



Best Value 2

Peter Worsdale



5 May 2010

What is the Best Value Audit?

- Local Government in Scotland Act 2003: statutory duty of *'continuous improvement'*
- management, performance, and partnership working
- improvement plan
- Accounts Commission's findings

Where are we now?

- all 32 councils now audited through BV1
- Sets a 'baseline' for the BV2 audit
- ongoing development work and pathfinder audits

Lessons learned

BV2 to be more..

- Proportionate
- Transparent
- Address identified risks
- Look at impact and outcomes
- Focus on improvement

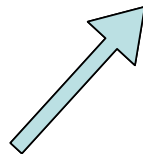
What is new in BV2?

- Joint risk assessment
- Better co-ordinated audit and inspection
- Use of toolkits
- Use of Peer assessment
- Self evaluation by councils

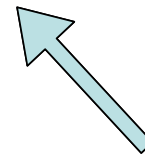
Corporate Assessment

- **Vision and strategic direction**
Vision and strategic direction; leadership and culture; planning and resource alignment
- **Governance and accountability**
Governance and accountability; public performance reporting
- **Partnership working and community leadership**
- **Community engagement**
- **Performance management and improvement**
customer-focus and responsiveness; performance management; efficiency; competitiveness; risk management
- **Use of resources**
Financial management; asset management; people management; procurement; ICT

Performance Assessment



National and local outputs and outcomes based on Single Outcome Agreements priorities and improvement targets, and the councils' local improvement targets.



High quality, continually improving local services, that are efficient and responsive to local needs*.

* National outcome 15

Sustainability

Equalities

BEST VALUE 2

The new BV2 judgements

	Direction and pace of change	Capacity for future improvement
Proposed judgement terms	Improving strongly	Strongly placed
	Improving well	Well placed
	Improving adequately	Fair prospects
	Not improving adequately	Poorly placed

Public reports (2010)

Dundee	March
East Ayrshire	April
Angus	May
Highland	May
Scottish Borders	May

What worked well?

- Shared intelligence
- Better targeted audit
- Shorter reports
- Clearer more consistent judgements
- More transparent audit process
- Peer review

What are the challenges?

- Reporting on outcomes and partnership working
- Auditing competitiveness and value for money
- Capturing the views of citizens
- Refining the new overall judgements
- Streamlining the whole audit and scrutiny experience
- Ensuring improvement as well as assurance
- BV2 reports aimed at the general public



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