

# **ACCOUNTS COMMISSION**

## **AUDITING BEST VALUE: MORAY COUNCIL**

**FEBRUARY 2022**

### **FINDINGS**

The Commission accepts the Interim Controller of Audit's report on the progress made by Moray Council against our Best Value Assurance Report in August 2020. We endorse his recommendations.

In our previous report, we set out our serious concerns about a lack of sustained improvement in Moray Council over many years. We are encouraged by the steps taken by the Council since to put in place elements needed to deliver improvements, against a backdrop of the challenges of the Covid-19 pandemic, to which the Council has responded well. We note in particular the attention being given by the Council to its approach to improving educational attainment and housing.

We are not however assured that this momentum will be maintained. We remain disappointed that the strong cohesive leadership required from elected members is not yet being demonstrated. We once again underline that all elected members have responsibility for working constructively to fulfil the Council's statutory duty of Best Value and thus demonstrating that it is able to improve itself and the services and outcomes for the people of Moray.

Immediate progress now needs to be evidenced in more urgent implementation of the improvement and modernisation programme. There will be an opportunity following the forthcoming local government election in May 2022 for elected members to consider, informed by external support as appropriate, how they can best achieve and maintain the changes needed. A core part of this approach needs to be effective decision-making and scrutiny of such decision-making, done in conjunction with officers. Given the difficult decisions needed in the face of forthcoming financial challenges, it will be unacceptable if members cannot agree how this can be done.

Given the utmost importance to the people of Moray that their Council is able to demonstrate such collective leadership, the Commission expects that progress is demonstrated within a year after the elections.

We therefore require the Controller of Audit to monitor the situation closely and report back to us as a priority early in our new approach to auditing and reporting Best Value in place from mid 2023.