

# Best Value toolkit: Efficiency



Prepared by Audit Scotland  
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# Introduction

## The Audit of Best Value

*“Achieving Best Value is about ensuring sound governance, good management, public reporting on performance and a focus on improvement”*

The duty of Best Value applies to all public bodies in Scotland. It is a statutory duty in local government, and in the rest of the public sector it is a formal duty on Accountable Officers.

Best Value has already been a powerful force for improved performance and accountability in local government, and it will play an important role in supporting the Concordat and the development of Single Outcome Agreements between the Scottish Government, councils and their partners, and in streamlining and coordinating the scrutiny of public services. It also has the potential to underpin the National Performance Framework and the ‘management scorecard’ elements of Scotland Performs.

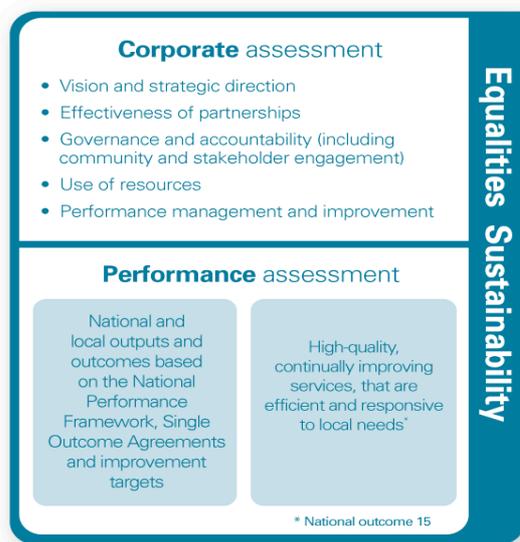
On behalf of the Auditor General and the Accounts Commission, Audit Scotland has identified a set of principles that form the basis for a consistent approach to the audit of Best Value across the public sector, although its application will differ to reflect factors such as the different accountability regimes and reporting arrangements in place in different sectors. This will enable us to apply a consistent set of expectations across all the bodies that we audit, and to reflect and support the reality of partnership working between organisations.

The Best Value toolkits are a key part of the practical application of the BV audit. They provide an evaluation framework that will help auditors to reach robust judgements on how public bodies are delivering Best Value. However, they cannot generate Best Value judgements on their own. They cover only part of the process. Judgements about Best Value also involve consideration of service standards and performance, outcomes and how effectively continuous improvement is being achieved. The framework through which the various elements of the Best Value audit are brought together to arrive at an overall conclusion on the extent to which an organisation is achieving Best Value is outlined below:

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## Exhibit 1

### Framework for a BV audit of a public body



Source: Audit Scotland

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As the diagram demonstrates, Audit Scotland's approach to the audit of Best Value entails both corporate assessment and performance assessment elements. The former focuses on how an organisation plans and conducts its business and manages its resources while the latter looks at the quality of those services and the outcomes for service users.

Audit Scotland is committed to ensuring that Best Value auditing across the public sector adds value to existing arrangements, is risk-based and builds on our existing knowledge of individual public bodies, and that of our scrutiny partners. Specifically we aim to:

- report on the delivery of outcomes for people who use services
- protect taxpayers' interests by examining use of resources
- put an increasing emphasis on self assessment by public bodies with audit support and validation
- work collaboratively with other scrutiny bodies to ensure our work is aligned and prevent duplication.

## The Best Value toolkits

The Best Value toolkits are a series of audit diagnostics, which will help reviewers to establish the extent to which public bodies' arrangements are designed to achieve, and are actually delivering, Best Value. They have been developed to support the corporate assessment process around the five corporate assessment areas noted in Exhibit 1, and the two cross-cutting themes of equalities and sustainability. However, as each toolkit also incorporates a series of questions on the impact of the area under review, they will also provide some evidence to support the assessment of service performance and outcomes.

The Best Value toolkits have been developed as audit tools in consultation with specialist practitioners, and representatives of public bodies and professional groups.

The toolkits take the form of structured key questions, with a matrix of possible levels of performance, ranging from basic to advanced practice. The matrices cannot of course capture all of the ways in which a public body may address the requirements of Best Value, so there is clearly scope for auditors to exercise balanced judgement and for public bodies to respond flexibly in demonstrating how the key areas of challenge are addressed. Individual evaluations are made about the level a public body has attained in each question or area. However, these have not been weighted and it is not intended that these be used to determine an overall scoring for any toolkit. They are designed to contribute to sound professional judgements, not to replace them.

## Using the toolkits

The toolkits are designed for application by Audit Scotland's auditors when carrying out Best Value audits of public bodies. In practice, the toolkits will be applied as part of an audit process, whereby the auditor makes enquiries, seeks supporting information and forms conclusions based on the evidence obtained.

Audit Scotland recognises that bodies may find the toolkits helpful in carrying out general organisational reviews or specific service reviews and are therefore available in the Audit Scotland website [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk). It should be stressed however that public bodies using the toolkits do so at their own discretion. The toolkits are designed principally as audit tools that are part of

Audit Scotland’s overall Best Value audit methodology and are not expressly produced for self-assessment purposes.

Any organisation using the toolkits to inform their own corporate or service-based self-evaluation processes will need to consider the local context when applying them, and also the indicative rather than conclusive nature of the findings when interpreting the results. The toolkits were designed to elicit contextual information and provide evidence for arriving at professional audit judgements. They are not intended to be, and cannot be, used in a “tick-box” fashion.

The Best Value toolkits are generic in nature, in that they are not specific to any one type of public body or to any one sector and are designed so that they can be applied to all public bodies. Auditors will require to be sensitive to the differences between organisations both in terms of different sectors and varying scales of operation.

This toolkit forms part of a suite of audit products that will be applied, over time, to support a structured, evidenced based, judgment on an organisation’s approach to the use of the resources with which it has been provided and its achievement of Best Value.

### **Auditors’ evaluations**

The toolkit takes the form of a series of questions based on identified good practice. It then offers four sets of descriptors, these being:

<b>Does not meet basic requirements</b>	An organisation may not yet demonstrate the basic practice level in any particular category.
<b>Basic practices</b>	Minimum acceptable standards, which would be sufficient to allow an organisation to demonstrate sound performance.
<b>Better practices</b>	As basic, with some elements of good or even best practice, but not on a consistent basis.
<b>Advanced practices</b>	Consistently demonstrating good or best practice and contributing to innovation.

# Best Value toolkit: Efficiency

## Efficiency

How well does the organisational culture support improved efficiency?

To what extent is the concept of improved efficiency clearly evident throughout the organisation?

How is efficiency embedded within the corporate goals of the organisation thereby driving the direction of activities?

How well has the organisation embedded efficiency within the planning and risk management process?

To what extent has the organisation adopted an Efficiency Strategy

To what extent is improved efficiency incorporated into the organisation's vision?

To what extent does a senior level person within the organisation have responsibility for promoting efficiency and for monitoring and reporting progress?

To what extent has the organisation undertaken measures in the last year to engage all relevant staff in discussion of efficiency issues and to inform or remind them of their individual responsibilities?

What incentives are there to promote efficiency, organisationally and individually?

To what extent does the organisation have a rigorous approach to identifying and analysing its costs and processes?

How well does the organisation understand the drivers of its cost profiles and how costs change in response to changing levels of activity?

How well does the organisation regularly review the cost and outputs of its front-line services and support functions and benchmark these to ensure it is as efficient as possible?

How does the organisation engage in the five key workstreams identified in the Scottish Government Efficient Government Plan?

Are the organisation plans for measuring the scale of efficiencies achieved realistic?

How are efficiency plans subject to consideration and approval by the Board (or equivalent)?

How is the overall level of efficiencies expected properly coordinated with financial and service planning?

How are individual efficiency projects planned to maximise the chances of being achieved?

How well are efficiency targets for individual projects based on a robust methodology?

How does the organisation gather the right information about efficiency plans to monitor progress?

What systems does the organisation have in place to capture information to track progress against planned efficiencies?

How accurate and reliable is the information?

How are services reviewed regularly to monitor the impact of efficiency measures on delivery?

How well does the organisation involve service users in efficiency reviews to ensure a continued focus on quality at the same time as efficiencies are being sought?

To what extent can the organisation demonstrate quantifiable efficiency gains over the last three years?

How does the organisation use information on progress to ensure planned efficiencies are attained or adjusted appropriately?

How well can managers responsible for efficiency improvements access information on progress on a regular basis?

How do managers intervene at an early stage when progress varies from expectations?

How are changes to efficiency plans accommodated?

How does the organisation's board consider progress against efficiency plans on a regular basis?

To what extent is there regular interaction with the Scottish Government on efficiency gains?

**BEST VALUE TOOLKIT: ASSESSMENT MATRIX – EFFICIENCY**

	<b>Basic practice</b>	<b>Better practice</b>	<b>Advanced practice</b>
<b>1. Culture – How well does the organisational culture support improved efficiency?</b>			
<b>1.1 To what extent is the concept of improved efficiency clearly evident throughout the organisation?</b>	Senior management provides general guidance on the concept of efficiency and the need to strive for improvement.	Senior management have clearly built the need for efficiency improvements into the organisation’s corporate plans and strategies.	The organisation has a specific strategy to address and improve its efficiency. The strategy includes an action plan which has SMART targets.
<b>1.2 How is efficiency embedded within the corporate goals of the organisation thereby driving the direction of activities?</b>	The organisation’s corporate plans and strategies refer to efficiency.	The organisation has specific corporate plans and strategies to identify projects to contribute to the efficient government agenda. There are targets related to these objectives with named individuals responsible for delivering them.	The organisation has specific objectives in its corporate plans and strategies that aim to improve efficiency throughout the organisation on an ongoing basis. The efficiency objectives are cascaded down into directorate business plans and individual staff objectives.
<b>1.3 How well has the organisation embedded efficiency within the planning and risk management process?</b>	Has the organisation embedded efficiency within the planning and risk management process?	The organisation is aware of the concept and requirements of Efficient Government. Relevant targets are being met.	The organisation is aware of the benefits of regular review of efficiency in all its services and relevant managers throughout the organisation are tasked with delivering continuous improvement.

**BEST VALUE TOOLKIT: ASSESSMENT MATRIX – EFFICIENCY**

	<b>Basic practice</b>	<b>Better practice</b>	<b>Advanced practice</b>
<p><b>1.4 To what extent has the organisation adopted an Efficiency Strategy covering:</b></p> <ul style="list-style-type: none"> <li>• <b>The organisation’s aspirations with respect to efficiency</b></li> <li>• <b>A statement of the various drivers for efficiency within the organisation</b></li> <li>• <b>Measurable efficiency targets – covering both cash and non-cash gains</b></li> <li>• <b>A range of initiatives to be adopted across the full range of the organisation’s activities</b></li> <li>• <b>Timescales and specific responsibilities for implementing this efficiency action plan</b></li> <li>• <b>How cash efficiencies are to be used</b></li> <li>• <b>A reporting framework that will allow the organisation to monitor its progress in achieving the targets and to take corrective action where necessary.</b></li> </ul>	<p>The organisation has efficiency targets and has adopted a range of efficiency initiatives which are regularly reported to the board/members.</p>	<p>The organisation has a specific efficiency strategy incorporating most of the elements described. The most important aspects are:</p> <ul style="list-style-type: none"> <li>• Measurable efficiency targets</li> <li>• A range of initiatives</li> <li>• An efficiency action plan</li> <li>• A reporting framework.</li> </ul>	<p>The organisation has a specific efficiency strategy incorporating all of the elements described. Senior management has responsibility for delivery of this document and it is regularly reviewed and revised (at least annually). The document is communicated to all members of staff and key elements are incorporated into business plans and staff objectives.</p>

**BEST VALUE TOOLKIT: ASSESSMENT MATRIX – EFFICIENCY**

	<b>Basic practice</b>	<b>Better practice</b>	<b>Advanced practice</b>
<b>2. Vision – To what extent is improved efficiency incorporated into the organisation’s vision?</b>			
<b>2.1 To what extent does a senior level person within the organisation have responsibility for promoting efficiency and for monitoring and reporting progress?</b>	A named member of staff is responsible for promoting efficiency and for monitoring and reporting progress.	A member of senior management, with a direct link to the organisation’s chief executive or accountable officer, is responsible for promoting efficiency and for monitoring and reporting progress.	A member of senior management, with a direct link to the organisation’s chief executive or accountable officer, is responsible for promoting efficiency and for monitoring and reporting progress. This person regularly communicates the progress to the board and to the rest of the organisation.
<b>2.2 to what extent has the organisation undertaken measures in the last year to engage all relevant staff in discussion of efficiency issues and to inform or remind them of their individual responsibilities?</b>	Senior management have issued some form of communication in the last year to remind staff of their responsibilities to ensure that the organisation is seeking continuous improvement in efficiency	Senior management have tasked business group managers to engage directly with their staff to discuss and promote the potential for further efficiency gains.	Senior management have tasked business group managers to engage directly with their staff to discuss and promote efficiency issues. Business group managers have been required to develop action plans to improve efficiency and report results back to senior management.
<b>2.3 What incentives are there to promote efficiency, organisationally and individually? For example:</b> <ul style="list-style-type: none"> <li>• Regular mentions of efficiency in staff bulletins</li> <li>• Efficiency champions periodically participating in discussions at team or departmental meetings</li> <li>• Awards for best ideas, initiatives or successes.</li> </ul>	Senior management periodically communicate the need for efficiency through staff newsletters etc.	Senior management periodically communicate the need for efficiency through staff newsletters etc. Business group managers are required to promote efficiency at team or departmental meetings.	Senior management periodically communicate the need for efficiency through staff newsletters etc. Business group managers are required to promote efficiency at team or departmental meetings. There is specific incentive scheme for staff to reward new ideas or successes. Efficiency is built into individual employee appraisal targets.

**BEST VALUE TOOLKIT: ASSESSMENT MATRIX – EFFICIENCY**

	<b>Basic practice</b>	<b>Better practice</b>	<b>Advanced practice</b>
<b>2.4 To what extent does the organisation have a rigorous approach to identifying and analysing its costs and processes?</b>	The organisation has the information to identify and analyse its costs. It has basic understanding of its cost drivers and how costs respond to changing levels of activity.	The organisation has a clear picture of the costs incurred in delivering each of its key services and how costs change in response to changing levels of activity. It is seeking to improve the use of this information to inform financial planning, evaluate alternative policies, programmes and activities, and to identify efficiency gains.	The organisation systematically and routinely identifies and analyses its costs across all key services and has a clear understanding of its cost drivers and how costs change in response to changing levels of activity. The information is used to better target resources and drive out inefficiencies in order to improve value for money.
<b>2.5 How well does the organisation understand the drivers of its cost profiles and how costs change in response to changing levels of activity?</b>	The organisation has the information to identify and analyse its costs. It has basic understanding of its cost drivers and how costs respond to changing levels of activity.	The organisation has a clear picture of the costs incurred in delivering each of its key services and how costs change in response to changing levels of activity. It is seeking to improve the use of this information to inform financial planning, evaluate alternative policies, programmes and activities, and to identify efficiency gains.	The organisation systematically and routinely identifies and analyses its costs across all key services and has a clear understanding of its cost drivers and how costs change in response to changing levels of activity. The information is used to better target resources and drive out inefficiencies in order to improve value for money.
<b>2.6 How well does the organisation regularly review the cost and outputs of its front-line services and support functions and benchmark these to ensure it is as efficient as possible?</b>	Managers review the costs and outputs of services to determine whether it is operating as efficiently as possible. There is, however, no overall strategic programme of review or benchmarking.	Costs and outputs of key services are subject to a regular programme of review to determine whether services are delivered as efficiently as possible. The results of this work are translated into clear efficiency improvement plans. It is seeking to develop these further in conjunction with other similar organisations.	Costs and outputs of key services are subject to a regular programme of review and benchmarking to determine whether it is operating as efficiently as possible. The organisation takes a leading role in benchmarking clubs and comparing its efficiency with other organisations. Clear plans are developed for improving its efficiency through its on-going business. This includes projects involving joint working with other similar organisations.

**BEST VALUE TOOLKIT: ASSESSMENT MATRIX – EFFICIENCY**

	<b>Basic practice</b>	<b>Better practice</b>	<b>Advanced practice</b>
<p><b>2.7 How does the organisation engage in the five key workstreams identified in the Scottish Government Efficient Government Plan?</b></p> <ul style="list-style-type: none"> <li>• <b>Better procurement</b></li> <li>• <b>Managing sickness absence</b></li> <li>• <b>Proper asset management</b></li> <li>• <b>Shared support services</b></li> <li>• <b>Streamlining bureaucracy</b></li> </ul>	<p>The organisation is aware of the five key workstreams. It is actively involved in seeking efficiency gains from some of them but has yet to actively consider the scope for efficiencies from shared support services.</p>	<p>The organisation is aware of the five key workstreams and is actively involved in seeking efficiencies from all of them. It is seeking to further develop the scope for efficiency gains in these areas.</p>	<p>The organisation is aware of the five key workstreams and is actively involved in seeking efficiencies from all of them. It is regarded as a leader in driving forward the scope for efficiencies in these areas, particularly the scope for efficiencies from sharing support services.</p>

**BEST VALUE TOOLKIT: ASSESSMENT MATRIX – EFFICIENCY**

	<b>Basic practice</b>	<b>Better practice</b>	<b>Advanced practice</b>
<b>3. Plans - Are the organisation's plans for measuring the scale of efficiencies achieved realistic?</b>			
<p><b>3.1 How are efficiency plans subject to consideration and approval by the Board (or equivalent)?</b></p> <p><b>To what extent is the level of efficiency improvements planned challenging but realistic for an organisation of its size and complexity, taking into account its previous performance in achieving efficiencies?</b></p>	<p>The overall level of efficiencies planned is subject to approval by the Board (or equivalent) as part of the annual budget planning process. But the Board is provided with little detail on individual efficiency projects.</p>	<p>The overall level of efficiencies planned is subject to approval by the Board (or equivalent) as part of the annual budget planning process. The organisation is seeking ways to improve its reporting of efficiency plans to the Board.</p>	<p>A separate efficiency improvement plan is considered and approved by the Board on an annual basis. The plan provides detailed descriptions of individual efficiency projects.</p>
<p><b>3.2 How is the overall level of efficiencies expected properly co-ordinated with financial and service planning?</b></p>	<p>The overall level of efficiencies expected is built into financial plans but there is limited attempt to assess how efficiencies are expected to impact on service plans.</p>	<p>The organisation is seeking ways to improve how it calculates the overall level of efficiencies expected and to integrate these with financial and service planning.</p>	<p>Calculation of the overall level of efficiencies expected is fully co-ordinated with the organisations' financial planning procedures and takes account of service plans.</p>
<p><b>3.3 How are individual efficiency projects planned to maximise the chances of being achieved?</b></p>	<p>The individual responsible for delivering the efficiency gains is clearly identified. There is some attempt to set out the process for achieving the gains but little to evaluate the impact on service delivery. A target is set for the value of efficiency gains expected but the timetable for delivery is less clear.</p>	<p>The individual responsible for delivering the efficiency gains is clearly identified. The process for achieving the gains is clearly set out and there are clear targets setting out the value of the efficiency gain and when it is to be achieved. The organisation is improving its evaluation of the impact of efficiency gains on service delivery.</p>	<p>The individual responsible for delivering the efficiency gains is clearly identified. The process for achieving the efficiencies and the impact on service delivery is clearly identified. Clear targets are set for when the efficiency is to be achieved and the value of efficiency gains expected.</p>

**BEST VALUE TOOLKIT: ASSESSMENT MATRIX – EFFICIENCY**

	<b>Basic practice</b>	<b>Better practice</b>	<b>Advanced practice</b>
<b>3.4 How well are efficiency targets for individual projects based on a robust methodology?</b>	<p>Efficiency targets for some projects exhibit the following characteristics:</p> <ul style="list-style-type: none"> <li>• Based on robust baselines.</li> <li>• Measures of output quality are clearly identified.</li> <li>• Development costs are properly treated.</li> <li>• There is a clear audit trail.</li> </ul> <p>There are, however, some weaknesses in the calculation of targets for other projects.</p>	<p>Efficiency targets for the majority of projects exhibit the following characteristics:</p> <ul style="list-style-type: none"> <li>• Based on robust baselines.</li> <li>• Measures of output quality are clearly identified.</li> <li>• Development costs are properly treated.</li> <li>• There is a clear audit trail.</li> </ul> <p>The organisation is seeking to improve the calculation of targets for other projects which do not exhibit these characteristics.</p>	<p>Efficiency targets for each project exhibit the following characteristics:</p> <ul style="list-style-type: none"> <li>• Based on robust baselines.</li> <li>• Measures of output quality are clearly identified.</li> <li>• Development costs are properly treated.</li> </ul> <p>There is a clear audit trail.</p>

## BEST VALUE TOOLKIT: ASSESSMENT MATRIX – EFFICIENCY

	Basic practice	Better practice	Advanced practice
<b>4. Monitoring information – How does the organisation gather the right information about efficiency plans to monitor progress?</b>			
<b>4.1 What systems does the organisation have in place to capture information to track progress against planned efficiencies?</b>	The organisation gathers information against each of the efficiency gains identified in its plans as part of its normal business processes.	The organisation produces monthly reports on progress against each of its efficiency plans using good baseline data.	The organisation produces monthly information on efficiency across its business and tracks progress against an appropriate range of baseline information.
<b>4.2 How accurate and reliable is the information?</b>	Routine business processes provide information on all planned efficiency gains which: <ul style="list-style-type: none"> <li>• Reports on a consistent basis.</li> <li>• Uses tools to measure gains that are consistent and reliable.</li> <li>• Calculates gains on a like for like basis with baselines.</li> </ul>	Information from business areas is analysed regularly to provide an independent assessment of progress against efficiency plans which: <ul style="list-style-type: none"> <li>• Reports on a consistent basis.</li> <li>• Uses tools to measure gains that are consistent and reliable.</li> </ul> Calculates gains on a like for like basis with baselines.	The organisation has developed an efficiency culture which provides comprehensive data on the relative efficiency of all services on a regular basis. The information used: <ul style="list-style-type: none"> <li>• Reports on a consistent basis.</li> <li>• Uses tools to measure gains that are consistent and reliable.</li> </ul> Calculates gains on a like for like basis with baselines.
<b>4.3 How are services reviewed regularly to monitor the impact of efficiency measures on delivery?</b>	The organisation uses information from its business processes to monitor changes in service delivery.	The organisation has developed systems to gather information on service delivery in areas directly affected by efficiency plans.	The organisation takes a proactive approach to measuring the quality of service delivered in all its business areas and regularly uses this information to identify and address scope for efficiency gains and service improvement.

**BEST VALUE TOOLKIT: ASSESSMENT MATRIX – EFFICIENCY**

	<b>Basic practice</b>	<b>Better practice</b>	<b>Advanced practice</b>
<p><b>4.4 How well does the organisation involve service users in efficiency reviews to ensure a continued focus on quality at the same time as efficiencies are being sought?</b></p>	<p>Customer surveys are undertaken regularly to obtain user views of the quality of service provided</p>	<p>Customer surveys are specifically tailored to gain information on the level of service in areas affected by efficiency plans and results are tracked along with information on financial performance.</p>	<p>The organisation uses a range of tools to provide ongoing assessments of the quality of services provided by all areas of its business and uses that information to monitor efficiency gains and to identify scope for further improvement</p>
<p><b>4.5 to what extent can the organisation demonstrate quantifiable efficiency gains over the last three years?</b></p> <p><b>NB Auditors should indicate the level of efficiency gains achieved</b></p>	<p>The organisation can demonstrate how it has reduced its costs but not how it has maintained or improved service delivery</p>	<p>The organisation can demonstrate how much efficiency gains have been achieved from individual projects. It is seeking to develop ways to demonstrate how gains have been re-invested in service delivery.</p>	<p>The organisation can demonstrate how much efficiency gains have been achieved from individual projects and how these gains have improved the services delivered.</p>

**BEST VALUE TOOLKIT: ASSESSMENT MATRIX – EFFICIENCY**

	<b>Basic practice</b>	<b>Better practice</b>	<b>Advanced practice</b>
<b>5. Managing efficiencies – How does the organisation use information on progress to ensure planned efficiencies are attained or adjusted appropriately?</b>			
<b>5.1 How well can managers responsible for efficiency improvements access information on progress on a regular basis?</b>	Managers have a range of information which they can use to assess progress against efficiency plans.	Managers are provided with monthly independent reports on efficiency plans and are held accountable for progress.	The organisation produces monthly information on efficiency across all of its service areas and requires managers to assess these and take proactive action to identify scope for further improvement.
<b>5.2 How do managers intervene at an early stage when progress varies from expectations?</b>	Processes are in place to allow managers to report variations from plans and to propose action.	Managers are expected to monitor progress against the efficiency plans for which they are responsible and to take prompt action whenever gains fall short of expectations or the quality of service provided falls below standard.	The organisation is constantly aware of the level of efficiency and quality of service delivered by its business units and seeks to identify scope for continuous improvement as part of its management practices.
<b>5.3 How are changes to efficiency plans accommodated?</b>	Changes to plans are recorded and reported appropriately.	Where changes are necessary, full consideration is given to their impact in terms of the organisation's overall target for efficiency gains and the quality of service delivered by business units.	Changes are considered as part of the management process and their potential impact is weighed up the full range of business priorities and the potential for improvement.
<b>5.4 How does the organisation's board consider progress against efficiency plans on a regular basis?</b>	The Board uses routine management information to assess progress against its efficiency targets.	The Board regularly considers reports on its efficiency plans, seeks explanation for variation and proposals for action to ensure targets are met.	Efficiency of all the organisations services is an integral part of the Board's monitoring of the business. It receives monthly information on key efficiency indicators for all services, seeks explanations for any changes in performance and can demonstrate how information has been used to improve.

**BEST VALUE TOOLKIT: ASSESSMENT MATRIX – EFFICIENCY**

	<b>Basic practice</b>	<b>Better practice</b>	<b>Advanced practice</b>
<b>5.5 To what extent is there regular interaction with the Scottish Government on efficiency gains:</b>	The organisation provides information to the Scottish Government as required and reacts to any questions asked in appropriate and timely way.	<p>The organisation:</p> <ul style="list-style-type: none"> <li>• Provides the Scottish Government with regular reports on a consistent basis</li> <li>• Validates information in reports before they are sent</li> </ul> <p>Discusses progress on efficiency targets with the Scottish Government team regularly.</p>	The organisation is in regular contact with a range of groups within the Scottish government (such as sponsor branches, the efficiency unit, the improvements service and analytical services) to help them gain further information on scope for efficiency gains and improvements to service quality

# Best Value toolkit: Efficiency

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