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Press release

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Accounts Commission welcomes sound performance by Aberdeenshire Council, but says a more strategic approach is needed

In the first report on Best Value at Aberdeenshire Council, published today, the Accounts Commission for Scotland welcomes the council's decentralisation arrangements and devolved decision-making structure. It also highlights the council's commitment to working with other bodies, its good service performance in a number of key areas and its sound traditional financial control.

However, in order to deliver fully on its Best Value requirements, the council needs to adopt a more strategic approach and coordinate its plans more effectively. The Commission highlights particular areas for improvement, including the council's approach to community planning, the need to ensure services are competitive, develop risk and asset management and to take a more strategic approach to financial management.

Accounts Commission Chairman John Baillie said: "Aberdeenshire Council is providing good services in a number of key areas and is committed to working with other organisations. It has sound financial control and its decentralisation arrangements and decision-making structure work well. However it now needs to take a more strategic approach. It should be rigorous in implementing its strategic priorities and both increase and maintain the pace of change to ensure initiatives are followed through and evaluated.

"We look forward to receiving an improvement plan from the council with measurable and achievable outcomes, which take forward the recommendations in the report by the Controller of Audit and the issues highlighted in these findings."

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Notes to Editors:

- 1. The main audit work on the report *The Audit of Best Value and Community Planning: Aberdeenshire Council* was carried out from October to November 2007.
- 2. The Accounts Commission for Scotland was set up in 1975. The Commission checks whether local authorities, fire and police boards spend public money properly and effectively.
- 3. Best Value is the duty placed on local authorities to demonstrate their on-going commitment to providing better services to local people.
- 4. The Audit of Best Value is undertaken by Audit Scotland on behalf or the Accounts Commission. It responds to the Local Government in Scotland Act 2003, which gave councils a new power to promote or improve the well-being of their area and the people living within it and responsibilities including:
 - making arrangements which secure Best Value, defined as 'continuous improvement in the performance of the authority's functions, having regard to efficiency, effectiveness, economy and equal opportunities.
 - discharging their duties in a way which contributes to sustainable development
 - maintaining a community planning process
 - making arrangements for reporting to the public on their performance
 - meeting new rules relating to trading.
- 5. Key Features of the audit are:

- The focus is on each council's performance over time rather than comparisons between councils. It takes account of differences in local priorities, constraints and opportunities and therefore league tables and scores are inappropriate.
- All 32 councils in Scotland are audited on a rolling programme.
- Each audit results in a report to the Accounts Commission.
- A report is published after each individual audit.
- In most cases Key Findings from the Commission are published at the same time as the Report. However, the Commission also has the power to: Ask the Controller of Audit to carry out further investigations before reporting its findings; hold a hearing with council before reporting its findings; publish findings which include recommendations to the council and/or Scottish Ministers.
- The council's external auditor will monitor progress and report through an annual review. If the council has made insufficient progress, the Commission will be alerted and it may ask for further action to be taken.

A full press briefing on the process and aims of Best Value is available on Audit Scotland's website: www.audit-scotland.gov.uk/accounts/pdfs/BestValuebriefingnote.pdf