
To: Audit Risk and Scrutiny Board

On: 17 April 2025

Report by: Chief Executive

**Heading: Best Value report by Renfrewshire Council's External Auditors,
Azets**

1. Summary

- 1.1 The duty of Best Value applies to all public bodies in Scotland and requires organisations to ensure that there is good governance and effective management of resources, whilst also ensuring activities focus on improvement and deliver the best possible outcomes for the public.
 - 1.2 A Controller of Audit Best Value report is being prepared by Audit Scotland and will be presented to the Accounts Commission on 15 May 2025. The work underpinning this has been undertaken as part of the ongoing audit activity by the Council's external auditors, Azets, and includes a focus on following up on previous audit recommendations related to the section 102 reporting in January and August 2024.
 - 1.3 Appended to this paper is the follow up report from Azets outlining their findings. The key points to note are outlined in section 3, alongside the Council's response to the sole recommendation made in that report.
 - 1.4 In line with statutory requirements, following the May Accounts Commission meeting, a further update will be presented to Council to consider the findings from the Controller of Audit Best Value report.
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2. Recommendations

- 2.1 Members are requested to:
 - note the content of the Azets follow up report and the proposed response to the recommendation outlined at paragraph 3.8; and

- note that a further report will be presented to Members following the publication of the Controller of Audit report in May 2025.

3. Background

- 3.1 Between Council, Leadership Board and the Audit Risk and Scrutiny Board, regular updates are provided to Members on any Best Value related activity being progressed by the Council's external audit team as part of national scrutiny arrangements and the ongoing work by officers to prepare for and respond to these activities.
- 3.2 A recent report to Leadership Board in February 2025 noted the programmed Best Value audit activity including the change of timing of Renfrewshire Council's 'full' Best Value report, also known as a Controller of Audit Report, alongside the transformation thematic review and the follow up from previous audit reports.
- 3.3 The first of these – the follow up report - has now been prepared by Azets and is appended to this report. The original intention was to take this report to the next scheduled Audit Risk and Scrutiny Board in May 2025. However, Audit Scotland have now clarified that they wish to be able to refer to this report within their Controller of Audit Best Value report and they can only do so once the report has been published and considered by the Council. Officers were previously advised that the Best Value report was due to be considered by the Accounts Commission at their meeting in June, however, the Commission have now indicated they wish it to be considered at their meeting on 15 May 2025. Therefore, this special meeting of the Audit Risk and Scrutiny Board has been called to consider the follow up report.
- 3.4 Particular areas of focus for follow up included community engagement and organisational culture – these are covered in detail in the attached report, alongside a consideration of Renfrewshire Council's performance against the Statutory Performance Indicators.
- 3.5 The report is positive, with the auditors finding the Council has made good progress, building on a range of existing good practice alongside refreshed approaches. The auditors found that the Council was able to demonstrate a positive corporate culture, evidenced through significant external inspection providing independent assurance, and also identifying the Cultural Assurance Model, developed by Renfrewshire Council in partnership with the Improvement Service, as innovative best practice. Other evidence highlighted includes the recent Employee Engagement Survey and the Council's Leadership Development Programme.
- 3.6 The report considers community engagement, noting the recent refresh of the Consultation and Engagement Policy alongside an extensive list of existing

activities which the auditors found were ‘successfully enabling and supporting effective community engagement’.

- 3.7 In terms of governance and scrutiny, the report notes the improved level of scrutiny by the Audit, Risk and Scrutiny Board following the review in 2024 and also references the recent independent review of the Council’s corporate risk management arrangements which also reflected positively on the Council’s approach to risk management with ‘strong governance and a positive cultural attitude to risk management.’
- 3.8 The report highlights the Council’s robust performance framework and notes overall performance is ‘generally positive, with good progress being made and sustained across the Council Plan priority areas.’ Further strengthening of the ‘golden thread’ between strategic priorities, investment decisions and outcomes is recommended, but the report notes that work is already underway in this area.
- 3.9 While the report highlights the ‘constructive and appropriately challenging culture’ between officers and members, which supports good decision-making, it recommends to further develop how options appraisals and business case development are used in Board reporting to support effective, open and transparent decision-making.

Audit recommendation:
‘We recommend that the Council considers how it presents options to the members to improve decision making effectiveness and openness.’
Council response:
The Council already makes extensive use of options appraisal and business case development as part of major investment projects and has an established business case and options appraisal process as part of its corporate project management framework to support the development and delivery of projects across the Council. It is proposed that officers will undertake a review of the existing corporate guidance, board reporting arrangements and will benchmark with approaches adopted by other Scottish local authorities to identify specific areas of best practice and recommended improvement actions to be adopted into existing arrangements.

- 3.10 In line with existing practice and the Council’s commitment to continuous improvement, this recommendation and response action will be incorporated into the Council’s Corporate Improvement Plan, with progress reported to Leadership Board.

Implications of the Report

1. Financial – none
2. HR & Organisational Development – none
3. Community/Council Planning – our commitment to Best Value and the delivery of many of the activities (including self-assessment) is clearly established within our Council Plan, particularly through the Living Our Values strategic priority.
4. Legal - none
5. Property/Assets – none
6. Information Technology - none
7. Equality and Human Rights – there are no negative impacts on equality groups or potential for infringement of individuals' human rights arising from the recommendations contained in the report, as the report is for noting only.
8. Health and Safety - none
9. Procurement – none
10. Risk – none, although the covering report and appendix both refer to the independent review of the Council's risk management arrangements.
11. Privacy Impact – none
12. COSLA Policy Position – none
13. Climate Risk – none
14. Children's Rights - none

Author: Pauline Moss, Strategy, Policy and Insight Manager



Renfrewshire Council

An interim follow up audit report on the council's approach to community engagement and culture change

April 2025



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Background and Scope

The Controller of Audit reports on Dargavel School in 2023 and 2024 identified the council's response to issues impacting on community engagement and the council's culture as key areas for future audit focus and reporting. We have worked with the council to review these aspects of performance as part of our 2024-25 audit and this report summarises the findings from our work.

Summary and conclusions

Overall, we found that the council has made good progress in continuing to build its existing approach to consultation and community engagement including a refresh of the council's overall approach, with appropriate arrangements established or in-place to support effective governance and scrutiny of those revised arrangements.

The council is able to evidence a positive corporate culture and continues to take a range of actions aimed at supporting and further developing a positive culture of openness and transparency. The results of the most recent staff survey and a number of significant external inspection reports by national bodies such as the Care Inspectorate and Education Scotland, provide independent assurance on aspects of an established positive culture of openness and transparency. The council has also developed and implemented an innovative Culture Assessment Model to enable it to better track how it further strengthens and embeds a strong performance culture across the organisation. Officers have also identified opportunities to further enhance and improve the way in which the organisation monitors and reports on how well the council is performing and to support an open and transparent culture. The council has also implemented a leadership development programme with different groups of management participating and which has been positively received by the participants. We found that relationships between the officers and members are seen as positive and constructive.

We are satisfied that the council has taken demonstrable action to address the concerns raised in previous Controller of Audit reports in relation to council culture by either augmenting existing change programmes or introducing new approaches to further enhance the council's existing positive culture and in monitoring the outcomes from these actions to demonstrate continuous improvement. We have identified some improvement actions in how the council develops and reports options appraisal outcomes and business case assessment in future decision making recommendations and in how the council more clearly demonstrates the link between strategic priorities, budget decision making and performance outcomes.

Community Engagement

Consultation and Engagement Policy

In addition to the independent review of Dargavel specific community engagement arrangements, the council appointed an external consultant to support work to refresh its existing policy in relation to consultation and community engagement. This resulted in the creation of a revised Consultation and Engagement Policy, which was approved by the Leadership Board in February 2025 and replaces an existing engagement strategy and toolkit. It provides best practice guidance for council officers and services who plan and conduct public consultation and engagement.

The Policy establishes standards and guidance for planning, conducting, and learning from public engagement, based on national guidance and the Gunning Principles, which provide legal and ethical standards for fairness in consultations. It provides guidance on how to deliver purposeful engagement aligned with the council's values of fairness, helpfulness, collaboration and learning. The Policy was developed in consultation with the staff across services responsible for leading engagement. It will introduce new or redesigned tools, procedures, and responsibilities to ensure effective, inclusive, and consistent practices.

The Policy intends to deliver the following strategic outcomes:

- Building trust with communities and stakeholders.
- Supporting effective decision-making processes by ensuring that service improvements are driven by robust data and community-driven insights which strengthen the organisation's ability to innovate and deliver better services.
- Organisational benefits including better sharing of data and learning, strong risk management, reduced duplication and efficient use of resources, and strengthened relationships with communities and stakeholders.
- Service users' benefits including:
 - Accessible, transparent, and inclusive engagement opportunities
 - Enhanced ability to influence local services and projects.
 - Clear communication about results and how feedback influences decisions
 - Stronger community connections, agency and engagement.

The policy will apply to all council employees, volunteers, and contractors involved in consultation and engagement activities. The council will create a new consultation and engagement hub to provide a central, accessible digital home for public access to all planned, live and completed consultation and engagement exercises, making feedback easy to find and share.

Application of the new policy will be strengthened through establishment of a Consultation and Engagement Co-ordination Group, chaired by the Head of Policy and Partnerships. This group will provide strategic oversight, guidance and approval of the consultation and engagement activity, and will ensure the policy is reviewed operationally on annual basis.

Regular updates on consultation and engagement will be provided to the Leadership Board as part of the six-monthly updates currently provided on the Council Plan. Services will also provide an update on consultation activities progressed through Service Improvement Planning processes and reports to relevant policy boards.

In addition to this new policy, the council has provided a range of examples of engagement activities which are successfully enabling and supporting effective community engagement:

- A range of surveys have been undertaken with residents throughout the year including in relation to tenant satisfaction and the Local Development Plan;
- A Connected Communities model has been developed which will seek to strengthen the way in which the Council works with local communities and residents;
- A comprehensive engagement process is being used to support the effective implementation of the Housing Led Regeneration and Renewal Programme ;
- A Tenant Participation programme is in place to support and improve engagement with tenants;
- Renfrewshire's Climate Panel was established to support the development of Renfrewshire's Plan for Net Zero;
- You Decide – a participatory budgeting programme has been in place for 3 years;
- A 'Celebrating Renfrewshire' fund designed by and for young people to have direct say on local area projects, is now celebrating its 5 year anniversary. Over 10,000 votes have been cast since its establishment, ensuring over 400 projects have been delivered across communities;
- The Community Asset Transfer Policy and Sustainable Communities Fund enables direct community engagement across a range of council investment decisions;
- An Events programme of engagement is in place which involves local volunteers and co-production of both community level and national events;

- The Whole Family Wellbeing service to deliver family support was developed in line with Scottish Government funding priorities and in partnership with other organisations directly in response to community engagement and feedback;
- Partners in Renfrewshire have been working to undertake a community needs assessment in an area of Paisley called Gallowhill, following initial analysis of data which indicated increasing levels of child poverty;
- IJB/HSCP are progressing a “Sustainable Futures” engagement programme to involve local people in terms in considering options for transformation and change, as part of its approach to ensuring the ongoing financial sustainability of services.

The Council's culture

The Controller of Audit Report on Dargavel Schools found the council was not sufficiently open and transparent in its decision making and needed to improve scrutiny, governance and compliance. The council accepted these historic findings and had already been taking action to make improvements in governance and compliance arrangements whilst also developing its own action plan to further improve how it demonstrates openness and transparency in decision making.

In assessing the culture currently operating within the council, we have used a number of proxy measures available to us which directly or indirectly indicate its culture. We also conclude on our experience in working with council members and officers in delivering our audit work over the last three years. We have also considered the findings from a number of key strategic inspections undertaken by the Care Inspectorate and Education Scotland in late 2024 and early 2025.

Engagement with members and officers

As part of our 2025 audit, we have met with a range of officers and members from across the council to specifically identify and assess to the current position in relation to council culture, including the working relationship between officers and members, decision and scrutiny making arrangements at senior officer and member levels and the effectiveness of council Board papers in supporting good decision making (including the use of options appraisal and business case development).

We found that officers and members work well together in a constructive and appropriately challenging culture which supports good overall decision making. Whilst there is evidence of options appraisals and business cases being reported to Board in relation to specific projects and officers provided a range of information on project management governance and processes, Our analysis of Board papers

indicates some scope for the council to further develop how it presents options appraisal and business case development in supporting effective council decision making and achieving more transparency and openness in decision making processes.

Recommendation 1

Staff survey

One of the proxy measures of council culture are staff surveys as they can provide an insight into attitudes towards management, ability and confidence in raising issues by staff and give an overall snapshot of workforce morale. The council employs over c.8,700 people and almost 2,000 (or 23%) responded to a voluntary and anonymous survey carried out in September 2024. The response rate, whilst lower than the council would have targeted, still provides outcomes which can be relied on with high confidence. We note that lower response rates were recorded in Children's Services and the Health and Social Care Partnership and could have been caused by a separate survey undertaken by these departments as part of inspection activity shortly before the council wide survey was issued. These surveys independently confirmed an overall positive view from the workforce in these service areas.

The council survey results are positive, with some areas for improvement identified. The results have also been presented to the February 2025 meeting of the Finance, Resources and Customer Services Policy Board and can be summarised as follows:

Positive feedback	Areas for improvement
86% of line managers feel they can manage their team effectively.	Only 43% of staff understand the decision-making process within the council.
81% expressed positive views about their line manager.	57% understand the council's financial position.
71% would recommend the council as a great place to work.	52% feel positive about their future at the council.
70% are satisfied in their job.	58% believe senior management will act on the findings from this survey.
70% agree we live our values.	22% agree that their work has a negative impact on their physical wellbeing.
72% are satisfied with our Health and Safety Measures.	29% agree that their work has a negative impact on their mental wellbeing.

70% had positive views of training provided.	21% have experienced violence and aggression at work in the last 12 months.
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In the context of assessing council culture, it is worth highlighting the following individual answers:

- 77% think that the council values equality, diversity & inclusion;
- 67% think that they see and exercise council values (Fair, Helpful, Collaborators, Learning) at work;
- 69% feel confident about raising concerns about their work;
- 87% think their line manager is approachable and supportive;
- 76% think that their line manager sets clear expectations, and standards, and gives regular feedback;
- 84% think their line manager demonstrates the council values;
- 87% think their line manager treats them fairly and with respect;
- 93% think they have the skills and knowledge to perform well in their job;
- 88% of line managers understand their governance, financial and risk responsibilities;
- 85% of line managers know where to find professional support or advice if they needed it.

Each council service has been provided with access to their own survey results and developed their own bespoke action plan with agreed key areas for improvement in line with this approach. The newly established employee engagement forums in each service will support their senior management teams to progress these actions and drive improvements, in with line with the timescales below.

The council plans to repeat the all staff survey at three year intervals with the next survey planned for 2027.

Culture Assurance Model

In December 2024, the council launched an innovative new approach to self-assessment focused on organisational culture, known as Renfrewshire's Cultural Assurance Model (CAM). The CAM is a first of its kind within the Scottish public sector and was developed in partnership with the Improvement Service and based on the Public Service Improvement Framework which has been used in the council for over 15 years. The council has indicated that the purpose of this was to provide an assessment of culture, which could be used in conjunction with external

inspection and audit findings, to provide evidence of a positive organisational culture. It also demonstrates a commitment to continuous improvement as the development of this tool was underpinned by one of the council's core values - we value learning.

The model explores organisational culture across four key themes:

- Leadership;
- People (employees);
- Collaborating, Learning and Listening;
- Ethics and Governance.

The first phase of this programme included a targeted survey of the Chief Officers Team, the Our Leaders Forum (third tier managers) and the staff forums across the four council services. The survey element is complete and the results analysed by the Council and Improvement Service officers in advance of a series of workshops which were undertaken in late February and early March 2025. The overall findings show respondents largely reflecting on a very positive organisational culture alongside some constructive areas for improvement to explore further.

The highest scoring statements were as follows:

1. Collaboration, Learning and Listening - Our employees reflect the values of the Council when engaging with communities, citizens, stakeholders and each other. (95% Agree)
2. People - People show respect and care for each other and the citizens and stakeholders they work with. (93% Agree)
3. Leadership - Leaders create a positive, supportive and inclusive culture that inspires people and encourages success. (88% Agree)

The lowest scoring statements were as follows:

1. People - Employees are involved in reviewing and improving the council and are clear that service improvement is everyone's responsibility. (31% Disagree)
2. Ethics and Governance - All employees feel able to raise concerns they have about any aspect of their work, their service or the council. (28% Disagree)
3. Ethics and Governance - There is transparency in decision making processes and people are accountable for decisions they make. (26% Disagree)

The CAM workshops were designed to identify key priority actions which will be added to the Corporate Improvement Plan, and where appropriate to the Service Improvement Planning process. The council plans to monitor the actions and include these as part of its corporate improvement plan.

Now this analysis and feedback has been completed, the council and the Improvement Service are also keen to share their experiences and the Cultural Assurance Model itself with other councils and organisations who may wish to use the model.

Other inspection results

As a part of our annual audit we review the council's board minutes and various reports, including external inspection reports. The council is subject to a variety of external inspectorates' reviews, including independent review of risk management, Care Inspectorate joint inspections, HM Inspectorate school and thematic inspections. The feedback given by those inspectorate reports included the following statements in relation to council culture:

- Strong governance and a positive cultural attitude towards risk management at a corporate level.
- Well-developed collaborative culture and staff, managers, and leaders worked positively together across agencies. Strong relationships and a commitment to keeping children's views central were notable aspects of the partnership's approach
- The collective sense of ownership among leaders and stability of the team enabling maintaining positive culture.
- Positive, vibrant and 'can do' culture.
- Reporting audit findings in a frank, open, and transparent manner.
- Collaboration and self-improvement as a strong feature of working within schools inspections.

These external inspection outcomes reflect our experience as the external auditors in that we found the council officers open and responsive to audit recommendations.

Members and officers work relationships

In 2022/23 we reported on Best Value thematic review in relation to *Leadership of the development of new local strategic priorities* and one of its elements was an assessment of members working together and members working with the council officers. Our overall conclusion was that the council is performing well in this area, with some recommendations in relation to improvements in scrutiny arrangements, subsequently included in our annual audit reports and in the s102 report on Dargavel. Since then, the council has undertaken a number of assessments and self-assessment in this area. We have particularly noted an improved level of scrutiny demonstrated at the Audit, Risk and Scrutiny Board following an effectiveness review completed in 2024. The recent independent review of the council's risk management arrangements, also recognised that the council had a well-established approach to risk management within the organisation, with strong governance and a positive cultural attitude to risk management.

Leadership programme

The council introduced a Leadership Development Programme, consisting of 5 modules and developed by the Society of Local Authority Chief Executives (SOLACE) based on their discussions with the key stakeholders within the council. The programme was developed primarily due to changes within the Corporate Management Team (CMT) membership, including the appointment of the Chief Executive. Provision of further leadership training opportunities was identified following the independent Dargavel review. This included Governance, Risk Management, Leadership, Culture and Performance Management.

Cohort 1 of this programme was delivered between October 2023 and February 2024 and delivered to up to 37 delegates, comprising CMT members and Chief Officers. It covered 5 modules:

- Introduction to Personal Resilience;
- Module 1 Effective Communication and Officer/Member Relationships;
- Module 2 Governance, Risk and Financial Accountability;
- Module 3 Managing Projects and Managing Change;
- Module 4 Transformational Leadership; and
- Module 5 Values, Vision and Planning for the Future.

In general, the feedback from delegates has been positive in relation to the effectiveness and impact of resilience, communication and governance, risk, accountability modules. Other modules provided improved levels of knowledge to the delegates.

Following this, at the Chief Officers Team Away Day in September 2024 there was also a discussion on the learning from the programme which linked to ongoing personal development opportunities. Feedback from Cohort 1 was used to shape the new leadership development programme for Cohorts 2 & 3, which consisted of the development of 7 key modules, aligned to those undertaken by Cohort 1.

The programme for cohorts 2 and 3 has now been completed and an evaluation has been undertaken, which will inform plans for future programmes. Additional deep-dive training took place for all key officers at a variety of grades specifically on governance during 2023/24.

Other activities in this area include:

- Individual appraisals were-established across the Chief Officers Team as part of the post COVID recovery, and where relevant, reflections from the

Leadership Development Programme have been included in these discussions and in identifying training needs.

- There is a programme of Chief Officer Team Away Days (4 are scheduled for this year) and Our Leaders Forum, (aiming for 3 in person plus one additional virtual this year) to support ongoing personal and professional development and maintain and develop cross corporate networking and relationships which is seen as a key priority in a new hybrid working environment. These sessions include external speakers/experts
- Officers from the council's People & OD team are currently undertaking a benchmarking exercise across Scottish Local Authorities to explore other practices and scope opportunities for potential collaborations in future.

Performance culture

As part of our wider scope audit responsibilities, we review the council's performance against its Statutory Performance Indicators and compare this performance with other local authorities. Our most recent review was based on the most recent available set of data as at 2023/24 as part of the Local Government Benchmarking Framework.

We found that the council has a robust performance framework, utilising Pentana software to allow for appropriate governance, monitoring and reporting of performance indicators across all services.

Performance is reported to elected members through Service Improvement Plans (6 monthly), Council Plan performance reports (6 monthly) and operational performance updates for particular service areas as appropriate. Local Government Benchmarking Framework data is also reported to the Audit Risk and Scrutiny Board and through innovative interactive Public Performance Reporting. Performance is also monitored through CMT quarterly performance reporting, the approach was refreshed in 2023 and recently further refined and locally within Directorates. The Chief Executive holds performance scrutiny meetings with each Directorate team twice a year, and the council advised it is also planned to introduce a new Performance Board which will drive further improvements to service level performance from April 2025.

The council's overall performance is generally positive, with good progress being made and sustained across the Council Plan priority areas. The council is demonstrating improved or sustained performance across **55%** of the 74 indicators published to date.

Strong performance areas	Areas for improvement
Completion of homeless duty - in common with many other councils, homeless applications continue to rise, and housing services are under	A key area of focus is performance in relation to issuing building warrants and first reports. Workforce measures have been introduced to support capacity

considerable demand pressure in Renfrewshire. The service continues to exceed targets and averages around 21 weeks to complete a case.	issues, with further reviews of these service areas planned during 2025 by the new Performance Board.
Renfrewshire is consistently one of the best performing areas in relation to delayed discharge – that is, minimising the number of days a person spends in hospital once they are fit to be discharged.	The proportion of the council's procurement spend with local businesses is behind the national average at 19.3% but has shown improvements over the last few years. Local analysis indicates that a further 46% of council spend (taking total spend to around two thirds) was made with local authorities in surrounding local authorities reflecting strong local and regional connectivity and Renfrewshire's tight geography.
Number of invoices processes within 30 days.	Sickness absence levels for non-teaching staff remains a key area for improvement and is being actively targeted across service teams, which has resulted in an improvement in relative performance in 23/24
The council consistently outperforms most other areas in terms of the condition of its roads.	Some of the customer satisfaction measures included in the LGBF indicate lower levels of satisfaction with selected services than in other local authorities. Like other local authorities, the council has concerns around some of the national survey approach, and has commissioned an external firm to conduct a resident survey which will allow the council to assess this in more depth and respond accordingly.
The council's employability programme – INVEST – has had a great deal of success in supporting people into training, to achieve qualifications and to find paid work.	The poverty-related attainment gap has widened since the council first started reporting on it in 2018/19. As with all other local authority areas, the Covid-19 pandemic had a significant impact on attainment, and it has been well

	documented that children and young people experiencing deprivation were disproportionately affected by the disruption to learning. Improvement can be seen - in 2023/24, the gap narrowed for both literacy and numeracy and has now returned to broadly pre-pandemic levels in relation to numeracy, in line with the council's family group comparators for educational indicators, albeit this remains above the national average. Literacy remains a core focus for improvement. The council is in the top two quartiles for 11 out of the 18 educational indicators available for 2023/24 and officers have reiterated the strong ambition they have to further improve educational outcomes, using data to drive targeted improvements in performance. The percentage of leavers entering a positive destination has increased to 97.1%. This is an increase over 5 years and Renfrewshire is ahead of both the virtual comparator and national figures. Renfrewshire now has the 5th highest leaver destination figure in Scotland. There has been a significant increase in the proportion of S4 leavers going into positive destinations. In 2023/24, this was 98.49%, up from 91.79% in 2022/23 and 91.88% in 2021/22. Nationally the Figure is 91.9%.'
Quick turnaround of housing benefit applications and amendments contributes to relieving financial pressures that some of the most vulnerable citizens may feel.	

Whilst the council has good systems for monitoring and reporting overall performance we would like to see more work to strengthen the 'golden thread' between council strategic priorities, investment decision making and performance improvement outcomes. The council is currently developing it's governance arrangements to better evidence the relationship between strategic objectives, budget decision making and performance outcomes in future performance reports.

Appendix - Action Plan

Action Point 1	
Observation	We found that officers and members work well together in a constructive and appropriately challenging culture which supports good overall decision making. Whilst there is evidence of options appraisals and business cases being reported to Board in relation to specific projects and officers provided a range of information on project management governance and processes ,our analysis of Board and Committee papers indicates some scope for the council to further develop how it presents options appraisal and business case development in supporting effective council decision making and achieving more transparency and openness in decision making processes.
Recommendation	We recommend that the council considers how it presents options to the members to improve decision making effectiveness and openness.
Management response	Response The council already makes extensive use of options appraisal and business case development as part of major investment projects and has an established business case and options appraisal process as part of its corporate project management framework to support the development and delivery of projects across the council. It is proposed that officers will undertake a review of the existing corporate guidance, board reporting arrangements and will benchmark with approaches adopted by other Scottish local authorities to identify specific areas of best practice and recommended improvement actions to be adopted into existing arrangements. Responsible officer: Director of Finance and Resources Implementation date: 31 October 2025

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