

WEST DUNBARTONSHIRE COUNCIL**Report by Chief Executive****Council: 20 December 2023**

Subject: External Audit Report Best Value Thematic Work in West Dunbartonshire Council 2022/23

1. Purpose

- 1.1** To advise Members of the outcome of the External Auditor's Best Value Thematic Review for 2022/23 and to provide a summary of the key points arising.

2. Recommendations

- 2.1** It is recommended that Members note the content of this report and the attached external audit report.

3. Background

- 3.1** Under the new Code of Audit Practice, the audit of Best Value in councils is fully integrated within the annual audit work performed by appointed auditors and their teams. Auditors are required to evaluate and report on the performance of councils in meeting their Best Value duties.
- 3.2** External Audit also conduct thematic reviews as directed by the Accounts Commission. In 2022/23 this direction focused on the effectiveness of council leadership in developing new strategic priorities following the elections in May 2022.
- 3.3** This report presents the external auditor's conclusions on this work. The report will be considered by the Accounts Commission at a meeting in early 2024.

4. Main Issues

- 4.1** Page 4 of the report provides an overall conclusion that that *'Administration elected members and officers worked together to agree clear strategic priorities, objectives, and measures of success. The council needs to maintain effective leadership to continue to achieve its priorities and make the difficult decisions to respond to its challenging financial position.'*
- 4.2** Further key messages are set out on page 4 of the report. In summary they are that the Council:
- has a clear vision and a strategic plan which sets out objectives, measures of success and key commitments
 - knows it needs to work effectively with citizens and communities to achieve its strategic objectives

- has actions to reduce inequalities and combat climate change which underpin its priorities and objectives
- is focusing on providing support to communities affected by the cost-of-living crisis
- has delivery plans and relevant strategies which are aligned with its strategic plan
- can demonstrate 2023/24 budget decisions which reflected its strategic priorities
- is developing a new financial strategy to replace the one last updated in 2021.

4.3 One issue was identified in relation to review of leadership capacity which is set out at Appendix 1 of the report together with the Chief Executive's agreed action and timescale.

4.4 A representative of the external audit team will be in attendance at the Council meeting to present their report.

5. People Implications

5.1 There are no personnel implications with this report.

6. Financial and Procurement Implications

6.1 There are neither financial nor procurement implications with this report.

7. Risk Analysis

7.1 A risk analysis is not required.

8. Equalities Impact Assessment (EIA)

8.1 There is no requirement to undertake an equality impact screening.

9. Consultation

9.1 This report has been subject to consultation with appropriate Chief Officers.

10. Strategic Assessment

10.1 The report is in relation to a statutory function. As such, it does not directly affect any of the strategic priorities.

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Peter Hessett
Chief Executive
Date: 15 November 2023

Person to Contact:

Appendix: External Audit Report: Best Value Thematic Work on the West Dunbartonshire Council 2022/23

Background Papers: External Audit Annual Audit Plan 2022/23

Wards Affected: All