

# WEST DUNBARTONSHIRE COUNCIL

## Report by the Chief Executive

Council – 25 February 2009

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**Subject: Best Value Audit – Arrangements for Follow Up – March 2009**

### **1. Purpose**

- 1.1** This report informs Members of the arrangements for the follow up review of Best Value and Community Planning in West Dunbartonshire.

### **2. Background**

- 2.1** The initial audit of Best Value and Community Planning in West Dunbartonshire was reported in February 2007. This identified a number of areas for improvement, and noted that the Accounts Commission would require Audit Scotland to produce a further report on progress as at 31<sup>st</sup> July 2007. The Council developed an action plan following the audit and work commenced in a number of areas. This included a full review of decision making and management structures. The development and implementation of the action plan has been overseen by Elected Members throughout the process.

- 2.2** The first follow up audit was carried out in July/August 2007, and the report was published in January 2008. It noted that, as at the middle of 2007, the Council demonstrated increased commitment to continuous improvement and that it had made some progress in key areas in a fairly short timescale. However it also noted areas where further work was required and recommended that priority should be given to:

- continuing to develop member / officer relations
- establishing arrangements to demonstrate the competitiveness of services
- developing robust financial planning
- improving community engagement

In all, the first follow up report identified 11 areas which were an immediate priority, and 3 which were a medium term priority. A revised action plan was produced on the basis of these findings. The system of implementing and monitoring the action plan was also revised at this stage to reflect comments made by Audit Scotland.

- 2.3** On the basis of the first follow up audit, the Accounts Commission also required a further report in eighteen months time. This report is required by the middle of 2009. The audit work will therefore be undertaken in March 2009.

### **3. Main Issues**

- 3.1** The 2<sup>nd</sup> follow up audit will be based on a variety of material, which will be collected from desk based research (including reviews of committee reports and other evidence which will be requested by auditors), a submission by the Council, a site visit, and interviews & focus groups. The site visit, along with interviews and focus groups will take place week beginning the 16<sup>th</sup> March 2009.
- 3.2** The Council's external auditors are currently KPMG. The follow up work for the audit of Best Value and Community Planning will be carried out by both Audit Scotland and KPMG staff.
- 3.3** As Members are aware, the action plan, (the Best Value Improvement Plan – BVIP), has been monitored via the Improvement & Efficiency Executive, (I&EE), with subsequent reports to full Council. The submission to Audit Scotland by the Council will take the form of the March report on progress to the I&EE.
- 3.4** During week beginning 16<sup>th</sup> March, Audit Scotland has indicated that it would intend to undertake around 12 interviews, which would include both Members and officers. In addition, it will arrange focus groups with stakeholders, including a range of Council employees. It is also likely that auditors will attend a number of meetings which take place during this week, most particularly the I&EE.
- 3.5** Audit Scotland has stressed that it is aware of the other recent inspection work in Social Work & Health, Education and Lifelong Learning and Housing. It has been liaising with other inspectorates and will have access to material from these processes. For this reason, the audit of Best Value and Community Planning will not focus on these areas. However although the main focus of the audit will be on the 11 immediate and 3 medium term priorities highlighted in the January 2008 report, it will not necessarily be confined to these.
- 3.6** Audit Scotland will provide full details of the evidence it requires, and the interviews and focus groups it would like to arrange by the end of February. Members should be aware that they may be asked to participate in these processes.

### **4. Personnel Issues**

- 4.1** There are no immediate personnel issues arising from this report.

### **5. Financial Implications**

- 5.1** There are no immediate financial implications arising from this report.

## **6. Risk Analysis**

- 6.1** Any failure to demonstrate continued improvement on the areas identified in previous audit reports would result in a negative report from Audit Scotland, and negative findings by the Accounts Commission. This could have a range of consequences for the Council, and would have a significant impact on the Council's reputation.

## **7. Conclusions**

- 7.1** The Best Value audit of West Dunbartonshire Council's progress on its BVIP will take place during March, with the auditors on site within the Council week beginning the 16<sup>th</sup> March.
- 7.2.** All Members and officers have a role to play in ensuring that the relevant information is provided.

## **8. Recommendations**

- 8.1** It is recommended that Council notes the arrangements for the 2<sup>nd</sup> follow up audit.

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**David McMillan**  
**Chief Executive**  
**Date: 13 February 2009**

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**Appendices:** None

**Background Papers:** West Dunbartonshire Council Audit of Best Value and Community Planning – February 2007  
West Dunbartonshire Council Audit of Best Value and Community Planning – Follow Up Report – January 2008  
BVIP Progress reports to I&EE 2008

**Wards Affected:** All