

ABERDEEN CITY COUNCIL

COMMITTEE	Audit, Risk and Scrutiny Committee
DATE	28 November 2024
EXEMPT	No
CONFIDENTIAL	No
REPORT TITLE	External Audit Report – Best Value Thematic Review
REPORT NUMBER	EA/24/007
DIRECTOR	N/A
CHIEF OFFICER	Michael Oliphant, Audit Director Audit Scotland
REPORT AUTHOR	Anne MacDonald, Senior Audit Manager Audit Scotland
TERMS OF REFERENCE	3.1

1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to present the Best Value Thematic Review on Workforce Innovation.

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 2023/24, the Accounts Commission requested auditors to report on workforce innovation. External Audit has completed the attached report which covers the thematic aspect of the Best Value audit requirements by answering the following questions:

- How effectively are the council's workforce plans integrated with its strategic plans and priorities?
- How effectively has digital technology been used to support workforce productivity and improve service quality and outcomes?
- How effectively is the council using hybrid and remote working and other innovative working practice such as a four-day week to achieve service and staff benefits?
- What innovative practice is the council using to develop its future workforce capacity and skills needs and manage staff reductions in line with its priorities?

- What progress has the council made with sharing roles or functions across its services and/or with other councils and partners?
- How effectively is the council measuring the impact of its workforce planning approach?

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 play 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
Integrated Impact Assessment	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.
Data Protection Impact Assessment	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](#)
- 10.2 The Best Value Thematic Report for 2022/23 covered leadership of the development of new local strategic priorities and was reported to the Committee in May 2024. [Best Value Thematic Report 2022-23](#)

11. APPENDICES

- 11.1 Appendix A - External Audit – Best Value Thematic Review – 2023/24 audit.

12. REPORT AUTHOR CONTACT DETAILS

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