

## Best Value Consolidated List of Improvement Actions

### THEME 1: VISION AND LEADERSHIP

**BEST VALUE SELF – ASSESSMENT:** Effective political and managerial leadership is central to delivering Best Value, through setting clear priorities and working effectively in partnership to achieve improved outcomes. Leaders should demonstrate behaviours and working relationships that foster a culture of cooperation, and a commitment to continuous improvement and innovation.

In achieving best Value, a local authority will be able to demonstrate the following:

- Members and senior managers have a clear vision for their area that is shared with citizens, key partners and other stakeholder.
- Members set strategic priorities that reflect the needs of communities and individual citizens, and that are aligned with the priorities of partners.
- Effective leadership drives continuous improvement and supports the achievement of strategic objectives.

Recommendations	Action Owner	Progress Update as at April 2024	Completion Date (black – due date Green completed date)
A programme of work including, mediation to assist Members and officers to fulfil respective roles and contributions and to rebuild trusting and respectful relationships is required. <b>External Advisor Recommendation 2 (EA2)</b>	Council Leader/CEX	The Council has commissioned external support to develop and rebuild relationships between Members and officers. Further work is planned to develop the collaborative leadership of Members and officers ensuring that the executive leadership of the Chief Executive and senior officers, complements and supports the political leadership of Members. Work is progressing and due for completion end of May 2024.	May 2024
Develop collaborative leadership between Members and officers. Need for clear committed and decisive leadership. <b>External Advisor Recommendation 1 (EA1)</b>	Council Leader/CEX	The Council has agreed that a collaborative leadership development programme should be put in place for Members and officers following and building upon the implementation of EA Rec 2 and drawing on experience from elsewhere.	October 2024
Ensure Members can work effectively together to act on key decisions in an effective and efficient manner. <b>Grant Thornton Annual Audit Report Recommendation 4 (GT_AAR_R4)</b>  Implement an annual self-evaluation and consider the results on an annual basis to identify strengths as well as areas for improvement to support continuous improvement. <b>Grant Thornton Thematic Review Recommendation 3 (GT_TR_R3)</b>	Council Leader/CEX	Terms of reference for Strategic Leadership Forum as the cross-party political leadership of the Council have been developed and agreed and meetings in place; Budget protocol agreed as way of working for 2024/25 budget setting and budget set with political consensus.  Council-wide Strategic Self-Assessment of Performance undertaken by Members and officers, the Senior Management Team (SMT), the Leadership Forum (managers to 3 <sup>rd</sup> tier) utilising the 75 Best Value Characteristics and Best Value Themes with focus on those areas recognised as in need of greatest improvement.  Priority actions have been incorporated within the new Best Value Action Plan 2024- 2027 to be reported to Corporate Committee 23/04/24. Corporate Committee will be asked to endorse the Council wide Strategic Self-Assessment of Performance as the self-assessment model to be adopted by the Council in support of Continuous Improvement and Best Value (this will be the council’s overarching model with Public Sector Improvement Framework (PSIF), ((How Good is My (HGIM)) Framework for Education, in place, for operational services), to be undertaken by the Council on an annual basis.	COMPLETED February 2024  COMPLETED April 2024

Recommendations	Action Owner	Progress Update as at April 2024	Completion Date (black – due date Green completed date)
<p>Invest time and capacity in thinking radically about the future operating models:</p> <ul style="list-style-type: none"> <li>Set out a clear vision for the long-term policy and performance priorities and how it will be delivered and monitored.</li> <li>Be open and clear with communities and staff about the need for change, what that means for future service delivery and involve communities in making difficult decisions.</li> <li>Work with Scottish Government to rebuild an effective relationship.</li> </ul> <p><b>Accounts Commission _ Local Government in Scotland Overview _ Recommendation 4 (AC_OR_R4)</b></p>	CEx	<p>Corporate Plan approved by Full Council alongside the 2024/25 budget on 28/02/2024, which included priority areas for delivery.</p> <p>Service Plans are being prepared to give effect to the Corporate Plan priorities and Best Value requirements and will be reported over next committee cycle.</p> <p>Transformation Strategy – certain workstreams are in preparation and will be report to Council June 2024. These will form part of the new Transformation Strategy to be reported to Council in August 2024. This will include consideration of what the “Future Council” will look like, to inform future savings and change. An initial assessment of operating model options has been undertaken.</p> <p>Engagement Strategy – the Council’s established approach for community engagement on financial and corporate planning seeks to build understanding and relationships between the Council and the community on affordability and design of future services. The approach comprises a number of stages and implementation has included:</p> <ul style="list-style-type: none"> <li>Online information and survey on council Corporate Plan priorities and financial planning on possible areas for change, including income generation.</li> <li>Consultation, including survey on specific service budget proposals, including targeting of users and equalities considerations.</li> <li>Future service planning aligned to budget priorities: Leisure and Libraries - In person drop-in sessions and paper or online survey followed by customer focussed service design workshop sessions with public and separate staff events.</li> <li>Learning Estate – series of Associated School group surveys, drop-in sessions and workshops with public; sessions with Head Teacher for staff cascade to inform future design of learning estate to improve learning environment, suitability and condition and become more financial sustainable.</li> <li>Future work will include working with Community Planning Partners (CPP) who have expressed an interest in developing shared engagement; consultation on service specific proposals for Libraries and Leisure.</li> </ul> <p>Medium to Long Term Financial Strategy was approved at a Special Meeting of the Council in October 2023. The Strategy will be reviewed in June 2024 (Short to Medium Term) and October 2024 (Medium to Long Term) having regard to the most current financial information an the new Transformation Strategy.</p> <p>The Council is an active member of Convention of Scottish Local Authorities (COSLA) and will continue to contribute to the work of the Convention and its executive groups in taking forward the Verity House Agreement. The Council will continue to maximise all opportunity to work with both the Scottish Government and UK Government where it is beneficial to the communities of Moray. The Council is an active member of Convention of Highlands and Islands (CoHI) and seeks to collaborate wherever possible on matters of joint concern and mutual benefit.</p>	<p>COMPLETED February 2024</p> <p>June 24</p> <p>June 24</p> <p>COMPLETED September 2023. Arrangements established. Normal business.</p> <p>June / October 2024</p>
<p>The Council should ensure that Members work effectively together to act on key decision in an effective and efficient manner</p> <p><b>Accounts Commission Controller of Audit Report _ Recommendation 2 (Ac_CoA)</b></p>	Council Leader / CEx	<p>The Council has commissioned external support to develop and rebuild relationships between Members and officers. Further work is planned to develop the collaborative leadership of Members and officers ensuring that the executive leadership of the Chief</p>	May 2024

Recommendations	Action Owner	Progress Update as at April 2024	Completion Date (black – due date Green completed date)
		<p>Executive and senior officers complements and supports the political leadership of Members. Work is progressing and due for completion end of May 2024.</p> <p>The new Best Value Action Plan 2024-2027 will focus on the key priority actions required of the Council. The Plan will be monitored on a quarterly basis by the Corporate Committee to ensure the effective and efficient execution of business and will be reviewed annually by the Council.</p>	April 2024
The Council should undertake further consultation and engagement to ensure local communities are more involved in participatory budgeting <b>(Ac_CoA)</b>	DCE (EEF / ECOD)	<p>The Council's approach is to embed a Participatory Budgeting (PB) approach and principles within its financial decisions and planning and has set this out in its approach in the budget engagement strategy agreed by the Council.</p> <p>This is exemplified in the wide engagement with the community on financial planning and decisions across all its budgets and this has been commended by Grant Thornton.</p> <p>Within this approach the Council will seek to maximise all opportunities for Participatory Budgeting.</p>	August 2024
The Council needs to finalise the performance a Delivery Framework for the new Corporate Plan. It should implement annual self-evaluation to identify strengths as well as areas for development. <b>(Ac_CoA)</b>	DCE (ECOD)	<p>The Council agreed its new Corporate Plan and Delivery Framework on 28/02/2024. Service Plans are presently in preparation and will be reported to Committees in the next Committee cycle.</p> <p>The Council's established arrangements for self-evaluation at service level through Public Service Improvement Framework (PSIF) and How Good Is My (HGIM) were paused during the Pandemic. Arrangements to recommence these are currently being made. The Council has undertaken the Council-wide Strategic Self-assessment of Performance, utilising the 75 Best Value Characteristics and the results will be reported to the Corporate Committee 23/04/2024. The Council will be asked to adopt this model and further that self-assessment be undertaken on an annual basis.</p>	June 2024  April 2024
The Council needs to report performance in a more timely manner. <b>(Ac_CoA)</b>	DCE (ECOD)	The Council is seeking to build on its established arrangements for Performance reporting in terms of content, frequency and better utilisation of multi-media platforms. This will include work with partners in terms of Public Performance Reporting (PPR) requirements.	April 2025

**THEME 2: Governance and Accountability**

**BEST VALUE SELF – ASSESSMENT:** Effective governance and accountability arrangements, with openness and transparency in decision-making, schemes of delegation and effective reporting of performance, are essential for taking informed decisions, effective scrutiny of performance and stewardship of resources.

In achieving Best Value, a local authority will be able to demonstrate the following:

- A clear understanding and the application of the principles of good governance and transparency of decision-making at strategic, partnership and operational levels.
- The existence of robust arrangements for scrutiny and performance reporting.
- The existence of strategic service delivery and financial plans that align the allocation of resources with the desired outcomes for the short, medium and long term.

Recommendations	Action Owner	Progress Update as at April 2024	Completion Date (black – due date Green completed date)
Conclude review of Corporate Plan and tie in with the budget. <b>(EA3)</b>	DCE ECOD	Corporate Plan approved by Full Council alongside approval of the 2024/25 budget on 28/02/24, which included priority areas for delivery.	COMPLETED February 2024
Commitment to values qualities, behaviours and reporting framework. <b>(EA9)</b>	DCE ECOD	<p>A commitment to values, qualities and behaviours is included in the Corporate Plan.</p> <p>The Council’s Framework for employee engagement has been recognised as an exemplar of best practice. An Engagement Plan is in place with a range of engagement work. Following approval of the Corporate Plan, a programme and reporting framework is being developed in support of the development of the organisational culture the Council would wish to promote and to complement the biennial employee survey.</p> <p>The Corporate Committee 30/01/2024 agreed to establish a Working Group to consider Workforce Strategy and culture as part of the and the group will report to Committee by September 2024.</p>	COMPLETED February 2024          September 2024
Review arrangements for internal business meetings in terms of their purpose and frequency. <b>(EA5)</b>	CEx	Council has commissioned external support to develop Member/officer relations. Regular meetings with portfolio leads and senior officers are being established in response to business need.	May 2024
Consider if review of Constitutional docs (Standing Orders, Scheme of Administration) is required. <b>(EA7)</b>	H/GSP	<p>Review of Standing Orders and Scheme of Administration completed and reported to Special Council on 27/03/24. A number of changes were agreed to improve operational effectiveness.</p> <p>The Council keeps Standing Orders and other constitutional documents under review and undertakes a formal review on an annual basis.</p>	COMPLETED March 2024       March 2025
Consider governance arrangements of Health and Social Care Integration Scheme. <b>(EA7)</b>	CEx/CO IJB & H/GSP DCE (EEF) / CFO	<p>Governance arrangements in respect of the Moray Integration Joint Board were reviewed and changes to strengthen strategic planning, reporting, scrutiny and accountability were approved by the Council January 2024. The operational effectiveness of these decisions will be kept under review.</p> <p>External support commissioned by the Council is in place to strengthen working relationships in terms of both the strategic planning and delivery of integrated health and social care services.</p>	January 2024       May 2024
Conducive environment at Senior Executive Officer level for the development of Council business. <b>(EA8)</b>	CEx	External professional services have been procured to assist with the development of this workstream at Senior Executive Officer level. The objective is to ensure that the optimum arrangements are put in place to deliver Council priorities and that this is undertaken in a	May 2024

Recommendations	Action Owner	Progress Update as at April 2024	Completion Date (black – due date Green completed date)
		conducive and invigorating environment where colleagues can both support each other and hold themselves accountable.	
Prioritisation of workloads essential to Corporate Plan business. <b>(EA8)</b>	Council Leader/ CEX	The Chief Executive will (i) review current workloads and capacity aligned to Council priorities. (ii) This will link as appropriate to the management review.	i) June 2024 ii) March 2025
Process for Members Enquiries to be reviewed. Seek to simplify and shorten arrangements and take every opportunity to empower employees so that enquiries can be answered as close as possible to the point of service delivery. <b>(EA6)</b>	DCE (ECOD) (H/GSP)	Information protocol to be checked and reviewed. Review standards in place for timely response to Member enquiries across all Council services. A report will be submitted to the Corporate Committee on the outcome.	June 2024
Further training provided to provide further clarification and guidance on the remit of Audit and Scrutiny (A&S) to ensure implementation of the scrutiny guide for Members is being actioned.  All Members of A&S Committee to complete a self-assessment questionnaire to help them understand their role and that Committee and identify knowledge gaps.  Further training to cover questioning techniques and the mechanics of effective scrutiny.  <b>(GT_AAR_R4)</b> <b>(GT_TR_R4)</b>	H/GSP H HR, ICT & OD  Internal Audit	All Members of Audit and Scrutiny Committee contributed to a self-assessment workshop and the results of the assessment were reported to Audit and Scrutiny Committee on 14/02/2024 (Chartered Institute of Public Finance and Accountancy (CIPFA) self-assessment of compliance with the good practice principles checklist and evaluation of effectiveness toolkit). An Action Plan for Audit and Scrutiny Members was agreed to take forward those actions arising from the self-assessment.  Further training was provided in 28/02/2024 to provide further clarification and guidance on the remit of Audit and Scrutiny to ensure full implementation of the Scrutiny Guide for Members.	<b>COMPLETED</b> <b>February 2024</b> <b>Arrangements established.</b> Continuing actions contained within new Best Value Plan.
Produce and present the Performance Report from Statutory Performance Information Direction in a timely manner. <b>(GT_AAR R7)</b>	H/ GSP	2022/23 Public Performance Report submitted to council on 06/03/24 and published on Council website.  Corporate and Senior Management Team (CMT/SMT) reviewed partial 2022/23 data (as far as available) Local Government Benchmarking Framework (LGBF) data in 26/02/2024. Report is being prepared for Corporate Committee on 11/06/2024 (19 LGBF indicators still awaiting publication).  Public Performance Report for 2023/24 to be reported in June 2024.  Every opportunity will be taken to improve presentation of public access to Council performance information, including Council website, improving use of data.  The above will have re-established the Council's statutory performance reporting requirements.	<b>COMPLETED</b> <b>March 2024</b>  June 2024  June 2024
The Council should ensure all Audit and Scrutiny Committee members are clear on their remit. <b>Ac_CoA</b>	H/ GSP	The Action Plan agreed by the A&S Committee arising from the self-assessment is now being implemented. A 6-month review of the impact of training to identify learning outcomes, ascertain changes in practice and consider further requirements for training and development will be undertaken.	October 2024
The Council should ensure all Audit and Scrutiny Committee members are clear on their remit. <b>Ac_CoA</b>	H/ GSP	The Action Plan agreed by the Audit and Scrutiny Committee arising from the self-assessment is now being implemented. A 6-month review of the impact of training to identify learning outcomes, ascertain changes in practice and consider further requirements for training and development will be undertaken.	October 2024





Recommendations	Action Owner	Progress Update as at April 2024	Completion Date (black – due date Green completed date)
Grant Thornton Prior Year Recommendations (GTPY_R1)			
<b>FINANCIAL MANAGEMENT AND PLANNING</b>			
Further development of the Medium to Long Term Financial strategy. <b>Outstanding Actions Best Value Actions from November 2023 _ Recommendation 3 (OA_BV_R3) (OA_R3)</b>	DCE (EEF) / CFO  CEX	Continued to develop the Medium to Long Term Financial Strategy approved in October 2023 which provided a detailed consideration of the factors which will impact on financial planning over the Medium to Long Term and set out the factors which the Council will have to consider in re-aligning its finances to achieve financial stability. This will be reviewed in October 2024.  The Council's new Transformation Strategy will set out the central drivers which the Council will use to make strategic shifts in expenditure, in order to achieve financial sustainability. The approaches embedded in the key workstreams will be early intervention and prevention, demand reduction, service re-design, asset management and service cessation. The Transformation Strategy will be reviewed annually as part of the Council's financial planning process and will be monitored quarterly to ensure alignment with the Medium to Long Term Financial Strategy.	October 2024  August 2024
Identify further contributions from other elements of budget hierarchy after Transformation: spend to save, income generation and reducing / ceasing services <b>(OA_BV_R3)</b>	CEX	Work is progressing to develop in-year savings for 2024/25 and 2025/26 and Medium to Long Term savings for 2026/27 financial years. An income strategy was approved in December 2023 and a review of the Capital Plan and Capital Strategy was approved in January 2024. Regular updates are provided to Full Council, Special meetings of Full Council and Corporate Committee as appropriate. Planned use of reserves are under review. The Reserves Strategy will next be revised in September 2024.  Work has been ongoing since July 2023 to review all budgets through a variety of approaches including a line-by-line analysis and work continues to develop in-year savings for 2024/25.  Work is also in progress on ongoing organisational capacity needed in the short to medium term to bridge the financial gap with the many more significant savings to conceive and deliver.  The Short to Medium Term Financial Strategy will be reviewed and reported for approval in May 2024 and the Medium to Long Term Financial Strategy October 2024.	September 2024       June / October 2024
Plan use of reserves to support the required transformation period leading up to sustainable position. <b>(OA_BV_R3)</b>	DCE (EEF) /CFO	The need to address the budget gap and remove reliance on reserves is fully understood and accepted. A fundamental review of the Reserves policy will be report to Committee in September 2024.  The new Transformation Strategy will be presented to Council in August 2024 and thereafter monitored by the Corporate Committee on a quarterly basis. The Strategy will be reviewed annually to align with the Council's budget setting process.	September 2024  August 2024
Comprehensive review of all budgets prep for 24/25 budget. Note – external support may be needed in the short to medium term given the significant risks the Council faces to secure a balanced budget and a sustainable financial position. <b>(EA4)</b>	CEX	During financial year 2023/24, using a combination of approaches, methodologies (hierarchy of savings; thematic approaches and “task and finish officer working groups”) all budget lines reviewed to identify areas of potential savings. Work is progressing to refresh the approach and methodology to Short to Medium Term Financial planning.	June 2024

Recommendations	Action Owner	Progress Update as at April 2024	Completion Date (black – due date Green completed date)
		<p>A comprehensive line by line reviews of all budgets will be undertaken in 2024/25 drawing together trends on previous years overspends/underspends and all vacancies. The intention will be to examine expenditure alongside outcomes and Best Value considerations. This work will be led by the Chief Executive.</p> <p>The Chief Executive will review staffing requirements to ensure the Council has in place the requisite resources to be able to undertake this work.</p>	August 2024 (First Phase)
Continue to monitor the percentage level of adequate general reserves as funding gaps continue to grow; to ensure reserves do not dip to an unsustainable level. <b>(GT_AAR_R1)</b>	DCE (EEF) / CFO	Free General Reserves and Transformation Reserves were increased in budget agreed on 28/02/24. A review of the general reserves position/policy is scheduled to be reported to Committee in September 2024. The projected level of reserves is reported in every financial update to Council / Corporate Committee.	September 2024  (Target for completion per Audit Report March 2026)
Review the affordability of the Capital Plan and revenue implications. <b>(GT_AAR_R3)</b>  Level of borrowing at current interest rate. Options to reduce the asset base, extend predict asset lives and reduce asset standards developed. ( <b>GT_TR_R2</b> )	CEX /DCE (EEF) / CFO	<p>The Council's Capital Strategy has been reviewed to reflect the reduction of general capital grant, increased construction costs and increased interest rates. This also reflects the need for savings, it addresses the need to contain capital expenditure and propose of the development of approach to capping capital expenditure and reducing the Council's asset base.</p> <p>The Chief Executive will oversee arrangements in place for the management of the delivery of the Capital Programme against agreed timescales and resources.</p>	January 2024  June 2024
Review Estates Strategy (i.e. corporate asset base) including scenario planning and sensitivity analysis whether affordable in the short to medium term. <b>GT_AAR_R3 / GT_TR_R2</b>	CEX / DCE (EEF)/CFO	The Council will review its Corporate Asset Management Strategy having regard to lifetime costs and the need to rationalise the Council's property holding and reduce the number of assets.	September 2024 (First Phase)
How will make recurring savings and reduce reliance on reserves to fill budget gaps. <b>(AC_OR:_R1)</b>	DCE (EEF)/CFO	The Council receive regular updates on the Council's financial position to reflect the decisions required to make savings for 2024/25 to fill budget gaps. This is reflected in the Short to Medium Term Financial Strategy. Implementation of the Transformation Strategy will be monitored by the Corporate Committee on quarterly basis, this will coincide with reporting budgeting control and the Short to Medium Financial Strategy.	August 2024
Identify what capital priority areas are to ensure delivery of Council Plan priorities.  How resources are targeted to achieve their long term policy and performance priorities. <b>(GT_TR_R2)</b> <b>(GT_AAR_R3)</b> <b>(AC_OR_R1)</b>	CEX	Review of the Capital Plan preceded the approval of the new Corporate Plan so a review to ensure Capital Plan and Corporate Plan align will be part of the next stage of the Capital Plan review.	June 2024
A depth of pace will need to be undertaken on the transformation programme to bridge the significant savings funding gap in a short space of time. <b>GT_AAR_R2</b>	CEX	The Council's new Transformation Strategy will set out the central drivers which the Council will use to make strategic shifts in expenditure, in order to achieve financial sustainability. The key approaches reflected in the workstreams will be early intervention and prevention, demand reduction, service re-design, asset management and service cessation. The Transformation Strategy will be reviewed annually as part of the Council's financial planning	August 2024



Recommendations	Action Owner	Progress Update as at April 2024	Completion Date (black – due date Green completed date)
		process and will be monitored quarterly to ensure alignment with the Medium to Long Term Financial Strategy.	
Council and sub Committees monitor the progress and delivery of the transformation programme and outcomes at a close level to ensure that not only efficiencies can be delivered but that financial sustainability can be achieved. <b>(GT_AAR_R2)</b>	CEX	The Council’s new Transformation Strategy will set out the central drivers which the Council will use to make strategic shifts in expenditure, in order to achieve financial sustainability. The approaches reflected in the key workstreams will be early intervention and prevention, demand reduction, service re-design, asset management and service cessation. The Transformation Strategy will be reviewed annually as part of the Council’s financial planning process and will be monitored quarterly to ensure alignment with the Medium to Long Term Financial Strategy.	August 2024
Ensure financial stability for the medium to longer term, to ensure able to deliver increased productivity and efficiency initiatives to reduce costs and deliver financial benefits. <b>(GT_AAR_R2)</b>	CEX	The Council’s new Transformation Strategy will set out the central drivers which the Council will use to make strategic shifts in expenditure, in order to achieve financial sustainability. The approaches embedded in the key workstreams will be early intervention and prevention, demand reduction, service re-design, asset management and service cessation. The Transformation Strategy will be reviewed annually as part of the Council’s financial planning process and will be monitored quarterly to ensure alignment with the Medium to Long Term Financial Strategy.	August 2024
Upscale pace and delivery of transformation to achieve and mitigate the risk of becoming financial unsustainable.  Pace and progress in the existing IMP continues to be regularly monitored. <b>(GT_AAR_R2)</b>	CEX	The Council’s new Transformation Strategy will set out the central drivers which the Council will use to make strategic shifts in expenditure, in order to achieve financial sustainability. The approaches embedded in the key workstreams will be early intervention and prevention, demand reduction, service re-design, asset management and service cessation. The Transformation Strategy will be reviewed annually as part of the Council’s financial planning process and will be monitored quarterly to ensure alignment with the Medium to Long Term Financial Strategy.  The Chief Executive will be reviewing current capacity and the need to provide additional resources to support financial planning policy development and delivery necessary for the execution of the Transformation Strategy. A report will be submitted to the Corporate Committee April 2024.	August 2024  June 2024
Review arrangements to ensure that they are up to date and fit for purpose. Lessons learned from the pandemic should also be incorporated. <b>(GTPY__R11)</b>	H/GSP	This refers to Business Continuity Plans. Business Continuity Officer in Internal Audit is assisting departments to update plans.	April 2024
The Council needs to increase its pace of transformation and identify savings to ensure its financial sustainability. <b>(AC_CoA)</b>	CEX	The Council’s new Transformation Strategy will set out the central drivers which the Council will use to make strategic shifts in expenditure, in order to achieve financial sustainability. The approaches reflected in the key workstreams will be early intervention and prevention, demand reduction, service re-design, asset management and service cessation. The Transformation Strategy will be reviewed annually as part of the Council’s financial planning process and will be monitored quarterly to ensure alignment with the Medium to Long Term Financial Strategy.	August 2024
The Council should keep the affordability of its Capital Plan and related revenue implications under review. <b>(AC_CoA)</b>	CFO	The affordability of the Capital Plan is measured by a local PI - %age of revenue funding planned to be spent on financing costs. This is reported at least annually and given the	October 2024

Recommendations	Action Owner	Progress Update as at April 2024	Completion Date (black – due date Green completed date)
		<p>volatility of interest rates will be reported more frequently in 2024/25. It formed a key part of the Capital Plan review reported in January 2024.</p> <p>This will be embedded in our financial reporting arrangements.</p>	
The Council should continue to monitor any slippage of the capital plan. <b>(AC_CoA)</b>	CEX	The Council is taking steps to establish quarterly reporting in respect of its Short to Medium Term Financial Strategy, Transformation, Risk Management and Best Value. This will also include the Capital Programme in terms of delivery and ongoing affordability. In addition, the Chief Executive will be seeking to strengthen oversight and reporting arrangements in terms of capital monitoring and delivery.	
The Council should review its forecasting process to ensure the most accurate projections. <b>(AcC2)</b> <b>(AC_CoA)</b>	DCE (EEF) / CFO	<p>The Council has a good record in forecasting core service expenditure. Previous years variances have reflected timing of the approval of financial flexibilities amongst other late adjustments. All have been approved by members.</p> <p>Forecasting will be reviewed prior to the estimated actual report to members in December, with a particular focus on planned use of ear-marked reserves. This will be aligned to the work described in response to EA 4.</p>	December 2024

**THEME 4: Partnerships and Collaborative Working**

BEST VALUE SELF – ASSESSMENT: The public service landscape in Scotland requires local authorities to work in partnership with a wide range of national, regional and local agencies and interests across the public, third and private sector.

A local authority should be able to demonstrate how it, in partnership with all relevant stakeholders, provides effective leadership to meet the local needs and deliver desired outcomes, it should demonstrate commitment to and understanding of the benefits gained by effective collaborative working and how this facilitates the achievement of strategic objectives.

Within joint working arrangements, Best Value cannot be measured solely on the performance of a single organisation in isolation from its partners. A local authority will be able to demonstrate how its partnership arrangements lead to the achievement of Best Value.

In achieving Best Value, a local authority will be able to demonstrate the following:

- Members and senior managers have established and developed a culture that encourages collaborative working service provision that will contribute to better and customer-focused outcomes.
- Effective governance arrangements for Community Planning Partnerships and other partnerships and collaborative arrangements are in place, including structures with clear lines of responsibility and accountability, clear roles and responsibilities, and agreement around targets and milestones.

Recommendations	Action Owner	Progress Update as at April 2024	Completion Date (black – due date Green completed date)
<p>Need to maximise the potential of collaboration by demonstrating:</p> <ul style="list-style-type: none"> <li>• Working with other Councils, the wider public sector and the Third Sector to redesign and provide services.</li> <li>• Involving service users and local communities in the redesign of services.</li> </ul> <p><b>(AC_OR_R3)</b></p>	CEx	<ul style="list-style-type: none"> <li>• The Council has agreed to work with Community Planning Partners (CPP) to secure one plan for Moray with shared priorities to maximise the impact of the public sector in Moray. This will be taken forward at the next CPP development session on 02/05/2024 and reported to the Community Planning Board thereafter.</li> <li>• Work continues to develop Locality Action Plans and other such proactive steps to encourage the participation of communities, including those who are underrepresented and [hardly] reach. There are Locality Plans in place in Buckie, New Elgin, Forres, Lossiemouth and Keith communities.</li> <li>• Future service planning aligned to budget priorities: leisure and libraries - In person drop-in sessions and paper or online survey followed by customer focussed service design workshop sessions with public and separate staff events.</li> <li>• Learning Estate – series of Associated School Group surveys, drop-in sessions and workshops with public; sessions with Head Teacher for staff cascade to inform future design of learning estate to improve suitability and condition and become more financial sustainable.</li> </ul>	<p>Action to commence May 2024 to seek agreement of Partners. Proposed to have new arrangements April 2025</p>

**THEME 5: Working with Communities**

**BEST VALUE SELF – ASSESSMENT:** Local authorities, both individually and with their wider community planning partners, have a responsibility to ensure that people and communities are able to be fully involved in the decisions that affect their everyday lives. Community bodies – as defined in the Community Empowerment Act 2015 (section 4(9)) – must be at the heart of decision-making processes that agree strategic priorities and direction.

In achieving Best Value, a local authority will be able to demonstrate the following:

- Early and meaningful engagement and effective collaboration with communities to identify and understand local needs, and in decisions that affect the planning and delivery of services.
- A commitment to reducing inequalities and empowering communities to effect change and deliver better local outcomes.
- That engagement with communities has influenced strategic planning processes, the setting of priorities and the development of locality plans.

Recommendations	Action Owner	Progress Update as at April 2024	Completion Date (black – due date Green completed date)
<p>Work/engage with key stakeholders, partners, and individuals to ensure they are involved within Participatory Budgeting exercises to ensure that financial resources are distributed to priority areas and is reflecting of priority areas for the local population. (GT_AAR_R6) (GT_TR_R1)</p>	<p>DCE (ECOD)/DCE (EEF) /CFO</p>	<p>The Council’s approach is to embed a Participatory Budgeting approach and principles within its financial decisions and planning and has set this out in its approach in the Budget Engagement Strategy agreed by the Council.</p> <p>This is exemplified in the wide engagement with the community on financial planning and decisions across all its budgets and the Council will continue to build on this approach of involving communities across its financial planning and service change processes through consultation and engagement.</p> <p>Within this approach the Council will see to maximise all opportunities for Participatory Budgeting.</p>	<p>Arrangements established. Normal business. Feb 2024 Actions have been carried forward within the new Best Value Action Plan.</p>
<p>Be more transparent with the public about scale of service demand, the extent of backlogs and changes to eligibility criteria necessary to ration access to services and any impact this has on unmet need. (AC_OR_R2)</p>	<p>DCE (EEF) / DCE (ECOD) /CFO</p>	<p>Engagement Strategy – Council “Looking to the Future” engagement document on corporate and financial planning (September/October 2023) clearly set out the financial and service challenges and sought public engagement. Approximately 1400 people completed survey returns as this first stage of engagement.</p> <p>Further engagement work to specifically address areas of service redesign in relation to financial sustainability include:</p> <ul style="list-style-type: none"> <li>• Learning Estate – series of Associated School Group surveys, drop-in sessions, and workshops with public; sessions with Head Teachers for staff cascade to inform future design of learning estate to improve suitability and condition and become more financial sustainable.</li> <li>• Future work will include working with Community Planning Partners who have expressed an interest in developing shared engagement, consultation on service specific proposals for Libraries and Leisure.</li> <li>• Children and young people with Additional Support Needs (ASN) – meetings with parent action group and parent council reps to consider different approaches to meeting ASN need that is also more financially sustainable.</li> </ul>	<p>Arrangements established. Normal business. Feb 2024</p>

Recommendations	Action Owner	Progress Update as at April 2024	Completion Date (black – due date Green completed date)
<p>Have a clear plan for strengthening their use of data to understand the needs, make decisions and direct resources. This includes inequalities data and learning from those with lived experiences. <b>(AC_OR_R2)</b></p>	<p>DCE (ECOD)</p>	<p>The Council makes strong use of data along with partners in its Joint Strategic Needs Assessment for Children and Young people which informs the Childrens Services Plan and other associated plans incorporated within that (e.g. child poverty, UK Convention on the Rights of the Child (UNCRC)).</p> <p>The Council has also had its work in producing a poverty analysis for Moray commended and has shared this for wider use nationally. This has been refreshed in March 2024 and will be used to inform future planning in the council and community planning partnership as work progresses on the Moray Plan.</p> <p>The Fairer Moray Forum collated lived experience data from those experiencing financial insecurity and this was used to inform plans such as the Community Learning and Development (CLD) Plan. Work also takes place with other Groups, such as looked after children to inform service activity.</p> <p>Work will continue to develop:-</p> <ul style="list-style-type: none"> <li>• SIMD plus Ward analysis carried out and taken to low level of detail using cross referencing – being used as good practice Nationally.</li> <li>• Community Locality Action Plans developed and implemented/being implemented.</li> <li>• Integrated Impact Assessments (IIAs) are carried out for policy and strategies, expenditure reduction measures, service developments against the protected characteristics.</li> </ul>	<p>Arrangements established. Normal business. March 2024</p>

**THEME 6: Sustainability**

**BEST VALUE SELF – ASSESSMENT:** Sustainable development is commonly defined as securing a balance of social, economic and environmental wellbeing in the impact of activities and decisions, and seeking to meet the needs of the present without compromising the ability of future generations to meet their own needs. The United Nations Sustainable Development Goals provide a fuller definition and set out an internationally agreed performance framework for their achievement.

Sustainable development is fundamental part of Best Value. It should be reflected in a local authority’s vision and strategic priorities, highlighted in all plans at corporate and service level, and a guiding principle for all of its activities. Every aspect of activity in a local authority, from planning to delivery and review, should contribute to achieving sustainable development.

In achieving Best Value, a local authority will be able to demonstrate the following:

- Sustainable development is reflected in its vision and strategic priorities.
- Sustainable development considerations are embedded in its governance arrangements.
- Resources are planned and used in a way that contributes to sustainable development.
- Sustainable development is effectively promoted through partnership working.

Recommendations	Action Owner	Progress Update as at April 2024	Completion Date (black – due date Green completed date)
Sustainable development is reflected in the Council’s vision and strategic priorities.	DCE (EEF)	<p>A sustainability statement is being prepared to draw together the range of work that the council has in place to demonstrate its approach to sustainability This includes:</p> <p><u>Strategic Context</u></p> <ul style="list-style-type: none"> <li>• Community Plan (Vision and strategic priorities including sustainability).</li> <li>• Corporate Plan.</li> <li>• Workforce Strategy and Plan.</li> <li>• Financial Sustainability – Annual Budgeting Process and Financial Strategies for management and planning (revenue and capital).</li> <li>• Local Development Plan.</li> <li>• Moray Growth Deal.</li> </ul> <p><u>Operating Context</u></p> <ul style="list-style-type: none"> <li>• Service Plans.</li> <li>• Clean, Green and Vibrant approach.</li> <li>• Waste Recycling / Clean Streets - approach and statistics.</li> <li>• Energy efficiency buildings and housing.</li> <li>• CO2 reduction targets.</li> <li>• Fleet Management and Procurement.</li> <li>• Electric Vehicle Fleet (Increasing) / Electric Vehicle Charge Points.</li> <li>• Sustainable Development and Planning Services e.g. Flood Prevention Schemes and development, road building and environmental issues.</li> <li>• Asset Management Framework.</li> <li>• Sustainable Procurement – EA Procurement Strategy.</li> <li>• Sustainable Economic Development.</li> <li>• Food Sustainability.</li> <li>• Food Poverty / Dignified Food.</li> </ul>	September 2024



**THEME 7: Fairness and Equality**

**BEST VALUE SELF – ASSESSMENT:** Tackling poverty, reducing inequality and promoting fairness, respect and dignity for all citizens should be key priorities for local authorities and of their partners, including local communities.

In achieving Best Value, a local authority will be able to demonstrate the following:

- That equality and equity considerations lie at the heart of strategic planning and service delivery.
- A commitment to tackling discrimination, advancing equality of opportunity and promoting good relations both within its own organisation and the wider community.
- That equality, diversity and human rights are embedded in its vision and strategic direction and throughout all of its work, including its collaborative and integrated community planning and other partnership arrangements.
- A culture that encourages equal opportunities and is working towards the elimination of discrimination.

Recommendations	Action Owner	Progress Update as at April 2024	Completion Date (black – due date Green completed date)
<p><b>Note: No recommendations were received in respect of the Council’s work to tackle poverty, reduce inequality and promote fairness. The progress update sets out the Council’s approach to this through which the Council is able to demonstrate and meet Best Value requirements.</b></p>		<p>The Council’s approach to this theme is demonstrated in the continued development of:</p> <ul style="list-style-type: none"> <li>• Integrated Impact Assessments (IIAs) carried out on all policy and strategies, service developments and against the protected characteristics.</li> <li>• Moray Community Planning Partnership have identified and are seeking to tackle inequalities, poverty and fairness through prevention and mitigation actions.</li> <li>• Community Consultation and engagement through surveys and in person sessions.</li> <li>• Community Led Locality Action Planning x 5 plans developed in consultation and partnership with communities, these set out the communities’ priorities.</li> <li>• Social Media utilised to reach hard to reach groups and individuals.</li> <li>• Targeted invitations by 3<sup>rd</sup> party to discussion groups for hard to reach.</li> <li>• Integrated Impact Assessments (IIAs) carried out.</li> <li>• Compulsory Equalities Training available for all employees.</li> <li>• Service redesign is subjected to IIAs.</li> <li>• Equal Opportunities Policies.</li> <li>• Equalities Group(s) meet regularly.</li> <li>• IIAs carried out on all policy and strategies, service developments and against the protected characteristics.</li> <li>• Human Resources collect a range of equality information on staff, annually.</li> <li>• Equalities Information Collected through Local Government Benchmarking Framework (LGBF) Information.</li> <li>• Local Outcome Improvement Plan (LOIP) and Corporate Plan Annual Report.</li> <li>• Agreed Equality outcomes.</li> <li>• Equalities annual report.</li> </ul>	<p>Arrangements established. Normal business. 2023</p>

**THEME: External Advisor (EA): Considerations**

Theme	For Consideration	Action Owner	Progress Update as at April 2024	Completion Date (black – due date Green completed date)
<b>Organisational Culture (EA)</b>	Consider establishing quarterly standing meetings of Central Joint Consultative Committee (JCC) to assist in decision making and maintaining excellent employee relations.	DCE (ECOD)/ H/HR. ICT & OD	Quarterly meetings of central Joint Consultative Committee established. Dates now in Council diary through to the next Council elections in May 2027.	Completed. October 2023
<b>Shared Vision (EA)</b>	Consider if there would be benefit in having “One Plan” for Moray and explore the potential for this with Partners.	CEX	<p>The Council has agreed to work with Community Planning Partners (CPP) to secure one plan for Moray with shared priorities to maximise the impact of the public sector in Moray. This will be taken forward at the next CPP development session on 02/05/2024 and reported to the community planning board thereafter.</p> <p>Resources will be identified to take forward this workstream.</p>	To commence May 2024. Seek to have new arrangements in place April 2025
<b>Workforce and Planning (EA)</b>	Advise the Council on the outcome of the review of the Transform approach and of any changes needed.	H/HR. ICT & OD	<p>A briefing was provided to Corporate / Senior Management Team (CMT/SMT) on the Transform process to aid understanding. This was updated with advice in the implications of the no compulsory redundancy (NCR) approach in March 2024.</p> <p>The decision of the Corporate Committee to establish a Working Group on workforce strategy and culture will increase Member engagement on both the delivery of the Strategy and work in support of organisational culture. Further, it is considered these measures will strengthen the Council’s capacity to deliver change in terms of transformation.</p>	June 2024  September 2024
<b>Managing Business Together (EA)</b>	Weekly meetings to take place between Chair, Vice Chair of Committees and the respective Senior Officers to aid advising their Groups of forthcoming business.	CMT/Committee Chairs	Council has commissioned external support to develop Member/officer relations. Regular meetings with portfolio leads and senior officers are being established in response to business need.	May 2024
<b>Risk Register (EA)</b>	Move to a quarterly review of Risk Register to coincide with consideration of the Financial Strategy.	H/ GSP	<p>Work has progressed to move to a quarterly evaluation of any higher risks being brought more regularly to the Corporate Committee in far more detail than the Register itself can reasonably capture.</p> <p>The Council is keeping new arrangements under review including steps to streamline respective risk management and business continuity requirements.</p>	New arrangements established October 2023.

Theme	For Consideration	Action Owner	Progress Update as at April 2024	Completion Date (black – due date Green completed date)
<b>Managing Business Together (EA)</b>	Full meetings of Administration and Corporate Management Team to be called on an exceptional basis.	CEX	This has been achieved – see above about the establishment of an agreed range of strategic Member and Member/officer forums.	Completed October 2023

**Reference:**

**7 Headings from Guidance on Best Value**

**(OA\_BV) Outstanding Best Value Actions from 7 November 2023 Corporate Committee (2023)**

**(EA) External Advisor (2023)**

**(GT\_AAR) Grant Thornton Annual Audit Report – Wider Scope & Best Value (2023)**

**(GT\_PY) Grant Thornton Annual Audit Report – Prior Year Recommendations (2023)**

**(GT\_TR) Grant Thornton Thematic Review (2023)**

**(AC\_OR) Accounts Commission – Local Government in Scotland Overview (2023)**

**(AC\_CoA) Accounts Commission Best Value report for Moray Council (Feb 2024)**