

## ABERDEEN CITY COUNCIL

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<b>COMMITTEE</b>	Audit, Risk and Scrutiny Committee
<b>DATE</b>	09 May 2024
<b>EXEMPT</b>	No
<b>CONFIDENTIAL</b>	No
<b>REPORT TITLE</b>	External Audit Report – Best Value Thematic Review
<b>REPORT NUMBER</b>	EA/24/001
<b>DIRECTOR</b>	N/A
<b>CHIEF OFFICER</b>	Michael Oliphant, Audit Director Audit Scotland
<b>REPORT AUTHOR</b>	Anne MacDonald, Senior Audit Manager Audit Scotland
<b>TERMS OF REFERENCE</b>	3.1

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### **1. PURPOSE OF REPORT**

- 1.1 The purpose of this report is to present the Best Value Thematic Review on leadership of the development of new local strategic priorities.

### **2. RECOMMENDATION**

- 2.1 It is recommended that the Committee review, discuss and comment on the issues raised within this report and the attached appendix.

### **3. CURRENT SITUATION**

- 3.1 With effect from the 2022/23 audits, Best Value audit is integrated within the local annual audits. For 2022/23, the Accounts Commission requested auditors to report on the effectiveness of the leadership of the development of councils' strategic priorities. External Audit has completed the attached report which covers the thematic aspect of the Best Value audit requirements.

### **4. FINANCIAL IMPLICATIONS**

- 4.1 There are no direct financial implications arising from the recommendations of this report.

### **5. LEGAL IMPLICATIONS**

- 5.1 There are no direct legal implications arising from the recommendations of this report.

### **6. ENVIRONMENTAL IMPLICATIONS**

- 6.1 There are no direct environmental implications arising from the recommendations of this report.

## 7. RISK

- 7.1 The External Audit process considers risks involved in the areas subject to review. Any risk implications identified through the External Audit process are detailed in the resultant External Audit reports. Recommendations are made to address the identified risks and External Audit follows up progress with implementing those that are agreed with management.

## 8. OUTCOMES

- 8.1 There are no direct impacts, as a result of this report, in relation to the Council Delivery Plan, or the Local Outcome Improvement Plan Themes of Prosperous Economy, People or Place.
- 8.2 However, External Audit plays a key role in providing assurance over, and helping to improve, the Council's framework of governance, risk management and control. These arrangements, put in place by the Council, help ensure that the Council achieves its strategic objectives in a well-managed and controlled environment.

## 9. IMPACT ASSESSMENTS

Assessment	Outcome
<b>Integrated Impact Assessment</b>	An assessment is not required because the reason for this report is for Committee to review, discuss and comment on the outcome of an external audit. As a result, there will be no differential impact, as a result of the proposals in this report, on people with protected characteristics.
<b>Data Protection Impact Assessment</b>	Not required.

## 10. BACKGROUND PAPERS

- 10.1 The council's Best Value Assurance Report was published in June 2021 and reported to council in August 2021.  
[Best Value Assurance Report - 2021](#)

## 11. APPENDICES

- 11.1 Appendix A - External Audit – Best Value Thematic Review - 2022/23 audit.

## 12. REPORT AUTHOR CONTACT DETAILS

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