

BEST VALUE AUDIT 2015

1. Executive Summary

- 1.1 The report introduces detail of Audit Scotland's best value audit scheduled to commence summer 2015.
- 1.2 The Local Government in Scotland Act 2003, and its associated Ministerial Guidance, places a statutory duty of Best Value on all councils in Scotland. The Accounts Commission for Scotland has a duty to hold councils to account in relation to this and to provide public assurance through regular audit reports.
- 1.3 In October 2013 and July 2014 Audit Scotland reported findings from Best Value audit work in Argyll and Bute Council. On behalf of the Accounts Commission, further work at the council is planned to take place during 2015 and will consider progress in relation to;
- the extent to which political management arrangements support effective decision-making,
 - the effectiveness of the council's scrutiny arrangements,
 - whether roles and relationships, including those between members and officers, facilitate the effective delivery of council business
- 1.4 The Controller of Audit aims to submit a report from the Best Value audit to the Accounts Commission before the end of 2015.

2. RECOMMENDATIONS

- 2.1 The Audit Committee note the content of Argyll and Bute Best Value 2015 document.

For further information please contact Steve Barrett Interim Head of Strategic Finance (01546 604220)

**Steve Barrett
Interim Head of Strategic Finance
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Appendices

1. Argyll and Bute Council Best Value Audit 2015