



Corporate Committee

Tuesday, 23 April 2024

SUPPLEMENTARY AGENDA

The undernoted reports have been added to the Agenda for the meeting of the **Corporate Committee** to be held at **Council Chambers, Council Office, High Street, Elgin, IV30 1BX** on **Tuesday, 23 April 2024** at **09:30**.

BUSINESS

5a) **Best Value Action Plan**

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Report by Chief Executive



REPORT TO: CORPORATE COMMITTEE ON 23 APRIL 2024

SUBJECT: BEST VALUE ACTION PLAN

BY: CHIEF EXECUTIVE

1. REASON FOR REPORT

1.1 To note external recommendations in relation to Best Value and the output of self-assessment exercises; to seek agreement on a refreshed Best Value action plan for the Council.

1.2 This report is submitted to Committee in terms of paragraph III B (41) of the Council's Scheme of Administration, Best Value being a cross cutting issue that does not fall within the remit of a particular committee.

2. RECOMMENDATIONS

2.1 It is recommended that Committee:

- i) notes the Consolidated list of Improvement Actions (attached as Appendix 1) which brings together recommendations from a number of sources in relation to the Council's progress in achieving its Best Value duty;**
- ii) notes the output from the Council-Wide Strategic Self-Assessment of Performance by both councillors and officers attached as Appendix 2;**
- iii) agrees the Best Value Action Plan (attached as Appendix 3) which sets out the Council's priorities for the next 3 years to enable it meet its Best Value duty;**
- iv) agrees the format of the Council-Wide Strategic Self-Assessment of Performance for the future, with assessments being undertaken annually; and**
- v) agrees that the Best Value Action Plan will be monitored on a quarterly basis and reviewed annually by this committee based on the Self-Assessment.**

3. **BACKGROUND**

Changes to the Best Value Audit process

3.1 Councils in Scotland have a statutory duty to demonstrate Best Value, introduced in the Local Government (Scotland) Act 2003.

3.2 Statutory Guidance defines Best Value as:

ensuring that there is good governance and effective management of resources, with a focus on continuous improvement, to deliver the best possible outcomes for the public.

3.3 In March 2020 the Scottish Government published refreshed Best Value guidance requiring councils to demonstrate a focus on continuous improvement in performance around seven themes:

- Vision and leadership
- Governance and accountability
- Effective use of resources
- Partnerships and collaborative working
- Working with communities
- Sustainability
- Fairness and equality

3.4 Until recently Audit Scotland carried out periodic best value audits on Councils and reported to the Accounts Commission, with the production of a Best Value Assurance Report (BVAR). In response to previous BVAR's the Council has monitored and reported on progress towards achieving improvement actions through a Best Value Action Plan with the last progress report to Corporate Committee on 07 November 2024.

3.5 Since October 2023 [Best Value Audit work](#) is now integrated into annual financial audit activity with a mixture of risk based and thematic reviews. The Council's external auditors (currently Grant Thornton) carry out these reviews, report to Audit Scotland who in turn report the Council's Best Value performance to the Accounts Commission.

3.6 There is also an expectation that the Council carries out self-evaluation based on a series of questions around the seven themes in the Best Value guidance (see para 3.3).

3.7 Moray Council has been in the first tranche of Councils to be assessed under the new Best Value assessment regime. Following consideration of a recent report by the Controller of Audit the Accounts Commission published their findings on 7 March 2024. Whilst progress was highlighted in some areas (including seeking external assistance and cross party working) there were recommendations in this report which the Council now needs to address. In particular the Commission highlighted:

- The Council's budget gap, continued reliance on reserves and the need to find savings.

- The need to accelerate the pace of change with an emphasis on transformation.
 - Financial forecasting and alignment of the Capital and Revenue Plans.
 - Ensuring timely reporting on performance.
- 3.8 The Council are obliged by statute to consider a detailed report on the Accounts Commission findings within 3 months of its publication and the date and time of the meeting need to be advertised in the press.
- 3.9 A special meeting of Moray Council will be convened to consider the report detail however it is important that the Council make progress on the recommendations meantime.

Improvement actions and recommendations gathered from the best value audit process (3.10 below) have been combined with a strategic self-assessment (3.13 below) to produce a refreshed Best Value Action Plan (4.1 below).

Consolidated list of improvement actions

- 3.10 As part of the new Best Value assessment process outlined above there are now a considerable number of overlapping actions and recommendations which the Council needs to take account of from the following sources:
- Accounts Commission, Local Government in Scotland Overview
 - External adviser (Collaborative Leadership) recommendations reported to Corporate Committee on 04 October 2023.
 - Grant Thornton Thematic Review (Sept 23)
 - Grant Thornton Annual audit report (Feb 24)
 - Grant Thornton Prior Year Recommendations
 - Outstanding Actions from Moray Council BV action plan (last reported to Corporate Committee [07 Nov 23](#) para 7 of minute)
 - The latest Accounts Commission findings [report](#), March 24)
- 3.11 These actions and recommendations have been captured in the table in **Appendix 1: Consolidated List of Improvement Actions**. The table groups the actions under each of the 7 Best Value themes, highlights overlaps and shows which actions have been completed and which are still work in progress.
- 3.12 Any continuing actions have been included in the refreshed Best Value Action Plan detailed at paragraph 4.1 below.

Council-Wide Strategic Self-Assessment of Performance

- 3.13 With the new Best Value assessment regime there is an expectation that Councils will carry out a self-assessment on how they are performing in relation to their Best Value duty and identify improvement measures.

- 3.14 The Best Value guidance from 2020 sets out a number of questions under each of the 7 Best Value themes (see para 3.3) to help with this self-assessment. These questions have been put in a table with a scoring method added for each question:
- **Well developed** – its business as usual, doesn't need special attention.
 - **Work in progress** – we know that it needs improved and are working on it.
 - **To be developed** – we know it needs done but haven't yet made progress.
- 3.15 Scoring was undertaken during a number of sessions involving both senior managers and councillors and the results captured in the table attached at **Appendix 2: Assessment against Best Value Criteria: Questions and Evidence Template**.
- 3.16 Views between councillors and officers were generally aligned. In question 4.1 (Partnership and collaborative working), where there was a difference in views, there was considered to be sufficient evidence of joint initiatives with partners to settle the scoring at "work in progress" rather than "to be developed".
- 3.17 Generally around half of the questions have been scored as "well developed" with most of the remainder showing as "work in progress". There may be merit in reviewing these scoring categories when the exercise is repeated to reflect a more sensitive scale of development within each category.
- 3.18 It would not be feasible to progress all improvement areas simultaneously. Priority areas which require more immediate action have been identified in the table which, in a similar way to the Consolidated List of Improvement Actions, have been included in the refreshed Best Value Action Plan detailed at paragraph 4.1 below. These relate to the following paragraphs of the Plan:
- 1.1 Collaborative Leadership
 - 1.2 Community and Partner engagement

4. PROPOSALS

Refreshed Best Value Action Plan

- 4.1 It is proposed that Council approve the refreshed **Best Value Action Plan** detailed in **Appendix 3**. This plan includes priority actions from both the:

Consolidated List of Improvement Actions (Appendix 1)
Council-wide Strategic Self-Assessment of Performance (Appendix 2)

- 4.2 Highlights of the Plan are:

Vision and Leadership

- Continuing work on collaborative leadership and relationships.

- Promote Council vision and priorities with staff, the public and our community partners
- Continue public engagement on budget and service proposals and ensure timely performance reporting.
- Re-establish service evaluation of continuous improvement

Governance and Accountability

- Ensuring Audit and Scrutiny Committee members remit is clear
- Ensuring appropriate scrutiny arrangements for MIJB

Effective use of resources

- Refresh and refocus of the Council Transformation strategy.
- Refresh Workforce Plan to ensure capacity to meet future service delivery needs
- Ensure accurate financial forecasting and alignment of Capital and Revenue plans.

Partnerships and collaborative working

- Develop shared priorities with community planning partners and look at potential for a single Moray plan.

Working with communities

- Embed participatory budgeting with our communities in our financial planning

4.3 It is proposed that the Best Value Action Plan is monitored on a quarterly basis by the Corporate Committee along with financial and risk reporting and that it is reviewed annually as part of the Budget process.

5. SUMMARY OF IMPLICATIONS

(a) Corporate Plan and 10 Year Plan (Local Outcomes Improvement Plan (LOIP))

The Council's Corporate Plan and LOIP set out priority service delivery areas. The Best Value Action Plan complements these plans. It enables the Council to deliver on its strategic priorities through a focus on organisational health, the Council's capacity to deliver on their priorities and on its accountability to the public.

(b) Policy and Legal

The Council has a legal duty to deliver Best Value and to address any findings containing recommendations arising from any Best Value Assurance Reports.

(c) Financial Implications

Financial sustainability is a key component of Best Value.

(d) Risk Implications

Several of the Best Value themes feature on the Council's Corporate Risk Register including leadership, financial sustainability and workforce development. Failure to address the Best Value actions

identified would have very serious implications for the Council in terms of external audit scrutiny and in terms of reputation.

(e) Staffing Implications

There are no additional staffing implications arising directly from this report. Work is currently being accommodated within existing resources. It is anticipated however that additional resources will be required to ensure timely progression of the priority areas of work.

(f) Property

None.

(g) Equalities/Social Economic Impact

This is covered in terms of the inspection regime itself and the Council's duty to deliver Best Value.

(h) Climate Change and Biodiversity Impact

This is a key component of Best Value.

(i) Consultations

Councillors and Heads of Service have been involved in the Council-Wide Strategic Self-Assessment exercise. CMT/SMT have contributed to the Consolidated List of Improvement Actions and the Strategic Self-Assessment.

6. CONCLUSION

6.1 There have been changes to the Best Value assessment regime.

6.2 The Council have received and accepted a number of external recommendations in relation to Best Value and have carried out an internal self-assessment.

6.3 These recommendations, and the outcome of the self-assessment have been distilled into a refreshed Best Value Action Plan which the Council are asked to approve.

Author of Report: Alasdair McEachan

Background Papers:

Ref:

Item 5a)

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. External Advisor Recommendation 2 (EA2)	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. External Advisor Recommendation 1 (EA1)	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. Grant Thornton Annual Audit Report Recommendation 4 (GT_AAR_R4) 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. Grant Thornton Thematic Review Recommendation 3 (GT_TR_R3)	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 rd 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"> • Set out a clear vision for the long-term policy and performance priorities and how it will be delivered and monitored. • 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. • Work with Scottish Government to rebuild an effective relationship. <p>Accounts Commission _ Local Government in Scotland Overview _ Recommendation 4 (AC_OR_R4)</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"> • Online information and survey on council Corporate Plan priorities and financial planning on possible areas for change, including income generation. • Consultation, including survey on specific service budget proposals, including targeting of users and equalities considerations. • 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. • 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. • 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. <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>Accounts Commission Controller of Audit Report _ Recommendation 2 (Ac_CoA)</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 (Ac_CoA)	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. (Ac_CoA)	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. (Ac_CoA)	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. (EA3)	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. (EA9)	DCE ECOD	A commitment to values, qualities and behaviours is included in the Corporate Plan. 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. 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.	COMPLETED February 2024 September 2024
Review arrangements for internal business meetings in terms of their purpose and frequency. (EA5)	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. (EA7)	H/GSP	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. The Council keeps Standing Orders and other constitutional documents under review and undertakes a formal review on an annual basis.	COMPLETED March 2024 March 2025
Consider governance arrangements of Health and Social Care Integration Scheme. (EA7)	CEx/CO IJB & H/GSP DCE (EEF) / CFO	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. 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.	January 2024 May 2024
Conducive environment at Senior Executive Officer level for the development of Council business. (EA8)	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. (EA8)	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. (EA6)	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. (GT_AAR_R4) (GT_TR_R4)	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.	COMPLETED February 2024 Arrangements established. Continuing actions contained within new Best Value Plan.
Produce and present the Performance Report from Statutory Performance Information Direction in a timely manner. (GT_AAR R7)	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.	COMPLETED March 2024 June 2024 June 2024
The Council should ensure all Audit and Scrutiny Committee members are clear on their remit. Ac_CoA	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. Ac_CoA	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

THEME 3: Effective Use of Resources

BEST VALUE SELF – ASSESSMENT: Making the best use of public resources is at the heart of delivering Best Value. With clear plans and strategies in place, and with sound governance and strong leadership, a local authority will be well placed to ensure that all of its resources are deployed to achieve its strategic priorities, meet the needs of its communities and deliver continuous improvement.

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

- It makes best use of its financial and other resources in all its activities.
- Decisions on allocating resources are based on an integrated and strategic approach, are risk-aware and evidence-based, and contribute to the achievement of its strategic priorities.
- It has robust procedures and controls in place to ensure that resources are used appropriately and effectively, and not misused.
- It works with its partners to maximise the use of their respective resources to achieve shared priorities and outcomes.

Recommendations	Action Owner	Progress Update as at April 2024	Completion Date (black – due date Green completed date)
STAFF			
<p>Build capacity, skills, strategic thinking and comprehensive workforce data needed for effective workforce planning.</p> <p>Update workforce plan to reflect new models of service delivery and ways of working, including how the Council is:</p> <ul style="list-style-type: none"> • Identifying and addressing skills gaps, at operational and leadership levels. • Making best use of existing workforce by collaborating with partners to overcome recruitment challenges. <p>Plan for skills needed to deliver future services, focusing on collaborative and flexible working, including working with the higher education sector to plan and develop skills for the roles needed. (AC_OR_R5)</p>	DCE (ECOD) / H HR, ICT & OD	<p>Workforce planning data has been updated in preparation for the annual review of the Workforce Strategy and Plan. It is planned to undertake a review of the Workforce Strategy in light of the updated data with a working group of Elected Members and to report to Corporate Committee by June 2024.</p> <p>A Organisational Development Plan in support of Council’s new Transformation Strategy is in preparation which aims to create a common understanding across the workforce of transformation and create an empowered environment within which people feel supported and encouraged to think and do things differently. Actions to date have included:</p> <ul style="list-style-type: none"> • 3 horizons training with elected members. • Leadership forum on creating enabling culture facilitated by the improvement service, second event on future operating models. • Employee conference. • Project management skills training;. • Corporate and Senior Management Team (CMT/SMT) development sessions and workshops on project management and new opportunities for transformation delivered by North East Regional Employers Organisation. <p>Further planned work: review of employee engagement programme including Bright Ideas suggestion scheme, employee conference or engagement week, service learning visits, question time, back to the floor, regular strategic updates in Connect, Team Talk Dialogue, increased Councillor visibility and culture work arising from survey results and continuation of previous culture workstreams (e.g. workload management toolkit) – refreshed engagement activity to be confirmed as draft plan is reviewed.</p> <p>Leadership development: 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.</p>	<p>June 2024</p> <p>June 2024</p> <p>October 2024</p>
ASSET MANAGEMENT			
Non-current assets misclassified in the accounts – the final accounts process to ensure there is a thorough assessment of assets under construction.	CFO	This is incorporated in the Accountancy year-end work plan.	May 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)			
FINANCIAL MANAGEMENT AND PLANNING			
Further development of the Medium to Long Term Financial strategy. Outstanding Actions Best Value Actions from November 2023 _ Recommendation 3 (OA_BV_R3) (OA_R3)	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 (OA_BV_R3)	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. (OA_BV_R3)	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. (EA4)	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. (GT_AAR_R1)	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. (GT_AAR_R3) Level of borrowing at current interest rate. Options to reduce the asset base, extend predict asset lives and reduce asset standards developed. (GT_TR_R2)	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. GT_AAR_R3 / GT_TR_R2	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. (AC_OR:_R1)	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. (GT_TR_R2) (GT_AAR_R3) (AC_OR_R1)	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. GT_AAR_R2	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. (GT_AAR_R2)	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. (GT_AAR_R2)	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. (GT_AAR_R2)	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. (GTPY__R11)	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. (AC_CoA)	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. (AC_CoA)	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. (AC_CoA)	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. (AcC2) (AC_CoA)	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)
Need to maximise the potential of collaboration by demonstrating: <ul style="list-style-type: none"> • Working with other Councils, the wider public sector and the Third Sector to redesign and provide services. • Involving service users and local communities in the redesign of services. (AC_OR_R3)	CEX	<ul style="list-style-type: none"> • 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. • 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. • 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. • 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. 	Action to commence May 2024 to seek agreement of Partners. Proposed to have new arrangements April 2025

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"> • 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. • 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. • 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. 	<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. (AC_OR_R2)</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"> • SIMD plus Ward analysis carried out and taken to low level of detail using cross referencing – being used as good practice Nationally. • Community Locality Action Plans developed and implemented/being implemented. • Integrated Impact Assessments (IIAs) are carried out for policy and strategies, expenditure reduction measures, service developments against the protected characteristics. 	<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"> • Community Plan (Vision and strategic priorities including sustainability). • Corporate Plan. • Workforce Strategy and Plan. • Financial Sustainability – Annual Budgeting Process and Financial Strategies for management and planning (revenue and capital). • Local Development Plan. • Moray Growth Deal. <p><u>Operating Context</u></p> <ul style="list-style-type: none"> • Service Plans. • Clean, Green and Vibrant approach. • Waste Recycling / Clean Streets - approach and statistics. • Energy efficiency buildings and housing. • CO2 reduction targets. • Fleet Management and Procurement. • Electric Vehicle Fleet (Increasing) / Electric Vehicle Charge Points. • Sustainable Development and Planning Services e.g. Flood Prevention Schemes and development, road building and environmental issues. • Asset Management Framework. • Sustainable Procurement – EA Procurement Strategy. • Sustainable Economic Development. • Food Sustainability. • Food Poverty / Dignified Food. 	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>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.</p>		<p>The Council’s approach to this theme is demonstrated in the continued development of:</p> <ul style="list-style-type: none"> • Integrated Impact Assessments (IIAs) carried out on all policy and strategies, service developments and against the protected characteristics. • Moray Community Planning Partnership have identified and are seeking to tackle inequalities, poverty and fairness through prevention and mitigation actions. • Community Consultation and engagement through surveys and in person sessions. • Community Led Locality Action Planning x 5 plans developed in consultation and partnership with communities, these set out the communities’ priorities. • Social Media utilised to reach hard to reach groups and individuals. • Targeted invitations by 3rd party to discussion groups for hard to reach. • Integrated Impact Assessments (IIAs) carried out. • Compulsory Equalities Training available for all employees. • Service redesign is subjected to IIAs. • Equal Opportunities Policies. • Equalities Group(s) meet regularly. • IIAs carried out on all policy and strategies, service developments and against the protected characteristics. • Human Resources collect a range of equality information on staff, annually. • Equalities Information Collected through Local Government Benchmarking Framework (LGBF) Information. • Local Outcome Improvement Plan (LOIP) and Corporate Plan Annual Report. • Agreed Equality outcomes. • Equalities annual report. 	<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)
Organisational Culture (EA)	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
Shared Vision (EA)	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
Workforce and Planning (EA)	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
Managing Business Together (EA)	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
Risk Register (EA)	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)
Managing Business Together (EA)	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)

Best Value Consolidated Self-Assessment

BV CRITERIA	BV QUESTIONS	BV MODEL EVIDENCE (SUGGESTED BY SG)	ASSESSMENT RANKINGS	EVIDENCE	PRIORITY AREAS FOR BEST VALUE ACTION
1. Vision and Leadership	Do Members and senior managers have a clear vision for their area that is shared with citizens, key partners and other stakeholders?	1. The local authority's vision for its area is developed in partnership with its citizens, employees, key partners and other stakeholders.	Work in Progress	<ul style="list-style-type: none"> • Community and Corporate Planning Consultations. • Community Engagement Group. • Annual review of the Local Outcomes Improvement Plan (LOIP) and Corporate Plan Delivery Frameworks. • Review of strategic priorities 2023. • Biennial staff survey. • Community Led Locality Plans. • Budget Consultations (annually). • Tenant Satisfaction Survey (3 yearly). 	
		2. Members set strategic priorities that contribute to achieving the local authority's vision, reflect the needs of communities and individual citizens, and are aligned with the priorities of partners. They take decisions that contribute to the achievement of those priorities, in particular when allocating resources and in setting and monitoring performance targets.	Work in Progress	<ul style="list-style-type: none"> • Strategic priorities set by Community Planning Partners (CPP) as part of Local Outcomes Improvement Plan (LOIP) planning Delivery Plans. CPP resources are allocated to ensure delivery of these priorities. (monitored quarterly) • Council corporate priorities cascade CPP and set in context of council and political priorities. 	
		3. The local authority's vision and strategic priorities are clearly communicated to its citizens, staff and other partners.	Well developed	<ul style="list-style-type: none"> • Community Planning web pages. • Community Planning Board (CPB) Meeting, agenda, papers and minutes available publicly. • Local Outcomes Improvement Plan (LOIP)/ Community Planning Partners (CPP) strategic groups operational. • Community Led Locality Plans developed 5 communities. 	

BV CRITERIA	BV QUESTIONS	BV MODEL EVIDENCE (SUGGESTED BY SG)	ASSESSMENT RANKINGS	EVIDENCE	PRIORITY AREAS FOR BEST VALUE ACTION
			<p>Well developed: It's business as usual, doesn't need special attention.</p> <p>Work in progress: we know that it needs improved and are working on it.</p> <p>To be developed: we know it needs to be done but we've not started yet.</p>		
				<ul style="list-style-type: none"> • LOIP and Corporate Plan Annual Review reports. • Employee engagement activity. 	
		4. Strategic plans reflect a pace and depth of improvement that will lead to the realisation of the local authority's priorities and the long-term sustainability of services.	Work in Progress	<ul style="list-style-type: none"> • Strategic plans set by Community Planning Partners (CPP) as part of the review of CPP and Delivery Plans, these reflect the strategic priorities and long-term sustainability through joint working and resource sharing. • Council strategic plans aligned to priorities with resourcing and prioritisation reflected in service planning. Cycle of performance monitoring and improvement in place. 	
		5. Service plans are clearly linked to the local authority's priorities and strategic plans. They reflect the priorities identified through community planning and show how the local authority is working with partners to provide services that meet community needs.	Well developed	<ul style="list-style-type: none"> • Service Planning process in place, the Service Plans reflect Local Authority priorities and community planning outcomes. 	
		6. Priority outcomes are clearly defined, and performance targets are set that drive continuous improvement in achieving those outcomes.	Well developed	<ul style="list-style-type: none"> • Local Authority and Community Planning strategic priorities are defined and agreed by Council and Community Planning Board. Strategic priorities have outcomes and actions with targets set, performance is monitored and reported quarterly for Community Planning Priorities and 6-monthly for Council plans, with annual review. 	
		7. There are clear and effective mechanisms for scrutinising performance that enable the taking of informed	Well developed	<ul style="list-style-type: none"> • Community Planning annual report, reported at Community Planning Partnership Board (annually August 2024). 	

BV CRITERIA	BV QUESTIONS	BV MODEL EVIDENCE (SUGGESTED BY SG)	ASSESSMENT RANKINGS	EVIDENCE	PRIORITY AREAS FOR BEST VALUE ACTION
		decisions and the measuring of impacts and service outcomes.	<p>Well developed: It's business as usual, doesn't need special attention.</p> <p>Work in progress: we know that it needs improved and are working on it.</p> <p>To be developed: we know it needs to be done but we've not started yet.</p>	<ul style="list-style-type: none"> Corporate Plan annual report, reported at Council (annually autumn). 	
		8. There is a corporate approach to continuous improvement, with regular updating and monitoring of improvement plans.	Work in progress	<ul style="list-style-type: none"> All Community Planning / Corporate / Service Plans are monitored regularly using Pentana Risk Performance Management System. 	
		<p>9. The local authority and its partners agree on how the key elements of Best Value will contribute to achieving the commonly agreed local priorities and outcomes. These key elements include the need to:</p> <ul style="list-style-type: none"> secure continuous improvement, in particular for those services aligned to the local authority's priorities provide customer- and citizen-focused public services, which meet the needs of diverse communities achieve the best balance of cost and quality in delivering services (having regard to economy, 	Work in progress	<ul style="list-style-type: none"> The Council and Community Planning Partnership (CPP) agree and set the agreed strategic priorities for Moray. All partners then work to deliver those priorities within the CPP Delivery Plans x 4, progress against the delivery plans is reported quarterly through the Local Outcome Improvement Plan (LOIP), which is reported to the Community Planning Board. The Council cascades its specific responsibilities through the Corporate Plan and Service Plans. Moray Council produces and deliver Service I Plans to deliver the strategic priorities. Customer / Community Focus is demonstrated through the Community Engagement Group and LOIP development consultations and Council Corporate Plan and budget consultations / engagement. The Council is committed to deliver Best Value as laid out in the Local Government Act 2003 i.e. cost and quality with regard to economy, efficiency, effectiveness and equalities. 	

BV CRITERIA	BV QUESTIONS	BV MODEL EVIDENCE (SUGGESTED BY SG)	ASSESSMENT RANKINGS	EVIDENCE	PRIORITY AREAS FOR BEST VALUE ACTION
			<p>Well developed: It's business as usual, doesn't need special attention.</p> <p>Work in progress: we know that it needs improved and are working on it.</p> <p>To be developed: we know it needs to be done but we've not started yet.</p>		
		<p>efficiency, effectiveness and equalities)</p> <ul style="list-style-type: none"> • contribute to sustainable development • encourage and support innovation and creativity. 		<ul style="list-style-type: none"> • Sustainability is central to the vision of the Council and Community Planning Partnership and is laid out in the Corporate Plan. • Transformation Programme and design principles demonstrate how the Council encourage and support innovation and creativity. • STAR Awards and Bright Ideas recognise employee contribution and support innovation in the workforce. 	
		<p>10. Members and senior managers communicate the approach to Best Value methodically throughout the local authority in terms that are relevant to its staff and set out clear expectations of them. The local authority has a positive culture in which its people understand its vision and objectives and how their efforts contribute to their achievement, and they are engaged with and committed to improvement.</p>	Work in progress	<ul style="list-style-type: none"> • Council Communication Strategy. • The Council is working towards embedding Best Value • Annual Employee Review and Development (ERDP) and Personal Review and Development (PRD) processes, staff are aware of their role in delivering outcomes that ensure that we meet our Best Value obligations. • Scope to further raise awareness via Leadership Forum. 	
		<p>11. Members and senior managers are self-aware. They commit to training and personal development to update and enhance their knowledge, skills, capacity and capabilities to deliver Best Value and perform their leadership roles, and they</p>	Work in progress	<ul style="list-style-type: none"> • ERDP Review Process staff and member development strategy for Councillors. • Training is provided for staff and Councillors in line with the current and future requirements of their roles. 	

BV CRITERIA	BV QUESTIONS	BV MODEL EVIDENCE (SUGGESTED BY SG)	ASSESSMENT RANKINGS	EVIDENCE	PRIORITY AREAS FOR BEST VALUE ACTION
		receive sufficient support to do so.	<p>Well developed: It's business as usual, doesn't need special attention.</p> <p>Work in progress: we know that it needs improved and are working on it.</p> <p>To be developed: we know it needs to be done but we've not started yet.</p>		
		12. Leadership is effective and there is good collaborative working. Members and senior managers have a culture of cooperation and working constructively in partnership, informed by a clear understanding of their respective roles and responsibilities and characterised by mutual respect, trust, honesty and openness and by appropriate behaviours.	Work in progress	<ul style="list-style-type: none"> • Annual Employee Review and Development (ERDP) Review Process. • Open door policy Chief Officers • Regular meetings of Corporate/Senior Management Team (CMT/SMT). • Regular meetings with all political groups within the Council. 	
	Do members set strategic priorities that reflect the needs of communities and individual citizens, and that are aligned with the priorities of partners?		Work in progress	<ul style="list-style-type: none"> • Elected Members consult on and set strategic priorities (x 4) with Community Partners and Local Outcome Improvement Plans (LOIP) updated periodically. • New Corporate Plan will underpin forthcoming review. 	
	Does effective leadership drive continuous improvement and supports the achievement of strategic objectives?		Work in progress	<ul style="list-style-type: none"> • Strategic objectives set by leaders and contained within the Corporate Plan and associated service and delivery plans and the achievement of these actions is monitored through Pentana. 	

BV CRITERIA	BV QUESTIONS	BV MODEL EVIDENCE (SUGGESTED BY SG)	ASSESSMENT RANKINGS	EVIDENCE	PRIORITY AREAS FOR BEST VALUE ACTION
2. Governance and Accountability	Does the Council have a clear understanding and the application of the principles of good governance and transparency of decision-making at strategic, partnership and operational levels?	1. Members and senior managers ensure accountability and transparency through effective internal and external performance reporting, using robust data to demonstrate continuous improvement in the local authority's priority outcome measures.	<p>Well developed: It's business as usual, doesn't need special attention.</p> <p>Work in progress: we know that it needs improved and are working on it.</p> <p>To be developed: we know it needs to be done but we've not started yet.</p>	<ul style="list-style-type: none"> Regular reporting on Local Government Benchmarking Framework (LGBF), Corporate Plan, Strategic Plans and Local Outcome Improvement Plan (LOIP), noting that timescales have slipped for some reports. Regular performance reporting to Committee with reference to national comparators. Members' concern over bureaucracy of system, requirement to dig into background papers and identification of key indicators. 	Further performance training for members.
		2. Management information and indicators that allow performance to be assessed are widely and consistently used by the local authority. Senior management regularly receives information that is used to inform members about performance.	Well developed	<ul style="list-style-type: none"> Pentana Risk system utilised to produce service progress reports, indicators are updated and reported 4-weekly, monthly, quarterly and annually. 	
		3. Performance is reported to the public, to ensure that citizens are well informed about the quality of services being delivered and what they can expect in future.	Work in progress	<ul style="list-style-type: none"> 6 monthly Performance Report, Annual public performance report and web pages Annual LOIP and Corporate Plan Reports. Service Performance Reporting: Service Perf Education example 	
		4. Learning from previous performance, and from the performance of other local authorities, informs the review	Well developed	<ul style="list-style-type: none"> Narrative in our performance reports highlights trends and makes links to national indicators LGBF, Association for Public Service Excellence. (APSE) Scottish Collaboration of Transportation 	

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		and development of strategies and plans to address areas of underperformance.	<p>Well developed: It's business as usual, doesn't need special attention.</p> <p>Work in progress: we know that it needs improved and are working on it.</p> <p>To be developed: we know it needs to be done but we've not started yet.</p>	Specialists (SCOTS) benchmarking is used in the development of policy and strategy such as Service Plans.	
		5. Key organisational processes are linked to, or integrated with, the planning cycle; these include strategic analyses, stakeholder consultations, fundamental reviews, performance management, staff appraisal and development schemes, and public performance reporting.	Work in progress	<ul style="list-style-type: none"> • All these are in place and carried out by MC. • Community Planning (regular review cycles) • Service Improvement Plans (annual review cycles) • Community Planning Partners (CPP) Community Consultation. • Staff Surveys (2 yearly) • Public Service Improvement Framework (PSIF) / Best Value Service Reviews (3 yearly - reactivate). • Pentana Performance Management System to monitor performance against CPP / Local Outcome Improvement Plan (LOIP), Service Plans, PSIF, Risk Register. • Staff Appraisal via Employee Review and Development (ERD) / Performance Review and Development (PRD review process) • Annual Public Performance Report (PPR) / LOIP Annual Report / Corporate plan annual review 	
		6. The local authority has a responsible attitude to managing risk, and business continuity plans (including civil contingencies and emergency plans) are in place to allow an effective and appropriate response to planned and unplanned events and circumstances.	Work in progress	<ul style="list-style-type: none"> • Corporate Risk Management Plan and Business Continuity Plan have due to be considered April 2024. • Corporate Risk register reviewed every //6 months. • Risk registers in place for strategic projects and issues. • Business Continuity Plans in place for all services • Health and Safety Group in place (Trade Union). 	

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			<p>Well developed: It's business as usual, doesn't need special attention.</p> <p>Work in progress: we know that it needs improved and are working on it.</p> <p>To be developed: we know it needs to be done but we've not started yet.</p>		
		7. Key discussions and decision-making take place in public meetings, and reasonable measures are taken to make meeting agendas, reports and minutes accessible to the public, except when there are clear reasons why this would be inappropriate.	Well developed	<ul style="list-style-type: none"> All Committees and Boards are public, agendas, reports and minutes of Committee and Board meetings are available from the Council website. Confidential reports are kept to a minimum and we compare favourably to other Local Authorities in proportion of "Open to Confidential" reports. 	
		8. The local authority's political structures support members in making informed decisions.	Well developed	<ul style="list-style-type: none"> Well established political groups. Well established Group Leaders forum and early consultation of tricky issues through this process. The Council operates a Committee Structure to support members to make informed decisions. Report format allows members to take fully informed decisions. 	
		9. The scrutiny structures in the local authority support members in reviewing and challenging its performance.	Work in progress	<ul style="list-style-type: none"> The remit of the Audit and Scrutiny Committee has recently been reviewed. A number of training and development sessions have taken place for Members in relation to their scrutiny role. Members still report some uncertainty over their roles which suggests further training would be beneficial. 	
		10. Members and senior managers promote the highest standards of integrity and responsibility, establishing shared values, mutual trust and sound ethics across all	Well developed	<ul style="list-style-type: none"> The majority of conduct issues are resolved informally at a Council level with relatively few complaints escalating to the Standards Commission. <p>The following policies apply:</p>	

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			<p>Well developed: It's business as usual, doesn't need special attention.</p> <p>Work in progress: we know that it needs improved and are working on it.</p> <p>To be developed: we know it needs to be done but we've not started yet.</p>		
		activities. Effective procedures are in place to ensure that members and staff comply with relevant codes of conduct and policies. This includes ensuring that appropriate policies on fraud prevention, investigation and whistleblowing are established and implemented.		<ul style="list-style-type: none"> • Code of Conduct for Elected Members. • Code of Conduct for Employees. • Scheme of Delegation with Member / officer responsibilities identified. • Anti-Fraud Strategy in operation. • Whistle Blowing Policy in operation. 	
		11. Members and senior managers understand and effectively communicate their respective and collective roles and responsibilities to members and staff. They understand that effective delegation enables and supports the local authority's ability to achieve Best Value.	Work in progress	<ul style="list-style-type: none"> • Scheme of delegation with responsibilities identified for Elected Members and council officers. • Members report some continuing uncertainty over the respective and complementary roles of Members of and officers. • Members report a wish to have more interaction with non-Committee staff members. 	<p>External assistance is underway to help define and embed roles and relationships between:</p> <ul style="list-style-type: none"> • Members/members • Members/officers. • Officers/officers <p>Possibility of more site visits for members.</p>
		12. An Information Governance Framework is in place that ensures proper recording of information, appropriate access to that information including by the public, and legislative compliance.	Well developed	<ul style="list-style-type: none"> • Records Management Policy in place and regular inspection by the Keeper of National Records. • Appropriate retention/destruction policies followed. • Information Governance officer in post. • Information Governance Framework in place to deal with Freedom of Information (FOI) / Environmental Information Regulations (EIR) and Data Protection requests. 	
		13. Technological innovation and digital transformation are promoted and used to ensure accessibility of performance	Work in progress	<ul style="list-style-type: none"> • ICT Digital Strategy in place • Digital maturity assessment? • Digital services project/report, end of project data 	Transformation programme should be referred to in Best Value Action Plan.

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			<p>Well developed: It's business as usual, doesn't need special attention.</p> <p>Work in progress: we know that it needs improved and are working on it.</p> <p>To be developed: we know it needs to be done but we've not started yet.</p>		
		information and public accountability.		<ul style="list-style-type: none"> Data matching, system integration to enable e.g. single financial assessment (IS Case study) Housing service system award 	
		14. Members and employees across the local authority understand and implement their responsibilities in relation to its Standing Orders and Financial Regulations.	Well developed	<p>Business of the Council generally runs smoothly with assistance from:</p> <ul style="list-style-type: none"> Scheme of Administration/Scheme of Delegation / Members Development Strategy. Standing Orders. Elected Members Code of Conduct. Financial Regulations. Annual Chief Officer Governance Statements produced and reported. 	
		15. There are clear governance and lines of accountability when delivering services via a third party, and there is evidence of the application of the principles within the 'Following the Public Pound' guidance when funding is provided to external bodies.	Work in progress	<ul style="list-style-type: none"> Contracts, Shared Service Agreements and Service Level Agreements are in place for third party delivery, these follow the principles of following the public pound. Contract monitoring and reporting is undertaken by relevant Boards and Committees. 	
	Does the service have robust arrangements for scrutiny and performance reporting?		Well developed	<ul style="list-style-type: none"> Performance information reported to Committee 6-monthly. Service Plans / Service Improvement Plan / Public Service Improvement Framework (PSIF) Action Plan / Risk Register monitored through Pentana. Annual Performance Report produced. Annual Loal Outcome Improvement Plan (LOIP) Report and Corporate Plan report produced. 	
	Does the service have strategic service		Well developed	<ul style="list-style-type: none"> All services operate an annual Service Plan. Resources are allocated to deliver the Service 	

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	delivery and financial plans that align the allocation of resources with desired outcomes for the short, medium and long terms?		<p>Well developed: It's business as usual, doesn't need special attention.</p> <p>Work in progress: we know that it needs improved and are working on it.</p> <p>To be developed: we know it needs to be done but we've not started yet.</p>	Improvement Plan with outcomes set across short, medium and long term with progress against the Service Plan being monitored and reported to Committee annually.	

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3. Effective Use of Resources	Does the service make the best use of its financial and other resources in all of its activities?	Staffing 1. A workforce strategy is in place that sets out expectations on how the local authority's staff will deliver its vision, priorities and values.	Well developed	<ul style="list-style-type: none"> • Workforce Strategy and Plan April 2023 in place. The Council's Plan ensures that we have the right people in the right place at the right time with the correct skills, qualities, and behaviours to deliver the outcomes and objectives of the Council as set out in the Corporate Plan. • The Workforce Plan sets out how the Council is supporting employees to develop the skills required to support the Council's period of organisational transformation. • The associated Action Plan contains a number of detailed actions including leadership, recruitment and redeployment. Oversight of implementation is maintained by the Corporate Committee through monitoring reports. • The delivery of the workforce plan is overseen by the Personnel Forum made up of managers and Heads of Service and is chaired by the Head of Human Resources. 	
		2. The strategy is translated into Workforce Plans, covering employee numbers, skills, knowledge, competencies and organisational structures that demonstrate how staff will be deployed to deliver the services planned for the future. Plans are regularly reviewed at appropriate intervals according to a clear review cycle.	Work in progress	<ul style="list-style-type: none"> • Workforce Strategy and Plan in place (April 2023), this is reviewed annually. 	

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			<p>Well developed: It's business as usual, doesn't need special attention.</p> <p>Work in progress: we know that it needs improved and are working on it.</p> <p>To be developed: we know it needs to be done but we've not started yet.</p>		
		3. All employees are managed effectively and efficiently, and know what is expected of them. Employee performance is regularly assessed through performance appraisal, with individuals and teams being supported to improve, where appropriate.	Well developed	<ul style="list-style-type: none"> Employee Review and Development (ERDP) / Performance Review and Development (PRD) reviews carried out annually. 	
		4. Members and senior managers understand and demonstrate that effective delegation is an important contribution to the local authority's ability to achieve Best Value.	Work in progress	<ul style="list-style-type: none"> Scheme of Delegation in operation. 	
		5. The contribution of staff to ensuring continuous improvement is supported, managed, reviewed and acknowledged.	Work in progress	<ul style="list-style-type: none"> ERDP / PRD reviews carried out annually. Public Service Improvement Framework (PSIF) promotes continuous improvement. All strategic Action Plans have actions with staff / managers allocated to those actions. Achievement of actions are reviewed regularly. Achievement of these actions are monitored and acknowledged. 	
		6. The local authority demonstrates a commitment to fairness, equity and safety in the workplace; it adopts relevant statutory guidance through progressive workplace policies and a commitment to best practice in workplace relationships.	Well developed	<ul style="list-style-type: none"> HR Policies and Procedures (including equalities and Diversity). HR information on Interchange and Team Briefs. Connect Staff newsletter. 	

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		7. Leaders ensure that there is the organisational capacity to deliver services through effective use of all employees and other resources. They communicate well with all staff and stakeholders, and ensure that the organisation promotes a citizen- and improvement-focused culture that delivers meaningful actions and outcomes.	Work in progress	<ul style="list-style-type: none"> • Community Planning / Local Outcome Improvement Plan (LOIP) / Service Plans set strategic direction and outcomes to be achieved. • Resources are allocated to achieve the desired outcomes. • Employee survey/actions. 	<ul style="list-style-type: none"> •
	Are decisions on allocating resources based on an integrated and strategic approach, are risk-aware and evidence-based, and contribute to the achievement of its strategic priorities?	Asset Management 1. There is a corporate approach to asset management that is reflected in asset management strategies and plans, which are subject to regular review.	Well developed	<ul style="list-style-type: none"> • Corporate Asset Management Framework / Plan is in place, this is monitored and reviewed quarterly, report submitted to Committee. • The Corporate Asset Management Plan / Framework reviewed annually by Committee. 	
		2. There is a systematic and evidence-based approach to identifying and managing risks in relation to land, buildings, plant, equipment, vehicles, materials and digital infrastructure.	Work in progress	<ul style="list-style-type: none"> • Corporate Asset Management Plan. • Roads Asset Management Plan. • Fleet Asset Management Plan. • ICT Strategy and Action Plan. • Capital Programme. • Corporate Procurement Strategy. • Corporate and Service Risk Registers. 	
		3. The local authority actively manages its asset base to	Well developed	<ul style="list-style-type: none"> • Corporate Asset Management Plan / Framework • Surplus Property procedures. 	

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		contribute to its objectives and priorities.			
		4. Fixed assets are managed efficiently and effectively, taking account of availability, accessibility, safety, utilisation, cost, condition and depreciation.	Well developed	<ul style="list-style-type: none"> Corporate procedures are in place to securely control buildings, equipment, and other assets. Corporate Procurement Strategy. Corporate Asset Management Plan / Framework. 	
	Does the Council have robust procedures and controls in place to ensure that resources are used appropriately and effectively, and are not misused?	Information 1. Information is regarded as a strategic resource and is managed accordingly.	Work in progress	<ul style="list-style-type: none"> Information Management Strategy and information governance procedures ensure compliance with Data Protection and Freedom of Information (FOI) requirements. The Council is General Data Protection Regulation (GDPR) compliant. 	
		2. There is a clear digital strategy in place, which includes resilience plans for information systems.	Work in progress	<ul style="list-style-type: none"> Business Continuity Plans is in place for ICT. Cyber resilience assessment completed and action plan in place. ICT Systems are Public Service Network Compliant. 	
		3. Information is shared appropriately, and the local authority seeks to develop data compatibility with its partners.	Work in progress	<ul style="list-style-type: none"> ICT Systems are Public Service Network Compliant. The Council is fully complaint with General Data Protection Act 2018 The Council is GDPR compliant. 	
	Does the Council have robust procedures and controls in place to ensure that resources are used appropriately	Financial management and planning 1. There is clear alignment between the local authority's	Work in progress	<ul style="list-style-type: none"> Service budgets are aligned to the Council's strategic priorities as set out in the Community Planning and Service Plans. 	

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	and effectively, and are not misused?	budgets and its strategic priorities.			
		2. Regular monitoring and reporting of financial outturns compared with budgets is carried out, and corrective action taken where necessary to ensure the alignment of budgets and outturns.	Well developed	<ul style="list-style-type: none"> • Financial Management in place for services; Finance Strategy; adherence to financial regulations; robust budget planning; effective audit scrutiny, regular financial reporting and scrutiny by members. • Monthly budget monitoring reports issued to all budget managers. • Monthly meetings are held with the budget manager and financial services for larger higher risk budget areas on triage basis. • Budget monitoring and realignment / corrective action is taken as required. • Emerging budget pressures are reported to members quarterly. 	
		3. Financial plans show how the local authority will fund its services in the future. Long-term financial plans that include scenario planning for a range of funding levels are prepared and linked to strategic priorities.	Work in progress	<ul style="list-style-type: none"> • The budget setting process links to the Council and Community Planning Partners (CPP) strategic priorities. • Budget setting processes take account of the short / medium and long term budgetary position. • Annual budget setting processes are in place, this is scrutinised by Committees and Council. • A capital budget and strategy is in place this is scrutinised by Council. • Improvement and Modernisation Programme (IMP) of transformation established to determine how services will be delivered going forward whilst achieving savings. 	
		4. An appropriate range of options is considered when	Well developed	<ul style="list-style-type: none"> • The annual budget setting process provides Elected Members with a range of budgetary 	

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		taking decisions, and robust processes of option appraisal and self-assessment are applied.		<p>options to ensure that the Council delivers a balanced budget that meets the strategic priorities of the Council and needs of our communities.</p> <ul style="list-style-type: none"> • Report format is comprehensive and provides financial detail. 	
		5. The local authority has clear plans for how it will change services and realise efficiencies to close future budget gaps.	Work in progress	<ul style="list-style-type: none"> • Service review process planned and agreed by Committee (2022) but not designed / implemented due to resourcing. 	
		6. Members and senior managers have a clear understanding of likely future pressures on services and of how investment in preventative approaches can help alleviate those pressures, and they use that understanding to inform decisions.	Work in progress	<ul style="list-style-type: none"> • Future pressures and investment decisions are regularly discussed by Corporate/Senior Management Team (CMT/SMT). • Investment decisions to alleviate budget pressures are taken with the support of the Chief Financial Officer. 	
		7. Financial performance is systematically measured across all areas of activity, and regularly scrutinised by managers and members.	Well developed	<ul style="list-style-type: none"> • Financial Performance reporting at Deput Chief Executive / Head of Service, Service Manager and Budget Manager level occurs on a monthly basis. • The Chief Financial Officer (CFO) reports Council Financial Performance to Elected Members, this is presented to Council 4 times per year. 	
		8. There is a robust system of financial controls in place that provides clear accountability, stakeholder assurance, and compliance with statutory requirements and recognised accounting standards.	Well developed	<ul style="list-style-type: none"> • Finance Strategy, adherence to financial regulations; Accountancy Policy Bulletins, robust budget planning; effective audit scrutiny, regular financial reporting and scrutiny by Members. 	

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			<p>Well developed: It's business as usual, doesn't need special attention.</p> <p>Work in progress: we know that it needs improved and are working on it.</p> <p>To be developed: we know it needs to be done but we've not started yet.</p>		
		9. The local authority complies with legal and best practice requirements in the procurement and strategic commissioning of goods, services and works, including the Scottish Model of Procurement. There is clear accountability within procurement and commissioning arrangements.	Work in progress	<ul style="list-style-type: none"> • The Procurement Strategy approved by Council annually, this a legal requirement under the Procurement Reform (Scotland) Act 2014. • In addition, an annual Procurement Report on regulated procurement activity is approved by Corporate Committee. • Procurement compliance is monitored, and any instances of non-compliance highlighted to Heads of Service. 	
		10. There are clear and effective governance and accountability arrangements in place covering partnerships between the local authority and its Arm's-Length External Organisations (ALEOs), including for performance monitoring and the early identification of any significant financial and service risks; there is evidence of the application of the principles of 'Following the Public Pound.'	Work in progress	<ul style="list-style-type: none"> • Contracts / Service Level Agreements are in place for Arm's-Length External Organisations (ALEOs) and shared services. These arrangements are compliant with the Following the Public Pound Principles. • Performance is reported to Committee. • Moray Council Elected Members are on the Committees and Boards of these organisations. 	
		11. The local authority has a Reserves Policy that supports its future financial sustainability, and its reserves are held in accordance with that policy.	Well developed	<ul style="list-style-type: none"> • Moray Council Financial Strategy • Projected reserves reported in every budget monitoring report and every financial planning update. 	

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				<ul style="list-style-type: none"> Reserves Policy is regularly updated and a planned review September 2024 as part of 3-year review. 	
	Does the Council work with its partners to maximise the use of their respective resources to achieve shared priorities and outcomes?	<p>Performance management</p> <p>1. Effective performance management arrangements are in place to promote the effective use of the local authority's resources. Performance is systematically measured across all areas of activity, and performance reports are regularly scrutinised by managers and elected members. The performance management system is effective in addressing areas of underperformance, identifying the scope for improvement and agreeing remedial action.</p>	Work in progress	<ul style="list-style-type: none"> Pentana Performance Management System in operation. Service performance reports / Public Service Improvement Framework (PSIF) Plan / Risk Management performance are monitored through Pentana. Performance reports x 4 per year to Committee. 	
		<p>2. There is a corporate approach to identifying, monitoring and reporting on improvement actions that will lead to continuous improvement in priority areas. Improvement actions are clearly articulated and include identifying responsible officers and target timelines.</p>	Work in progress	<ul style="list-style-type: none"> Pentana Performance Management System in operation to promote continuous improvement. Service performance is monitored by Deput Chief Executives and their Management teams on a monthly basis. Heads of Service Managers have performance reports to monitor performance. Actions are time specific and are allocated to responsible officers. 	

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			<p>Well developed: It's business as usual, doesn't need special attention.</p> <p>Work in progress: we know that it needs improved and are working on it.</p> <p>To be developed: we know it needs to be done but we've not started yet.</p>		
		3. The local authority uses self-evaluation to identify areas for improvement. This includes the use of comparative analyses to benchmark, monitor and improve performance.	Work in progress	<ul style="list-style-type: none"> Public Service Improvement Framework (PSIF) Self-Assessment Model used until 2021., still used in parts of the organisation. This requires to be reactivated. PSIF outcomes were incorporated into service improvement plans – this requires to be considered as part of reactivation. Some services use other service improvement models such as “how good is our school” within Education. 	
		4. The local authority takes an innovative approach when considering how services will be delivered in the future. It looks at the activities of other organisations, beyond its area, to consider new ways of doing things. A full range of options is considered, and self-assessment activity and options appraisal can be demonstrated to be rigorous and transparent.	Work in progress	<ul style="list-style-type: none"> History of strategic transformation via DBS programme and Digital Services. Input from external organisations (IS and iESE) to development of Improvement and Modernisation Programme (IMP) plans. Regular review and refocus of IMP work on 6 monthly basis (outside pandemic). Horizon scanning, best practice examples out with Moray and Optional appraisal are identified and utilised in mandates to consider improvement project options. 	
		5. Evaluation tools are in place to link inputs, activities and outputs to the outcomes that they are designed to achieve. There is evidence to demonstrate that improvement actions lead to continuous improvement and better outcomes in priority service areas.	Work in progress	<ul style="list-style-type: none"> Programme and project management in place that identifies benefits and monitors delivery. Corporate and Community Planning reporting and Delivery Framework review. Measurable outcomes set in planning and reported upon for progress annually for corporate planning. 	

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			<p>Well developed: It's business as usual, doesn't need special attention.</p> <p>Work in progress: we know that it needs improved and are working on it.</p> <p>To be developed: we know it needs to be done but we've not started yet.</p>		
		6. The local authority seeks and takes account of feedback from citizens and service users on performance when developing improvement plans.	Well developed	<ul style="list-style-type: none"> • Community engagement work in place for key strategic work (Corporate Plan, budget, Local Outcome Improvement Plan (LOIP)) and noted by external audit and inspectors as good practice. • Service Specific service user surveys carried out e.g. housing tenant's survey. • Community Learning Development Plan. 	
		7. Improvement plans reflect a pace and depth of improvement that will lead to the realisation of the local authority's priorities and the long-term sustainability of services.	Work in progress	<ul style="list-style-type: none"> • Improvement and Modernisation Programme (IMP), Corporate Plan Delivery Framework • Service Improvement Plans are reviewed annually, with new improvement actions added as required to ensure the plans meeting changing priorities. 	
		8. Performance information reporting to stakeholders is regular and gives a balanced view of the local authority's performance, linked to its priority service areas. The information provided is relevant to its audience, and clearly demonstrates whether or not strategic and operational objectives and targets are being met.	Work in progress	<ul style="list-style-type: none"> • Annual Performance Report. • Local Outcome Improvement Plan Report (LOIP) reported annually. • Service Improvement Plans updated and reported annually. • Website with corporate and services performance. 	
		9. The local authority demonstrates a trend of improvement over time in delivering its strategic priorities.	Work in progress	<ul style="list-style-type: none"> • Annual Performance Report • Local Outcome Improvement Plan (LOIP) Report reported annually. • Performance is planned and takes account of budget decision on priorities. So some performance will reduce on planned basis. 	

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4. Partnership & Collaborative Working	Have Members and senior managers established and developed a culture that encourages collaborative working and service provision that will contribute to better and customer-focused outcomes?	1. Members and senior managers actively encourage opportunities for formal and informal joint/ integrated working, joint use of resources and joint funding arrangements, where these will offer scope for service improvement and better outcomes.	Work in progress	<ul style="list-style-type: none"> • Moray Health and Social Care. • Moray Criminal Justice Authority. • Moray Economic Partnership. • Moray Community Planning Partnership. • Highlands and Islands Regional Economic Partnership. • Convention of Highlands and Islands. • Elgin Town Board. • Elgin Business Improvement District. • Moray Leisure Centre. • Shared Service arrangements e.g. Archaeology service, mortuary service. • Energy from Waste plant with Aberdeen and Aberdeenshire. • Climate Assembly. • Developer Obligations – Infrastructure Delivery Group. 	
		2. The Council is committed to working with partner organisations to ensure a coordinated approach to meeting the needs of its stakeholders and communities. This includes: <ul style="list-style-type: none"> • Scenario planning with partners to identify opportunities to achieve Best Value 	Work in progress	<ul style="list-style-type: none"> • Moray Health and Social Care. • Moray Criminal Justice Authority. • Moray Economic Partnership. • Moray Community Planning Partnership. • Local Outcome Improvement Plan. • Corporate Plan. • Service Plans. • Performance reporting. 	

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		<ul style="list-style-type: none"> • Collaborative leadership to identify Best Value partnership solutions to achieve better outcomes for local people • Proactively identifying opportunities to invest in and commit to shared services • Integrated management of resources where appropriate • Effective monitoring of collective performance, including self-assessment and reviews of the partnership strategy, to ensure the achievement of objectives • Developing a joint understanding of all place-based capital and revenue expenditure. 	<p>Well developed: It's business as usual, doesn't need special attention.</p> <p>Work in progress: we know that it needs improved and are working on it.</p> <p>To be developed: we know it needs to be done but we've not started yet.</p>		
		<p>3. Members and senior managers identify and address any impediments that inhibit collaborative working. The local authority and its partners develop a shared approach to evaluating the effectiveness of collaborative and integrated working.</p>	<p>To be developed</p>	<ul style="list-style-type: none"> • Moray Community Planning Partnership Officer Group (CPOG). • Community Planning Strategic Groups (Moray Economic Partnership (MEP), Chief Officers Group (COG), Community Learning and Development (CLD) Strategic Group). 	
		<p>4. In undertaking its community planning duties the local authority works constructively with partners to agree a joint vision for the</p>	<p>Work in progress</p>	<ul style="list-style-type: none"> • Moray Community Planning Partnership Officer Group agree the Community Plan, its vision, priorities and associated delivery plans. • All Council plans and strategies reflect the aims, vision and actions contained within the Community 	

BV CRITERIA	BV QUESTIONS	BV MODEL EVIDENCE (SUGGESTED BY SG)	ASSESSMENT RANKINGS	EVIDENCE	PRIORITY AREAS FOR BEST VALUE ACTION
			<p>Well developed: It's business as usual, doesn't need special attention.</p> <p>Work in progress: we know that it needs improved and are working on it.</p> <p>To be developed: we know it needs to be done but we've not started yet.</p>		
		<p>Community Planning Partnership and integrates shared priorities and objectives into its planning, performance management and public reporting mechanisms. Service Plans clearly reflect the priorities identified through community planning and show how the local authority is working with partners to provide services that meet stakeholder and community needs.</p>		<p>Plan and the associated delivery plans. This includes the Service Improvement Plans.</p>	
		<p>5. Have effective governance arrangements for Community Planning Partnerships and other partnerships and collaborative arrangements been put in place, including structures with clear lines of responsibility and accountability, clear roles and responsibilities, and agreement around targets and milestones?</p>	<p>Work in progress</p>	<p>Governance arrangements for Community Planning and other partnerships are set out below.</p> <ul style="list-style-type: none"> • Moray Community Planning Officer Group reports to the Community Planning Partnership Board (CPB). • Moray Health and Social Care reports to the Moray Integration Joint Board. • Moray Economic Partnership report to the CPB. • Moray Criminal Justice Group reports to Chief Officers Group (COG) and CPB. • Moray Community Safety Strategic Group. • Police, Fire and Rescue Committee. 	

BV CRITERIA	BV QUESTIONS	BV MODEL EVIDENCE (SUGGESTED BY SG)	ASSESSMENT RANKINGS	EVIDENCE	PRIORITY AREAS FOR BEST VALUE ACTION
6. Working with Communities	Does the Council undertake 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?	1. Members and senior managers ensure that meaningful consultation and engagement in relation to strategic planning take place at an early stage and that the process of consultation and engagement is open, fair and inclusive.	Well developed	<ul style="list-style-type: none"> • Joint Strategic Needs Assessment in place for children’s planning and in development for adults. • Local Outcomes Improvement Plan (LOIP) and Corporate Plan engagement undertaking with communities to inform planning. • Community Locality Planning undertaken with communities, and plans set out the priorities of the community concerned, based on these priorities an action plan is developed agreed and implemented. So far plans have been produced for Buckie, New Elgin, Forres, Lossiemouth, Keith. • Active travel to all centres. • Local Development Plan engagement. • Master planning engagement. • Learning Estate engagement. • Budget consultations. 	
		2. Members and senior managers are proactive in identifying the needs of communities, citizens, customers, staff and other stakeholders; plans, priorities and actions are demonstrably informed by an understanding of those needs.	Well developed	<p>The needs and priorities of stakeholders are sought through:</p> <ul style="list-style-type: none"> • Community Planning Residents Survey. • Community Planning engagement events. • Moray Employee Survey. • Budget survey and engagement, Corporate plan and LOIP engagement. • Specific events and consultations (e.g. learning estate, leisure, Moray Growth Deal). • Community Locality Action Plan Consultations. 	
		3. Communities are involved in making decisions about local services, and are empowered to identify and help deliver the services that they need. Suitable techniques are in	Work in progress	<ul style="list-style-type: none"> • Community Locality Action Plan Consultations • Could be more consistent. • Recent cut in participatory budget support staff. • Varying capacities of different communities to participate. • Local Place Plans for Local Development Plan. 	

BV CRITERIA	BV QUESTIONS	BV MODEL EVIDENCE (SUGGESTED BY SG)	ASSESSMENT RANKINGS	EVIDENCE	PRIORITY AREAS FOR BEST VALUE ACTION
		place to gather the views of citizens, and to assess and measure change in communities as a result of service interventions.	<p>Well developed: It's business as usual, doesn't need special attention.</p> <p>Work in progress: we know that it needs improved and are working on it.</p> <p>To be developed: we know it needs to be done but we've not started yet.</p>		
		4. Active steps are taken to encourage the participation of hard-to-reach communities.	Work in Progress	<ul style="list-style-type: none"> • Corporate Plan/ Local Outcomes Improvement Plan (LOIP)– specific groups contacted. • Participatory Budgeting (PB) being used to reach new communities (e.g. playparks but recently cut). • Planned engagement take active steps. • Reactive engagement resulting from time and budget pressures lack planning and time for hard to reach. 	
		5. The local authority and its Community Planning Partnership work effectively with communities to improve outcomes and address inequalities.	Work in Progress	<ul style="list-style-type: none"> • SIMD+ Ward Analysis carried out and taken to lower level of detail using cross referencing of data – being used as good practice nationally. • Community Locality Action Plans developed and implemented / being implemented. • Community Empowerment Act, Community Asset Transfers (CATs). • Limited resource to support communities that lack capacity 	
		6. A locality-based approach to community planning has a positive impact on service delivery within communities, and demonstrates the capacity for change and for reducing inequality in local communities by focusing on early intervention and prevention.	Well developed	<ul style="list-style-type: none"> • Community Locality Action Plans developed and implemented / being implemented. • Moray Council and Community Planning Partners strategic priorities set to address inequalities across communities i.e. <p>LOIP Priorities:</p> <ul style="list-style-type: none"> • Developing a diverse, inclusive and sustainable economy. • Building a better future for our children and young people in Moray. 	

BV CRITERIA	BV QUESTIONS	BV MODEL EVIDENCE (SUGGESTED BY SG)	ASSESSMENT RANKINGS	EVIDENCE	PRIORITY AREAS FOR BEST VALUE ACTION
			<p>Well developed: It's business as usual, doesn't need special attention.</p> <p>Work in progress: we know that it needs improved and are working on it.</p> <p>To be developed: we know it needs to be done but we've not started yet.</p>		
		<p>7. Members and senior managers work effectively with partners and stakeholders to identify a clear set of priorities that respond to the needs of communities in both the short and the longer term. The local authority and its partners are organised to deliver on those priorities, and clearly demonstrate that their approach ensures that the needs of their communities are being met.</p>	Well developed	<ul style="list-style-type: none"> • Empowering and connecting communities. • Improving wellbeing of our population. • A review of the Local Outcomes Improvement Plan (LOIP) Delivery Plans is done annually and reported, new priorities are agreed to meet communities needs across the short and longer term. • Community Locality Action Plans developed and implemented / being implemented. Locality plans are reviewed annually for delivery. • Partnership working is embedded and is continuing to grow in its scope and complexity and is delivering for communities. • Budget and staffing capacity limits ability to meet the needs of communities. 	
		<p>8. The local authority engages effectively with customers and communities by offering a range of communication channels, including innovative digital solutions and social media.</p>	Work in progress	<ul style="list-style-type: none"> • Community Planning Partners utilise a range of communication channels to facilitate customers and communities' engagement i.e. Face to face, email, phone, text, twitter, Facebook. The impact of social media engagement is monitored through quarterly reports. • Community Planning Partners are keen to expand the number of communication channels to engage with as many customers / communities as possible. 	
		<p>9. The local authority plays an active role in civic life and supports community leadership.</p>	Well developed	<ul style="list-style-type: none"> • Leader and Civic Leader of the Council. • The Community Support Service support community groups and community leaders to develop their community and personal competencies. 	

BV CRITERIA	BV QUESTIONS	BV MODEL EVIDENCE (SUGGESTED BY SG)	ASSESSMENT RANKINGS	EVIDENCE	PRIORITY AREAS FOR BEST VALUE ACTION
	Does the Council have a commitment to reducing inequalities and empowering communities to effect change and deliver better local outcomes?		<p>Well developed: It's business as usual, doesn't need special attention.</p> <p>Work in progress: we know that it needs improved and are working on it.</p> <p>To be developed: we know it needs to be done but we've not started yet.</p>	<ul style="list-style-type: none"> • Community Empowerment (Scotland) Act 2015. • Community Locality Action Plans developed and implemented / being implemented. Locality action plans are reviewed annually for delivery. • Partnership working is embedded and is continuing to grow in its scope and complexity and is delivering for communities. • Report from Scottish Community Development Centre (2nd one underway currently) • Community Learning and Development (CLD) Education Scotland His Majesty's Inspectorate of Education (HMIE) feedback. • Still to produce a Poverty Strategy. 	
	Can the Council show that engagement with communities has influenced strategic planning processes, the setting of priorities and the development of Locality plans?		Well developed	<ul style="list-style-type: none"> • Community Locality Action Plans developed and implemented / being implemented. Locality action plans are reviewed annually for delivery. • A review of the Local Outcome Improvement Plan (LOIP) and Delivery Frameworks is ongoing, new priorities are agreed to meet communities needs across the short and longer term. • Partnership working is embedded and is continuing to grow in its scope and complexity and is delivering for communities. • Annual Report - Local Outcomes Improvement Plan quantifies the performance of the Community Planning Partners against the 4 priorities and Delivery Plans. • Corporate and financial planning and next stage service reviews. • Learning estate. 	

BV CRITERIA	BV QUESTIONS	BV MODEL EVIDENCE (SUGGESTED BY SG)	ASSESSMENT RANKINGS	EVIDENCE	PRIORITY AREAS FOR BEST VALUE ACTION
7. Sustainable Development	Sustainable development is reflected in the Council's vision and strategic priorities.	1. Leaders create a culture throughout the local authority that focuses on sustainable development, with clear accountability for its delivery across the leadership and management team.	<p>Well developed: It's business as usual, doesn't need special attention.</p> <p>Work in progress: we know that it needs improved and are working on it.</p> <p>To be developed: we know it needs to be done but we've not started yet.</p> <p>Work in progress</p>	<ul style="list-style-type: none"> • Community Plan (vision and strategic priorities including sustainability). • Work Force Strategy and Plan. • Budget Sustainability – Annual Budgeting Process and Financial Strategies for revenue and capital. • Service Sustainability. • Corporate Plan. • Local Development Plan & Guidance. • Climate Change Strategy and routemap. • Climate Change Board. • Clean, Green and Vibrant approach • Waste Recycling / Clean Streets - approach and statistics. • Energy efficiency buildings and housing. • CO2 reduction targets. • Fleet Management and Procurement. • Electric Vehicle Fleet (Increasing) / Electric Vehicle Charge Points. • Sustainable Development and Planning Services e.g. Flood Prevention Schemes and development, road building and environmental issues. • Asset Management Framework. • Sustainable Procurement – EA Procurement Strategy. • Sustainable Economic Development. • Community Wealth Building Strategy. • Food Sustainability. • Food Poverty / Dignified Food. • Food miles. 	

BV CRITERIA	BV QUESTIONS	BV MODEL EVIDENCE (SUGGESTED BY SG)	ASSESSMENT RANKINGS	EVIDENCE	PRIORITY AREAS FOR BEST VALUE ACTION
			<p>Well developed: It's business as usual, doesn't need special attention.</p> <p>Work in progress: we know that it needs improved and are working on it.</p> <p>To be developed: we know it needs to be done but we've not started yet.</p>		
		<p>2. There is a clear framework in place that facilitates the integration of sustainable development into all of the local authority's policies, financial plans, decision making, services and activities through strategic-, corporate- and service-level action. In doing so, the local authority will be able to demonstrate that it is making a strategic and operational contribution to sustainable development.</p>	Work in progress	<ul style="list-style-type: none"> • Risk Management Score Cards include sustainability check. • As above all strategies and plans have action plans associated. • Climate Change and Biodiversity paragraph in reports • Local Development Plan and Guidance • Community Wellbeing Strategy • Procurement Journey Guidance • Draft Sustainable Development Framework to be completed 	
		<p>3. The local authority has set out clear guiding principles that demonstrate its, and its partners', commitment to sustainable development.</p>	Well developed	<ul style="list-style-type: none"> • Climate Change Scotland Act 2009, • Climate Change Strategy, • Local Development Plan, • Natural Capital Plan, • Forestry and Woodland Strategy, • Biodiversity Study, • Local Heat and Energy Efficiency Strategy, • Adaptation plans, • Charter, • Local Outcome Improvement Plan and Corporate Plan. 	
		<p>4. There is a broad range of qualitative and quantitative measures and indicators in place to demonstrate the impact of sustainable</p>	Work In Progress	<ul style="list-style-type: none"> • A broad range of sustainability measures are collected and reported across the range of Council and Partner services i.e. Service Performance Indicators, Local Government Benchmarking 	

BV CRITERIA	BV QUESTIONS	BV MODEL EVIDENCE (SUGGESTED BY SG)	ASSESSMENT RANKINGS	EVIDENCE	PRIORITY AREAS FOR BEST VALUE ACTION
		development in relation to key economic, social and environmental issues.	<p>Well developed: It's business as usual, doesn't need special attention.</p> <p>Work in progress: we know that it needs improved and are working on it.</p> <p>To be developed: we know it needs to be done but we've not started yet.</p>	<p>Framework, Community Planning Board, Service Committees and Audit and Scrutiny Committee.</p> <ul style="list-style-type: none"> • Annual Returns External Bodies. • Climate Change Public Sector Return. 	
		5. Performance in relation to sustainable development is evaluated, publicly reported and scrutinised.	Work in progress	<ul style="list-style-type: none"> • Corporate Plan / Local Outcome Improvement Plan (LOIP) Annual Report. • Council / Committee Reports. • Service Performance and Corporate Plan performance reports to Committee 6 monthly. • Annual report on Climate Change routemap. 	
	Sustainable development considerations are embedded in the Council's governance arrangements.		Well developed	<ul style="list-style-type: none"> • Governance Arrangement are via range of Committees and Boards. • Summary implications in reports. 	
	Resources are planned and used in a way that contributes to sustainable development.		Work In Progress	<ul style="list-style-type: none"> • Resources are allocated in line with budget allocations and service improvement plans, The Service Improvement Performance support sustainable development. • Difficult to balance climate change targets and affordability of both capital and revenue implications. 	
	Sustainable development is effectively promoted through partnership working.		Work in progress	<ul style="list-style-type: none"> • Community Planning Partnership. • Health and Social Care Moray. • Climate Assembly. • Infrastructure Delivery Group (LDP). • Moray Anchor Network. • Moray Economic Partnership. • Moray Fair Work Forum. • Just Transition projects. 	

BV CRITERIA	BV QUESTIONS	BV MODEL EVIDENCE (SUGGESTED BY SG)	ASSESSMENT RANKINGS	EVIDENCE	PRIORITY AREAS FOR BEST VALUE ACTION
8. Fairness & Equality	Does the local authority have equality and equity considerations at the heart of strategic planning and service delivery?	1. The local authority demonstrates compliance with all statutory duties in relation to equalities and human rights.	Well developed	<ul style="list-style-type: none"> Fairness and inequality underpin our Local Outcome Improvement Plan (LOIP) and Corporate Plan. Equality and socio-economic duty addressed in our Corporate Plan and LOIP. Integrated Impact Assessments (IIAs) carried out for strategic decisions and budget decisions. Equality and socio-economic impact considered in every Committee decision. Equality outcomes are set and reviewed. Views of equality groups sought during consultation. Staff are trained in equalities and the Council equalities as an employer. 	
		2. The local authority is taking active steps to tackle inequalities and promote fairness across the organisation and its wider partnerships, including work and living conditions, education and community participation.	Well developed	<ul style="list-style-type: none"> As above 	
		3. The local authority and its partners have an agreed action plan aimed at tackling inequality, poverty and	Work in progress	<ul style="list-style-type: none"> Moray Community Planning Partnership have identified and are seeking to tackle inequalities, poverty and fairness through prevention and mitigation actions. Local Outcome Improvement Plan in place. 	

BV CRITERIA	BV QUESTIONS	BV MODEL EVIDENCE (SUGGESTED BY SG)	ASSESSMENT RANKINGS	EVIDENCE	PRIORITY AREAS FOR BEST VALUE ACTION
		addressing fairness issues identified in local communities.			
		4. The local authority engages in open, fair and inclusive dialogue to ensure that information on services and performance is accessible to all, and that every effort has been made to reach hard-to-reach groups and individuals.	Well developed	<ul style="list-style-type: none"> • Community Consultation and engagement through surveys and in person sessions. • Community Led Locality Action Planning x 5 plans developed in consultation and partnership with communities, these set out the communities' priorities. • Social Media utilised to reach hard-to-reach groups and individuals. • Targeted invitations by 3rd party to discussion groups for hard to reach. • Young people's petition process. • Local Development Plan engagement with young people through schools, disabled access group. 	
		5. The local authority ensures that all employees are engaged in its commitment to equality and fairness outcomes, and that its contribution to the achievement of equality outcomes is reflected throughout its corporate processes.	Well developed	<ul style="list-style-type: none"> • Integrated Impact Assessments (IIAs) carried out, Equalities Training provided for employees. • Service redesign is subjected to equality impact assessment. • Equal Opportunities Policies. 	
		6. The local authority engages with and involves equality groups to improve and inform the development of relevant policies and practices, and takes account of socio-	Well developed	<ul style="list-style-type: none"> • Equalities Group(s) meet regularly. • Fairer Moray Forum and Fairer Fourth Action Group. • Poverty factors (social-economic) taken into account and locality groups focussed on areas in poverty. 	

BV CRITERIA	BV QUESTIONS	BV MODEL EVIDENCE (SUGGESTED BY SG)	ASSESSMENT RANKINGS	EVIDENCE	PRIORITY AREAS FOR BEST VALUE ACTION
		economic disadvantage when making strategic decisions.			
		7. The equality impact of policies and practices delivered through partnerships is always considered. Equality impact information and data is analysed when planning the delivery of services, and measuring performance.	Work in progress	<ul style="list-style-type: none"> • Integrated Impact Assessments (IIAs) carried out on all policy and strategies, service developments and against the protected characteristics. • Human Resources collect a range of equality information on staff, annually. • Equalities information collected through Service Performance Indicators / Local Government Benchmarking Framework Information • Poverty data, its strategic needs assess and for children (indirect for adults). 	
		8. The local authority's approach to securing continuous improvement in delivering on fairness and equality priorities and actions is regularly scrutinised and well evidenced.	Well developed	<ul style="list-style-type: none"> • Local Outcome Improvement Plan (LOIP) and Corporate Plan annual report. • Agreed Equality outcomes. • Equalities annual report. • Handling of debt (school meal). • Fairer Moray Forum, local employability activity, all consider socio-economic. 	
	Does the local authority have a commitment to tackling discrimination, advancing equality of opportunity and promoting good relations both within its own organisation and the wider community?		Well developed	<ul style="list-style-type: none"> • LOIP and Corporate Plan. • Equal Opportunities Policies. • Equalities Training available to all employees. • Locality plan work in communities. 	
	Does the Local authority have equality, diversity and human		Work in progress	<ul style="list-style-type: none"> • LOIP and Corporate Plan • Equal Opportunities Policies • Equalities Training available to all employees. 	

BV CRITERIA	BV QUESTIONS	BV MODEL EVIDENCE (SUGGESTED BY SG)	ASSESSMENT RANKINGS	EVIDENCE	PRIORITY AREAS FOR BEST VALUE ACTION
	rights embedded in vision and strategic direction and throughout all of its work, including its collaborative and integrated community planning and other partnership arrangements?		<p>Well developed: It's business as usual, doesn't need special attention.</p> <p>Work in progress: we know that it needs improved and are working on it.</p> <p>To be developed: we know it needs to be done but we've not started yet.</p>	<ul style="list-style-type: none"> • Well embedded across functions e.g. Education work, employability, (cost of school day). • In Committee reports. • Participation in Fairer Moray Forum Action Group and various Community Planning Partners groups focus on inequality, including GIRFEC Leadership Group, Moray Economic Partnership and the Moray Chief Officers Group. 	
	Does the local authority have a culture that encourages equal opportunities and is working towards the elimination of discrimination?		Well developed	<ul style="list-style-type: none"> • Local Outcome Improvement Plan (LOIP) and Corporate Plan. • Equal Opportunities Policies. • Equalities Training available to all employees. • Recruitment process. 	

Item 5a)

BEST VALUE ACTION PLAN 2024-2027

	BV CRITERIA	Ref	Best Value Improvement Outcome	Proposed Action	Priority 1 = High E = existing	Delivery Date	CMT/SMT Lead
1.	Vision and Leadership						
1.1	Collaborative Leadership – ensuring members and officers work effectively to secure key decisions	BV 4 Q P’ship in self-assessment EA1/2 GT_AAR_R4 Rec 2 (Ac_CoA)	<p>Members and senior managers have:</p> <ul style="list-style-type: none"> developed a culture that encourages collaborative working. a clear shared vision for Moray. collectively enabled progress towards a sustainable financial position. <p><u>Measures</u></p> <p>Survey of members and senior officers reflects improved relationships.</p> <p>Council makes timely decisions on key issues by December 24:</p> <ul style="list-style-type: none"> Budget savings to close budget gap for 25/26. Transformation strategy. Key service projects impacting on sustainability. 	Collaborative Working <ol style="list-style-type: none"> Best value relationships project successfully concluded (May 24). Review undertaken to assess the level to which relationships have improved across Members/ snr officers and clarity regarding roles and responsibilities. (Dec 24). Collaborative leadership programme established drawing on best practice (Oct 24). Joint political leadership continues to develop so members work effectively on key decisions including financial sustainability. 	1	Dec 24	CEx/Council Leader (CL)
1.2	Community and Partner Engagement on Council priorities	BV 4 Q P’ship in self-assessment	<p>Council vision for moray is shared with/developed in partnership with its citizens, employees, key partners and other stakeholders.</p> <p><u>Measure:</u> Employee survey will show 75% of employees are aware of Council priorities with the aim of increasing overall employee participation in the employee survey.</p> <p>Public feedback will be included in report to council on Corporate Plan review at 3 year review point.</p> <p>Citizens engagement will be measured using the Scottish Social Attitudes Survey.</p>	Vision and Priorities Engagement <ol style="list-style-type: none"> Build Council vision, priorities and values into employee engagement programme work. Promote vision and priorities in public communication and engagement and social media. Working with Community Planning Partners (CPP) to develop shared engagement. Take forward engagement and consultation on service specific proposals e.g. for libraries and leisure. Establish Community survey/panel, jointly with partners if agreed. Staff survey – add questions on priorities. 	3	Jun 25	DCE (ECOD)
1.3	Leadership Development Action	Accounts Commission Controller of Audit Report _ Recommendation 2 (Ac_CoA)	<p>Leadership is effective and there is good collaborative working.</p> <p><u>Measure:</u> Employee survey result shows greater than a 20 % improvement in leadership question results.</p> <p>Focussed leadership survey for councillors and senior managers shows culture of co-operation and partnership.</p> <p>90% appraisals completed.</p>	Leadership Development Action <ol style="list-style-type: none"> Establish leadership development programme to address corporate and individual leadership needs. 	1	Dec 24	H HR, ICT & OD

	BV CRITERIA	Ref	Best Value Improvement Outcome	Proposed Action	Priority 1 = High E = existing	Delivery Date	CMT/SMT Lead
1.4	Continuous Improvement – implement self-evaluation.	(GT_TR_R3) (Ac_CoA)	Corporate approach to continuous improvement and annual self-evaluation established as basis to identify strengths and areas for improvement. <u>Measure:</u> Best Value Corporate self-evaluation completed, and Improvement Action Plan agreed and actions implemented as per timetable. Completed our first set of Service Plans with improvement actions agreed. Completed first set of services and improvement actions agreed. Corporate improvement focus identified.	Continuous Improvement i. Re-establish Public Service Improvement Framework (PSIF) as service continuous improvement tool. ii. Align other improvement tools to PSIF. iii. Put in place measure to address gap. iv. Continue corporate BV self-assessment for yearly. v. Agree updated BV action plan for continuous improvement. vi. Consider and establish service score cards to provide overview to develop and track service improvement corporately.	2	March 26	CEx / DCE (ECOD)
1.5	Performance Reporting – to ensure that the Council reports performance in a timely manner	AC CoA	Cycle of performance improvement in place. <u>Measure:</u> Annual report to council to monitor progress on Corporate Plan. Public Performance Report (PPR) published.	Ensure clear timescales are in place for reporting of performance: i. Finalise the performance and delivery framework for the new Corporate Plan. ii. Publish Public Performance Report (PPR).	3	June 24	DCE (ECOD)
BV2	Governance and Accountability						
2.1	Effective Scrutiny - ensure all Audit and Scrutiny Committee members are clear on their remit	Ac CoA	Audit and Scrutiny (A&S) Committee members are clear on their remit. <u>Measure:</u> All of A&S members report and demonstrate awareness of role.	Undertake a 6-month review of the impact of training, ascertain changes in practice and consider further opportunities for development.	3	Oct 24	HoGSP
2.2	Sound Governance - arrangements of Health and Social Care Integration Scheme	EA7	Clear and effective governance and accountability arrangements in place covering partnerships, specifically Health & Social Care Moray (HSCM) for performance monitoring and the early identification of any significant financial and service risks. <u>Measures</u> Collective agreement that specific delivery plans in place to reduce budget deficit that can be relied upon for partner financial planning.	i. Review effectiveness of monitoring and scrutiny for Health and Social Care Moray (HSCM) established at Council 24/01/24. ii. Develop arrangements for additional assurance, in particular on financial management. iii. Ensure effective ongoing partnership and collaborative working arrangements for Council/Moray Integrated Joint Board (MIJB) management/ leadership.	1	Jan 25	CEx
2.3	Risk Management		Effective risk management is in place. Risks are identified, monitored and managed. <u>Measure:</u> Business continuity plans (including civil contingencies and emergency plans) are in place to allow an effective and appropriate response to planned and unplanned events and circumstances.	i. Risk management is undertaken. ii. Corporate overview of business continuity and resilience. iii. Business Continuity Plans to be in place for all services. iv. Business impact assessments (resilience) completed for all services.	E	April 24 2025	HoGSP

	BV CRITERIA	Ref	Best Value Improvement Outcome	Proposed Action	Priority 1 = High E = existing	Delivery Date	CMT/SMT Lead
			Risk Management Plans are in place and are demonstrably monitored and managed.				
2.4	Digital Resilience Management		Resilience plans in place for information systems as part of wider Digital/Resilience Strategy.	Digital Monitor Complete implementation of Cyber Resilience Plan. Complete Business Continuity Plans/work for corporate and service cyber resilience.	E		H HR, ICT & OD
BV3 Effective Use of Resources							
3.1	Transformation and Sustainable Services - increase its pace of transformation and identify savings to ensure its financial sustainability	AC CoA GT_AAR_R2 Ac_OR-R2	The Council has a Transformation Strategy with clear vision for the long term on how it will change services and realise efficiencies to close future budget gaps. <u>Measures:</u> Initial set of projects developed and agreed (Jun 24). Expanded set of projects developed with financial benefits (Dec 24). Future council programme identified with major change and transformation (Jun 25). Savings achieved to contribute to closing budget gap (Apr 26).	Transformation and Sustainable Services Action i. Stage 1: Refresh and refocus - new developing transformation strategy agreed, financial projects, new areas and acceleration/expansion (May 24). ii. Stage 2: Further develop and define strategy, specifying projects and savings (Aug 24). iii. Stage 3: Future council programme (normal business). iv. Establish corporate oversight to ensure pace, prioritisation, new opportunities, ongoing development and delivery of benefits. v. Build in engagement with communities and staff about the need for change and impact any mitigation of proposed changes.	1	Aug 26	CEX / DCE (ECOD)
3.2	Workforce Planning - to ensure plan for skills needed to deliver future services, focusing on collaborative and flexible working	AC_OR-R5) EA8	There is the organisational capacity to deliver services through effective use of all employees and other resources. Good communication with all staff promotes a citizen and improvement-focused culture that delivers meaningful actions and outcomes. There are effective arrangements in place to support transformation and to provide distributed leadership and support across the Council. <u>Measure:</u> New Workforce Plan agreed and implemented in support of the Transformation Strategy.	Workforce Planning I. Improve use of workforce data in ensuring effective workforce planning. II. Update Workforce Plan to reflect new models of service delivery and ways of working, including how the Council is: • Identifying and addressing skills gaps, at operational and leadership levels. • Making best use of existing workforce by collaborating with partners to overcome recruitment challenges. iii. Develop actions to support workforce culture aligned to Transformation Strategy and to support the issues identified from employee survey results.	2	Sept 24	CEX

	BV CRITERIA	Ref	Best Value Improvement Outcome	Proposed Action	Priority 1 = High E= existing	Delivery Date	CMT/SMT Lead
			Management review undertaken to ensure arrangements are in place to take the "Future Council" forward. (March 25).	Workforce Working Group established to advance the above.			
3.3	Financial Management – ensuring the Council has plans in place, financial performance is reported in a clear, timely and accurate manner and financial plans are monitored to ensure sustainability of future service provision	Ac CoA AcC2 GT_AAR – R3	<p>Financial plans show how the local authority will align service provision with funding to ensure the sustainability of its services in the future.</p> <p>Short to Medium Term Financial Plans show a balanced budget with reduced reliance on reserves.</p> <p>Long-term financial plans prepare for a range of funding levels and linked to strategic priorities.</p> <p><u>Measures</u> Financial planning is viewed as improving in line with recommendations by reporting of the 2023/24 Annual Audit Review in September 2024.</p>	<p>Financial Management</p> <p>i. The Council will keep the affordability of its capital plan and related revenue implications under review, including review of the Capital Strategy and Corporate Asset Management Plan (CAMP).</p> <p>ii. The Council will strengthen monitoring of the delivery of the Capital Plan and take action to address any slippage.</p> <p>iii. The Council will review its Asset Management Strategy to ensure optimum arrangements are in place and the property portfolio is reduced wherever possible.</p> <p>iv. The Council will review its forecasting process to ensure the most accurate projections.</p> <p>v. The Council will review its Reserves Policy to ensure alignment with financial planning including investment in Transformation.</p> <p>vi. The Council will review its Short to Medium Term Financial Strategy.</p> <p>vii. The Council will review its Medium to Long Term Financial Strategy.</p> <p>viii. The Council will develop a Savings Plan for the short to medium term.</p>	1	<p>Sept 24</p> <p>Ongoing quarterly</p> <p>Sept 24 (First Phase)</p> <p>Dec 24</p> <p>Sept 24</p> <p>June 24</p> <p>Oct 24</p> <p>Aug 24</p>	CEx / DCE (EEF) / CFO
BV4	Partnerships and Collaborative Working						
4.1	Partnership Working for Moray - maximise the potential of collaboration working across public sector	AC_OR_R3	<p>A Moray Plan is agreed that aligns priorities across community planning partners to maximise the impact of resources on priorities.</p> <p><u>Measures</u> New priorities agreed by Community Planning Partnership.</p>	<p>Moray Plan</p> <p>i. Work with Community Planning Partners (CPP) to develop shared priorities for incorporation into Local Outcome Improvement Plan (LOIP).</p> <p>ii. Investigate and develop potential single Moray Plan.</p> <p>iii. Identify opportunities to maximise the impact of resources and budgets through alignment of activity.</p>	2	Oct 25	CEx / DCE (ECOD)

	BV CRITERIA	Ref	Best Value Improvement Outcome	Proposed Action	Priority 1 = High E = existing	Delivery Date	CMT/SMT Lead
				iv. Continue development and delivery of Locality Plans, involving service users and local communities in the design of services.			
BV5	WORKING WITH COMMUNITIES						
5.1	Community Budget Engagement - ensuring local communities are more in Participatory Budgeting	Ac CoA GT_AAR_R6 / GT_TR_R1 Ac_CoA)	The Council's approach to embedding a Participatory Budgeting approach and principles within its financial decisions and planning is established and continues to grow. <u>Measures</u> Increase in budget value (% council budget) where PB principles have been used to influence future direction.	Community Budget Engagement i. Progress arrangements to mainstream Participatory Budgeting (PB)– develop guidance for services and establish skills development approach. ii. continue to build on approach to date of involving communities across its financial planning and service/policy change processes and undertake reviews as applicable. iii. Engage key stakeholders (e.g. Community Engagement Group, Community Councils) on progress and feedback for PB approaches and local priorities. iv. Deliver specific traditional PB exercises for appropriate funding. v. Develop approaches to wider PB i.e. participatory democracy.	2	Jun 25	DCE (EEF / ECOD)
BV6	Sustainable Development						
6.1	Sustainable Development		Sustainable development is reflected in the Council's vision and priorities, highlighted in plans at corporate and service level as appropriate and is a guiding principle for all our activities.	Develop a Sustainability Statement that draws together the range of work the Council has in place to deliver sustainability. Identify any gaps that require consideration and action.	3	Sept 2024	DCE (EEF)
BV7.	Fairness & Equality						
7.1	Equalities Action		The Council engages with and involves equality groups and takes account of socio-economic disadvantage when making strategic decisions. Note: no new or additional actions or recommendations have been identified for this theme at this time. This represents normal business for the Council.	Equalities Action i. Equality and socio-economic duty addressed in our Corporate Plan and Local Outcome Improvement Plan (LOIP). ii. Integrated Impact Assessments (IIAs) carried out for strategic decisions and budget decisions. iii. Equality and socio-economic impact considered in every committee decision. iv. Equality outcomes are set and reviewed. v. Views of equality groups sought during consultation.	2	Normal business	HoGSP

	BV CRITERIA	Ref	Best Value Improvement Outcome	Proposed Action	Priority 1 = High E = existing	Delivery Date	CMT/SMT Lead
				vi. Staff are trained in equalities and the Council equalities as an employer.			