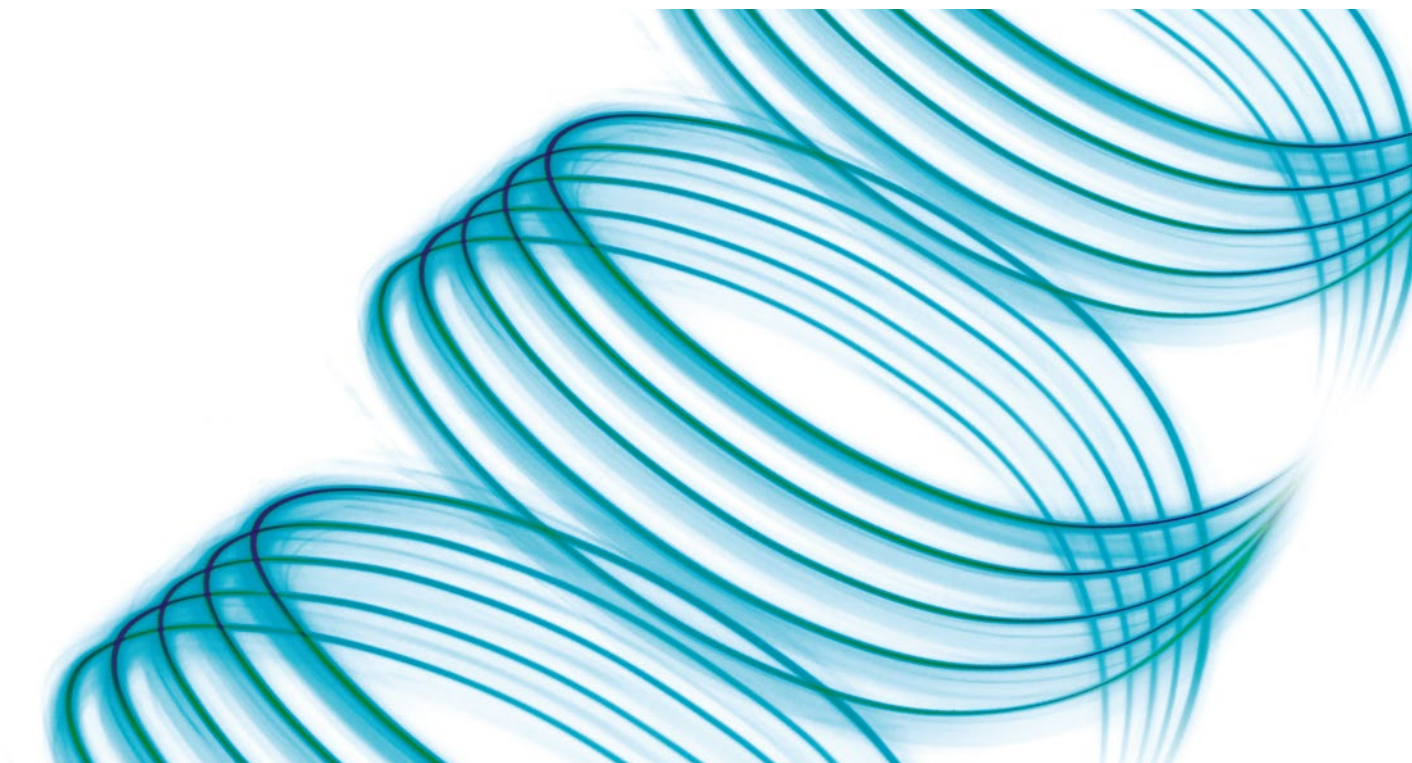


# Argyll and Bute Council

## Best Value Audit 2015



Prepared by Audit Scotland

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.

Audit Scotland publishes an annual external audit report on the council each year, most recently in October 2014. We set out the scope of this annual work in an annual audit plan, which can include a number of issues that have high profile in the

community. We can also carry out additional audit work within a year, such as that recently reported on the council's decision regarding a proposal for a community buy out of Castle Toward, and a recent commissioning process undertaken by the council on behalf of Argyll and Bute Alcohol and Drugs Partnership.

In October 2013 and July 2014 we reported our findings from Best Value audit work in Argyll and Bute Council. On behalf of the Accounts Commission, we will be undertaking further work at the council

during 2015. We will consider progress in the areas highlighted by the Accounts Commission in its findings on the July 2014 audit report, specifically:

- 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.

We are interested in whether particular items of council business that have recently proved controversial and generated considerable public attention locally, indicate the need for improvement, either in council procedures, the way in which elected members and council staff engage with each other and with the local community, or the quality of services provided. In doing this, we will speak to elected members, council staff, partner organisations, community groups, MSPs and the MP during the summer of 2015.

We are mindful of the current local government environment and the major challenges facing all councils over the next few years. These include austerity and significant reductions in spending alongside increasing demand for many services. As with all of our work therefore, a council's capacity to meet these challenges, to handle the difficult decisions that they present and to explore transformational change in service design and delivery, will be of interest to us as well.

The Controller of Audit aims to submit his report from the Best Value audit to the Accounts Commission before the end of 2015.

## Contact

If you have any questions, please contact Fiona Selkirk, Audit manager, at [fselkirk@audit-scotland.gov.uk](mailto:fselkirk@audit-scotland.gov.uk) or on 0131 625 1869.



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