

Summary

Comhairle nan Eilean Siar

**The Audit of Best Value
and Community Planning**



 ACCOUNTS COMMISSION

November 2011

What is a Best Value audit?

Best Value audits take a close look at how a council is organised to provide services that meet people's needs and also whether it is as efficient and effective as possible.

To carry out the audit, Audit Scotland works with the council and also other audit and inspection bodies. Then it produces a report for the Accounts Commission. The Commission considers this report and makes findings, which usually include recommendations to help the council improve.

Our overall view

Comhairle nan Eilean Siar's overall performance is satisfactory and it has fair prospects for future improvement.

The table below shows how these judgements for Comhairle nan Eilean Siar compare to the other possible descriptions.

How good is my council's overall performance?	What are my council's prospects for future improvement?
Outstanding	Excellent prospects
Good	Good prospects
Satisfactory	Fair prospects
Not improving adequately	Poor prospects

The Commission last assessed the comhairle's Best Value arrangements in 2006. Since then there has been slow progress overall. While the comhairle has put some of the basic building blocks in place for providing Best Value, there remain significant aspects requiring better progress.

What is the comhairle doing well?

- It has strong political and community leadership.
- How it manages its finances, and structure and decision-making arrangements are in good order.
- Most services perform well.
- It understands that improvements need to be made.

What needs to improve?

- The comhairle still needs to develop a culture of challenge and improvement. It needs to get better at identifying areas for improvement and fixing them itself, instead of looking to auditors and inspectors to say what needs to change.
- A longer-term strategic financial plan needs to be developed.
- Councillors should be more active in making sure that improvements are identified and made. The chief executive and corporate management team's leadership should be clearer and more visible, to show that the comhairle is fully ready for the future challenges that it faces.

What happens now?

The comhairle will write an improvement plan based on our findings and the audit report. Audit Scotland and the Accounts Commission will keep track of how well the comhairle carries out that plan.

The Accounts Commission has also asked for a further audit to report on the progress made in around 12 months' time.

Meanwhile, the audit and inspection organisations that look at the comhairle are working together to agree what they will focus on in their forthcoming work at Comhairle nan Eilean Siar. Their workplan, called an Assurance and Improvement Plan, will be reviewed and updated each year.

More information

The full Best Value findings and report on Comhairle nan Eilean Siar are available at www.audit-scotland.gov.uk

The Assurance and Improvement Plan, showing the main areas for audit and inspection of the council over the next three years, is also available at www.audit-scotland.gov.uk

Comhairle nan Eilean Siar's website is www.cne-siar.gov.uk

Background

Who are the Accounts Commission and Audit Scotland?

The Accounts Commission checks how well Scotland's councils perform. Audit Scotland carries out work for the Accounts Commission. Both organisations report their work to the public.

Other scrutiny and inspection bodies

The Accounts Commission leads the coordination of audit and inspection work in councils.

Organisations working together to coordinate audit and inspection activity in councils are: the Accounts Commission, Audit Scotland, Education Scotland, The Care Inspectorate, Scottish Housing Regulator (SHR) and NHS Quality Improvement Scotland (NHS QIS).

Full report available online: Podcast • PDF • RTF • Black and white PDF



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