

# Policy and Sustainability Committee

10.00am, Tuesday, 5 October 2021

## Best Value Assurance Audit Response - October Update

Executive/routine  
Wards  
Council Commitments

Executive  
All

### 1. Recommendations

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The Committee is recommended to:

- 1.1 Note the progress made to date to respond to the Best Value Assurance Audit Report recommendations.
- 1.2 Note the Council's external auditors (Azets) will review the Council's progress on the Best Value Assurance Report's findings as part of their 2020/21 Annual Audit Report to the Council.
- 1.3 Refer this report to the Governance Risk and Best Value Committee for its consideration.

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# Report

## Best Value Assurance Audit Response - October Update

### 2. Executive Summary

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- 2.1 This report provides an update on the progress made to respond to the Best Value Assurance Audit recommendations.

### 3. Background

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- 3.1 [The City of Edinburgh Council Best Value Assurance Audit Report \(BVAR\)](#) was published by the Accounts Commission on 26 November 2020.
- 3.2 At the Policy and Sustainability Committee (1 December 2020), Governance, Risk and Best Value Committee (8 December 2020) and full Council (10 December 2020), elected members considered a report noting the findings of the BVAR, the approach to ensure a comprehensive and holistic response to the audit and provided feedback on priority areas for improvement.
- 3.3 At the Policy and Sustainability Committee on 23 February 2021, members agreed, following the implementation of the Planning and Performance Framework, that the actions to address the Best Value Assurance Report recommendations (as set out at Appendix 1) will be integrated into the Business Plan performance reporting cycle. A separate report on Business Renewal will also be considered by the Policy and Sustainability Committee.
- 3.4 Committee received further update reports in April 2021 including the Council progress update, the response by the Edinburgh Partnership and the Covid-19 Engagement and Consultation Approach.

### 4. Main report

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- 4.1 The BVAR for the City of Edinburgh Council focused on five key areas: the Council's vision and strategic direction; performance and outcomes including public performance reporting; effective use of resources; partnership working and community engagement, and continuous improvement.

- 4.2 There were six key recommendations made within the BVAR. As with previous progress reports, the table at Appendix 1 sets out the initial response considered by committee in February, a progress update from April and a further update for each recommendation covering the period April-October.
- 4.3 As members will be aware, the Council's external auditors (Azets) will review the Council's progress on the BVAR's findings as part of their 2020/21 Annual Audit Report to the Council. Officers are currently engaging with the external audit team to provide all necessary documentation and evidence.

## **5. Next Steps**

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- 5.1 The report will be referred to the Governance, Risk and Best Value Committee for its consideration. Officers will continue to progress the actions detailed in appendix 1 and liaise with the external audit team to inform their 2020/21 Annual Audit Report to the Council.

## **6. Financial impact**

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- 6.1 There is no direct financial impact resulting from the Best Value Assurance Audit. All improvement actions will be individually costed and will be required to be managed through existing revenue budget allocations.

## **7. Stakeholder/Community Impact**

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- 7.1 Stakeholder engagement on specific recommendations will be developed as the Council responds to the BVAR recommendations.

## **8. Background reading/external references**

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- 8.1 [Best Value Assurance Audit](#) – City of Edinburgh Council, 10 December 2020
- 8.2 [Council Business Plan and Budget 2021/26](#) – Finance and Resources Committee, 2 Feb 2021
- 8.3 [Best Value Assurance Audit Response](#) - Policy and Sustainability Committee, 23 February 2021
- 8.4 [Best Value](#) – Policy and Sustainability Committee, 20 April 2021

## **9. Appendices**

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- 9.1 Appendix 1 – Best Value Assurance Audit - Status Update Table

## Appendix 1 – Status Update Table

Recommendation		Status and progress to date	Next steps and timescales	April Update	October Update
1(a)	<p>As part of its Adaptation and Renewal Programme, the council should quickly amalgamate its Business Plan and Change Strategy, to provide clearer priorities and direction for the council.</p>	<p>On 27 January the Council published the draft three-year Council Business Plan: Our Future Council, Our Future City.</p> <p>The draft Business Plan brings together 15 outcomes and accompanying actions for the next three years. It includes detail on working with our partners, our finances and the new planning and performance framework.</p> <p>The Business Plans provides a strategic direction for the Council and will be supported by the updated the Council Budget and the refreshed People Strategy and underpinning Workforce Plan.</p>	<p>The Business Plan and Budget were considered by the Finances and Resources committee on 2 February 2021 ahead of Council on 18 February. The draft Business Plan is a live document and will evolve in line with both council priorities and service delivery changes.</p> <p>The People Strategy and Workforce Plan will be considered by the Policy and Sustainability Committee in April 2021.</p>	<p>The People Strategy and Workforce Plan are on the agenda for the Policy and Sustainability Committee's consideration.</p>	<p>The Council Business Plan is now a live document which colleagues are using across the Council to provide strategic direction for deliverables – replacing the previous Business Plan and Change Strategy.</p> <p>It is readily available on both the Council's intranet and public pages alongside the People Strategy and Strategic Workforce Plan</p> <p>We continue to meet with teams to talk them through the Business Plan and what it means for their team.</p> <p>It remains a live document which we will update as required.</p> <p>Our People Strategy 2021-2024, approved at Committee in April 2021, is an essential enabling strategy and approach to support the delivery of the Business Plan. This strategy is further underpinned by our Strategic Workforce Plan 2021-2024, which describes specific further actions we will take as an organisation to address the gaps between our current workforce and the future workforce during the same</p>

					<p>period. The commitments and outcomes from both have been built into a programme of work, which will be tracked, measured and reported on through; HR Leadership team; Corporate Leadership Team; Policy &amp; Sustainability Committee and; Finance and Resources Committee.</p> <p>RECOMMENDED FOR CLOSURE</p>
1(b)	<p>As part of its Adaptation and Renewal Programme, the council should prepare sustainable medium and long-term financial plans, and detailed workforce plans, to support its strategic priorities.</p>	<p>Given the announcement on 5 January 2021 that Edinburgh and all other mainland authorities in Scotland would be returning to arrangements akin to the March 2020 lockdown and the significant consequent increase in uncertainty and risk that any longer-term budget is based on incomplete information or flawed assumptions, the primary focus for 2021/22 activity has reflected the Council's statutory responsibility to set a balanced budget for the following year by 11 March. This shorter, one-year timeframe is consistent with both the UK and Scottish Governments and councils elsewhere in Scotland.</p> <p>Once the financial position is clearer, a strategic long-term financial plan, guided by the overarching vision, principles and priorities set out within the Business Plan: Our Future Council, Our Future City will therefore be developed to maintain its financial sustainability.</p> <p>The BVAR also noted findings in relation to the setting and subsequent implementation and delivery of the Council's revenue budget. These included continuing shortfalls in savings delivery (and consequent reliance on savings in non-service budgets), a lack of robustness in the implementation plans for some proposals and the potential for the Council's use of reserves to become unsustainable without decisive action.</p>	<p>Once the financial position is clearer, a strategic long-term financial plan, guided by the overarching vision, principles and priorities set out within the Business Plan: Our Future Council, Our Future City will therefore be developed to maintain its financial sustainability.</p>	<p>No further update at this stage.</p>	<p>The Council set a balanced one-year budget for 2021/22 on 18 February 2021, including a recurring additional £12m to recognise underlying service pressures and £18m to reflect the in-year expenditure and income impacts of the pandemic. The approved budget also reflected a re-assessment of the ability to deliver a number of previously approved savings in light of subsequent reprioritisation of activity to respond to the pandemic.</p> <p>Following the receipt of significant additional grant funding after the budget was set, Council subsequently increased to £39m the provision for the in-year impacts of the pandemic, as well as increasing the corresponding level of provision in 2022/23.</p> <p>Due in part to the anticipated recurring impacts of some of</p>

		<p>In seeking to address these concerns, a number of further enhancements have been introduced into this year's process, including updated, detailed and consistently applied guidance for Finance professionals in assessing the rigour of accompanying savings implementation plans and more general earlier recognition, through discussion and agreement at Corporate Leadership Team, of the impact of underlying service pressures and savings shortfalls on the robustness of the budget framework. An indicative five-year planning timeframe has also been adopted.</p> <p>In light of the COVID-related risks within the budget framework, it is also proposed to realign and reprioritise the Council's reserves with effect from 31 March 2021 as follows:</p> <ul style="list-style-type: none"> <li>(i) an increased unallocated General Fund balance of £25m, equating to around 2.3% of the Council's net expenditure and being more in line with other authorities in Scotland;</li> <li>(ii) a series of ringfenced reserves maintained for statutory or specific policy reasons or to reflect timing differences between the receipt of income and its subsequent application, together totalling £55m;</li> <li>(iii) a workforce transformation reserve of £15m, less commitments incurred as part of the recent targeted staff release programme for senior managers, to facilitate organisational restructuring and deliver associated recurring efficiency savings; and</li> </ul> <p>a COVID contingency reserve of £16m, acknowledging the continuing uncertainty of the</p>			<p>the in-year investment approval approved by members on 27 May, a residual funding gap of £10m is projected in 2022/23 but with a much larger savings requirement of at least £50m in 2023/24. Given this, members also approved the initiation by Autumn 2021 of a savings programme, rooted in the Council's Business Plan, to address the estimated funding gap. In view of the significant funding gap within the Sustainable Capital Budget Strategy from 2023/24, a further report on addressing this gap will also be brought to the Finance and Resources Committee in October 2021.</p>
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		recurring impacts of the pandemic on, in particular, income levels in key areas such as parking, commercial rentals and other fees and charges.			
2	The council should implement a strategic approach to self-evaluation and continuous improvement. This should include better demonstrating how it responds to feedback and scrutiny findings.	<p>Continuous improvement is central to the Council's approach for an integrated planning and performance framework (see recommendation 4) aligned to the Council's new business plan.</p> <p>This integrated framework is underpinned by the 'plan, do, check, review/act' model and methodology.</p> <p>To ensure delivery of the draft business plan outcomes and service priorities we will introduce the development of annual service plans at all levels in the Council (from Directorate to Service Team level). Plans will be aligned to Key Performance Indicator (KPI) scorecards and underpinned by trend dashboards which will be monitored and actioned regularly.</p> <p>Each year service teams will undertake a detailed review of their plans and associated performance to assess the progress we have made in delivering our outcomes and improving performance. This review will inform service planning for the next year which will ensure that continuous improvement is embedded at all levels.</p> <p>To ensure effective scrutiny of our performance we will develop a regular cycle of performance reporting for Elected Members as well as the wider public.</p> <p>We will also engage with the Improvement Service to look at the options open to the Council to implement a strategic approach to self-evaluation which will align to and enhance our integrated planning and performance framework.</p>	<p>A detailed report on the integrated planning and performance framework will be submitted to Policy and Sustainability in April 2021.</p> <p>As part of developing the framework we will undertake early discussion with political groups to inform our approach.</p>	<p>The Planning and Performance Framework is on the agenda for the Policy and Sustainability Committee's consideration.</p> <p>Political Groups have all been offered discussions and a session with members of GRBV is planned.</p>	<p>In June 2021, the Policy and Sustainability approved the new planning and performance framework for the Council Business Plan, including an initial suite of Key Performance Indicators (KPIs).</p> <p>The integrated Planning and Performance framework is under pinned by the "plan, do, check, act/review" continuous improvement model.</p> <p>The framework is now into implementation phase and a performance update will be considered as a separate report (Business Renewal) by the Policy and Sustainability.</p>
3	To help them carry out their best value responsibilities, elected members should take advantage of the	To fully respond to this recommendation officers are proposing a short (end of March 2021), medium (2021/2022) and longer-term response (post local government 2022 election).	The Policy and Sustainability will be provided with an update on the progress of this recommendation at its next meeting in April 2021.	The short-term commitment to carry out an audit of all current training materials and communicate the	The medium-term and long-term commitments are currently at planning stage. Officers are currently developing a programme of workstreams - Council 2022

	<p>learning and development opportunities provided by the council.</p>	<p>Short (end March 2021) – To ensure elected member learning and development meets statutory requirements, is continuous, relevant and of good quality officers will carry out an audit of all current training materials and communicate the current offering to members. All statutory and requested training will also continue.</p> <p>Medium (2021/2022) – A training needs analysis will be carried out with elected members. This will be fundamental to identify any gaps in learning and development and help implement further training that is useful, relevant, developmental and will encourage and support participation. A key aspect of this will be to consider more online and virtual training to allow members to complete learning and development at a convenient time.</p> <p>Long-term (post Local Government elections) - The training needs analysis will be a fundamental tool to support the induction and on-going training offering to new and returning members after the 2022 election. As in previous election years, a full 8-week induction programme will be offered to members. Building on this, there will then be a focus on continuous learning and development with members supported to take an active role in their development and monitor their participation in further training. This will allow training needs to be identified on an ongoing basis and training and development to be offered timeously.</p>		<p>current offering to members in complete. Members were emailed on 25 March 2021.</p>	<p>in preparation for the 2022 Local Government elections. (The Council's election team has responsibility to manage the delivery of the election, with separate project management arrangements for this in place). A key strand of the project is to deliver a comprehensive induction and training programme for elected members. The training needs analysis (medium term commitment) is key to inform and support this programme.</p>
4(a)	<p>The council should further improve its performance reporting by making better use of performance measures and targets, particularly to demonstrate the impact of improvement work.</p>	<p>The Council's draft Business Plan includes a new strategy performance map which details the outcomes, actions and initial metrics.</p> <p>Work is now underway to further develop the strategy performance map and we will be working with teams to agree annual plans and metrics. This is in advance of rolling out the new integrated planning and performance framework which will go live from May 2021, following the closure of the 2020 – 2021 annual performance report.</p>	<p>A detailed report on the integrated planning and performance framework will be submitted to Policy and Sustainability Committee in April 2021.</p>	<p>The Planning and Performance Framework is on the agenda for the Policy and Sustainability Committee's consideration.</p>	<p>In June 2021, the Policy and Sustainability approved the new planning and performance framework for the Council Business Plan, including an initial suite of Key Performance Indicators (KPIs) which are aligned to Specific, Measurable, Achievable and Relevant (SMART) performance indicators and milestones.</p>



		<p>The new planning and performance framework will provide a clear link between our three-year business plan, key strategies, annual service plans and the underlying performance framework including benchmarking.</p> <p>The framework will be underpinned by a cycle of 'plan, do, check and review and act' and will aim to drive a culture of continuous improvement (see recommendation 2). The business plan outcomes will be aligned to Specific, Measurable, Achievable and Relevant (SMART) performance indicators and milestones where appropriate, which will allow for open discussion and scrutiny of performance at organisational and service team levels, as well as with Elected Members and the wider public on a regular basis.</p>			<p>The planning and performance framework has been developed in close collaboration with elected members. This included an initial briefing to Policy and Sustainability Committee on the proposed approach, followed by the final paper in June setting out the full planning and performance framework. As part of the design, meetings were held with all political groups and a workshop was arranged with the Governance, Risk and Best Value Committee. Meetings were also held with all Senior Managers, the Wider Leadership Team, and Corporate Leadership Team was closely involved in the design of framework.</p> <p>The framework is now into implementation phase. The next phase of this work will look to develop service plans and targets against each performance indicator or milestone.</p> <p>A performance update will be considered as a separate report (Business Renewal) by the Policy and Sustainability.</p>
4(b)	The council should further improve its performance reporting by publishing easily accessible, up-to-date performance				Officers are working to improve the performance reporting available to the Public via the Council website. Key improvements have focused on the layout and format of our reporting to

	information on its website.				<p>ensure that publications are both accessible and timely. Along with publishing all committee performance reports (noted above in 4a), we will further enhance our public information by developing a suite of core measures to be published on a quarterly basis.</p> <p>In addition, we will be developing a data section to give a wider perspective on city data, for example, Edinburgh by Numbers</p>
5(a)	<p>In order to make community engagement an integral part of service improvement and delivery, the council should embed the lessons from effective community engagement activity and clearly communicate the results of, and the council's response to, community consultation.</p>	<p>Officers have developed a new Consultation and Engagement policy to formally embed the principles of high-quality engagement and consultation into the way we work. The intention was to bring this to committee in spring 2020 but consideration was delayed due to the impact of the pandemic.</p> <p>The Council is also developing a Consultation Advisory Panel of expertly trained council officers who will evaluate proposed significant consultations and make recommendations to the Corporate Leadership Team. This group will be established in line with the implementation of the new Consultation and Engagement policy and will be chaired by senior managers on a rotating basis. This will ensure a high quality and coordinated approach to community consultation and engagement.</p> <p>The Consultation Advisory Panel will ensure that planning for consultation and engagement takes account of and commits to the public reporting of how citizens' views have shaped the decisions of the Council. This approach will be implemented following Council agreement of the Consultation and Empowerment policy and will be reflected as part of the Business Plan annual performance report.</p>	<p>The Consultation and Engagement policy will now be brought to the Policy and Sustainability Committee for consideration at its next meeting in April 2021.</p> <p>Following agreement of the Policy, a series of officer and elected member briefings on effective community consultation and engagement will be delivered in May 2021.</p> <p>Further consideration of how the wider skills and capacity of the organisation can be enhanced will be addressed as part of the Council's People Strategy and workforce plans. This will be considered by the Policy and Sustainability Committee at its April meeting.</p>	<p>The Consultation and Engagement policy is on the agenda for the Policy and Sustainability Committee's consideration.</p> <p>The People Strategy and workforce plans are on the agenda for the Policy and Sustainability Committee's consideration.</p>	<p>The Consultation Policy was approved at Policy and Sustainability Committee in April and came into effect from August 2021.</p> <p>The Consultation Advisory Panel has met successfully to review high-assessed consultation proposals. The first CAP report has been considered and approved by CLT.</p> <p>The process is under continuous review to ensure its effectiveness, this includes involvement of colleagues from Internal Audit.</p> <p>The Consultation Hub cannot now be accessed without records of self-assessment being reviewed by the Insight Team.</p>

		<p>The Council is considering its approach to empowering communities and the relationship with community councils with partners in the city, under the auspices of the Edinburgh Partnership. This is being taken forward by a working group (see 6a below). This allows the Council to consider its approach in the round and as part of a comprehensive suite of reforms for community planning and community empowerment.</p>		<p>Briefings have been provided to all consultation and engagement hub users and are currently being delivered to convenors and vice-convenors of committees.</p> <p>Directorate/Divisional briefings are being provided on request.</p> <p>A 3-year training programme has been developed to upskill colleagues and elected members on consultation practice and funding has been agreed for year one.</p> <p>Year one focuses on training for key users and colleagues providing central support for consultation.</p> <p>Funding has been agreed for a new team to drive community and voluntary sector engagement in the development of major new change projects – 20-minute Neighbourhoods and Poverty Prevention.</p> <p>In Autumn 2020 the Council supported the launch of End Poverty Edinburgh, a new group established to ensure the voices of people with lived experience of poverty are heard in the development of policy and actions in the city.</p> <p>The group is actively engaging with elected</p>
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					members and senior officers in development of new approaches to end poverty in the city.
5(b)	In order to make community engagement an integral part of service improvement and delivery, the council should support community groups to complete asset transfers	Community Asset Transfer (CAT) is an important element of the Council's approach to Community Empowerment. The Council has a well-established CAT Policy and provides advice and guidance to community organisations at all stages of the process to enable them to present the best possible case for an asset transfer. Prior to formal asset transfer requests being submitted, officers score the draft submissions following the CAT policy scoring matrix and works with the community to improve their business case so that it is as strong and robust as possible in terms of finance, operation, community consultation and governance. The Council has recently seen evidence of a greater number of Community Asset Transfer requests which it has supported and the number of approved requests has risen during the last 12 months.	As a part of the Draft Council Business Plan, the opportunity for greater use of Community Asset Transfer will be considered as a part of the Council's proposed approach to '20-minute neighbourhoods' and enable greater community resilience and empowerment in the future.	No further update at this stage.	<p>Since the publication of the Best Value Report in November 2020, considerable progress has been made with Community Asset Transfers and a further three transfers have been concluded, bringing the total number of completed transfers to four since the introduction of the Community Empowerment (Scotland) Act 2015.</p> <p>In addition, a further four transfers have been agreed to by the Council and legal work is ongoing to bring them to a successful conclusion.</p> <p>There continues to be interest from community groups in pursuing transfers with four groups preparing detailed business plans for consideration and seven expressions of interest received that are currently being processed. We continue to receive initial enquiries on a regular basis, with 28 considered over the last reporting year.</p> <p>The Council's 20 Minute Neighbourhood strategy was approved by Committee in June 2021.</p>

					Early implementation of the strategy is being progressed in Corstorphine and Portobello and will include a review of current and future opportunities for Community Asset Transfers to see where further support for CAT applications and community empowerment can be progressed. Early work is underway in Corstorphine and Portobello.
6(a)	The council should work with the Edinburgh Partnership Board to implement its new governance arrangements, effectively involve community representatives and deliver improved outcomes for communities.	<p>Work to progress this recommendation will be taken forward in two parts;</p> <p>i) as a Community Planning Partnership looking at effective partnership working, and,</p> <p>ii) as a Council in support of community capacity and local empowerment.</p> <p><u>The Edinburgh Partnership</u></p> <p>Following a meeting of the Edinburgh Partnership Board on 15 December 2020, a working group of key partners led by the Council's Executive Director of Place was established to consider the Accounts Commission's recommendations and formulate a partnership response. Initial work has been carried out, with the group identifying key thematic areas for improvement covering governance to deliver outcomes, performance and community engagement. Work is now underway to develop a detailed proposed improvement actions under each of these themes. This will be presented to the Edinburgh Partnership Board in March 2021 for agreement.</p> <p>The Edinburgh Partnership Board has also committed to developing a Community Empowerment Plan and a draft report is due for consideration by the Board in June 2021.</p>	<p>The Policy and Sustainability Committee will be updated on the outcome of Edinburgh Partnership working groups findings at its next meeting in April 2021 and on the Community Empowerment Plan in August 2021.</p> <p>An update on the Localities Review will also be provided in April 2021.</p>	<p>The outcome of the Edinburgh Partnership Working Group's findings is on the agenda for the Policy and Sustainability Committee's consideration.</p> <p>An update on the Localities Review is on the agenda for the Policy and Sustainability Committee's consideration.</p>	<p>Progress on delivering the BV improvement Plan will be reported to the Edinburgh Partnership Board (EPB) in September.</p> <p>Thereafter, key actions will be included in the LOIP Delivery Plan – also being reported on at the EPB.</p> <p>The development of the 3rd LOIP theme – A good place to live, has been led by Public Health and has been informed by 2 key 'Joining the dots' workshops. These involve the participation of a range of partners across the city. A 3rd workshop is planned for October with a focus on project development – in particular for the two 20-minute neighbourhoods (Wester Hailes and Liberton/Gilmerton) identified as shared partnership delivery priorities.</p>

		<p><u>The Council</u> The Council Business Plan has clearly articulated how the Council's priorities and key strategic programmes of work align with the Community Planning Partnership priorities (LOIP) and, in response to committee agreement to give further consideration of genuine local community empowerment, the Council is carrying out a review of the Localities teams.</p> <p>This will address how the Council improves its approach and capacity to effectively involve community representatives in local outcome plans and the work of the Edinburgh Partnership. This review is due to be complete by April 2021.</p>			<p>A short life joint working group has been established with the Edinburgh Association of Community Councils (EACC) to focus on how community councils can be better enabled to deliver their statutory functions and to improve the working relationship with the Council.</p> <p>The BV Improvement Plan identifies a number of actions to strengthen community empowerment in the city. Included within this is the finalisation of an Empowerment Plan, work on which began pre-pandemic. Work on this has now been resumed with a meeting arranged with partners to review the work to date and to agree, based on the revised city context, a refreshed project delivery plan.</p> <p>As part of the Council's approach to change management, engagement is underway with Senior Leaders within the Council on the creation of a team to lead Community Empowerment on behalf of the Council.</p>
6(b)	The council should work with the Edinburgh Partnership Board to produce progress	Officers are working with community planning partners to agree clear performance measures and reporting framework. A draft is due to be considered by the Edinburgh Partnership Board in June to allow for any changes resulting from the Best Value working	The Policy and Sustainability Committee will be updated on the outcome of this work at its	The work on performance measures and reporting framework is progressing. An	The new LOIP Delivery Plan with corresponding performance measures is on the EPB agenda for

	<p>reports with clear targets, accountable leads and links between the actions taken and the impact on performance.</p>	<p>group (detailed under 6a) recommendations to be reflected and to align with the Council's new integrated planning and performance framework (due for implementation in May 2021)</p>	<p>following meeting August 2021.</p>	<p>update will be provided in August 2021.</p>	<p>consideration in September 21.</p> <p>It builds on the work done within the Council's own performance framework giving a renewed emphasis to public health and Sustainability outcomes to reflect further development of the LOIP.</p>
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