

**APPENDIX 6**  
 BEST VALUE ACHIEVEMENT REPORT

*Action Plan*

1. Agreed improvement action from the 2000/01 PMP audit carried out by Audit Scotland.	2. Agreed key milestone dates from the 2000/01 PMP audit.	3. Brief description of what the improvement was intended to achieve.	4. To what extent has the improvement action been implemented?  Please describe and allocate a letter A-D as per Exhibit 1.	5. Evidence that can be made available to the auditor to support the assessment.	6. Dates for further follow-up work agreed with Audit Scotland.	7. Progress as at 31 October 2003
5. Recruitment of an Accountant	Appointment by July 2001.	Provide a greater degree of scrutiny of financial processes and service reviews.	Unable to recruit an accountant. Negotiated greater access to central finance accountant.  <b>(Grade C)</b>	Departmental notes.	April 2003	The post of Accountant will be filled by the proposed out posted accountant to be provided by Finance.

<p><b>A</b> – The council manager can demonstrate that implementation has progressed as planned in the original improvement action template i.e. action complete or planned milestones met and on target.</p>	<p><b>C</b> – Progress is less than intended in the original improvement action template. The council manager cannot demonstrate they have plans in place to complete the action.</p>
<p><b>B</b> – Progress is less than intended in the original improvement action template. The council manager can demonstrate they have plans in place to complete the action.</p>	<p><b>D</b> – The council no longer intend implementing the original improvement action. Reasons should be given for not implementing the original action.</p>