

**BEST VALUE SERVICE REVIEWS**

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**1. SUMMARY**

In February 2006 Audit Scotland issued a report entitled “The Audit of Best Value and Community Planning”. The report and findings related to the performance of Argyll & Bute Council’s statutory duties to secure Best Value. The report recognised the effectiveness of the Audit Committee but requested its role could be further developed to provide challenge on the findings and methodology of Best Value Service Reviews. On the 21<sup>st</sup> of September 2006 the Audit Committee accepted a reporting process agreed originally with Audit Scotland and subsequently with RSM Robson Rhodes LLP. Service review updates commenced on the 8<sup>th</sup> of December 2006. Attached is the quarterly report as at the 2<sup>nd</sup> of March 2007.

**2. RECOMMENDATIONS**

2.1 The Audit Committee to challenge the findings and methodology of service reviews.

**3. DETAIL**

3.1 Officers responsible for reviews still to be complete by the 8<sup>th</sup> of December 2006 were contacted at the end of February 2007 by Internal Audit and asked to provide a progress comment. Where a service review was reported complete a report has been provided for the Audit Committee along with any action plans. This process allows the Audit Committee to evaluate and monitor progress as well as challenge completed reviews.

3.2 The date chosen for a progress update from Directors and where applicable their Heads of Service was the 2<sup>nd</sup> of March 2007. Officer comments are provided in Appendix 1 and are arranged in the following order of completion:

- Reported complete as at the 8<sup>th</sup> of December 2006: There were 2 service reviews noted by management as complete along with Phase 1 of the Design Services review with Phase 2 already commenced.
- Complete as at the 2<sup>nd</sup> of March 2007: There are 4 service reviews noted by management as complete for which reports have been supplied. See Appendices 2 to 8.
- Still to be completed – There is now one remaining service review to be completed entitled Environmental Health. The Director of Corporate Services has reported that with the agreement of the Strategic Management Team (SMT) the existing review has been expanded, and a new reporting date has been set for the end of May 2007.

**4. CONCLUSIONS**

Internal Audit will maintain regular reporting to the Audit Committee.

**5. IMPLICATIONS**

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| 5.1 | Policy:              | None |
| 5.2 | Financial:           | None |
| 5.3 | Personnel:           | None |
| 5.4 | Legal:               | None |
| 5.5 | Equal Opportunities: | None |

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