraph 25](#))

Following completion of its updated maturity assessment the council should revise its digital strategy in line with its ambition.  
([Paragraph 29](#))

As part of the ongoing governance review the council should consider simplifying arrangements to improve decision-making.  
([Paragraphs 33–35](#))

The council should consistently demonstrate how it uses performance management and performance reporting to drive continuous improvement.  
([Paragraph 59](#))

It also needs to make public performance reporting more transparent, clear and balanced. The Annual Performance Report should include ambitious targets and be clear about the reasons for underperformance and planned improvement actions.  
([Paragraphs 63–64](#))



The council should build on its strong financial management and consider developing a longer-term financial plan covering a five to ten-year period as part of its modernisation agenda.  
([Paragraph 73](#))

The ongoing review of the community planning partnership should be wide-ranging and include the effectiveness of the board, outcome delivery groups and the local action partnerships.  
([Paragraph 98](#))

The council should improve how it involves communities. This includes earlier involvement in strategic planning processes, more involvement in budgeting processes, and better promotion of the Community Empowerment (Scotland) Act 2015 and providing appropriate resource to support the requirements of the Act.  
([Paragraphs 113, 114, 116 and 119](#))

# Endnotes



- 1 *Rural deprivation: evidence summary*, Scottish Government, 2016.
- 2 *Perth and Kinross Community Plan (Local Outcomes Improvement Plan) 2017-2027*, Perth and Kinross Community Planning Partnership, October 2017.
- 3 *Fairer Futures*, Perth and Kinross Fairness Commission, 2017.
- 4 <http://pk-storyboard.org.uk> 
- 5 Common good funds in Scotland originated in the 15th century and are the assets and income of some former burghs. They represent a substantial portfolio of land, property and investments and by law continue to exist for the common good of the inhabitants of the former burghs to which they relate. The common good committee for each area will administer its own common good fund with support from council officers.
- 6 *Building Ambition: a Blueprint for a 21st Century Council*, Perth and Kinross Council, 2015.
- 7 *Roads maintenance strategy*, Perth and Kinross Council, 2014.
- 8 The Improvement Service produces information on outcomes in each CPP area including early years; older people; safer and stronger communities; health and wellbeing; and engagement with local communities. This is known as the Community Planning Outcomes Profile (CPOP).
- 9 *Services for children and young people in Perth and Kinross: report of a joint inspection*, Care Inspectorate, 2018.
- 10 *Perth and Kinross Council – homeless housing support service*, Care Inspectorate, 2018.
- 11 Information provided by Perth and Kinross Council to Audit Scotland, June 2019.
- 12 *Local Government Benchmarking Framework*, Improvement Service, 2019.
- 13 *Annual Workforce Report for Perth and Kinross Council - 2018*, Perth and Kinross Council, 2018.
- 14 Ibid.
- 15 *Services for children and young people in Perth and Kinross: report of a joint inspection*, Care Inspectorate, 2018.
- 16 *NHS Tayside 2018/19 Annual Audit Report* , Audit Scotland, June 2019.
- 17 *Community learning and development in Perth and Kinross Council*, Education Scotland, 2018.
- 18 *What works in local decision-making: a review for Perth and Kinross community planning partnership*, What Works Scotland, 2018.
- 19 *Perth and Kinross Council Best Value self-evaluation, 2019*, Perth and Kinross Council meeting, 27 February, 2019.



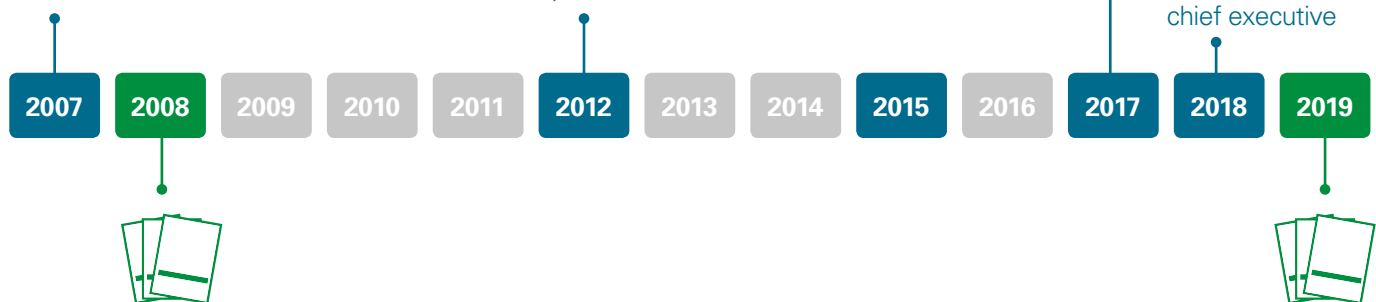
# Appendix

## Best Value audit timeline



### May 2007

Scottish local elections  
Liberal Democrats/SNP  
administration



### August 2008

The Audit of Best Value  
and Community Planning

### May 2017

Scottish local elections  
Conservative/Liberal  
Democrats administration

### September 2018

Karen Reid appointed as  
chief executive

### August 2019

Best Value  
Assurance Report

#### August 2008 – The Audit of Best Value and Community Planning:

The Accounts Commission found that Perth and Kinross Council demonstrated a strong commitment to Best Value with effective leadership, good relationships between councillors and officers and the close involvement of community planning partners.

#### August 2019 – Best Value Assurance Report:

The Controller of Audit will present a Best Value Assurance Report to the Accounts Commission at least once during the five-year audit appointment for each council. This is the first assurance report on Perth and Kinross Council. The report seeks to provide the Commission with assurance on the council's statutory duty to deliver Best Value, with a focus on the Commission's strategic audit priorities.

# Best Value Assurance Report

## Perth and Kinross Council

This report is available in PDF and RTF formats,  
along with a podcast summary at:

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