

Dear colleague

Earlier this year the Accounts Commission consulted councils, consumer organisations, the Scottish Government and other interested parties on our proposals for the further development of the Best Value audits (BV2).

On behalf of the Commission I thank everyone who took the time to respond to this consultation exercise and to attend one of the consultation meetings that we held in June. This valuable feedback will help us shape the development of BV2 and ensure that our audits continue to contribute to improving local government throughout Scotland.

A paper summarising the feedback to the consultation exercise and setting out the Commission's proposed responses has now been placed on the Audit Scotland website (<http://www.audit-scotland.gov.uk/BV2/>).

We are currently testing our initial proposals through the five Pathfinder BV 2 audits (Angus Council, Dundee City Council, East Ayrshire Council, Scottish Borders Council, The Highland Council) and will continue to engage with COSLA, SOLACE, Consumer Focus Scotland the Scottish Government and other interested parties such as the Equalities and Human Rights Commission in developing the BV2 audit approach.

Once the BV2 Pathfinder audits have been evaluated we will be setting out our proposed approach to the infrastructure of BV2 in early 2010.

A handwritten signature in black ink, appearing to read 'John Baillie', with a horizontal line extending to the right from the end of the signature.

John Baillie
Chair, Accounts Commission for Scotland