

Report To: Policy and Resources Committee **Date:** 26 May 2009

Report By: Corporate Director
Improvement and Performance **Report No:** POL/20/09/PW/KMC

Contact Officer: Andrew Spowart / Karen McCready **Contact No:** 712039

Subject: Best Value 2 - Response to Consultation

1.0 PURPOSE

- 1.1 The purpose of this report is to outline for Committee the main aspects of the Accounts Commission's proposals for the next phase of Best Value Audits (BV2) of Scottish Councils. These proposals are currently subject to consultation.
- 1.2 This report also presents the Council's response to the Accounts Commission's BV2 proposals (Appendix 1).

2.0 SUMMARY

- 2.1 In 2007, the Accounts Commission began an evaluation of the effectiveness of the Best Value Audits of Scottish Councils. An independent review was commissioned and consultation was carried out with councils, consumer organisations and the Scottish Government.
- 2.2 The Review concluded that self evaluation and improvement support needed to feature more strongly in the Audit and that a greater focus on services, outcomes and partnership working is required. The Accounts Commission also wish to produce clearer, easier to read audit reports.
- 2.3 In addition, the Crerar Review reported on the need to redevelop and streamline the amount of audit, inspection and regulation in the public sector.
- 2.4 A consultation period with stakeholders is currently underway. As part of this process, the CMT met with representatives from Audit Scotland in March 2009 to discuss the proposals in more detail. Further discussions with Audit Scotland were held in May 2009. The consultation period is due to end on 31 May 2009, with the final framework document due for publication later in 2009.
- 2.5 The underpinning principles of the BV2 approach are:
- A focus on outcomes as well as corporate performance management processes
 - An emphasis on the effectiveness of partnership working
 - Improved coverage of service performance and the use of resources
 - A proportionate and risk based approach, focused on self assessments
 - Clear audit reporting and transparency of audit process
 - Support for improvement and the sharing of good practice
- 2.6 The changes and developments that have been made from BV1 include:
- A more proportionate and risk based approach
 - More streamlined scrutiny
 - Clearer judgements of council performance
 - A clearer assessment of how council services perform
 - A stronger focus on partnership working

- A stronger emphasis on what local people have to say
- The potential involvement of senior officer and elected members (from other bodies) in audit teams
- Greater support for improvement

2.7 Arrangements for BV2 will be tested initially in five BV2 pathfinder audits carried out with scrutiny partners in the second half of the year. These authorities are:

- Angus Council
- Dundee City Council
- East Ayrshire Council
- The Highland Council
- Scottish Borders Council

These pathfinders will be evaluated to assess how effectively they deliver against the objectives of BV2.

2.8 For its part, the Council will work with Audit Scotland on particular aspects of the audit. This will be developed through further discussions with Audit Scotland.

2.9 A response to the BV2 proposals has been prepared on behalf of the Council and has been approved by the CMT. A copy of the response is attached as Appendix 1.

2.10 Also attached for the information of the Committee are:

- The proposed characteristics of a Best Value Council, which outlines what Audit Scotland will look for during a BV2 corporate assessment (Appendix 2),
- Diagrams detailing the sustainability and equalities audit frameworks (Appendices 3 and 4).

2.11 The development of the Organisational Improvement Plan and the roll out of the Public Service Improvement Framework places the Council in a strong position in relation to the BV2 audit framework, which comprises both corporate and service assessments.

3.0 RECOMMENDATIONS

3.1 It is recommended that the Committee:

- a) Note the Account Commission's proposals with regard to BV2.
- b) Approve the Council's response to the BV2 proposals, which will be submitted to the Accounts Commission prior to the end of the consultation period, 31 May 2009.

Paul Wallace
Corporate Director
Improvement and Performance

4.0 BACKGROUND

- 4.1 In 2007, the Accounts Commission began an evaluation of the effectiveness of the Best Value Audits of Scottish Councils. An independent review was commissioned and consultation was carried out with councils, consumer organisations and the Scottish Government.
- 4.2 The review concluded that self evaluation and improvement support need to feature more strongly in the audit and that a greater focus on services, outcomes and partnership working was required. The Accounts Commission also wish to produce clearer, easier to read audit reports.
- 4.3 In addition, the Crerar Review reported on the need to redevelop and streamline the amount of audit, inspection and regulation in the public sector.
- 4.4 A consultation period with stakeholders, including the public, local government members and officers and bodies that work as partners with local government, is currently underway. As part of this process, the CMT met with representatives from Audit Scotland in March 2009 to discuss the proposals and further discussions are planned. The consultation period is due to end on 31 May 2009, with the final framework document due for publication later in 2009.
- 4.5 Meetings will also be held with Council Convenors and Chief Executives, with COSLA, SOLACE, Consumer Focus Scotland and the Scottish Government to discuss the proposals in more detail.
- 4.6 Work is also underway to develop the proposals with local government scrutiny partners such as HMIE, SWIA, SHR, the Care Commission, NHS QIS and HMICS.
- 4.7 Arrangements for BV2 will be tested initially in five pathfinder audits carried out with scrutiny partners in the second half of the year. The pathfinders will be evaluated to assess how effectively they deliver against the objectives. The pilot authorities are:
- Angus Council
 - Dundee City Council
 - East Ayrshire Council
 - The Highland Council
 - Scottish Borders Council
- 4.8 For its part, the Council will work with Audit Scotland on particular aspects of the audit. This will be developed through further discussions with Audit Scotland representatives.

5.0 BV2 PROPOSALS

- 5.1 The BV 2 proposals take into account the concordat between local and national government and the scrutiny reform agenda. The underpinning principles of the approach are:
- A focus on outcomes as well as corporate performance management processes
 - An emphasis on the effectiveness of partnership working
 - Improved coverage of service performance and the use of resources
 - A proportionate and risk based approach, focused on self assessments
 - Clear audit reporting and transparency of audit process
 - Support for improvement and the sharing of good practice
- 5.2 In terms of the BV2 proposals, the areas of key importance that the Committee should be aware of are:
- **Developing a single corporate assessment framework for local government** - The characteristics that Audit Scotland will use to evaluate a Council as part of a BV2 corporate assessment are attached as Appendix 2.

- **Delivering a proportionate and risk based audit** – The size and focus of each audit will vary to reflect the council's performance and will be founded on an ongoing shared risk assessment involving all relevant scrutiny bodies, which will be updated annually. The risk assessment process will form the starting point for joint scrutiny planning, leading to a scrutiny plan for each council.
- **Developing transparent and robust audit tools** - A set of audit tools will be refined through the BV2 pathfinder audits
- **Forming clearer judgements about local authority performance** - Two new judgements on a council's overall performance are proposed:
 - ❖ Direction and pace of judgement, based on the Council's record in securing continuous improvement
 - ❖ A capacity for future improvement judgement, based on the prospect of further improvement.
- **Delivering a well organised BV2 audit with effective internal governance and accountability arrangements** - The BV2 audit process will be founded on shared risk assessments with the other main local government scrutiny bodies. A single corporate assessment will also be developed and used by all the local government scrutiny bodies and carried out in an integrated way.
- **Developing proposals for peer involvement in BV 2** – Senior officers and elected members (from other bodies) will be involved as members of audit teams conducting corporate assessments.
- **Auditing community leadership and partnership performance** - Councils will be assessed on the quality of their leadership, the effectiveness of performance management and governance arrangements and whether local objective targets are being met.
- **Strengthening service performance and use of resources reporting** - Audit Scotland will draw on a broad range of performance information and work closely with other scrutiny bodies to integrate their judgements and provide a clearer picture of how services perform.
- **Delivering a more citizen focused audit and more citizen friendly BV reporting** - The way in which the views and experiences of local citizens and the people who use the services are assessed and reported will be strengthened under BV2. Local peoples' priorities and issues of local concern will be important elements of the local shared risk assessment process.
- **Identifying and sharing good practice** - Audit Scotland will provide more and better access to guidance and examples of good practice.

5.3 The Accounts Commission has also indicated that it is keen to adopt a more integrated approach to the issues of sustainability and equalities. As a result, Audit Scotland is working with the Sustainability Commission, the Scottish Sustainability Network and the Equalities and Human Rights Commission as well as other interested parties to develop a consistent and coherent approach to addressing these issues within BV2. Diagrams detailing the sustainability and equalities audit frameworks are attached as appendices to this report.

6.0 RESPONSE TO BV2 PROPOSALS

6.1 A response to these consultation proposals has been prepared on behalf of the Council and approved by CMT. A copy of the response is attached as Appendix 1. Subject to Committee approval, this response will be sent to the Accounts Commission prior to 31 May 2009, the end of the consultation period.

- 6.2 The Council has made considerable progress in relation to best value in recent years, which was recognised in the latest Audit of Best Value and Community Planning Progress Report. As a result, it can be confident that it is in a strong position in terms of its approach to BV2, particularly in relation to self assessment and evaluation.
- 6.3 Whilst the Accounts Commission has stated that it will not advocate any particular self evaluation methodology, the PSIF model adopted by Inverclyde Council, which is currently being implemented across the organisation, is recognised nationally as being a comprehensive and robust, evidence based self assessment tool. This is important because the thoroughness of the self evaluation process and the quality of evidence it provides will affect the level of scrutiny applied.
- 6.4 The Organisational Improvement Plan, which sets out the Council's improvement agenda for the next three years, has also been informed by a robust corporate assessment involving the Strategic Leadership Forum and the Extended Corporate Management Team. The Council can therefore evidence that self assessment forms the cornerstone of both corporate and service improvement activity. This aligns with the proposed BV2.
- 6.5 There may be other areas that will require further development within the Council in order to strengthen its position in relation to BV2. Any organisational arrangements that the Council put in place will be developed with due regard to the Organisational Improvement Plan.

7.0 IMPLICATIONS

7.1 Financial Implications

The Accounts Commission is currently reviewing its overall fees strategy for BV2, with a view to making these more transparent and flexible. Any changing to the funding and charging mechanism will be agreed with COSLA and the Scottish Government.

7.2 Human Resources

The Council's approach to BV2 will require to be developed in a coherent, corporate manner involving all Directorates of the Council.

7.3 Legal

The Council has a statutory duty to deliver best value and continuous improvement in its services.

7.4 Equality / Diversity

The Council will need to review its arrangements for the delivery of sustainability and equality in line with the approach that will be adopted as part of BV2.

8.0 CONSULTATION

- 8.1 The BV2 proposals are currently out for consultation to all stakeholders. This report and the accompanying response to the consultation proposals have also been approved by CMT.

9.0 BACKGROUND PAPERS

- 9.1 Best Value 2 Proposals for Consultation.

Accounts Commission: Best Value 2

Proposals for consultation – March 2009

*Please return this questionnaire by
31 May 2009.*

Which organisation(s) do you represent?

Inverclyde Council

Risk assessment and joint scrutiny planning

1. How do you view our proposals for shared risk assessment and joint scrutiny planning as a basis for streamlining the scrutiny of local government and ensuring that BV2 is more proportionate and risk-based?

2. Are there other factors that we need to take into account?

1. Comments

The proposals with regard to shared risk assessment and joint scrutiny planning are particularly welcome. Any effort which can minimise and reduce the level of burden via audit and inspection will be most appreciated in and across the local government sector.

The public sector including Councils, currently undertake a range of assessments including audits / inspection over the course of a year for similar but different purposes. Any move to rationalise and create a more coherent model is a positive step forward.

Subject to implementation, the proposals detailed within the consultation attempt to provide a common and corporate policy framework with a supporting structure, which has the potential to reduce the audit and inspection burden faced by the local government sector.

The proposals should also enable stakeholders and local authorities to cross reference information and evidence from previous audit and inspection exercises. This interchange could reduce the amount of overlap and duplication.

2. Comments

The current local government regulatory regime has now reached the limits of its capability to promote improvement. The number and competing nature of national priorities, targets, plans and indicators often hinders improvement at a local level.

In addition, the overall audit / inspection regime has fostered a degree of compliance rather than improvement and innovation. This remains a challenge for BV2.

If the proposals under BV2 can be developed, they offer the potential to promote improvement, innovation and best practice and reduce the amount of resources deployed on compliance matters.

The final proposals must also be consistent with SOAs and in particular align with National Outcome 15, 'Our public services are high quality, continually improving, efficient and responsive to local peoples needs'.

Self evaluation

3. Do you believe self-evaluation should be at the heart of the risk-assessment process?

3. Comments

Inverclyde Council agrees that self-evaluation should be at the heart of the risk-assessment process. The Council has a policy of supporting self evaluation through the Public Service Improvement Framework (PSIF). This is a robust, comprehensive self evaluation model which is being applied and rolled out across all council services over the next two years. In addition, the PSIF model has already been used to support an assessment of the corporate organisation and informed the Council's Organisational Improvement Plan.

The information generated through the self assessments will be used to support the preparation of overall corporate assessment exercise, as detailed within this consultation. The Council would see the PSIF service assessments together with other information, forming the basis of its self / risk based assessment. During the audit process the Council envisages sharing the Organisational Improvement Plan and supporting corporate and service self evaluation outcomes with the Audit Team.

Self evaluation

4. How do you view our approach to the use of self evaluation evidence within the BV2 audit process? How might we change or further develop it?

4. Comments

The proposals with regard to BV2 need to be seen in the context of the Crerar Review. The Council sees the need for the public sector / local government to move towards a model which places an emphasis upon strategic regulation. The proposals within the consultation paper provide a step towards a more risk based and proportionate assessment regime, which is at the heart of strategic regulation.

If this is supported with improved co-ordination and information sharing between different stakeholders who have a legitimate interest in audit, inspection, regulation and improvement, this could minimise the demands on local authorities and avoid duplication and overlap between stakeholders when carrying out such work. This would be greatly welcomed by the local government sector.

The audit regime needs to have the capacity to develop and grow. It will need to have the ability to assess:

- how well Councils and partners know and engage with their communities, especially the most vulnerable and marginalised.
- the extent to which priority outcomes have been defined and their delivery assessed with community involvement.

Good practice / support for improvement

5. How do you view our proposed approach to capturing and disseminating good practice and strengthening improvement support as part of BV2?

6. What other actions should we take beyond those proposed?

5. Comments

The proposals identified are entirely appropriate. Through the Best Value and Community Planning audit process the Commission must have built up a knowledge of good practice, the challenge is to share this with the local government community.

6. Comments

There is a challenge to disseminate good practice. This could be achieved jointly with the Improvement Service by creating Communities of Practice around particular areas of interest.

Linking authorities which are strong in particular services areas with those which are weak in those areas would also help to disseminate good practice. Peer review and benchmarking are useful ways of helping to promote good ways of working across all local authorities.

Single corporate assessment

7. How do you view the proposed corporate characteristics of a Best Value council as set out in appendix 1?

7. Comments

The proposed characteristics of a Best Value Council as set out are again broadly welcome. The previous model, which is some 10 years old, had become slightly outdated and required a refresh.

The areas identified are in effect organisational competencies which shape the personality of each council. As part of any self assessment exercise it will be incumbent on each Council to take due cognisance of the respective characteristics and form a view on their strengths and areas for development. This would obviously need to be backed up with supporting evidence.

Service performance

8. We propose broadening our service and outcome evidence, and relying more on locally available data and improved joint working with inspectorates. What else should we do to improve service reporting within BV2?

8. Comments

The Council supports the changes with regard to service performance. However to support this change there are particular challenges for the local government sector which centre around the need for accurate, reliable and robust data in order to inform rounded judgements about service performance.

Such data needs to be both quantitative and qualitative in nature and include a citizen, customer and community perspectives.

There is definitely a need to use local context to inform performance ratings/statistics. Particular Local Authorities will have particular local challenges, particularly around deprivation, which impact on service delivery and availability of budgets, e.g. funding may need to be skewed to support social care to the detriment of e.g. roads etc. Also issues such as deprivation will impact on particular results, e.g. levels of recycling and this should also be taken into account.

Partnerships

9. What are your views on our proposed approach to auditing partnership performance, and the longer-term direction of travel that we are signalling?

9. Comments

The previous audit regime underpinning BV did not adequately address or cover the community planning element / collaborative working in sufficient detail, however later Best Value and Community Planning audit reports seem to have acknowledged this point with more appropriate coverage given to community planning and partnership working.

Increasingly, a local authority's ability to work on its own and meet the diverse service needs of their respective areas is limited, if not impossible. Effective relationships with partner agencies is now a business requirement for a local authority operating in the 21st century. Council's have been delivering a range of services with partners over the past 25 years. It follows therefore that local government has developed a degree of experience and expertise in:

- joint planning
- joint delivery
- joint resourcing

It is appropriate therefore that BV2 embraces the partnership agenda. Partnership working has recently been given an added impetus in the context of SOAs.

From an Inverclyde perspective, partners have assumed lead roles with regard to outcomes. Through this consultation process, the Commission needs to ensure that its proposals keep pace with the changing context facing the public sector, which includes partnership working and Single Outcome Agreements. The revised self assessment model needs to keep abreast of the times, particularly with regard to partnership working and Single Outcome Agreements.

There needs to be a careful approach to how much a local authority is held to account for the delivery of outcomes in a partnership context, as there are a range of organisations/budgets that it will not be able to directly influence. Local government should not be criticised for the lack of delivery on areas that are not within its direct control or management.

SOAs and BV2

10. Is our proposed approach to considering SOAs as part of BV2 an appropriate reflection of their current status and maturity? If not, what more should we be doing?

10. Comments

Single Outcome Agreements were introduced in 2008 for local authorities. In turn, they were further developed in 2009 to ensure each CPP has an SOA which has been agreed with the Scottish Government. Much has been achieved, however there remains a degree of uncertainty surrounding SOAs in terms of them becoming a permanent feature within the public sector over the medium / longer term, e.g. a national election may result in a change in policy on SOAs. With this in mind it is difficult to suggest that SOAs ought to have a significant role within the audit framework for BV2.

The audit framework needs to move from the assessment of processes to addressing the delivery of outcomes, therefore due and appropriate regard needs to be given to SOAs. The issue is one of balance, the proposed framework needs to:

- address the strategic / operational management arrangement for SOAs
- address and comment on performance in delivering the outcomes for the area, this needs to involve partners .

If the requirement for SOAs changes, there will still be Community Planning (unless legislation changes), therefore there is a broader outcomes based approach to delivery, within which SOAs or their successors will sit.

Citizen focus

11. What more do you think the Commission should do to take the views of citizens into account as part of BV2?

11. Comments

In developing the proposals consideration needs to be given to the 'front door test' i.e. the audit framework needs to address a range of issues that matter to local people when they open their front doors.

The framework needs to become more customer orientated, by commenting upon issues that matter to the public who receive services or reside in a particular area.

There is a challenge for the proposals as they currently stand, which centre around the ability of the audit framework to connect Councils with their communities and council tax payers.

As part of the process the Commission could carry out a local survey, but should also take into account the existing surveys that exist e.g. Citizens' Panels, Community Safety surveys, Community Health surveys, and any other mechanisms for Community Engagement. The broader local context also needs to be taken into account such as how local papers can change citizen's views about particular issues, particularly community safety.

Peer involvement

12. What issues, if any, would you like to raise about our proposals for officer and member peer involvement as part of BV2?

12. Comments

One of the ways to further improve and enhance the credibility of the proposals is to introduce a degree of peer involvement and challenge to the audit framework. Such a concept would involve the audit team working with peer / critical friends that understand the challenges and the specific local government issues that a Council faces.

Such an approach could also assist a Council in understanding its strengths and weaknesses by creating a constructive climate in which those most closely linked to an authority can undertake a rounded appraisal of it.

Introducing peers to support self assessment could provide mechanisms for motivating self improvement within a revised framework.

The Council sees the use of peers as being central to informing and validating the self assessment process, such an approach could also promote valuable and much needed learning and development opportunities and focus on sharing good practice within and across the sector.

Grading/scoring

13. What are your views on the proposal to introduce formal judgements on 'direction and pace of change' and 'capacity for future improvement'?

14. Which of the options for reporting set out in Appendix 4 do you favour?

13. Comments

The Audit Commission in England has been grappling with this issue for a number of years as such, their experience may be useful.

Any formal judgements needs to be evidence based and defensible in the face of action or appeal by a Council. A degree of clarity and definition are required regardless of the chosen option.

14. Comments

The options have both advantages and disadvantages. On balance, this Council would prefer Option 2 which seeks to standardise the outcome of the audit. It is reasonable to attach particular labels associated with 'capacity, capability or prospect for improvement' together with 'pace and direction of travel' subject to the label being strongly rooted in evidence. Such an option can provide a further impetus to drive improvement in the local government sector and in many ways is the next logical step for the evolution of BV2.

The role of the Accounts Commission

15. What changes, if any, would you like to see in how we handle Best Value audits and our relations with councils?

16. What comments do you have on any other aspects of the Commissions work?

15. Comments

No other comment other than to suggest that the Commission should explore the relationship management concept in a degree of detail. Such a concept is useful and there may be merit in exploring this further in terms of developing a stronger and more effective customer relationship with clients.

16. Comments

Looking to the future, it would be useful to align aspects of the Commission's forward looking programme particularly the VFM programme to the BV2 criteria. National studies could be undertaken to look at a number of BV characteristics. This would assist in shaping and sharing good practice.

Audit fees

17. What changes, if any, would you like to see to the fee regime for BV2?

17. Comments

If the audit is to become more proportionate there should be a corresponding reduction in audit fees.

Sustainability

18. What further developments of our approach to auditing sustainability would you like to see introduced as part of BV2?

18. Comments

For both Sustainability and Equality the focus should be on how each are mainstreamed into the everyday delivery of services and policy development, rather than an add on to business. The Sustainable Scotland Network Best Value and Sustainable Development toolkit should inform this section of the audit.

There should be an attempt to ensure that any approach to sustainability is addressed in the context of the challenges faced by each local authority, particularly in regard to ability to free up funding for the improvement of physical assets, against challenging service delivery targets. Some Local Authorities will have older, less efficient buildings and will find it difficult to invest in them. Each authority will have a different starting point.

Within Inverclyde Council, we have recently published a 'Green Charter' with an associated Action Plan as part of our commitment towards a 'Cleaner, Greener Inverclyde'. The aim of the Charter is to reduce energy and waste and promote the sustainable use of resources in the Council and across our community. The Charter Action Plan could form the focus of any future sustainability audit.

The Council is concerned about the suggestion that under partnership working and community that it might be held to account for how partners respond to the sustainability agenda. The Council will have limited impact on how partners reflect sustainability in their vision/priorities, and much of it will rely upon available resources, or impact from a corporate centre e.g. in the case of organisations such as Strathclyde Police, Greater Glasgow and Clyde NHS which will have a corporate perspective from their central HQs.

Equalities

19. What further developments of our approach to auditing equalities would you like to see introduced as part of BV2?

19. Comments

Again, the focus should be on mainstreaming of equality into ways of working rather than as a bolt on to service delivery.

The Council agrees that any approach is informed by the EHRC, to co-ordinate what is asked under the monitoring requirements under the public sector duties (and the equality bill once agreed). If the EHRC have a role in monitoring what is being delivered to meet the equality duties then the submissions to them should be part of the self assessment from Local Authorities.

The EHRC will be able to flag up to Audit Scotland any areas of concern which could be addressed through the audit.

In regards to some of the evidence that will be required to show how particular communities are impacted upon or are satisfied with services, or reflected in policy etc, Audit Scotland must be aware of the resources required to gather this, and that some authorities will not be able to survey minority communities regularly.

As with the rest of the audit the focus should be on outcomes for the people living in a local authority area, not necessarily the process employed to deliver those outcomes, although any monitoring that is being carried out should inform the audit.

Other Comments

The current BV/CP framework was vital for a number of reasons. Primarily Scottish local government required a robust regime which had the ability to foster and support a culture of continuous improvement and raise standards across the sector. The framework has left its mark in this regard, in that it has acted as a catalyst in turning around failing local Councils.

From this perspective it has proven to be a powerful influence for improving performance across the local government sector. Since the framework was introduced there have been advancements in the Council's approach to organisational structures, processes and performance management.

However, it can be agreed that the framework neglected key areas such as collaborative working, customer and user experiences and service outcomes.

The Accounts Commission therefore need to not only review progress to date, but prepare proposals that build upon the successful aspects of the current framework. This needs to reflect the future strategic and operational environments that Councils work within.

In many ways any new framework needs to become a more difficult test for Scottish Councils and signal a move away from the auditing of process to outcomes.

Thank you for taking time to complete this questionnaire.

**Please return the survey by 31 may 2009 to
BV2@audit-scotland.gov.uk**

**or by post to:
Ian Metcalfe, Freepost RLXZ-UJTY-HCAU, Audit Scotland, Edinburgh, EH2 2QU**



The proposed characteristics of a Best Value council we would look for during a BV2 corporate assessment – Consultation Version (March 2009)



The proposed characteristics of a Best Value council we would look for during a BV2 corporate assessment:

Vision and strategic direction

The council has a clear and ambitious vision for what it wants to achieve for its locality and communities to secure high quality services and effective outcomes for local people. The vision is effectively promoted by the member and officer leadership of the council, and supported by staff and partners. It is backed up by clear plans and strategies to secure improvement, with resources aligned to support their delivery.

Vision and strategic direction¹

A clear sense of purpose and place

- The council understands the key geographic, demographic, economic, environmental and social contexts in which it and its partners are operating.
- The council has set out a clear vision of how it will work with partners to address key local, national, and for larger councils international, challenges and through this secure the well-being of local communities.
- The vision clearly reflects a commitment to continuous improvement.
- The vision is takes account of the views of communities, citizens and service users.
- The vision reflects a commitment to high quality services and a customer-first approach to their delivery.
- The council's ambitions are stretching and challenging and will make a real difference for local people. Whilst stretching they remain achievable.
- The ambitions clearly reflect the scale of the issues and opportunities locally, and are based on a mature and accurate assessment of the council's current performance position, and capacity to improve.
- Key plans and strategies, such as the SOA and Community Plan, provide a good balance between national and local priorities, with clarity about how they are linked.

¹ Best Value Guidance areas: Commitment and Leadership

Vision and strategic direction

Leadership and culture²

Open and inclusive leadership

- There is a transparent process for prioritising council activity that is open, fair and inclusive. All councillors are able to contribute to the development and review of council priorities and the approval of related strategies for their delivery.
- The council's leadership ensures support for its priorities amongst the local community, partners and other stakeholders by effectively informing them and listening to, and acting on, their responses.
- Members and officers promote and clearly communicate the council's vision and priorities to staff. Working together they provide a consistent, visible, and shared leadership message to staff and partners.
- The council is recognised externally and by its staff as providing effective political and managerial leadership, and there is confidence in its ability to secure continuous improvement in local services.
- There is a corporate approach to the delivery of council priorities, with evidence of effective collaborative working across the council, both organisationally and geographically.
- Within the authority, people are aware of the council's priorities and are committed to achieving them.
- The council can demonstrate that it maintains its focus on core priorities and is not distracted by minor operational matters or crises. Initiatives are only undertaken when it is clear that they will contribute to longer-term goals.

²Best Value Guidance areas: Commitment and Leadership and Responsiveness and Consultation

Vision and strategic direction

Planning and resource alignment³

A clear direction of travel

- The Community Plan and other key strategies sets out clear actions and SMART (specific, measurable, achievable, resourced and timed) targets, broken down into short, medium and long-term deliverables.
- Elected members and officers understand the implications of the priorities for their activities, they allocate and manage resources in a way that reflects priorities. Where necessary, resources are shifted to match needs, demonstrating clarity over what are, and are not, council priorities.
- Priority setting is supported by a clear and well understood planning framework, which ensures that effective links are made between corporate and service priorities, reflecting local community needs and resource availability. Strategic priorities and plans are regularly reviewed to ensure that they remain relevant to changing circumstances.
- Planning is informed by detailed analysis of performance and cost data and where relevant, by options appraisal.
- The council translates its priorities into more detailed strategies and plans, both statutory and otherwise.
- The planning and budgeting framework delivers detailed and realistic plans, to achieve the authority's goals at service delivery level.
- Staff are aware of council priorities and understand how their work is contributing to their delivery.
- Plans and strategies are regularly reviewed, on a cycle appropriate to their purpose and action is taken to revise them where appropriate.

³ Best Value Guidance: Sound Governance at Strategic, Financial and Operational Level

Partnership working and community leadership⁴

The Council works effectively through partnerships at all levels. This includes both mandatory partnerships (for example, community planning, Regional Transport Partnership, Community Health Partnership, Criminal Justice Authority) and partnerships where there are communities of interest (e.g. older people, gypsy/travellers), including collaborative working, networks and partnerships at regional or sub regional level.

It identifies partners with whom it can deliver sustained improvements in outcomes for citizens, and funds its partnership working on effective consultation and analysis of need. Programmes and projects are visible and relevant to local communities and innovation is encouraged. Clear objectives are set for all partnership activity. Activities and tasks carried out in partnership are subject to the council's performance management framework, and carry the same burden of accountability as activities carried out solely by the council.

Partnership working and community leadership

Right partners, right relationship

- The authority identifies and attracts partners who are committed to improvement and have authority, energy, resources and motivation. The leadership of the authority signs up partners and nurtures relationships.
- The authority treats partners – including the voluntary and community sector and business representatives – with respect and seeks commitment from them in ways that recognise the particular contribution that non-public bodies can bring. Reciprocal expectations are clear.
- There is an open and mature approach to sharing and combining resources between partners. Partners all pull their weight. What each brings to the party is clear. There is transparency and clarity about resource commitments to achieve shared objectives.
- The council's partnership activities reflect the shared understanding it has with its partners of the interests and needs of all sections of the community and are underpinned by high quality communication and contact with service users, local citizens and communities of interest. Partnership plans and joint working are based on information gathered and shared in a co-ordinated way between the council and its partners.

Effective leadership

- Elected members play an active, visible role in partnership activities, assuming responsibility for creating and promoting a vision on behalf of the community.
- Council officers and members are recognised internally and externally as providing effective leadership and as being willing to champion and address difficult cross-organisational issues.

Good governance, demonstrable outcomes

- Appropriate governance arrangements are in place for all partnership activity, including effective scrutiny of decision-making and the effectiveness with which public resources are being used.
- The council and its partners monitor both what is and what is not being delivered. Changes to and progress against plans are communicated effectively to elected members, council staff, partners, local people and other stakeholders. Performance monitoring is used to anticipate new trends and challenges.
- The authority looks for opportunities to rationalise partnerships, services, and activities that duplicate each other and are not adding value. It acts upon its findings and secures the support of other partners to any changes.

⁴ Best Value Guidance: Joint Working, and Responsiveness and Consultation

Community engagement

The council understands the needs of its different communities and involves them in developing a local vision, setting priorities and shaping services. It has clear strategies for consultation, representation and participation, which reflect the national standards for community engagement⁵, and it can demonstrate that its community engagement activity is securing improved outcomes for local people.

Community engagement⁶

Commitment and dialogue

- The council understands the needs of its different communities and involves them in developing a local vision, setting priorities and shaping services. It has clear strategies for consultation, representation and participation, which reflect the national standards for community engagement
- The council is clear about the outcomes it wants to achieve from its community engagement activity and adopts appropriate engagement approaches to achieve them.
- The council uses a range of approaches to inform the community about its services, activities, performance and decision-making, which are accessible to all
- The council provides relevant information in understandable and appropriate languages and formats. Information promotes positive images of all population groups in the community, avoiding stereotypes.
- The council regularly evaluates its communication methods and adapts these in response to citizens' feedback.

Involvement and support

- The council has staff with the skills needed to work effectively with communities, asking people's views and taking them on board: it makes appropriate resources available to remove practical barriers to people taking part in community engagement activities
- The council takes consultation and other forms of engagement seriously, and gives proper consideration to the outcomes of these before making decisions.
- The council always feeds back the results of community engagement exercises to those who participated, setting out what actions will be taken as a result of it.

Impact and change

- The council evaluates and monitors its communications with the public to assess the impact it has had on policy and strategy development and in shaping services, and whether it has achieved its purpose and met people's expectations.
- The council can demonstrate that its community engagement activity is securing improved outcomes for local people: for example, better public services.

⁵ National Standards for Community Engagement. Communities Scotland. 2005

⁶ Best Value Guidance: Responsiveness and Consultation

Governance and accountability⁷

The council is committed to high standards of probity and can demonstrate high standards of governance and accountability. It has effective political and managerial structures and processes to govern decision-making and the exercise of authority within the organisation, supported by mature and effective relationships between members and officers. The council is committed to effective public performance reporting as a key element of effective public accountability. It clearly sets out service standards which reflect the needs of local people and other stakeholders, and is balanced in its presentation of the council's strengths, weaknesses and challenges for the future

Governance and accountability

Structure and policies

- The council's political management arrangements and constitution are consistent with efficient and effective decision-making.
- Decision-making arrangements are open, transparent and well publicised, and are understood by members and officers across the council. There are appropriate checks and balances to support the achievement of Best Value.
- Where a cabinet is in operation, clearly defined portfolios reflect the council's strategic priorities. The council's scheme of delegation includes a formal schedule of matters specifically reserved for the collective decision of the authority.
- The council's scrutiny arrangements are clear and are seen to be independent. Scrutiny committees are open to the public and their work is well documented and made accessible to local citizens. The monitoring officer role is well understood and effective.
- The council makes sure that policy/decision-making and the scrutiny of services is properly resourced, with sufficient professional officer support.
- An up-to-date and clear scheme of delegation sets out the varied levels of authority for decision-making within the officer corps.

Roles and relationships

- Policy and decision-making (including executive) and scrutiny functions are member-led, with elected members taking full responsibility for the brief that they hold. Members are committed to good governance, and work effectively with appropriate senior officers.
- Working relationships between policy and decision-making (including executive) and scrutiny colleagues are constructive and reflect mutual respect irrespective of party politics. These may be formalised through formally documented protocols.
- Scrutiny and challenge are acting as an effective 'critical-friend', and make their recommendations for future action based on good evidence.
- Members receive appropriate and timely information to enable them to make informed decisions. They have been provided with appropriate training to support them in their role (executive, scrutiny, or front-line councillor) and are confident in exercising their challenge and scrutiny role
- There is a clear distinction between the roles of executive management and the political executive.
- Member-officer relationships are constructive and cordial. The respective responsibilities of members and officers may be codified in a formal protocol setting out respective roles and responsibilities.

⁷ Best Value Guidance: Commitment and Leadership, and Accountability

Governance and accountability.

Public performance reporting

Commitment and leadership, balanced reporting

- The council is meeting its formal obligations under s13 of the Local Government in Scotland Act 2003.
- There is commitment from the very top, both politically and managerially, to effective public performance reporting as a key element of effective public accountability.
- Public performance reporting is clear and balanced and presents an honest reflection of the council's strengths, weaknesses and challenges for the future.
- There are clear measurable objectives and indicators which can be used to track improvement in performance over time. Trends in complaints are fairly represented through the PPR process including action taken in response to any systemic problems.
- Where appropriate, the council makes performance comparisons with other councils, in relation to the cost, quality and effectiveness of its services and programmes.
- The council has integrated its PPR approaches with its broader partnership working. It routinely reviews its PPR approaches to ensure that they remain fit for purpose.

Information that's useful to citizens

- The council has a strategic approach to the setting of service standards and can demonstrate that when setting standards they reflect the needs and views of service users.
- The council presents information in plain language and in a tone and style that people can readily relate to and understand.
- The council has consulted citizens and other stakeholders on the types and range of information it would like to receive and developed its communication and PPR strategy based on the views and needs of local people.
- The council uses an appropriate range of media to communicate and targets its approaches appropriately to different audiences
- There is evidence that special emphasis has been placed on hard-to-reach groups.

Performance management and improvement

The council has a performance management culture which is embedded throughout the organisation. The council's performance management framework is comprehensive and integrated with service planning and delivery. Staff have a customer-first culture. The council is able to demonstrate significantly improved outcomes for citizens and more effective and efficient services as a consequence of its performance management arrangements.

Customer focus and responsiveness

Responsiveness

- The council has a customer-first approach; it listens to service users and citizens, and works with them to prioritise and design services according to their wishes and needs. Their wishes and needs are reflected in corporate strategy and service plans which contain clearly specified customer service outcomes and performance targets (for example, customer satisfaction measures).
- The council understands what drives customer satisfaction and uses this information to improve services, extending choice and personalising services where possible. It uses local data to understand residents' needs and plan services accordingly.
- There is an understanding of the service user profile and thorough analysis of non-users to ensure that provision of services is not biased against any sub-section of the community, with particular reference to hard-to-reach groups.
- The council has a well-developed, well-publicised complaints procedure, accessible to all citizens through a range of channels. Complaints are resolved as quickly as possible and there are targets for the time taken to respond to both formal and informal complaints. The council analyses complaints information and uses it to improve services.

Accessible services

- The council has a comprehensive understanding of when, where and how people want to access services, including providing services and information in different languages and formats and providing access for people with disabilities. The council develops this understanding through consultation with people from diverse communities, analysing usage information and timely feedback to users. Its website provides high quality information on, and easy access to council services.
- People are able to access services at times and places which are convenient to them. E-technology and call centres extend the hours and ways that users can access services.
- Services are designed around customer needs, providing seamless, flexible access to all public services in the area.

Efficient and effective high quality services

- The council strives to be as efficient and pleasant as possible. In how it deals with customers Staff have a culture of customer-first. There are clear well publicised service standards.
- The council uses methods such as online, card and direct payments to give people more choices in how they pay for council services and improve cash flow.
- Good use is made of performance and unit cost data to ensure services are delivered cost-effectively

Performance management and improvement

Performance management

Performance culture

- Leaders champion the use of performance management (including self assessment) as one of the means for achieving improvement. Leaders lead by example in proactively managing performance and talk publicly about improving performance.
- Elected members are actively interested in performance management and help drive improvements. There are clearly defined, effective and complementary roles in performance management for policy and decision-making committees (including executive), scrutiny functions, and full council.
- Good performance is recognised and celebrated. The council effectively and systematically deals with poor performance at individual, team and service level, leading to action being taken to improve. Managers and staff have the skills and abilities necessary to manage performance (including providing constructive feedback in the case of poor performance).
- Performance management is seen as part of the job, integral to the way in which officers and members operate. Staff are involved in managing and improving performance (setting targets, receiving regular feedback on their own performance and being provided with corporate performance information).
- There is learning across the authority, with partners and more widely, on how to improve performance, with time and opportunities explicitly made available so to do. There is willingness to learn from mistakes without an atmosphere of fear or blame. The focus is on improving outcomes for citizens.

Effective processes which deliver improvements

- There is an effective performance management framework, including all elements of the plan-do-review-revise cycle, and appropriate use of improvement tools and techniques, embedded at all levels in the organisation, and with others with whom it fulfils its functions in partnership.
- There is an effective balance between central support and control, to ensure an effective system with flexibility to allow for differences across the organisation, and encourage ownership of performance management.
- The performance management framework is fully integrated with the management of finance, people, IT, information, and property, including the planning, reporting, use and re-allocation of these resources. The performance management process plays its role effectively in relation to other initiatives and activities such as community planning, SOA, and efficiency.
- The authority consults and involves users, clients, citizens and other stakeholders, and this is used in developing indicators and targets and monitoring and managing performance. Planning, data collection and analysis, reporting and action take full account of the needs of minority and other specific groups and geographic areas.

Action and improvement oriented

- The council, the community and partners have a clear and accurate understanding of how the council is performing and how far it is meeting its objectives.
- The council takes action that leads to improved performance, or revisions to objectives. Time is allocated at all levels for monitoring, reviewing and managing performance. The council can demonstrate clear improvements in performance and outcomes as a consequence of its improvement activity.
- The council and its partners invite external challenge and evaluation where appropriate with a view to improving the delivery of their objectives.

Performance management and improvement

Efficiency

Efficiency is everyone's business

- There is leadership of the efficiency agenda and corporate support for it including internal communication.
- Internal service review programmes (for example, Best Value) and performance management processes target opportunities for improved value for money.
- The council's work on competition and VFM incorporates a prioritised, medium-term (3-6 years) strategy and action plan designed to meet or exceed the Government's efficiency targets and address cost and performance issues. It includes cashable and non-cashable gains (people and productivity), and provides appropriate local incentives.
- The council seizes appropriate opportunities for improved efficiency. It simplifies, standardises and shrinks processes including invest-to-save (technology and property). And, where there is a business case, it shares (shared service centres), shifts (delivery out of lower cost locations or improved asset use) and sources (market testing and outsourcing). Appropriate action has been taken in response to the Improvement Service diagnostic on shared services.
- Improvements increase productivity (and in particular the amount of productive time skilled front-line staff spend in contact with customers) and reduce time and costs while maintaining or improving quality.
- Efficiency is seen as part of a bigger picture and is integral to the council's ambitions and vision for public services in the locality and is reflected appropriately in other initiatives and activities such as community planning, SOAs and service planning.

Competitiveness

Competitiveness is taken seriously

- The council is meeting its duties for improvement under The Local Government in Scotland Act 2003, setting out its intentions and progress in a Best Value performance plan which is readily available to citizens. It seeks improvement by reviewing its services in line with the act.
- It assigns responsibility, accountability and resources appropriately following BV service reviews. Irl has reviewed, or has plans to review, its services to ensure best value.
- The council uses the four Cs (Consult, Compare, Challenge, Compete) effectively in reviewing services, and improvements reflect these. It has a procurement strategy which requires a range of provider options to be pursued, including partnerships, and invokes this to review services. Reviews are timely and the council can demonstrate improved outcomes and value for money as a result. Improvements are targeted in line with priorities, and performance indicators (PIs) and satisfaction measures in reviewed areas are satisfactory or improving.
- The council has a proven record of adjusting its services as a result of internal or external challenge, achieved with an improvement of services.
- The council monitors and regularly reviews its progress in monitoring quality, reviewing services, the quality of its reviews and progress in implementing planned improvements, leading to demonstrably improved service, or governance outcomes, or both of these.

Performance management and improvement

Risk management

Risk aware, not risk averse

- There is appropriate officer and member championing of and responsibility for embedding risk management throughout the council.
- The council can demonstrate that it has embedded risk management in its corporate business processes, including:
 - strategic planning
 - financial planning
 - policy making and review
 - performance management.
- All members receive risk management awareness training.
- There is appropriate governance and risk-management of arms-length bodies.

Use of resources⁸

The Council is making the best use of use of its key resources (people, money, assets, staff) to deliver the council's strategic objectives.

Financial management

Financial governance

- The council can demonstrate effective financial stewardship. Its financial health is sound, with levels of reserves and balances in line with its stated policy.
- The council's leadership sets the tone whereby financial management and health is given due emphasis, and financial skills are valued and developed. The proper finance officer role (Section 95) is exercised effectively, with appropriate levels of access to decision-makers and involvement in decision-making processes.
- Financial skills are widely distributed throughout the organisation.
- There is evidence of regular and high quality challenge of financial performance.

Financial and service planning

- The medium-term financial strategy describes in financial terms joint plans agreed with partners and other stakeholders. It models balances and resource requirements over a minimum of three years and links them to strategic performance priorities.
- The council identifies future developments that may impact on its financial management arrangements and proactively manages them.
- The council monitors and can demonstrate how its financial plans and strategies have contributed to the achievement of its corporate objectives.

Finance for decision-making

- The council has a clear understanding of the costs it incurs (including key cost drivers) and how costs change in response to service activity.
- New investments are subject to a robust investment appraisal process, and, once approved, are effectively project-managed.

Financial monitoring and control

- The council's financial systems deliver reports and other outputs that are timely, accurate, reliable, clear, in a convenient format (hard copy and online, in summary and in detail, as appropriate) and readily understood by their recipients.
- There is appropriate and timely reporting on key variances, and there is evidence that these are acted upon. Members receive accrued financial monitoring reports at appropriate key points during the year, including significant revenue account items and balances.

Financial reporting

- The council consults with, advises and properly trains people who use its financial information systems, and develops the systems in ways which meet their needs.
- Savings and efficiency gains are profiled over the year; members monitor these throughout the period to ensure they are being achieved.

⁸ Best Value Guidance: Sound Management of Resources

Use of resources

Asset management

Well led, intelligence-driven asset management

- The council has an up-to-date asset register and an asset management strategy which is fit for purpose and integrated with its broader priorities and plans. The asset management strategy is based on high quality up-to-date information (conditions, suitability, cost, occupancy).
- There is clear political leadership for asset management, possibly through a cabinet portfolio responsibility.
- The council has a corporate approach to property and other asset management, which has established effective working relationships with service departments.
- The council's arrangements for reporting to members are sufficient to ensure that they fulfil their responsibilities for the council's land and buildings portfolio.

A strategic approach, focused on Best Value and improvement

- The council has a strategic approach to assets, including standards and options for direct provision and alternatives. The council makes investment and disposal decisions based on a thorough option appraisal and whole-life costing.
- The council's asset management plan sets out existing asset management arrangements and planned actions to improve corporate asset use. It includes performance measures which can be used to demonstrate improvements over time.
- The council has a strategic approach to capital prioritisation founded on a documented and corporate approach to option appraisal.
- All major capital projects are considered on whole-life costing basis and subject to post-project evaluation.
- The council has an annual programme of planned maintenance based on a rolling programme of property surveys and is making timely progress towards compliance with the Scottish Housing standards.
- The council has assessed the level of backlog maintenance and has a plan to address it, where appropriate. This includes works to comply with the DDA
- Maintenance costs are analysed to identify trends.

Use of resources

Managing people

Management and strategy

- The importance of strategic HR/OD issues is recognised at senior manager and member forums. These forums allow for debate and dissemination of key information to promote effective decision-making.
- The organisation's people strategy clearly sets out the organisation's vision and values.
- The council has a well developed approach to workforce planning and understands its future workforce needs. It understands where its key skills shortages lie and is dealing with them not just through targeted recruitment, but also through planned reskilling of existing staff or sharing skills with partners or neighbouring authorities
- The people strategy is aligned to strategic priorities. The council communicates this strategy to staff and partners and they are involved in developing it. Staff development is well funded and is implemented consistently across the organisation. Regular evaluation assesses how staff development is contributing to improved organisational performance.
- The council considers implications for people as an integral part of the business process and regards it as key to successfully implementing the corporate plan.
- The council has appropriate plans and strategies for addressing equal pay and single status issues.

Process and structures

- Relationships between HR staff and service managers are productive and underpinned by clear HR policies and procedures.
- Appraisal systems are linked to a corporate competency framework and are clearly delivering improvements in organisational performance.
- The council encourages imaginative approaches to flexible working where this can improve individual and team performance and provide better services for local people.
- The council uses conditions of service as a means of improving team and organisational performance.

People and behaviours

- There is a clear strategy for leadership development and talent management at all levels of the organisation (including members).
- Organisational practice and culture support the principles of high-performance people management.
- Absence is effectively managed on the basis of sound corporate policies and processes, and the use of high quality data.
- The organisation's workforce reflects the diversity of the community it serves.
- All managers are aware of their responsibilities under equality legislation.

Use of resources

Procurement

Smart, strategic procurement

- The council has a procurement strategy that:
 - requires a range of provider options to be pursued, including partnerships
 - is invoked to review services
 - is designed to deliver improved economy and effectiveness of service provision.The council targets improvements in procurement in line with strategic priorities and performance indicators (PIs) and uses satisfaction measures to help target areas for review.
- The council analyses third party spend and breaks it down by category. It has a sourcing strategy and management plan for each major spend category, with cost reduction and value improvement as the focuses.
- The council has a range of appropriately qualified procurement professionals in place across the organisation.
- The council uses the full range of e-procurement tools to achieve reductions in prices and process costs.
- The council uses partnering arrangements and longer-term relationships with suppliers (for example. in construction and highways) to encourage collaboration throughout the supply chain to achieve time and cost savings and to improve quality.

Value-adding purchasing

- Markets are managed (especially in adult social care and children's services). Demand is forecast and co-ordinated. The capacity of the supply base, including the third sector where appropriate, is developed to meet the council's changing requirements.
- Appropriate use is made of (in-house provision) to regulate prices and manage risk.
- Optimal use is made of national and regional contracts and framework agreements put in place by consortia and public sector agencies.
- The council collaborates locally (including through the Community Planning Partnership), regionally and nationally to co-ordinate procurement including, where appropriate, the aggregation of requirements into regional and national contracts and framework agreements.

Use of resources

ICT

Technology as a strategic driver for service improvements

- The council has e-government and ICT strategies that support its wider strategies to deliver service improvements, and where appropriate is participating in or leading on national projects.
- The e-government strategy sets out scope of developments, usage levels and standards. It cross-refers to other strategies, such as the community strategy, best value performance plan, SOA, service strategies and local strategic partnership planning.
- The council has a strategy for, or takes a strong and coherent strategic approach to, ICT use and infrastructure, covering all council services and with links to other corporate strategies and plans. The council has identified e-champions and has engaged or has plans to engage senior managers and staff.
- The council is taking steps to update traditional approaches to service delivery to work more effectively across departments, become more user and citizen-focused and promote social inclusion. This is reflected in the use of ICT and information.
- The council has achieved its e-government targets to an acceptable level. It is helping, or planning to help, its communities to gain access to technology and skills.
- The council is ensuring that service improvement is an integral part of e-government investment. It is ensuring that technology makes services more accessible and easier to use. Hardware, software and communications infrastructure are integrated and fit for purpose, and accessible to staff and councillors. There are protocols governing over-use and misuse.
- The council reviews progress against the e-government strategy. It reviews and monitors infrastructure and systems against need and usage. Monitoring and review lead to demonstrably improved service outcomes, or governance outcomes, or both.

How to respond to the consultation proposals

The full consultation paper is available at [web link].

If you have any enquiries, please contact us by:

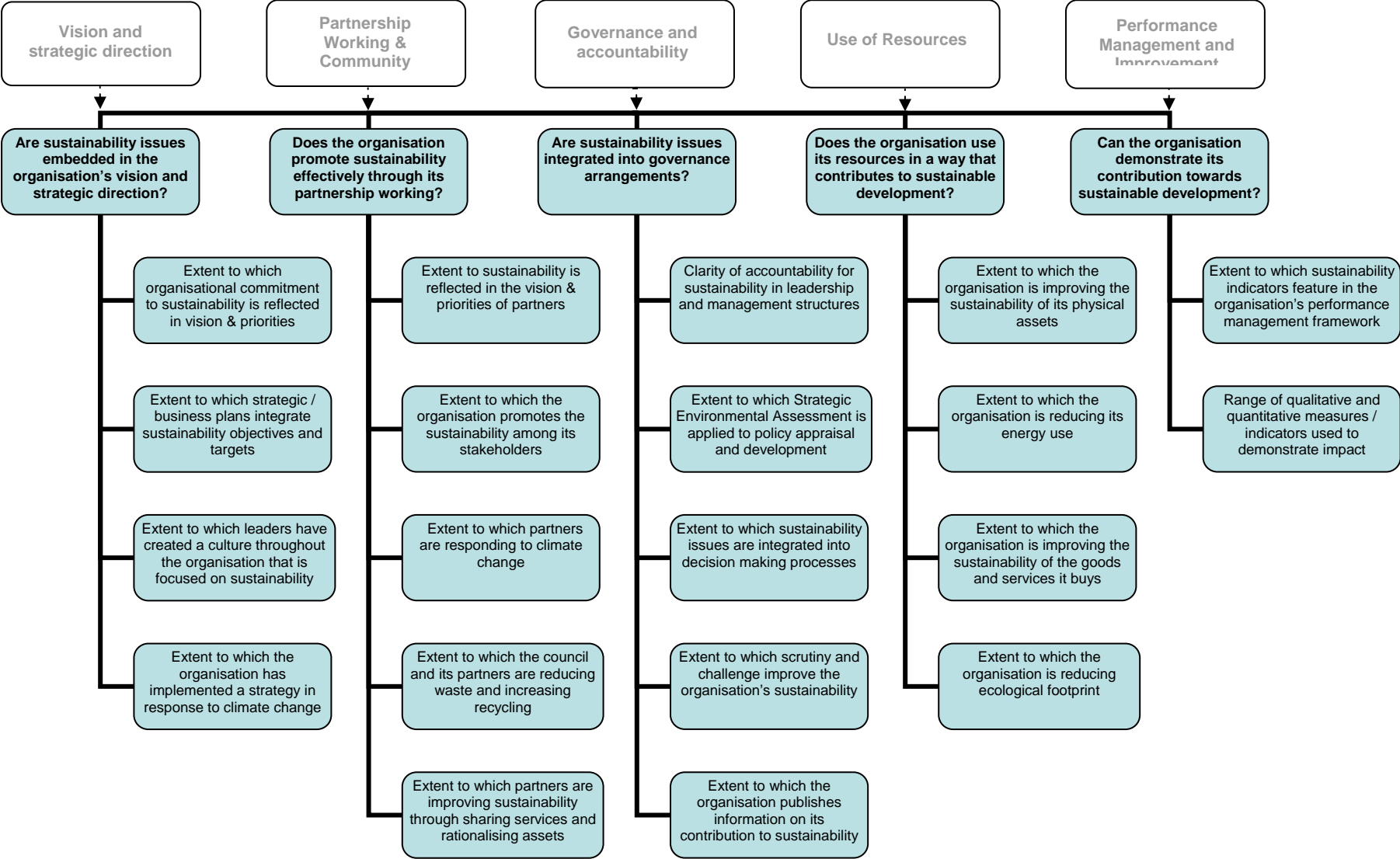
- email at BV2@audit-scotland.gov.uk
- telephone: XXXX
- fax: XXXX.

You can respond to the consultation:

- using the response form in appendix 2 of the consultation paper
- online using the electronic response form at www.audit-scotland.gov.uk/BV2/
- by sending comments, clearly headed 'BV2 consultation', by post to: Audit Scotland, Local Government Directorate, 18 George Street, Edinburgh EH2 2QU
- by email, clearly headed 'BV2 consultation' to BV2@audit-scotland.gov.uk

Consultation on BV2 closes at **5pm on Monday XXXX 2009.**

Sustainability audit framework



Equalities audit framework

