

Leadership of the development of new local strategic priorities

Best Value thematic work in Falkirk Council 2022/23



Prepared by Audit Scotland
November 2023

Contents

Key messages	3
Scope of the audit	5
Council vision and priorities	7
Citizen and community engagement	11
Reducing inequalities and tackling climate change	17
Alignment of delivery plans	22
Leadership	28
Appendix 1	31

Key messages

- 1** Following the local government elections in May 2022, the council remains under its minority administration. The council's leadership has been effective in setting out a clear vision and priorities in the Council Plan 2022-27 (Council Plan) but work is now required to ensure the council take the decisions necessary to address the challenges it faces.
- 2** The Council Plan was developed based on extensive consultation undertaken with stakeholders for the Falkirk Plan, the Local Outcomes Improvement Plan, in 2021.
- 3** Service plans have been developed as operational documents to support the delivery of the Council Plan, however these are high level and are not publicly available. Detailed service plans should be published to demonstrate how the council will deliver the priorities set out in the Council Plan.
- 4** The council has a suite of strategies and plans in place which support the council in its activities. Generally, these pre-date the Council Plan so work is required to update these strategies and plans to ensure they are current and reflect the priorities of the council. The council intends to refresh its Council Plan, financial strategy and workforce strategy in September 2023.
- 5** A refreshed Performance Monitoring Framework is now in place but it is too early to conclude on whether this is fully effective in driving improved performance across the council. This is expected to be refined when the refreshed Council Plan is considered in September 2023.
- 6** The council has demonstrated a commitment to public engagement on key decisions and there is evidence of the council amending proposals to reflect the feedback obtained. However, further work is required to ensure consistent, high quality and meaningful consultation with communities on all key decisions.
- 7** The council approved a balanced budget for 2023/24 in March 2023. It is unclear how the budget is aligned to the council's priorities or how the budget consultation exercise influenced budget decisions.
- 8** The council has a longer-term financial plan in place however it does not currently align with the priorities set out in the Council Plan. The council should ensure that the financial strategy is clearly aligned to its priorities when it completes its planned refresh in September 2023.

- 9** The council is working with its community planning partners to reduce inequalities through delivery of the Local Outcomes Improvement Plan. The Council Plan is based upon a core set of principles that include addressing both inequalities and the climate emergency.
- 10** A Climate Emergency Strategy is being developed, setting out how the council intends to meet its organisational and national net-zero target. This is expected to be approved by December 2023.
- 11** The council's improvement actions from this review are included at Appendix 1 of this report. It sets out the council's response to audit recommendations made.

Scope of the audit

1. When discussing the [Local government in Scotland Overview 2022](#), the Chair of the Accounts Commission noted that: “Councils are operating in a complex and increasingly volatile, unprecedented and unpredictable environment. Strong leadership from councils is needed now more than ever, with new and returning councillors being able and willing to make difficult decisions about where and how to spend highly pressurised resources.”
2. This report concludes on the effectiveness of the council’s leadership of the development of the council’s strategic priorities, following the recent local government elections.
3. [The Accounts Commission’s Strategy \(2021-26\)](#) sets out its priorities to focus on inequalities, funding, communities and recovery. The Code of Audit practice sets out the Best Value work required to report on these priorities.

Code of Audit Practice 2020 Best Value reporting requirements

Best Value reporting – extract from the Code

87. The Accounts Commission’s approach to Best Value involves reporting on individual local government bodies and thematically across the local government sector through performance reports:

- As part of their integrated wider-scope annual audit work appointed auditors use a risk-based approach to assess and report whether the audited body has made proper arrangements for securing Best Value and is complying with its community planning duties, including reporting progress against previous Best Value findings and recommendations.
- The Accounts Commission also requires the Controller of Audit to report to the Accounts Commission on each council or Integration Joint Board (IJB) at least once over the five-year audit appointment on the body’s performance on its Best Value duty. This enables the Accounts Commission to make findings for improvement where appropriate. ¹
- The Accounts Commission reports nationally on thematic aspects of local government bodies’ approaches to, and performance in, meeting their Best Value and community planning duties. Local government appointed auditors report locally on any such Best Value thematic work prescribed by the Accounts Commission.

¹ The Controller of Audit will report the first tranche of council BV reports to the Commission between October 2023 and August 2024 on Moray, Falkirk, Dundee City, Orkney Islands, South Ayrshire, Dumfries and Galloway, Clackmannanshire and West Dunbartonshire.

4. This report covers the thematic aspect of the Best Value audit requirements. The Commission has directed auditors to report on the effectiveness of the leadership of the development of the council's strategic priorities.



5. In carrying out the work auditors have considered the following questions:

- How clear is the new council vision and its priorities?
- How effectively have the views of citizens and communities been reflected in the priorities and decisions taken by the council?
- How effectively do the council priorities reflect the need to reduce inequalities and climate change?
- How good are the delivery plans and is there alignment of financial, workforce, asset and digital plans with the council's priorities?
- Overall, how effective has the leadership been (political and officer) in setting clear priorities and a sustainable approach to delivering them?

6. An improvement action plan is included at Appendix 1 of this report. This sets out audit recommendations in key areas, and the council's planned response including responsible officers and dates for implementation.

7. The coverage of the work is in line with the expectations for council's arrangements for the seven Best Value themes in the [Local Government in Scotland Act 2003, Best Value Statutory Guidance 2020](#).

Council vision and priorities

The Council Plan 2022 - 2027 clearly sets out the council's priorities, and was developed based on extensive consultation undertaken with citizens, community planning partners and staff

8. A council focused on achieving Best Value in how it operates will be able to demonstrate that elected members and officers have a clear vision and priorities for their area. The council's website page on policies and strategies includes the latest Council Plan.

9. The [Local government in Scotland Overview 2022](#) highlighted the pivotal role that Scotland's councils have in supporting and working with communities as they respond to the impacts of Covid-19, with a clear vision and priorities for its area key to this.

10. The previous Corporate Plan 2020-22 was approved in September 2020, after the council recognised the need for a refreshed plan in response to the challenges and changing landscape arising from the Covid-19 pandemic. The plan was set for a period of two years to reflect the upcoming local government elections in 2022 and the fact that the new administration would set its own priorities. The Corporate Plan 2020-22 priorities were:

- Everyone has an equal chance to be healthier, happier, safer and build sustainable communities;
- Help businesses to thrive and make Falkirk more prosperous;
- Innovative & Entrepreneurial Council that is forward-thinking and unafraid of change.

11. Following the development of the Corporate Plan 2020-2022, the Falkirk Community Planning Partnership (CPP) developed its Local Outcome Improvement Plan (LOIP), named the Falkirk Plan 2021-2030, in October 2021. This was developed following extensive consultation with stakeholders through a series of engagement initiatives involving partner organisations, members, community groups and residents. The CPP priorities were set out under six themes being:

- Working in partnership with communities
- Mental health and wellbeing
- Gender-based violence
- Poverty
- Substance use
- Economic recovery

12. Following the elections in May 2022, a new Council Plan was developed and approved in September 2022. The Council Plan set out the priorities of the council under the new Scottish National Party (SNP) minority administration. There was no real consultation exercise on the Council Plan because the Falkirk Plan had only recently been developed with extensive consultation. Also, the SNP manifesto for the local government election was based on the local priorities recently set, so members and officers felt there was already a clear steer on local priorities. While there is an element of overlap in the priorities, the new Council Plan sets a clear focus for the council for the next five years, as follows:

- Supporting stronger and healthier communities
- Promoting opportunities and educational attainment and reducing inequalities
- Supporting a thriving economy and green transition.

13. Each priority includes a series of commitments on what the council will do to address the priority and sets out how success will be measured. The plan also sets out the council's values to be responsive, innovative, trusted and ambitious. Throughout all discussions during this audit process, it is clear that the council and the community planning partnership have a key focus on tackling poverty and reducing inequalities.

14. The council has developed a framework for Transformation and Improvement, known as Council of the Future (COTF). This supports the values set out in Council Plan, to do things in a responsive, innovative, trusted and ambitious way.

The council has taken appropriate steps to ensure stakeholders are clearly sighted on local priorities through a range of measures

15. Prior to, and following, the development of the Council Plan, the council has taken significant action to communicate its priorities with citizens, staff and partners. This has been through press releases, Chief Executive video updates, listening events, quarterly meetings across services, Leadership Forum, internal information releases, Yammer and ongoing collaboration with Community Planning partners. In addition, there has been engagement with staff and communities on specific areas of focus including the Strategic Property Review (SPR) and financial sustainability, as set out later in this report.

16. We are advised that work is currently underway to refresh the Council Plan, with the revised plan being taken to members in September 2023, along with an updated 5-year financial strategy.

A refreshed Performance Monitoring Framework is now in place but it is too early to conclude on whether this is fully effective in driving improved performance across the council

17. In addition to approving the Council Plan in September 2022, the council also approved its new Performance Management Framework. The framework identified success measures and associated baselines, however at the time of approval, some targets were not yet complete. Success measures include the Local Government Benchmarking Framework indicators as well as local indicators.

18. A suite of arrangements were put in place to monitor performance, as set out below:

- Council Plan: 6-monthly to Elected Members
- Scrutiny: A performance review statement on Council Plan progress mid-year (December) and end of year (June).
- COTF: Project reports to Elected Members requiring decisions as required
- Strategy updates: Reports to Elected Members as required.
- Service Plans: Officer performance review statements, twice in-year (September and March).

19. A review of the key performance indicators (KPIs) is currently being undertaken and will be presented to Council in September 2023, alongside the refreshed Council Plan.

20. The BVAR in January 2022 recommended that “the council should continue to improve its approach to reporting performance to elected members and the public to support more effective scrutiny. To do this the council needs to:

- add more commentary to reports to explain how its performance compares with previous performance and other councils (paragraph 58)
- add more commentary to its plans to explain how it will address areas of poorer performance. (paragraph 61)”

21. The first performance report against the Council Plan was considered by the Scrutiny Committee in June 2023, covering half a year since it was developed in September 2022. The report aligns directly with the “we will” commitments in the Council Plan 2022-2027 and sets out the success measures, the performance for the year and the target.

22. The report concluded that, overall, the council’s performance in the first 6 months was “largely positive”, with 61% of measures on track or exceeding target, 18% where the target was just missed and 21% where the target had not been achieved. It is not possible to consider the trajectory of performance or the extent to which the performance targets drive continuous improvement as the report does not include any performance information for prior years. As the reporting structure beds in, the council should build in prior period information to allow effective scrutiny on the direction of travel and the stretch of the targets set.

23. As this is the first performance monitoring report under the refreshed arrangements, it is not yet possible to conclude on the progress made in improving performance reporting. Officers and members should review the revised arrangements once they are embedded to assess their effectiveness and should make any necessary amendments to further enhance performance reporting and scrutiny.

Recommendation 1

Citizen and community engagement

24. Councils, with their community planning partners, have a responsibility to ensure that people and communities can be fully involved in the decisions that affect their everyday lives. Recovery from the pandemic will require councils to work alongside their local communities. There must be a focus on getting the services people need in place as pressures and stresses escalate and impact the day to day lives of individuals and communities.

25. Early, meaningful engagement and effective collaboration with communities, both to identify and understand local needs, and in decisions that affect the planning and delivery of services, should be a core part of determining a council's vision and priorities.

Supporting stronger and healthier communities is a key principle in the Council Plan which was developed based on extensive consultation with community planning partners

26. The previous section covers the engagement with consulted citizens, community planning partners and staff on the Council Plan.

27. The Council Plan includes principles for how the council will deliver the strategic priorities set out in the plan. One principle is "Supporting stronger and healthier communities" with a commitment being to "co-ordinate and develop the way we inform and engage with communities to make it easier for people to have an active role in decisions that shape Falkirk's future."

28. In November 2021, the council conducted a review of the current Community Engagement Strategy 2019-2024 and found limited progress across the priority areas in the strategy. It highlighted a strong public perception that the results of community engagement will have little or no influence on decision-making processes.

29. The 2022 BVAR concluded that "the council and its community planning partners need to embed their new approach to community engagement and empowerment. To do this they need to:

- make community engagement an integral part of service improvement and delivery (paragraph 102)
- apply the lessons learned from effective engagement activity across all council services and CPP activities (paragraph 109)

- focus on the timely delivery of the actions agreed and report on progress (paragraph 110)
- clearly communicate the results of, and the council's response to, community consultation (paragraph 110)
- support community groups in the completion of asset transfers, (paragraph 104) participation requests (paragraph 107) and participatory budgeting initiatives (paragraph 105).

30. In February 2022, the Council approved the Best Value Strategic Action Plan to take forward the recommendations in the BVAR. One key area of focus was to improve how the council engages with communities. A series of measures were identified to achieve this, including:

- “Embed community engagement and empowerment into our culture and embed into the business plan.
- Enhance approach to community engagement corporately through increased information sharing and coordination of engagement programmes.
- Ensure we continue to ‘horizon scan’ best practice in other organisations and learn from this.”

31. In January 2023, the Executive Committee agreed to create a new Community Empowerment Strategy, in partnership with communities. The new strategy aims to agree approaches and tools for making decisions with communities and to increase the influence of public feedback on decisions made within the council. The new strategy was expected to be in place by September 2023 but this is not now expected until end of the 2023.

Recommendation 2

32. While the strategy is still in development, the council has taken steps to improve its community engagement through the expansion of the communities team and the addition of a team of four people with a focus on community engagement. This was initially on a pilot basis, but is now on a permanent basis. The council advised that the team has good oversight over community-related activities and it has made positive impact, including:

- Increased community engagement skills among staff.
- The team being fully involved in consultations such as the SPR, leading face to face meetings which had never been done before.
- Increased engagement with community groups / third sector.
- Strengthening Community Choices.
- Post consultation survey found that the number of respondents who felt their views made no difference decreased from 73% to 58%. The council

recognise that this figure is still too high but shows good progress from the prior year.

The council has demonstrated a commitment to public engagement on key decisions however this can be further improved to ensure consistent, quality and meaningful consultation with communities

33. The council website has a dedicated page for consultations and surveys. This sets out details on any live consultations and previous consultations that have now closed. Details of survey responses and subsequent reports are also available through the website, giving transparency to the public on what consultations have found and how these have been taken forward.

34. There are a number of examples of recent consultations the council has undertaken, some of which are set out below:

- Strategic Property Review
- Proposals to close school swimming pools
- Budget 2023/24
- Library services review.

Strategic Property Review

35. In May 2021, the Council approved a Property Strategy which recognised that it had too many buildings and that there were opportunities for the community to take over the running of some assets and for enhanced use of the school estate. To take this strategy forward, the council launched its Strategic Property Review. This sought to consult with stakeholders to support the council's aim to hold "a corporate portfolio that is fit for service delivery, adaptable to a changing climate, energy efficient and sustainable, meets the needs & aspirations of citizens and services alike, and is affordable to the Council."

36. The consultation ran from December 2022 to January 2023 with opportunities for stakeholders to contribute through an online survey, public engagement events and submission to the Strategic Property Review mailbox. This approach generated 3,607 responses to the online survey, and feedback from 671 participants across 11 public events. Through the consultation, the council identified opportunities for some properties to remain open, including through Community Asset Transfer, and opportunities for alternative delivery models and partnership agreements.

37. The SPR is a key priority for the council and has the potential to have real impact on the lives of the residents of Falkirk Council. There is clear evidence that the consultation exercise has reached stakeholders and has given the council useful information to inform decisions going forward. However, through audit attendance of Council meetings, we did observe some negative feedback in respect of the timing, duration and lack of publicity of the consultation period

as it fell over the festive season. It is essential that the council take these comments on board and ensure that future consultations are delivered in a way that provides reassurance to the public that the consultation is clear, transparent and genuine.

Proposed closure of school swimming pools

38. As part of the SPR, the council also reviewed its swimming pool provision. The review found that Falkirk Council currently has the third highest swimming pool provision in Scotland, per head of population. The council developed proposals to close four school swimming pools, thereby reducing the provision from twelve to eight.

39. While the swimming pool closures did not form part of the SPR consultation as such, members were advised that this featured in every community engagement event run in January in respect of the SPR. Specific consultation on the proposals to close school swimming pools was through the following measures:

- Parent Council Forums during January and February 2023.
- Individual School briefings – January 2023.
- National Swimming Organisations – during January and February 2023.
- Local Swimming Organisations – 31 January 2023.

40. The council reported that the consultation and engagement sessions highlighted various concerns around pool closures. In response to the findings, and taking account of wider factors (such as the council's financial challenges and the target to reduce carbon emissions to net zero by 2030) the council reviewed its proposals and concluded that a phased approach should be taken to closing pools. A report was expected to be taken to Council in March 2023 however this was delayed and was subsequently considered in May 2023. At this meeting, members decided to delay the decision on pool closures for up to six months to allow further information to be gathered and considered.

41. It is important to note that the council is operating in a challenging financial environment and the need to deliver focussed services on a sustainable basis has never been more apparent. Reducing or removing services from communities is always likely to meet resistance so it is essential that the council is transparent in the rationale for any decisions taken and that it takes account of comments raised in consultation exercises.

42. While the decision to reduce school swimming pool provision is unpalatable to the community, the council has demonstrated that it has listened to the concerns raised and has amended its proposals in a way that will manage the transition while delivering the savings required, as it strives to secure financial balance and respond to the climate emergency.

2023/24 Budget

43. The 2023/24 budget was set in March 2023. In preparation for the budget, the council undertook an online consultation between 16 December 2022 and 2 February 2023. The survey took the form of asking respondents to rank their top three priorities from a suite of options, including education, older people's services, culture and leisure, housing and homelessness etc. It then asked respondents to confirm to what extent they agreed with a number of statements.

44. In total, there were 1,149 responses to the survey, with over 75% of participants having learned about the survey online through the council website or on social media. The council had hoped to do some in-person consultation but time pressures meant this was not possible so respondents had to reply online. While society is generally operating much more in a digital world, there is a risk that a purely digital approach precluded some people from participating.

45. Overall, the budget consultation was too general, performed too late and in too narrow a format to have any meaningful impact on the budget decisions for 2023/24. Given that budget decisions will be key to achieving financial sustainability in a way that meets the needs of the people of Falkirk, it is essential that budget consultations are robust and provide useful information to inform budget decisions.

Recommendation 2

Library service review

46. In May 2023, members agreed a Library Services Strategic Plan which set out how library services will be delivered in Falkirk over the next five years. The strategy was developed following extensive consultation with stakeholders between December 2022 and February 2023, using online surveys, focus groups, drop-in engagement sessions, and a dedicated session with library staff. The consultation engaged with a wide range of stakeholders including library members, non-members, community groups and schools. The survey attracted 2,684 responses and over 200 people attended in-person engagement sessions.

47. The council has recognised the value the community places on its library services and has reflected the feedback gained in the new strategy. This will ensure the continuation of library services in a way that meets the needs of service users while supporting the council's need to deliver financially sustainable services.

48. Overall, there is clear evidence that the council has taken steps to improve its engagement with communities. The council should continue to build on this with the implementation of its Community Empowerment Strategy and by ensuring that all consultations are undertaken in a way which maximises the opportunity for stakeholders to engage and that the information gathered is used to inform decisions taken by members.

The council is embracing community empowerment through Community Asset Transfer and Community Choices

49. The council has made progress with some aspects of community empowerment initiatives, notably Community Asset Transfer and participatory budgeting (Community Choices).

Community Asset Transfer

50. The Community Empowerment Act 2015 (Scotland) introduced Community Asset Transfers (CATs) to allow community led organisations to buy, lease or exercise rights over properties owned by councils.

51. As at April 2023, the council had completed five CATs and others were at different stages in the process or had expressions of interest. The Strategic Property Review led to 104 expressions of interest received across 67 assets. Since the publication of the BVAR in January 2022, the council has established a governance framework through the introduction of the CAT Board to oversee manage and evaluate CAT requests.

Community Choices

52. Community Choices is the council's participatory budgeting programme. This offers local residents the opportunity to have a direct say in how public money can be used to support priorities through investment in local, community led projects. Community projects can apply for grants of up to £5,000 under the Small Grants Programme or through the Place Based Capital Programme for grants over £5,000. All applications are put to a public vote to determine which projects will receive the funding.

53. Since officially launching in 2021, 129 projects have secured around £2.7 million of funding. In March 2023, the council agreed to allocate an additional £0.5 million for Phase 4. For Phase 3, 26 projects were awarded funds totalling £777,364 through Community Choices. A total of 23,039 eligible votes were cast by local residents for the community projects they want to see happen in their neighbourhood. Successful projects to date include the purchase of an electric van, transport for cancer patients, refurbishment of a scout hall and supporting activities for children with disabilities.

Reducing inequalities and tackling climate change

The council's priorities focus on reducing inequalities

54. Council priorities are expected to reflect the Best Value expectations that all activity should contribute to tackling poverty, reducing inequality and promoting fairness, respect and dignity for all citizens, alongside a focus on sustainable development, including climate change.

55. The Local Government in Scotland Overview 2022 report highlights that the impact of the pandemic and service disruption have been felt most strongly by those already experiencing inequality. Councils have worked hard and adapted to maintain service delivery but those most in need of support are still being affected. Councils must evaluate these impacts so that recovery and renewal supports those most affected and addresses inequalities to create a fairer, more socially just economy for their citizens.

56. Around two-thirds of councils have formally declared a climate emergency, and COSLA's Blueprint for Local Government states that climate change is a 'greater threat than COVID.' The Scottish Government has recently published guidance on public sector leadership on the global climate emergency to help public bodies in leading climate action. Addressing the climate emergency and setting actions to achieve net zero will need to be a key element of councils' recovery and renewal from the pandemic.

The Council Plan 2022-2027 includes “promoting opportunities and educational attainment and reducing inequalities” as a priority

57. The council has a clear focus on reducing inequalities and has included this as a priority in the Council Plan 2022-27. To achieve this, the council has committed to the following measures:

- Tackle poverty by offering financial health-checks to improve access to services and benefits to help with the cost of living.
- Support school attendance by reducing the financial barriers in the cost of the school day.
- Support care experienced children and young people to live and learn in their community.
- Shift the balance of care for those children who need to be looked after away from home, from residential care to family-based care.

- Ensure children will meet their individual developmental and attainment targets and school leavers will transition into positive, sustained destinations.
- Develop family learning programmes with all school areas that target families who would most benefit from family learning.
- Provide connectivity and support to those who would otherwise be digitally excluded.
- Develop our library service to create attractive opportunities (including digital), to further reduce inequalities and promote opportunities.
- Work with community partners to reduce unemployment and inactivity rates and increase the skills of the workforce within the Falkirk area.

58. As set out previously, the priorities set in the Council Plan 2022-27 were determined following extensive consultation undertaken alongside Community Planning Partners, for the Falkirk Plan. This included a consultation period between April and June 2021 and the formal consultation on the draft plan in September 2021. Engagement was undertaken on a both a “place” basis and a thematic basis, ensuring appropriate coverage of the localities in Falkirk and on the priority themes. The themes covered in the Falkirk Plan are set out below:

- Working in partnership with communities
- Poverty
- Mental health and wellbeing
- Substance use
- Gender-based violence
- Economic recovery.

59. Working collaboratively with partners, the council has been making concerted efforts to provide targeted support to low-income families in the increasingly challenging economic landscape. For example,

- Working closely with the third sector to engage with hard-to-reach groups during the anti-poverty campaign.
- Engaging with people at risk of poverty informed service design and delivery to tackle fuel poverty, providing warm, safe and welcoming spaces at libraries and community centres.
- From September 2022 to 3 March 2023, the council supported those most affected, including 4,336 adults and 3,009 children via the Household Support Fund, providing £661,240. It has also allocated £1.004m for winter 2023/24.

60. Officers advised that consultation on the Falkirk Plan went far beyond any consultation exercise that had been done previously, both in terms of the stakeholders involved and the opportunities to contribute. There was a focus on engaging with harder to reach communities to try to shape a plan that met the needs of the people of Falkirk.

61. In April 2023, the Executive Committee agreed an Income Maximisation Strategy and approved an increase in additional housing staff to enhance tailored support to low-income families. The strategy aims to help the most vulnerable maximise benefits and in-kind support. It sets out actions, alongside success measures, in the areas such as improving access to information/advice, making better use of data and providing further awareness raising training to staff. The council developed the strategy with partners and community groups, many of which provide frontline support to vulnerable families. It effectively used the result of Equality and Poverty Impact Assessments (EPIAs) to determine which groups of people should be targeted.

62. The council has made progress with promoting equalities within and outside the organisation. It has:

- introduced new governance arrangements with an Equalities and Human Rights Working Group (WG) overseeing the related activities. The WG is co-chaired by the Council's Chief Governance Officer and the Chief Officer of Health and Social Care Partnership and consists of representatives from each directorate.
- appointed an Elected Member Equalities Champion to raise the profile of equalities issues in decision-making processes.
- improved the use of EPIAs to inform strategic decisions. The council has decided that no proposal should be presented at committees without an appropriate EPIA. The WG oversees how the assessments are done across the council.
- provided training for members and senior managers.

63. The council highlighted a cultural shift in the ways that equalities are handled within the organisation, observing raised awareness among staff and more scrutiny from elected members on this issue.

64. It is clear from discussions and review of reports that the council has a clear focus on addressing inequalities and supporting its communities.

The council has arrangements in place to ensure compliance with equalities legislation

65. The 2021/22 Annual Audit Report concluded that the council should act to fully embed equalities across the council and comply with statutory requirements. The council was aware that Equality and Poverty Impact Assessments (EPIAs) had previously not been completed or were done at the end of the process so took action to ensure:

- No proposal should be presented at a committee meeting without an appropriate EPIA.
- Equalities and Human Rights Working Group monitors and reviews how EPIAs are done.

66. The Equalities Mainstreaming Report update (published in April 2023) highlights that ‘there is still some way to go to be where the Council needs to be in relation to a consistent approach to mainstreaming Equality and delivering on our Equality Outcomes’. The action plan presents a number of actions taken against each equality outcome previously set. However, it does not always present what progress has been made in the last two years. The council’s Equalities Self-Assessment and Improvement Plan rates the majority of actions against the legal duties under the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 as ‘partially compliant’.

67. The council is planning to further improve the use of EPIAs to better understand the needs of protected characteristic groups in service design and delivery. This includes providing further staff training, improving data collection and analysis and developing a systematic approach to consultation and engagement. It is also considering success measures to monitor progress with its approach to equality as part of the annual review of the Council Plan.

68. We note that the council refers to the results of EPIAs and Fairer Scotland Duty assessments (FSDAs) in the committee papers, where relevant. However, the council website which lists the EPIAs conducted by service area is outdated, mainly covering up to 2020. The council does not publish its FSDAs but it advised that the results are used internally to inform strategic decisions.

69. The Scottish Government’s Fairer Scotland Duty guidance recommends ‘public bodies should as a matter of good practice publish a written record of their decision-making process’ to prove they have fulfilled their legal requirements. The council should ensure that it clearly demonstrates how the assessments are conducted and how the results shape its strategic decisions and make them accessible to the public.

Recommendation 3

The council has work to do to ensure a human rights based approach to designing services

70. There is legislation that covers human rights. Taking a human rights-based approach is about making sure that people’s rights are put at the centre of policies and practices and giving people opportunity to realise those rights. Councils can make explicit reference to the work they do to promote this or reflect it as part of their plans to reduce inequalities. To date, the council’s focus has been on improving the quality of EPIAs but it recognises that work is now required to ensure a focus on addressing human rights. Officers advised that the initial focus will be on the incorporation of the United Nations Children Rights Convention into Scottish laws and the impact on services.

The council plan includes supporting the green transition as a priority

71. The Scottish Government has recently published guidance on public sector leadership on the global climate emergency to help public bodies in leading climate action. Around two-thirds of councils, including Falkirk Council, have formally declared a climate emergency. Addressing the climate emergency and setting actions to achieve net zero will need to be a key element of councils' recovery and renewal from the pandemic.

72. The council declared a climate emergency in 2019, following which, various actions were taken to support targets in this area. In February 2022, the Executive Committee received an update on progress in addressing the climate emergency and agreed an updated Climate Emergency Action Plan 2022-30. This saw the council commit to achieving carbon neutral by 2030, 15 years ahead of the Scottish Government's legally binding target. It is important to note that carbon neutral refers to reducing the level of carbon emitted through the council's activities, where net zero goes wider than carbon reduction, with the reduction of all greenhouse gases into the atmosphere, including methane, nitrous oxide and other hydrofluorocarbons.

73. The update reported that more work was required to identify the required number and scale of potential projects to enable services to meet statutory targets and that climate change must be incorporated into all strategies, plans and projects going forward.

To achieve its ambition, the council must take difficult decisions

74. To meet its ambitious target, the council has taken actions, including the implementation of the SPR (paragraph 35), the electrification of its vehicle fleet and the development of carbon budgeting. However, it still needs to find around £65 million of funding while already estimating a funding gap of £69 million to 2026/27. It recognises that under the current economic context, 'there is a high risk of not meeting its ambitious target' and the situation will become only more challenging in the future.

75. The council needs to make tough decisions to meet the scale and pace of change required. It is currently developing two key strategies to help achieve its net-zero target:

- Climate Emergency Strategy to identify how the council intends to meet its net-zero target.
- Local Heat and Energy Efficiency Strategies and delivery plan to set out plans for decarbonising heat and improving energy efficiency (statutory requirement under The Local Heat and Energy Efficiency Strategies (Scotland) Order 2022)

76. A Climate Change Emergency Strategy is also being developed, setting out how the council intends to meet its organisational and national net-zero target. This is expected to be approved by December 2023.

Recommendation 4

Alignment of delivery plans

Detailed service plans should be published to demonstrate how the council will deliver the priorities set out in the Council Plan 2022-27

77. 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 council 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.

78. In its Local Government in Scotland: Financial bulletin 2021/22 the Accounts Commission acknowledged that councils face the most difficult budget-setting context seen for many years with the ongoing impacts of Covid-19, inflation, and the cost-of-living crisis. Councils' will need to continue to make recurring savings and make increasingly difficult choices with their spending priorities, including, in some cases, changes to, or reductions in, services.

79. Detailed service plans are essential to demonstrate how the council deliver on the priorities set out in the Council Plan 2022-27. While the council has high-level service plans in place for Place Services and Transformation, Communities and Corporate Services, these are operational documents only so are not available as published documents. Children's Services does not have a service plan but is instead working to the Falkirk Community Learning and Development Plan (2021-24) and the National Improvement Framework - Education Service Recovery Improvement Plan. While these plans generally align to the priorities and enablers set out in the council plan, they do not include an overview of the service, its remit, staffing or budget.

80. Officers advised that a refreshed Council Plan, Financial Strategy and Workforce Strategy will be considered by Council in September 2024. As part of this exercise, a review will be undertaken of the service plan arrangements and content. To reflect good practice, the council should ensure detailed service plans are publicly available which clearly and comprehensively demonstrate how services will deliver the priorities set out in the Council Plan.

Recommendation 5

The council approved a balanced budget for 2023/24 in March 2023. It is unclear how the budget is aligned to the council's priorities or how the budget consultation exercise influenced budget decisions

81. The council approved a balanced budget for 2023/24 of £428 million in March 2023, including a £90 million contribution to the Falkirk Integration Joint

Board for the delivery of social care services in Falkirk. This balanced budget followed a final grant settlement from the Scottish Government of £330 million. The council took the difficult decision to increase council tax by 7% to fund service expenditure in 2023/24.

82. The council identified a funding gap of £25.9 million when the 2023/24 budget was set. This was addressed through a combination of service savings measures of £7.9 million, the council tax increase at £2.7 million and service concession flexibilities amounting to £15.3 million.

83. The service savings measures of £7.9 million is made up of a number of initiatives including realignment of service provision in line with grant funding, increased use of digital technology, vacancy management and voluntary staff reductions.

84. The council set priorities in its Council Plan 2022 – 2027. Officers have advised that these priorities provided a focus for the council, however there is no “golden thread” to show how the budget and the savings plans align with these priorities. The council should ensure there is a clear linkage to show that decisions taken by the council are in line with its priorities.

Recommendation 6

85. In addition, the council undertook its budget consultation for 2023/24 prior to the budget being set. This was a high level exercise which identified the priorities of respondents. While a summary of responses was shared with members, it is not clear how the results of the budget consultation influenced budget decisions. The council should ensure it is clear how the results of such consultations have been influenced decisions taken.

Recommendation 2

The council has a longer-term financial plan in place however it does not currently align with the priorities set out in the Council Plan. The council should ensure that the financial strategy is clearly aligned to its priorities when it is refreshed in September 2023

86. Multi-year allocations were not included in the Scottish Government’s 2023/24 budget. As such, the funding position beyond 2023/24 is particularly uncertain, with all councils working to a one-year grant settlement. Whilst recognising that this funding model makes it challenging for councils to plan and budget effectively for the medium and longer term, the development of longer-term plans is necessary to help council’s plan for and deliver better outcomes and to address inequalities.

87. The Council approved its Financial Strategy 2023-2027 in September 2022. This set out the four-year position revenue to 2026/27 and referenced the significant financial challenges the council faces in the medium term. The strategy reported a funding gap of £69 million over the term of the strategy, £33 million of which was arising in 2023/24.

Exhibit 1

Financial Strategy 2023 – 2027

Scenario	2023/24 £'million	2024/25 £'million	2025/26 £'million	2026/27 £'million
Gap presented in March 2022	20.6	15.3	8.6	7.8
Pay Award	0.6	0.1	0.1	0.1
FSP/NPDO Inflation*	3.0	1.1	0.5	0.5
Energy	4.2	1.8		
Miscellaneous Movements	(0.8)		(0.1)	(0.3)
22/23 Spending Pressures	5.9**			
Revised Gap – August 2022	33.5	18.3	9.1	8.1

*Falkirk Schools Project (FSP) / Non Profit Distributing Organisation (NPDO)

** £5.9m reflects the August 2022 financial report to Executive setting out additional application of reserves of £4m for pay award and the £1.9m. Recurring funding for this will need to be identified in 2023/24.

Source: Financial Strategy September 2022

88. The financial strategy, taken to Council in September 2022, was a refresh of the plan for 2022-27 and therefore pre-dates the new Council Plan. The strategy does not set out how it aligns to the council priorities. It is important that the refreshed financial strategy in September 2023, is clearly aligned to the council priorities to demonstrate the resourcing available to the council to deliver the Council Plan.

Recommendation 7

The council has a Corporate Asset Management Strategy and a five-year capital programme in place. Both of these should be refreshed to ensure they align to the council's current priorities

89. The Council approved its Corporate Asset Management Strategy 2021-2026 in May 2021. This provides a framework for the principles of managing the council's assets and is aligned to the previous council priorities. This strategy serves as an overarching framework which, the strategy states, is supported by separate strategies for each class of asset: property, open space, roads, housing, fleet and Information and Communication Technologies (ICT).

90. The Council approved the Capital Strategy 2022-2027 in March 2022 along with its 5-year General Fund Capital Programme 2022/23 – 2026/27. Like other strategic plans, these are aligned to the previous council priorities.

Recommendation 7

91. The capital programme sets out the areas of spend over the 5 years to 2026/27, with key areas of spend including extensions to schools, the purchase of PPP schools, improving energy efficiency and the carbon footprint, flood prevention, cycle routes, Connected Falkirk and the vehicle replacement programme. While the capital plan does not specifically map projects to the council priorities, it is clear that these do reflect these. The capital outturn report for 2022/23 has demonstrated how the main areas of spend map to the new priorities.

92. The 2022/23 capital outturn was reported to the Executive on 12 June 2023. This showed that the council had spent £39.320m on general fund capital projects against a budget of £44.709m. This represents spend of 88% against the plan. The Housing Investment Programme out turned at £60.211 million against a budget of £72.070 million. This represents spend of 83.5% against the budget.

93. The previous BVAR highlighted underspends against the capital programme with the council delivering only 60.5% of its planned spend. The outturn for 2022/23 shows a significant improvement for which the council is commended. This improvement was driven by a series of measures including the establishment of the Strategic Asset Management Board, a review of the governance framework for the capital programme to improve transparency and accountability.

A council-wide workforce strategy is in place however this pre-dates the Council Plan 2022 - 2027. Work is underway to refresh the strategy in September 2023

94. The council has a workforce strategy and a workforce plan in place, covering the period 2022-2025. The plan “One Council One Workforce” was implemented prior to the 2022 local government elections and the development of the Council Plan 2022-2027 so is aligned to the previous priorities of Communities, Enterprise and Innovation. The strategy is a “live” document which will be reviewed as required to reflect changes in service delivery plans. We are advised that there are plans in place to take a refreshed Workforce Strategy to Council in September 2023. The council should take this opportunity to ensure the refreshed plan reflects its new priorities.

Recommendation 7

95. The workforce plan provides a comprehensive position statement on the council’s workforce and identifies the challenges the council faces now and in the medium-term. These include:

- age profile of workforce (medium-term risk) - around 37% of the current workforce is aged over 50 years, rising to around 50% in 5 years.

- Recruitment and retention of staff – challenges across a number of areas, being, social care, social workers, teachers, catering and cleaning, HGV drivers and statutory roles including building and planning.

96. The plan sets out a number of measures in place to address the recruitment and retention challenges, as illustrated below:

Exhibit 2

Workforce Plan – Measures to address recruitment and selection challenges

Short / Medium Term	Longer Term
Improved on-line media presence / content	Grow our Own – increased use of apprentices, graduates, interns
Review of temporary contracts	Learn to Care – sponsorship for SW qualifications / placements
Review acting arrangements	Career Path Development
Review job roles	Ongoing training and development
Use of peripatetic roles	Work with Further Education to improve career pathways
Hybrid Working Policy	
Improved exit interview / questionnaire process	
Recruitment and Retention working group	

Source: Falkirk Council Workforce Plan 2022-2025

97. Overall, the council recognises the importance and value of its workforce and is taking steps to build a sustainable workforce for the future. Workforce pressures and shortages will impact on the council's ability to deliver services, so it is essential that there is ongoing monitoring to support the council in taking any necessary steps timeously.

The council has a comprehensive digital strategy in place which supports the council to deliver its priorities

98. The council approved its first Digital Strategy in May 2019 as it sought to be an ambitious digital council. At the time the strategy was developed, the Covid-19 pandemic was not on the horizon, but this early move to prioritise digital technology meant the council was well-placed to address the challenges that arose. The strategy set out six digital priorities as set out below:

- Digital leadership and skills
- Digital health and care
- Digital learning and teaching
- Digital place
- Digital council
- Digital foundations

99. The strategy provides a comprehensive overview of how the council will embrace technology to enhance service delivery across the council. Discussions with officers across the council highlighted that digital technology is core to everything the council does. While the strategy pre-dates the new Council Plan, it is evident that it supports the council in delivering its priorities. The council should demonstrate how the strategy aligns when it is refreshed.

Leadership

The leadership been effective in setting clear priorities but now needs to demonstrate sustainable plans for delivering them

100. Effective leadership from councillors, chief executives and senior officers, is key to councils achieving their objectives and providing clear strategic direction. The complex local government environment means collaborative leadership, working with partners, communities and citizens to improve outcomes is more important than ever. Councillors should show a commitment to agreed council priorities and should work together to achieve them.

101. Leaders need to be skilled in effective strategic thinking, decision-making and collaborative working and able to learn lessons from new ways of working. Councillors and officers must be clear on their roles in setting the vision and planning for its delivery.

102. Leaders should demonstrate behaviours and working relationships that foster a culture of cooperation, and a commitment to continuous improvement and innovation. Good conduct and behaviours when working together are crucial. Working relationships between members and between members and officers should be constructive and productive. Councillors should show a commitment to agreed council priorities and work together to achieve them.

Following the May 2022 local government elections, the council retained its SNP minority administration

103. In May 2022, local government elections were held across Scotland. Thirty councillors were elected to represent 9 multi-member wards in Falkirk. The political composition of the council following the election is as follows:

- Conservative – 5
- Independent - 1
- Labour – 9
- Non-aligned Independent Group - 3
- Scottish National Party (SNP) – 12

104. In May 2022, at the first meeting of the new council, members returned the minority SNP-led administration, with the former SNP Council Leader returning to the role.

105. The Council is supported by the following main committees:

- Audit
- Civic Licensing
- Common Good
- Community Empowerment Review Committee
- Education, Children and Young People Executive
- Executive
- Pensions Committee
- Planning
- Scrutiny.

106. The Chief Executive is supported in the Senior Leadership Team by the Directors of Children’s Services, Place Services and Transformation, Communities and Corporate Services. The Chief Executive and Director of Children’s Services have been in post since August 2018 and April 2015 respectively, representing stability in the leadership team. The Director of . Place Services took up post in January 2022 and the Director of Transformation, Communities and Corporate Services, in March 2022. This offers a good mix of stability and fresh personnel and positions the council well for driving change and improvement.

The leadership has been effective in setting clear priorities in the Council Plan 2022-27 but now needs to demonstrate how the priorities will be delivered

107. The 2022 BVAR reported that “elected members and senior officers have not yet demonstrated the collective leadership required to achieve the transformational change necessary to close the council’s budget gaps and deliver on its priorities. As well as the weaknesses in implementing COTF, political tensions between elected members, together with the challenges of the council being led by a minority administration, have meant that key decisions on projects crucial to achieving the council’s vision have not been made.”

108. As stated previously, the council continues to be led by a minority administration following the May 2022 elections. Since Audit Scotland’s appointment to the audit in December 2022, the local audit team has observed council meetings and member/member and member/officer interactions. Councils are political organisations by their very nature, so it is inevitable there will be political divisions between members. How effectively members work together to drive improvement for their communities is essential.

109. Officers advised that there has been a noticeable improvement in member to member relations following the 2022 elections, with members working more co-operatively across the political divide. Officers report a shared focus on addressing the weaknesses identified in the BVAR and the challenging financial environment that this is driving the need for more co-operative relations. The

2023/24 budget setting meeting required difficult decisions to be taken, including increasing council tax levels. Officers advised that previously such decisions would have deferred, however, members are now working together to agree compromises and ensure constructive decisions are taken.

110. Audit attends or observes all Council and Audit Committee meetings during the year so this gives a good opportunity to reflect on member relations. It is clear that party lines drive member interactions however there is also evidence of agreement being reached to take decisions. It was also clear that there were good relations between members and officers, with members commenting that they find the support of officers invaluable.

Recommendation 8

Members received an induction training programme and further work is planned to conduct one-to-one meetings with members to identify training needs and to deliver a programme of training during 2023/24

111. Following the local government elections in May 2022, the council provided members with a comprehensive induction programme. This comprised a suite of training and briefing sessions on topics including equalities, equality and poverty impact assessments, finance, procurement, risk and the role of the audit committee, among others. The council has continued to offer training to members and has reported that training has been well received. Officers advised that ongoing training needs will be identified through one-to-one meetings with Elected Members and a continued programme of training which will be rolled out in 2023/24.

The council should adopt a council-wide approach to self-evaluation

112. Self-evaluation is used to assess a current position and to identify areas for improvement going forward. This is essential for improving performance and to ensure a clear focus on future activities.

113. While there are examples that the council has undertaken self-evaluation, there is no council-wide approach to this. A corporate approach should be implemented to ensure a framework for self-evaluation that allows the council to consider key questions such as how are we doing, how do we know, what challenges do we face and what next on a consistent basis across the council.

Appendix 1

Improvement Action plan

Issue/risk	Recommendation	Agreed management action/timing
<p>1. Performance reporting</p> <p>The council introduced new performance reporting arrangements to support the Council Plan 2022 – 2027.</p> <p>There is a risk that the new arrangements do not support effective scrutiny.</p>	<p>Officers and members should review the revised arrangements once they are embedded to assess their effectiveness and should make any necessary amendments to further enhance performance reporting and scrutiny.</p>	<p>The Council Plan will be presented to Council in September 2023. This includes a full refresh of the success measures that will be monitored and reported to Scrutiny Committee.</p> <p>An updated Performance Management Framework document has been produced (Falkirk Performs). This sets out the Council's approach to performance reporting.</p> <p>Quarterly performance reports will be presented to CMT and six monthly reports to the Scrutiny committee.</p> <p>Following a full cycle of reporting, arrangements will be reviewed and their effectiveness assessed.</p> <p>Responsible officer – Amanda Templeman</p> <p>Agreed date – 30 June 2024</p>
<p>2. Community Engagement</p> <p>The council has taken steps to enhance its community engagement and there is clear evidence that feedback from respondents has been reflected in decisions taken, however this is not yet fully embedded across all areas.</p> <p>There is a risk that consultations are not performed in sufficient time or to an appropriate degree to</p>	<p>The council should implement its community engagement strategy and ensure that there is meaningful, quality consultation with stakeholders to ensure they are involved in the council's decision-making.</p>	<p>These actions are being taken forward as part of the Council's approach to community engagement.</p> <p>Responsible officer – Kenny Gillespie</p> <p>Agreed date – 31 March 2024</p>

allow communities to be involved in decisions.

3. Equality and Poverty Impact Assessments

The council has made progress in embedding equalities in decision-making. Further refinement is now required to ensure Equality and Poverty Impact Assessments (EPIAs) provide robust assessments on which to base decisions.

There is a risk that the council is not fulfilling its responsibilities in respect of EPIAs.

The council should continue its work to drive up the quality of EPIAs to ensure it fully considers the needs of communities.

The council should also ensure that it clearly demonstrates how the assessments are conducted and how the results shape its strategic decisions and make them accessible to the public

review Equalities and Poverty Impact Assessment process and guidance to make sure it takes a rightsbased approach and includes specific consideration of the Fairer Scotland duty – March 2024.

Confirm process for publishing all Equality and Poverty Impact Assessments – December 2023.

Responsible officers - Brian Pirie and Sally Buchanan

Agreed date - March 2024

4. Plan to achieve net-zero target

The council is currently developing a Climate Change and Adaptation Strategy and delivery plan to set out how the council intends to meet its organisational and national net-zero target. This is expected to be approved by December 2023, in line with the Scottish Government timescales.

There is a risk that the council is not able to meet its net-zero target.

The council should develop its Climate Change and Adaptation Strategy to provide a realistic account of when and how it will be able to meet its organisational and net-zero target.

The actions to take this forward are detailed in Falkirk Council's Climate Strategy as well as the Climate Emergency Action Plan both documents will be published by the end of 2023.

Responsible officer - Malcolm Bennie

Agreed date - 31 March 2024

5. Service Plans

The council has high-level service plans in place for Place Services and Transformation, Communities and Corporate Services, and Children's Services is working to its Community Learning and Development Plan and Education Service Recovery Improvement plan.

The council should develop and publish comprehensive service plans to clearly and comprehensively demonstrate how the priorities in the Council Plan 2022 – 2027 will be delivered.

Agreed. The Council is committed to reviewing its service planning process.

Responsible officer - Amanda Templeman

Agreed date - 31 March 2024

However, these service plans are operational documents only so are not available as published documents and the Children's Services plans are independent of the Council Plan. While these plans generally align to the priorities and enablers set out in the council plan, they do not include provide an overview of the service, its remit, staffing or budget.

There is a risk that there is a lack of clarity and accountability over how the priorities set out in the Council Plan will be delivered.

6. The budget should clearly reflect the council's priorities

The 2023/24 budget was set in March 2023. While the Council Plan was in place at this time, there is no clear link in the budget to show how budget decisions fit with the council's priorities.

There is a risk that decisions taken at the budget setting process are not in line with the council's priorities.

The council should provide a clear link to show how budget decisions are aligned to its priorities.

Agreed. The Financial Strategy which will be presented to Council in September 2023 includes a section on priorities and budget planning. This will be further developed as part of the 2024/25 budget report presented to Council in February/March 2024.

Responsible Officer - Danny Cairney

Agreed date - 31 March 2024

7. Alignment between the Council Plan and supporting strategies and plans

The council has a suite of strategies and plans that sit below the Council Plan to demonstrate how the council's priorities will be met. In general, these pre-date the new council plan so work is required to refresh all supporting plans to ensure they reflect the current priorities and provide a

The council has plans in place to refresh the financial strategy and workforce plans in September 2023. The council should ensure that the refreshed plans reflect its current priorities and should refresh other supporting plans to ensure a golden thread between the Council Plan 2022 – 2027 and supporting strategies and plans.

Agreed. The documents being presented to Council in September 2023 reflect the Council Plan priorities and aim to show the 'golden thread'. As strategies and plans are updated, these will reference Council Plan priorities.

Responsible officers - All Directors

Agreed date - As strategies are due for renewal.

framework to support delivery of the priorities.

There is a risk that the council does not have appropriate strategies and plans in place to support delivery of the Council Plan.

8. Collaborative relations will be essential for delivering the council priorities

The 2022 BVAR reported that members and officers had not yet demonstrated collaborative leadership to drive transformation. There are early indications that relations have improved since May 2022 elections however this will require a real focus from members and officers to ensure work collaboratively for the people of Falkirk.

There is a risk that the council is unable to deliver the transformation required if a collaborative approach is not achieved.

Members and officers should work collaboratively to ensure the delivery of the priorities for the people of Falkirk.

Agree and there is ongoing work on this.

Responsible officer - Kenneth Lawrie

Agreed date - ongoing

Audit Scotland's published material is available for download on the website in a number of formats. For information on our accessibility principles, please visit:

www.audit-scotland.gov.uk/accessibility

For the latest news follow us on social media or [subscribe to our email alerts.](#)



Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN
Phone: 0131 625 1500 Email: info@audit-scotland.gov.uk
www.audit-scotland.gov.uk