

# The Audit of Best Value and Community Planning

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# Angus Council

Best Value audit report

ACCOUNTS COMMISSION 

Prepared by Audit Scotland  
October 2016


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# Commission findings




- 1** The Commission accepts the Controller of Audit's report on Best Value in Angus Council.
- 2** In our findings in May 2010, we stated that the council needed to increase its rate of improvement and welcomed its commitment to achieve this. In the case of the current report, we remain of this view.
- 3** The current challenge for the council to identify savings – £26.5 million over the next three years – is a substantial one. The Transforming Angus initiative and the establishment of a programme office and leadership forum demonstrate a continued commitment to change and have helped achieve positive momentum in the improvement culture in the council. But the pace in some key aspects of the initiative has been slow and it has yet to fully yield planned savings. The council needs to raise the level of its ambition and increase the pace and depth of improvement; it is only now implementing initiatives which many councils have already done.
- 4** We are encouraged that arrangements for elected member scrutiny of decision-making have improved, although these could be more open and transparent. The performance information available to members to undertake this scrutiny can also improve, in order to allow them to better prioritise service improvements across the council.
- 5** We welcome the positive relationships between elected members and officers. We are concerned however that there is some degree of fragility in political relationships. Continuity in the council's commitment to improvement will be essential, both leading up to and after the forthcoming council elections in May 2017.
- 6** We will maintain our interest in the council's progress. The Controller of Audit will continue to monitor progress through the annual audit and in our new approach to auditing Best Value.

# Controller of Audit report



## Summary

- 1.** Overall, the council has made progress since the [Accounts Commission last reported](#)  in 2010. It has set out clearly where it wants to be as an organisation and how it plans to get there. It is heading in the right direction, but it needs to increase the pace of change and the momentum of key projects.
- 2.** Important improvements have been made in the leadership provided by senior managers and elected members, helping the council to become more ambitious in modernising its business processes.
- 3.** Senior management restructuring has reduced the council's annual costs by an estimated £800,000. This has also helped to develop a more strategic and corporate approach by senior managers. The council is now much less insular, with managers looking to models used by other councils to help modernise business processes and service delivery. There is now greater consistency between departments, in terms of service planning and a shared vision of how the council needs to develop. A series of initiatives, such as the establishment of a Leadership Forum, have helped improve communications with middle managers and other staff and encouraged more delegation of operational decision-making.
- 4.** There is still a need for increased transparency in the decision-making by elected members, and a greater focus on priorities for service improvements. But, overall, the role played by elected members has improved. In contrast to the antagonistic relations evident in previous years, there is now more cross-party consensus on the broad vision for Angus and for the council. A cross-party budget-setting group has helped set common priorities and, in a significant break from the past, the Scrutiny and Audit Committee is chaired by a non-administration member. There are also good working relations between elected members and senior managers, with regular briefings to help keep members informed and member-officer groups to oversee key developments.
- 5.** This has put the council in a better position to meet future challenges. Like all councils, Angus faces increasing financial pressures. It has estimated that it needs to find savings of around £26.5 million over the next three years, and plans for some of these savings to come from efficiencies and service reductions. The council's ability to make its savings targets largely depends on the success of its Transforming Angus programme. Many of the projects in Transforming Angus reflect work already completed by other councils as their approaches to Best Value have matured. But the proposals all look to be sensible and soundly based, including, for example, to reduce the number of council properties, improve its procurement processes, and digitalise many of its citizen and internal transactions.

**6.** The Transforming Angus programme has had some success, particularly in helping to change the organisational culture within the council. But the pace of change has been slow in some key projects and it is too early to assess its overall impact on modernising how the council delivers services and reducing costs. A culture and leisure trust was established in December 2015, with the aim of saving around £2.5 million over the next five years. Adult homecare services are now provided by a social enterprise company, forming part of a larger Help to Live at Home project which is planned to save £11 million by 2020. These are signs that Transforming Angus is now gathering momentum. However, some of its projects were conceived in 2012, but are not expected to deliver full year-on-year financial savings until 2017 or 2018 or, in some cases, 2020.

**7.** Managers and elected members will need to continue to show strong leadership to help ensure the success of Transforming Angus. The council's scrutiny panel reviewed the progress of the programme in 2015 and this has led to further measures being taken to help ensure its success. A member-officer board has been set up to oversee the programme. Regular monitoring arrangements have been established, and a 'strategic partner' has been hired to help bring in some external expertise and provide additional management capacity.

**8.** But there are risks that Transforming Angus may not succeed in delivering the necessary savings within the required timescales. The political and operating context for the council is complex and demanding, with financial pressures, increasing demand for services, and council elections in May 2017. There are signs that cross-party relations are fragile. For example, following recent sharp disagreements over local priorities, three non-administration members resigned from the budget strategy group. This risks an end to the recent political consensus, making it difficult for the minority administration to provide effective and consistent leadership. Elected members and senior management must work together to ensure that the council's developing approach to Best Value is sustained, despite any future political disagreements and change. If it is to meet its financial challenges over the next few years, the council will need to make some difficult decisions on service priorities and ensure that Transforming Angus delivers its anticipated savings, impact and outcomes.

# Audit assessment



## Background

**9.** The Accounts Commission last published a report about Best Value in Angus Council in May 2010. Its two overall conclusions were that:

- the council needed to improve more quickly
- its prospects for future improvement were fair.

**10.** At the time, the report found that the council was making slow progress in improving its corporate processes to help it deliver Best Value. In particular, it lacked a coherent framework for monitoring service performance, making it difficult to demonstrate how it was focusing on priorities for improving services. This, together with poor relations between political groupings, meant that scrutiny and challenge were ineffective.

**11.** Since then, the council's approach to addressing these issues has been monitored by its local auditors and scrutiny partners. Their reports have highlighted, for example:

- the introduction of a new approach to public performance reporting in 2011
- the creation of a Scrutiny and Audit Committee in 2012.

**12.** In 2013, the council introduced a change programme, subsequently known as Transforming Angus. Initially, this led to substantial changes in its management structure. With most of its former management team retiring, a more streamlined structure was introduced. Transforming Angus then focused on a series of projects aimed at modernising the delivery of services and helping to reduce costs.

**13.** As a result of these significant changes, we carried out an audit of Best Value in March 2016 that was focused on four main issues:

- The impact of the new council management structure on its leadership ([paragraphs 14–20](#)).
- The effectiveness of the council's leadership including member-officer working relationships ([paragraphs 21–23](#)).
- Whether there are effective systems of scrutiny and performance management across all services that help the council identify and prioritise areas where it needs to continue to improve ([paragraphs 24–28](#)).

- How the Transforming Angus programme is contributing to the council's vision for the people of Angus and will help meet the financial pressures it faces ([paragraphs 29–42](#)).

## Leadership




There have been important improvements in the leadership provided by senior managers and by elected members. The council is now more outward looking, with a shared vision on the need for it to modernise

**14.** Over the past few years, improvements have been made in the strategic leadership provided by senior managers. In 2007, the council reduced the number of its service departments and directors from 11 to five. In 2013, the council continued this streamlining process, implementing a new structure with further mergers. The number of service departments was reduced from five to three. At the same time, the number of senior management posts was reduced from seven to four ([Exhibit 1](#)).

**15.** This was followed by a restructuring of middle-management posts which was completed in 2014. The overall number of posts remained at 35 but the number of heads of services fell sharply from 29 to 11, while the number of subordinate senior manager posts increased from six to 24.

## Exhibit 1

Angus Council implemented a new organisational structure in 2013

		Before	After
 <b>Departmental structure</b>		Chief executive's department	Chief executive's unit
		Education	Children and learning
		Social work and health	
		Infrastructure services	Communities
		Neighbourhood services	
	Corporate services	Resources	
 <b>Executive team</b>		Chief executive	Chief executive
		Assistant chief executive	
		5 directors	3 directors
 <b>Senior managers</b>		29 heads of service	11 heads of service
		6 senior service managers	24 service managers

Source: Angus Council



**16.** This latest restructuring has resulted in annual savings of around £800,000 in staffing costs. There is evidence that it has helped to improve the level of strategic leadership and corporate working provided by senior managers, and there are signs that the council is now much more outward-looking. In previous years, senior appointments tended to be made from within the council. In contrast, three of the most senior managers currently in post, including the chief executive, have been brought in from other councils. This has helped bring in new ways of thinking, with the council looking to adopt different business processes and develop new ways of delivering services. It has, for example, looked to other councils such as Edinburgh, Fife and Renfrewshire to help inform its transformation and digital programmes.

**17.** This further rationalisation of the council's departmental structure has also helped increase corporate working. Elected members find it easier to focus on broad strategic issues, rather than having to work within service silos. There is now much greater consistency between departments, both in terms of business processes such as service planning and staff appraisal and in terms of a shared vision for how the council needs to develop.

**18.** This has been accompanied by significant efforts to engage with the council's workforce as a whole. For example, a management development programme is being rolled out for all of the council's senior and middle managers. There is an increasing emphasis on making the council less hierarchical, reducing the decision-making layers, and delegating operational decisions to front-line managers. Senior managers are increasingly getting out and about, regularly holding meetings away from the council headquarters and working in person with local managers.

**19.** A Leadership Forum, consisting of the council's most senior 120 managers from across all services, was established in 2013. This meets every three months and helps ensure employees across the council have a shared vision of how it needs to develop. Initially, this started as a top-down information-giving event. But it has now developed into much more of a two-way communication exercise, with middle managers encouraged to share their thoughts and suggest changes which they think need to be made. We met with a number of middle managers and found them to be very positive about the forum and the changes taking place within the council. While many felt that more time was needed to fundamentally change the culture of the council and its working practices, there was a firm belief that it was heading in the right direction.

**20.** In September 2015, the council's Policy and Resources Committee approved a new workforce strategy. This sets out a broad direction for the next three years, linked to the council's planned changes in its business processes, with the need for a smaller workforce, more collaborative working, and new skills. But this is not yet supported by more detailed plans, setting out specific proposals on staffing numbers, grades and skills, and links to other key strategies, including the budget strategy, need to be clearer.

**21.** There are good working relations between elected members and senior managers, with a shared vision on how the council needs to develop. The chief executive and his directors meet at least weekly with the council leader and other administration office-bearers. Regular meetings are also held with non-administration members. The use of member-officer groups has become established, helping to develop policy in complex areas, overseeing major

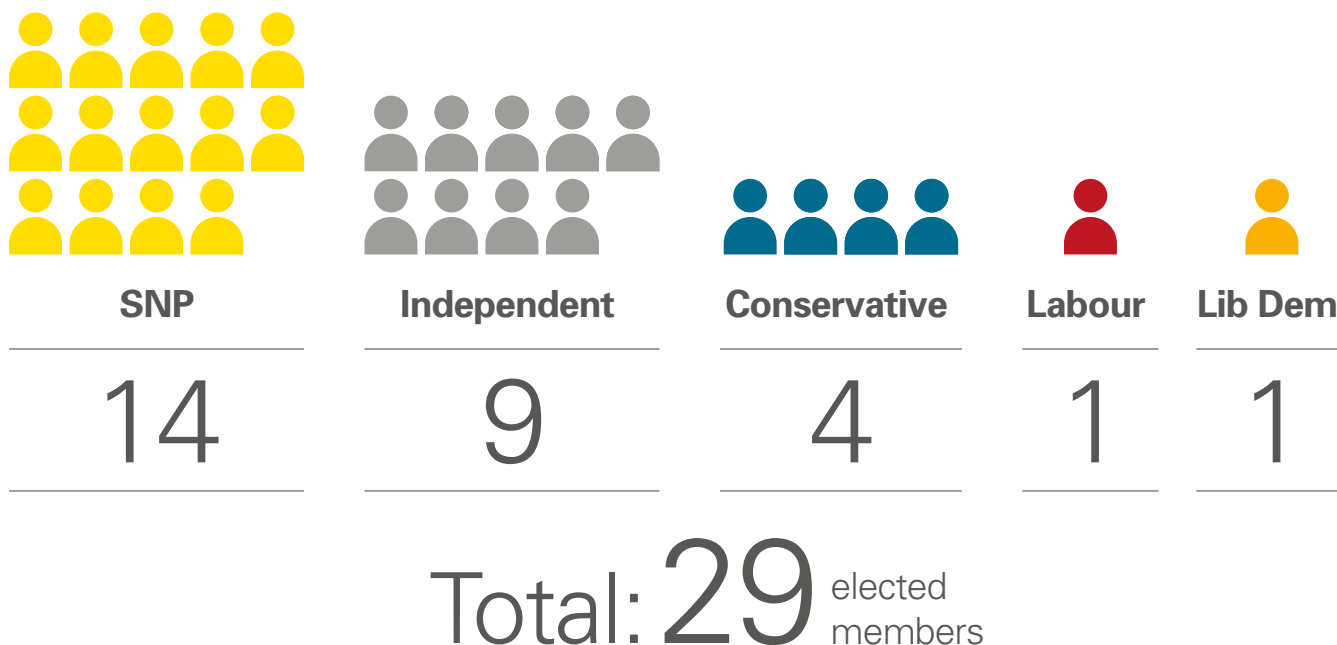
programmes such as Transforming Angus, or scrutinising particular service areas or areas of concern such as flood risk management and community grants. Officers also provide regular private briefings for members, helping to ensure they are properly informed about key proposals and giving them an opportunity to ask for more information.

**22.** There have also been some improvements in the leadership provided by elected members. In 2010, our report commented on the poor working relations between political groupings. Council meetings were often antagonistic and unproductive. The behaviour of a number of members was referred to the Standards Commission, and fundamental disagreement about representation on committees led to many seats being unfilled.

**23.** In recent years, there has been greater consensus between elected members on the broad vision for Angus and for the council. The council has a minority administration ([Exhibit 2](#)). While disagreements and debates take place, as we would expect in any council, there are usually good working relationships between political groupings. Referrals to the Standards Commission are less frequent, and all committee seats have been filled. In a significant break from the past, the Scrutiny and Audit Committee is now chaired by a non-administration member. However, political relationships can still be fragile, with recent sharp disagreements on specific local issues and three non-administration members resigning from the budget strategy group.

## Exhibit 2

### Angus Council – Political make-up



## Scrutiny by elected members

**There have been improvements in scrutiny. But there needs to be a greater emphasis on public accountability and there is still scope for members to focus more on the priorities for improving service performance**

**24.** There have been improvements in how elected members scrutinise performance. In 2010, our report described scrutiny arrangements as weak. At the time, the Scrutiny and Audit Subcommittee was chaired by the leader of the council, fundamentally compromising its independence and objectivity. Elsewhere in the council, many substantial items of business were approved with little public debate or challenge. And the ability of members to scrutinise was hindered by a lack of reliable information on service performance and outcomes.

**25.** A non-administration member has chaired the Scrutiny and Audit Committee since 2012. This has greatly increased its independence and its ability to provide constructive challenge. In addition, our observations of several meetings have confirmed that it carries out its role effectively, regularly focusing on key issues and holding officers to account.

**26.** A series of scrutiny panels has also been established, looking at specific issues such as roads maintenance or the progress of the Transforming Angus programme. These meetings are held in private and aim to give members a more detailed understanding of specific issues. In our view, they are effective in carrying out independent and detailed reviews of key areas and making recommendations. The 2015 scrutiny panel review of the Transforming Angus programme, for example, demonstrated a good awareness of the slow progress being made on some of the key projects and the issues that needed to be addressed. The panel considered the outcomes and pace of change and recommended more focused performance management reporting to demonstrate progress against timescales, savings and outcomes.

**27.** However, there is still a need for members to demonstrate a greater level of public accountability. The statutory guidance on Best Value requires key discussions and decision-making to be held in public meetings. In recent years, the emphasis on private briefings and member-officer working groups within Angus Council has had some benefits. Given the antagonistic relations between some members in previous years, it has helped to provide a safer, less politically charged environment to ask questions and discuss options. But it has meant that members tend to ask questions and carry out their scrutiny role in private. We attended council and committee meetings which were relatively short, with little discussion of key issues prior to decisions being made. The council needs to establish more open and transparent forms of scrutiny, building on the good working relations established in briefings and member-officer groups, and encouraging more debate and questioning to be carried out in public.

**28.** There is also still scope for improvement in the performance information provided to elected members. This is better than it was in 2010, when our report described arrangements as inadequate. Reports on performance, improvement and transformation activity are provided to elected members more regularly throughout the year at Scrutiny and Audit, Policy and Resources and service-specific committees. The format and content of performance reports now provides greater clarity and is linked to council priorities, outcomes, improvement actions, targets and risks to success. They also include benchmarking information.

However, performance reporting still tends to be based on individual services, with no high-level corporate overview of performance against the council plan and its priorities. This is an important gap. Current reports do not indicate any serious weaknesses in service performance, but councils are expected to look for opportunities to make all services better. In our meetings with elected members, we found many that were unable to clearly identify which areas of the council's performance are priorities for improvement.

## Financial position

**The council faces increasing financial pressures and needs to find cumulative savings of £26.5 million over the next three years. It has approved projects that are planned to achieve £15.2 million of savings and is currently identifying other measures to deliver the remainder**

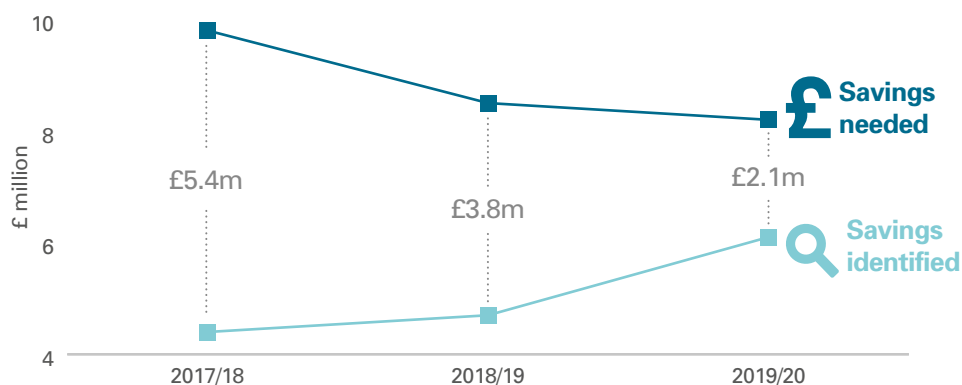
**29.** In recent years, Angus Council has had some success in reducing its spending, through a series of efficiencies and service reductions. Its reserves have steadily increased and are now above the council's planned levels, at £43.5 million, £27.6 million of which is committed or set aside as a contingency. In addition, it has relatively low levels of debt, compared with other councils. There are questions about the robustness of its budget-setting processes, with consistent revenue underspends of at least two per cent in each of the previous five years. But the council has now introduced a priority-based budget system to help improve its financial management.

**30.** Despite these efforts, the council faces increasing financial pressures. Reductions in funding, at the same time as growing demands on services, mean that the council needs to continue to make difficult decisions in order to reduce its spending. Any reserves can only be used once. Following the 2016/17 local government funding settlement, announced by the Scottish Government in December 2015, the council estimates that it needs to find cumulative savings of around £26.5 million over the next three years ([Exhibit 3, page 13](#)). These estimates are based on its four-year financial strategy, which takes into account expected levels of income and expenditure including pay inflation, demographic change, council tax and levels of government grant. It also includes an assessment of risk to predict 'base', 'optimistic' and 'pessimistic' levels of funding gaps and required savings.

**31.** At present, the council has agreed savings of £15.2 million. Some of these are planned to come from efficiency measures and service reductions. But the council expects to generate most of its savings through a series of change projects, known as Transforming Angus. The remaining £11.3 million of savings have not yet been identified, with a particularly noticeable shortfall in 2017/18 and 2018/19. The council expects these savings to be provided through a series of other measures, such as staff reductions, service redesigns, income generation, and a review of the schools estate. A programme of service reviews due to be carried out during 2016/17 aims to help develop detailed proposals.

## Exhibit 3

### Annual financial savings needed, identified and funding gap



Source: Angus Council

## Transforming Angus projects

Transforming Angus has led to some important changes in organisational culture, but the council needs to increase the pace of change in how it delivers services

**32.** The council is currently implementing a wide-ranging change programme, known as Transforming Angus. As mentioned earlier, this has led to important changes in the organisational culture of the council. As well as delivering savings, a new streamlined management structure has helped the council become more corporate and outward-looking. Initiatives such as the establishment of a Leadership Forum have improved staff communication and encouraged a greater degree of operational decision-making.

**33.** Transforming Angus is now focusing on a series of projects which aim to modernise the way services are delivered and help meet the financial challenges faced by the council over the next three years:

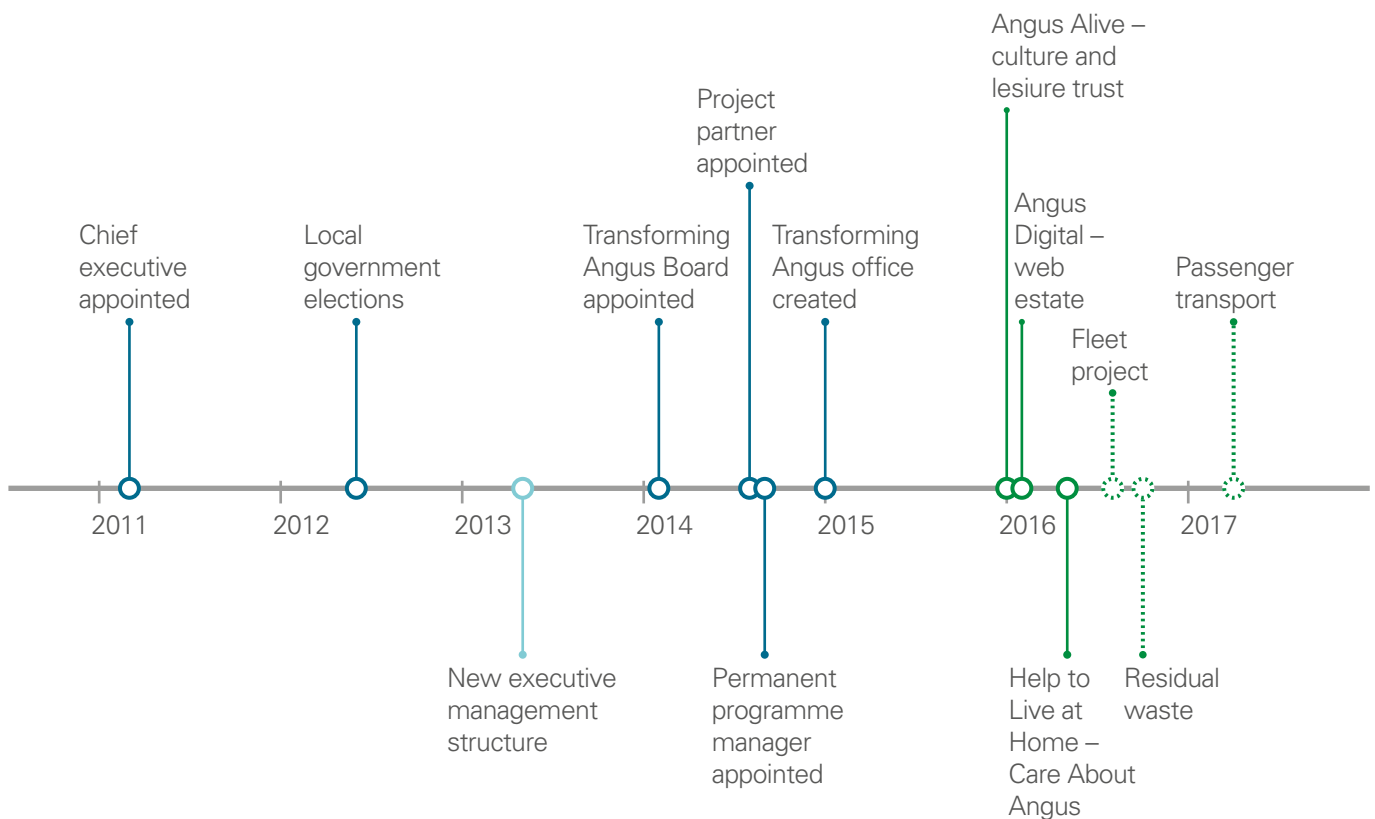
- **Angus Digital** – upgrading information systems, facilitating mobile working, and making more information and services accessible online.
- **Improved business processes** – the creation of a culture and leisure trust, a procurement review, Help to Live at Home project, and passenger transport.
- **Improved customer experience** – a Channel Shift programme aims to provide a series of online payments and requests for services such as pest control and bulky household waste.
- **Agile working** – a review of the schools estate, other council buildings, and remote working, with the number of relevant council properties planned to reduce from 40 to ten.

**34.** The council plans to deliver a total of £17 million of savings from Transforming Angus, around two-thirds of the total savings it needs to make. The council also forecasts that, once all the current projects have been completed in 2020/21, they will deliver annual savings of £15.3 million – representing around six per cent of current net expenditure.

**35.** Elements of these changes, such as an estates review, date back to 2012. However, following the management restructuring in 2013, proposals started to be developed for a more wide-ranging programme of change. In March 2014, Transforming Angus was then formally adopted as a key element of the *Council Plan 2014-17*, its first since the local government elections in 2012 and the establishment of a new administration ([Exhibit 4](#)).

## Exhibit 4

### Transforming Angus key dates



Source: Audit Scotland

**36.** Some projects simply reflect the type of reforms carried out by other councils many years ago, such as the creation of a culture and leisure trust or plans to reduce the number of buildings occupied by council staff. However, they still have merit and represent a significant shift in the organisational culture of Angus Council. Moreover, there are plans to build on the current change programme, with, for example, further proposals for joint working with neighbouring councils on procurement and commissioning.

**37.** The council has also sought to ensure that it has the expertise it needs to develop and implement the various Transforming Angus projects. It has established a Transforming Angus change fund of £3.7 million. A programme manager was appointed in September 2014, with staff seconded from other council departments forming a Transforming Angus office. In addition, the council has sought external support, appointing Ernst and Young as a strategic partner to the programme in August 2014. Its role is to help provide specialist advice, support and challenge.

**38.** Appropriate governance arrangements are in place to oversee Transforming Angus. Since 2014, a Transforming Angus Programme Board, consisting of senior managers and elected members, meets every two months. It approves business cases for specific projects and monitors the overall costs, risks and progress of Transforming Angus. It is also supported by a series of subsidiary boards that oversee individual projects. It has also been the subject of a major scrutiny panel review, carried out in May 2015. This assessed areas such as the prioritisation of projects within the programme, the work of the strategic partner, and performance management and reporting. It led to a series of improvements, particularly in the monitoring of progress of the various projects and the delivery of savings.

**39.** Some Transforming Angus projects are beginning to deliver benefits. For example, the Angus Alive project led to the creation of a leisure trust in December 2015. This involved the transfer of the council's museums, libraries and sports facilities to an arm's-length trust. The council expects this to save £2.6 million over the following five years. Similarly, in March 2016, the council ceased to directly provide adult homecare services but is working with Care About Angus, a social enterprise company overseen by Voluntary Action Angus. This forms part of a longer-term Help to Live at Home project, which the council estimates will lead to net savings of £11 million by 2020.

**40.** Overall, however, the pace of change has been slow, particularly in earlier years. There are signs that this pace is now picking up, with improvements made in 2014 to management capacity and governance arrangements. But many of the projects within Transforming Angus date back to 2012, and are not expected to deliver full year-on-year benefits until 2017 or 2018 or, in some cases, 2020 ([Exhibit 5, page 16](#)).

**41.** In our view, there are a number of factors contributing to this slow pace. There was some delay in obtaining the widespread support of elected members, with the formal approval of Transforming Angus not taking place until after the local government elections of 2012. There may also be a need for members to be more aware of the pace of change elsewhere and the achievements of other councils. In addition, until the appointment of a programme manager and external consultants, the council lacked management capacity to properly oversee this complex change programme. The scrutiny panel review of 2015 also identified a tendency for front-line managers to focus on short-term financial savings rather than the strategic changes needed to implement the various Transforming Angus projects.

**42.** There are signs that the pace of change is starting to increase and that Transforming Angus projects are beginning to contribute more significant savings. During 2016/17 the council expects the programme to provide £1.8 million of savings, with this steadily increasing in subsequent years. However, the success of Transforming Angus is central to the council's financial strategy and its desire to minimise the level of service reductions, as plans are for it to provide around two-thirds of the £26.5 million of savings needed over the next three years.

Elected members and senior managers will need to continue to show strong leadership to help ensure that the various projects are fully completed and deliver the required savings within planned timescales.

## Exhibit 5

### Progress of Transforming Angus (TA) projects – January 2016

TA portfolio initiative	Programme or project	Stage	Net savings <sup>1</sup> (£m)	Completion date <sup>2</sup>
<b>Angus Digital</b>	Angus Digital implementation	Accountability for specific workstreams has been allocated to individual boards to enable specific projects to be progressed.	TBI <sup>3</sup>	March 2020
	Web estate			January 2016
	Information management and governance (2 workstreams)			December 2017
	Internal systems (2 workstreams)			September 2017
<b>Improved customer experience</b>	Channel Shift (6 workstreams)	Project being developed to look at feasibility of increasing online payments and other alternatives.	TBI	April 2018
<b>Improved business processes</b>	Culture and leisure trust	Leisure trust created December 2015.	2.6	January 2016
	Fleet project	Project ongoing.	TBI	July 2016
	Residual waste	Project ongoing.		September 2016
	Help to Live at Home (3 workstreams)	New work systems and rotas introduced April 2016. Further work ongoing to look at external market.	12.9	December 2017
	Passenger transport, including green fleet (3 workstreams)	Outline business case approved June 2015. Project ongoing.	4.2	March 2017
	Procurement review (4 workstreams)	Outline business case approved February 2016. Project ongoing.	8.6	December 2017
	Income, investment and growth	Project aims, objectives and potential savings being defined.	TBI	August 2019
<b>Agile working</b>	Agile working – school and other estates review	Outline business case approved December 2015. Work ongoing in council offices and schools.	9.7	September 2019

#### Notes:

1. Cumulative savings over the five-year period up to and including 2020/21.
2. Date by which the project will be fully operational.
3. TBI – to be identified.

Source: Angus Council



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# Conclusions



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**43.** The council has made progress since the Accounts Commission issued its findings on the Best Value report in May 2010. In particular, it has:

- established revised political management arrangements that have helped strengthen scrutiny
- improved the support provided to elected members, particularly through member-officer groups and private briefings.

**44.** The council has also established Transforming Angus, a major change programme that aims to modernise its business processes and deliver significant savings. This represents a significant shift in its organisational culture. The council faces significant financial challenges over the next few years. There is now a shared understanding, between elected members and between senior officers, that the council needs to modernise its business processes and generate significant savings in a manner that minimises the impact on services and communities.

**45.** The early stages of Transforming Angus have led to important changes in the organisational culture of the council. A new streamlined management structure has been accompanied by a more outward-looking and corporate approach. Communication with staff has improved through initiatives such as a Leadership Forum, helping to develop a shared vision of how the council needs to change and to help encourage greater delegation.

**46.** The council has now started to implement a series of projects aimed at changing the way it delivers services. The pace of change has been slow, particularly in earlier years. But there are signs that this pace is now picking up, with improvements made in 2014 in management capacity and governance arrangements. A culture and leisure trust was set up in late 2015 and changes have recently been made in adult homecare services. But it needs to increase the pace of change. Many of the change projects within Transforming Angus represent developments that have already been carried out by other councils over the past decade. Four years after the core elements were identified, most projects are still at a relatively early stage with many not due to deliver full year-on-year benefits until 2020. There is also still a need for a further £11.3 million of savings to be approved.


**47.** In addition, the council needs to:

- build on the progress made in supporting elected members to further develop:
  - more open and transparent forms of scrutiny
  - a greater focus on priorities in service performance
  - increased awareness of approaches being taken in other councils
- provide a more coherent approach to performance management, which helps prioritise areas for improvement and helps elected members scrutinise effectively
- ensure that improvements are made to its budgeting processes to help deliver better use of its resources
- develop more detailed workforce plans, linked to ongoing projects and service reviews and other key strategies
- ensure appropriate management capacity is in place once current external support ends and that ongoing leadership development activity is effective.

# Angus Council

## Best Value audit report

This report is available in PDF and RTF formats, along with a podcast summary at:  
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