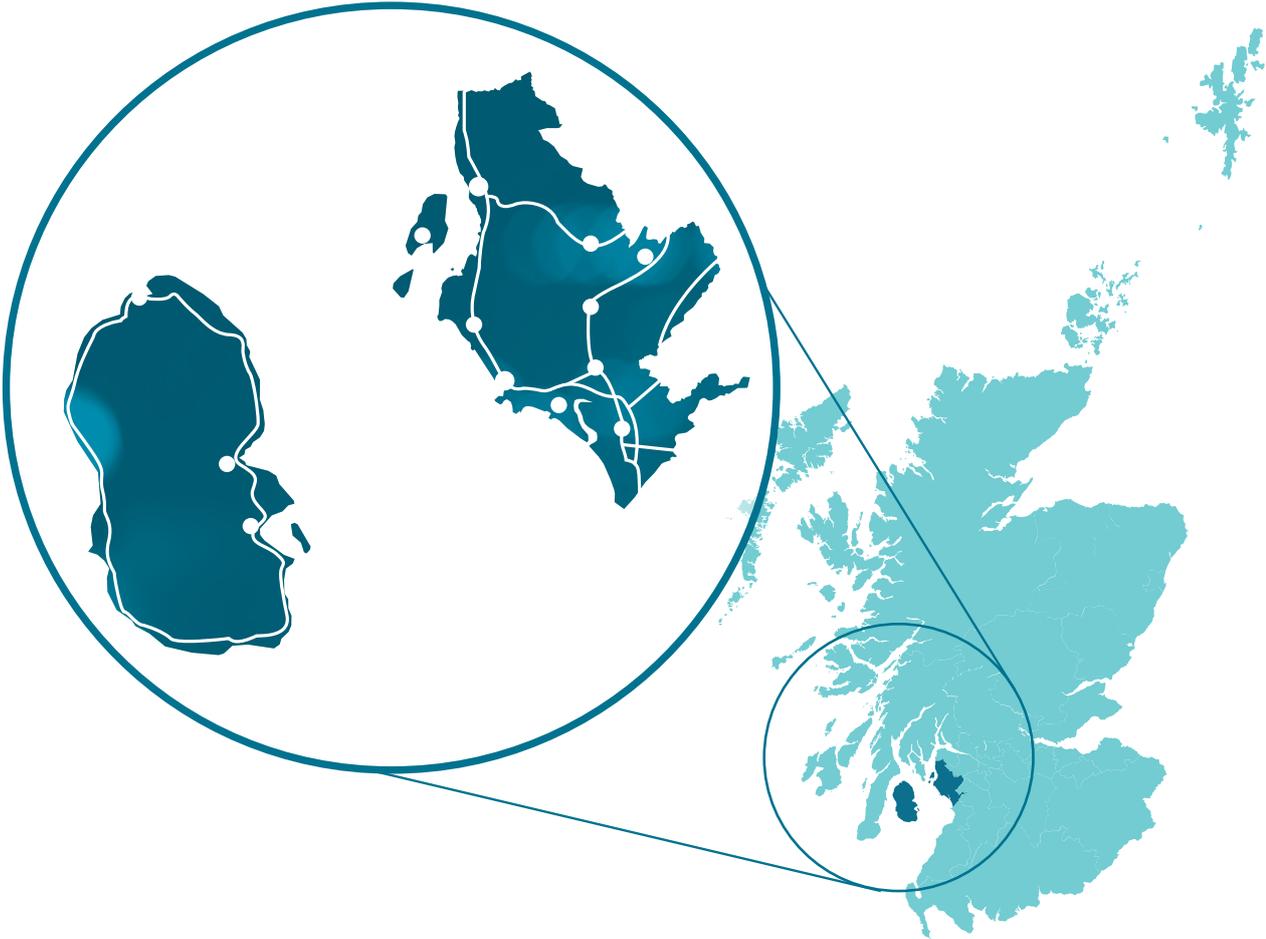


Best Value Assurance Report

North Ayrshire Council



ACCOUNTS COMMISSION 

Prepared by Audit Scotland
June 2020

The Accounts Commission

The Accounts Commission is the public spending watchdog for local government. We hold councils in Scotland to account and help them improve. We operate impartially and independently of councils and of the Scottish Government, and we meet and report in public.

We expect councils to achieve the highest standards of governance and financial stewardship, and value for money in how they use their resources and provide their services.

Our work includes:

- securing and acting upon the external audit of Scotland's councils and various joint boards and committees
- assessing the performance of councils in relation to Best Value and community planning
- carrying out national performance audits to help councils improve their services
- requiring councils to publish information to help the public assess their performance.

You can find out more about the work of the Accounts Commission on our website: www.audit-scotland.gov.uk/about-us/accounts-commission 

Audit Scotland is a statutory body set up in April 2000 under the Public Finance and Accountability (Scotland) Act 2000. We help the Auditor General for Scotland and the Accounts Commission check that organisations spending public money use it properly, efficiently and effectively.

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Key facts



Area



Population
(as of June 2018)



Workforce
(number of full-time equivalent employees)



Elected members
11 Scottish Labour Party
11 Scottish National Party
7 Conservative and Unionist
4 Independent



2020/21
revenue budget¹



2020/21 to 2027/28
capital budget²



Budget gap
2021–22
(2.6 per cent of budget)



Budget gap
2022–23
(2.8 per cent of budget)

1. Revenue budget covers day-to-day costs like wages.
2. Capital budget covers the cost of major projects such as schools and roads.

Commission findings



- 1** The Commission accepts the Controller of Audit's report on Best Value in North Ayrshire Council and we endorse his recommendations.
- 2** The work for this audit was done prior to the onset of the current COVID-19 emergency and thus does not consider the impact of COVID-19 on the council. The Commission recognises the significant pressures under which local government finds itself in this current situation. Equally the Commission is of the firm view that the principles of sound financial management, good governance, public accountability and transparency remain vital.
- 3** The Commission, having consulted with the Controller of Audit and North Ayrshire Council on the current situation, has proceeded with considering the Controller's report and publishing these findings. This is to allow the council to use these findings and recommendations to inform decisions on how it provides services to the people of North Ayrshire.
- 4** We commend the significant progress made by the council since the previous Best Value report in March 2011. The core of this progress has been a good sense of self-awareness: the council has been clear on how and where it can improve, has a well-defined strategy, and shares with its partners a strong vision for North Ayrshire. This strategic direction is reinforced by a record of collaboration: between elected members and officers; in engaging with staff in improvement; and in the empowering approach taken by the council in its relationship with its communities.
- 5** We are particularly pleased with progress given the challenging context in North Ayrshire of deprivation and demography. We acknowledge good performance and much good practice across many of the council's services, and we encourage the council to continue its focus on areas of poorer performance, notably in a recent decline in education indicators and low levels of self-directed support.
- 6** While we acknowledge the effectiveness of the executive leadership team of officers, we note the lack of external competition in the recruitment of the new chief executive in late 2018. We reiterate our position that public confidence is best served when recruitment of chief officers is subject to external competition.
- 7** As the council moves to further transform, the way ahead will be challenging with budget gaps of more than £9 million to be addressed in each of the two years to 2022/23. The size of this task will likely be exacerbated by the effects of the COVID-19 emergency. We would therefore give weight to the Controller's recommendation that the council fully develops workforce plans and arrangements to monitor and report the benefits from its transformation plans.
- 8** We encourage the council to continue its good progress and address these findings and the Controller's recommendations. The Controller of Audit will monitor progress through the annual audit and inform us appropriately.

Audit approach



1. The statutory duty of Best Value was introduced in the Local Government Scotland Act 2003. The audit of Best Value is a continuous process that forms part of the annual audit of every council. Findings are reported each year through the Annual Audit Report. In addition, the Controller of Audit will present a Best Value Assurance Report to the Accounts Commission at least once during the five-year audit appointment for each council. This is the first assurance report on North Ayrshire Council. Previous Best Value reports on the council are summarised in the [Appendix \(page 48\)](#).

2. This report seeks to provide the Commission with assurance on the council's statutory duty to deliver Best Value, with a particular focus on the Commission's strategic audit priorities. We are looking for councils to demonstrate Best Value by showing continuous improvement in how they deliver services. The pace and depth of this improvement is key to how well councils meet their priorities in the future.

3. Our audit approach is proportionate and risk based, so it reflects the context, risks and performance of the individual council. It also draws on the intelligence from audit and scrutiny work carried out in previous years. In keeping with this approach, we conducted some initial work to identify risks and council initiatives to build into the scope of our audit. This included a review of previous audit and inspection reports and intelligence, a review of key council documents, initial meetings with senior officers and reflection on our wider public sector knowledge and experience. Key areas of focus for our audit are listed in [Exhibit 1 \(page 7\)](#).

4. The detailed audit work for this report was undertaken in February and March 2020. Our audit work included:

- interviews with elected members and senior officers
- observing a range of council and community meetings
- document review
- data analysis.

5. The fieldwork for this report was conducted before the COVID-19 (coronavirus disease) outbreak in Scotland. The outbreak has brought unprecedented challenges to organisations around the country. It is not yet known what long-term impacts these will have on populations and on the delivery of public services, but they will be significant and could continue for some time. The report does not consider the impact of COVID-19 on the council, or the implications for the audit findings and conclusions. However, the principles of sound financial management, good governance, public accountability and transparency remain vital.

Exhibit 1

Key areas of focus for our audit



Council vision and strategic direction

How clear are the council's priorities and how well does the leadership work together to deliver these.



Council performance

An overall assessment of outcomes and performance and the reporting of these. We also looked at how the council uses information to support improvements.



Planning use of resources

How the council plans its use of resources, including asset management, financial planning, workforce planning and transformational change to support the delivery of its priorities.



Delivering services with partners

How well the council works with partners and delivers services through partnership and collaborative working, including progress with health and social care integration.



Community engagement and empowerment

How these impact the council's priorities and actions.



Continuous improvement

How the council approaches continuous improvement, including how it uses self-assessments and external scrutiny to drive improvements.

Source: Audit Scotland

6. We will continue to audit Best Value at the council in the remaining year of the audit appointment. This will include a follow-up on the findings from this report as well as more detailed audit work on other Best Value characteristics as appropriate.

7. We gratefully acknowledge the cooperation and assistance provided to the audit team by all elected members and officers contacted during the audit.

Key messages



- 1** The council has a strong culture of continuous improvement. It has significantly improved and continued to make progress since the last Best Value report in 2011. Council priorities, plans, actions, and outcomes are clearly linked. Staff play an active role in identifying and driving improvement. The council is delivering improvements for communities and residents.
 - 2** There is a strong culture of collaborative working at North Ayrshire Council. Elected members and officers work well together, and the council works effectively with a wide range of partners including the CPP, the IJB and private business. There is joint ownership of, and commitment to delivering, agreed strategic priorities. The Council Plan, the Local Outcome Improvement Plan and local community plans are all clearly aligned and focused on addressing North Ayrshire's key challenges.
 - 3** Despite significant economic and demographic challenges, the council is performing well and is a frequent award winner and early adopter for national pilots. Council performance over the last five years has been improving, although it has levelled off in the last year. Priority areas are generally performing well, with the exception of education. Performance management arrangements are clearly focused on priority areas and data is used to drive improvements.
 - 4** The council's arrangements for financial planning and management are good, overall, and it has significantly improved its asset management and procurement arrangements since our last Best Value report. While the council has made clear progress with its transformation agenda, including setting aside money to fund savings projects, it still faces a significant shortfall and savings plans fall short of the estimated funding gap.
 - 5** The council is committed to community empowerment and is recognised by the Scottish Government and COSLA as a sector leader. The council's approach is focused on embedding community empowerment in everyday business. The council works well with a wide number of communities and groups including young people and tenants.
-

Part 1

Does the council have clear strategic direction?



The council has a clear vision, set out in the Council Plan 2019-2024. This vision is shared by the council's partners and aligns with the vision set out in the Local Outcome Improvement Plan. There is a clear link between council plans and priorities to operational service plans and individual actions and staff roles.

North Ayrshire Council has a strong culture of collaborative working. Elected members and officers work well together and there is joint ownership of, and commitment to delivering, the Council Plan.

The council is open and transparent in its decision-making. It streams full council and cabinet meetings on its website. A new chief executive started in 2018 and the executive leadership team (ELT) is currently being restructured.

The local context

8. North Ayrshire is located on the south-west coast of Scotland and is the 16th largest and 15th most populated Scottish council area. It covers an area of about 340 square miles, and about 50 per cent of its land mass is on the islands of Arran and Great Cumbrae. Most of its people live in towns but there are also areas with more dispersed populations such as the islands of Arran and Great Cumbrae.

9. North Ayrshire's economy was historically built around heavy industry, including manufacturing and construction, all of which have been in decline in Scotland for many years. This has had a noticeable impact on productivity in North Ayrshire. Gross value added (GVA) is a measure of the value of goods or services produced per person. In 2016 GVA in East and North Ayrshire was the lowest in Scotland at around £15,000 compared to a Scottish average of around £25,000.¹

10. In 2018, the council commissioned the Fraser of Allander Institute to write a North Ayrshire Economic Review. It identified that North Ayrshire was the fifth most deprived council in Scotland, with the second highest rate of child poverty and high rates of unemployment.² The deprivation in North Ayrshire is also reflected in health outcomes with a lower healthy life expectancy than the Scottish average (62 years compared to 64), and the highest rate of avoidable deaths in Scotland.³

11. North Ayrshire also faces significant demographic challenges. Its overall and working-age populations declined from 1998 to 2018 and are expected to continue to decline between 2018 and 2028. At the same time, the 65-and-over age group is rising and is projected to continue to rise. By 2028 this group will represent 27 per cent of North Ayrshire's population.

The Council Plan sets out a clear vision and direction for the council

12. Elected members and the Executive Leadership Team (ELT) have set out a consistent, clear vision and direction for the council. The council's vision is set out in the Council Plan 2019-2024 - *A North Ayrshire that is Fair for All* - and is focused on improving wellbeing, prosperity and equity.

13. The council has identified three priorities in its Council Plan:

- **Aspiring communities** – this includes priority outcomes centred on giving children the best start in life, inclusive economic growth, good health and wellbeing, community safety and strong active communities.
- **Inspiring places** – this includes priority outcomes on infrastructure, digital advances, affordable housing, attractive places and a sustainable economy.
- **A council for the future** – this is about how the council will transform and improve services through innovation and reshaping its approach, to ensure that council services are accessible, efficient and sustainable.

14. Sustainable development is embedded within the council's strategic priorities and underpins the Council Plan. The council declared a climate emergency in 2019 and changed its aim to reduce carbon emissions by 40 per cent by 2030 to the aim of becoming carbon neutral by 2030 ([Case study 1, page 11](#)).

The council consulted widely to develop the Council Plan and restructured its leadership team to focus on delivery

15. The council has a good understanding of the challenges facing North Ayrshire. Elected members and officers agree that the Council Plan reflects local needs. The plan is focused on addressing North Ayrshire's high levels of deprivation, demographic and economic challenges. The council has maintained the same strategic priorities over several years despite changes in the administration and in senior staff, reflecting the consensus on the key challenges facing the council.

16. The priorities set out in the Council Plan were developed between October 2018 and March 2019 and involved:

- discussion with elected members
- the development of options at a leadership conference
- lead officers working with colleagues across the council to refine these options
- discussion with community planning partners
- community consultation on draft priorities.

Case study 1



North Ayrshire Council has a proactive and ambitious approach to tackling climate change

The council has long been committed to pursuing environmental sustainability. It achieved a 35.79 per cent (22,668 tonnes) reduction in carbon emissions from 2009/10 to 2018/19 and has been engaging with communities on the latest update to its Environmental Sustainability and Climate Change Strategy (first published in 2014 and last updated in 2017). The council engaged with communities on updating this strategy for 2020 through its 'climate change - just cool it' consultation. The responses will be reflected in specific action points in the strategy.

The council's sustainability ambitions are underpinned by a cohesive range of complementary plans and strategies, including the Zero Waste Strategy and the Plastic Waste Prevention Plan. The council declared a state of climate change emergency in May 2019 and, in January 2020, announced its aim to be carbon-neutral by 2030. Several transformation initiatives are linked to reducing carbon emissions. The council approved an £8.8 million investment fund for climate change, infrastructure and community wealth building (CWB) in its 2020-21 budget. Climate change initiatives financed by the fund are expected to achieve the dual objectives of reducing carbon and generating revenue for the council. The council's carbon-reducing initiatives include:

- planting three hectares of woodland at Ardeer Quarry
- the construction of wind turbines and solar panels at Nethermains
- installing solar panels on 500 council house roofs
- rolling out a low-emission fleet and the use of electric vehicles and other vehicles powered by alternative fuels.

Although ambitious, the council's environmental targets build on what has already been achieved and reflect what the council believes can be achieved in the future.

Source: Audit Scotland, 2020

17. The leadership team is in the process of being restructured. The new chief executive, who was appointed in 2018, decided that all services should be clearly aligned to the priorities in the Council Plan. The council no longer produces directorate plans, using service-level operational plans instead, which clearly align to the Council Plan and priorities. Staff understand how their individual roles contribute to the council's priorities, and day-to-day work is directly connected to the priorities in the plan.

The Council Plan is clearly aligned with the Local Outcome Improvement Plan and locality plans

18. The Community Planning Partnership (CPP) published its Fair for All Strategy - 'A strategy to reduce inequality in North Ayrshire' - in March 2016 with regular updates provided to the Community Planning Partnership Board. The strategy focuses on the impact of poverty on communities and identifies

opportunities where the CPP can have the biggest impact on reducing inequality. The development of the strategy was supported by the Fair for All Advisory Panel, which includes representatives from external bodies such as the Joseph Rowntree Foundation, the Carnegie Trust and University of Glasgow. The panel holds two meetings per year to provide governance and direction to the CPP.

19. In 2017, the CPP published its Local Outcomes Improvement Plan (LOIP) 2017-22. The Community Empowerment (Scotland) Act requires that every CPP publishes a LOIP to outline how it will work with communities to improve outcomes.

20. The CPP used a wide range of data and evidence to develop and inform the LOIP, including the Fair for All analysis and SIMD analysis. The CPP also consulted with communities to ensure that the LOIP priorities aligned with local needs and expectations.

21. The Council Plan and the LOIP are clearly aligned. Tackling inequality is the overarching theme of both plans. The four LOIP priority areas and supporting strategies are:

- A Working North Ayrshire (underpinned by the Economic Development and Regeneration Strategy 2016-25).
- A Healthier North Ayrshire (underpinned by the Health and Social Care Partnership Strategic Plan 2018-21).
- A Safer North Ayrshire (underpinned by the North Ayrshire Antisocial Behaviour Strategy 2015-18, superseded by the draft Safer North Ayrshire Strategy 2020-25).
- A Thriving North Ayrshire – Children and Young People (underpinned by North Ayrshire’s Children’s Services Plan 2016-20).

The leadership team and elected members work very well together

22. The ELT is effective. There is a good level of debate and scrutiny at ELT meetings and all members come to meetings fully prepared. The ELT works well with elected members, and senior staff routinely engage with members outside of formal meetings. Members were very positive about relationships with staff, and the support and information that staff provide.

23. There was a comprehensive induction programme for elected members after the last election. This induction involved elected members visiting council services and meeting staff and service users. This was welcomed by elected members, as it helped put decisions into context and gave them a deeper understanding of the work of the council. It also helped to build working relationships between staff and elected members from the outset. In addition, there continue to be regular briefings and updates available for members on a range of subjects, such as the Health and Social Care Partnership and the services it provides.

24. Each year, the Audit and Scrutiny Committee considers the development needs of elected members. The latest report found that, on average, each member attended 16 development sessions, equating to approximately 23.4 hours of CPD a year plus online training and attendance at external events and conferences. However, individual member attendance at training varied significantly and those members who also work full-time find it more difficult to attend. In response, the council has worked to rearrange training to better suit working members by reviewing the programme of events and, at the suggestion of Audit and Scrutiny Committee members, establishing a more mixed approach including videos, briefing notes, face-to-face training and online learning.

The council's decision-making structure is effective

25. North Ayrshire Council operates a cabinet system. This is the main decision-making body and is made up of the administration. This system works well and is supplemented by a policy advisory panel that provides all elected members with an opportunity to influence strategic and policy developments.

26. Council business is transparent, with all decisions being made in public, unless they are commercially sensitive. Full council meetings, cabinet meetings and Integration Joint Board (IJB) meetings are streamed online and all reports are uploaded to the website three working days before meetings. Elected members also update community councils and local community groups. The council has worked on making documents more readable and providing good online search functions so that the public can easily find information.

Part 2

How well is the council performing?



North Ayrshire has one of the highest rates of deprivation in Scotland. It also has a shrinking population, particularly among the economically active. These factors present significant challenges for the council. Despite this, the council is performing well and is a frequent award winner and early adopter of national pilots.

Council performance has improved over the last five years, though, like other councils, it has levelled off in the last year. There has been a deterioration in most education performance indicators, which the council is working to address.

Performance reporting systems are clearly focused on priority areas. Targets are realistic and kept under review. Performance information is readily available in a variety of formats. Reports have become more user-friendly and focused in recent years.

Apart from a recent decline in education indicators, the council is performing well

27. Despite facing deprivation, demographic and economic challenges, the council is a frequent award-winner and early adopter of national pilots. For example, in 2017, the council was awarded two gold and two bronze COSLA awards and was named 'Council of the Year' at the Association for Public Service Excellence (APSE) awards. In 2018, the council's partnership with businesses and other public sector organisations to drive business growth in North Ayrshire (Team North Ayrshire) won an APSE award for the best public/private partnership, and the council won two COSLA bronze awards for its Inclusive Growth Diagnostic pilot and its locality partnerships. The council was also the first in Scotland to secure an Investors in People platinum award for its housing service.

28. The Improvement Service's Local Government Benchmarking Framework (LGBF) brings together a wide range of information about how all Scottish councils perform in delivering services, including cost of services and residents' satisfaction. The framework also enables one council to compare its performance with the Scottish average and with other councils. Relative performance can be assessed by dividing performance into four quartiles. Quartile 1 contains the best-performing councils and quartile 4 contains the poorest-performing councils.

29. North Ayrshire council compares its performance annually against LGBF indicators. It compares with the prior year and the five-year trend. The council's LGBF analysis of 69 comparable indicators showed that, in the five years from 2014/15 to 2018/19, performance improved for 49 per cent of indicators in absolute terms. In terms of relative performance, there was a slight improvement over the five-year period. In 2018/19, the proportion of indicators in the top two quartiles was the same as five years ago, and there are fewer indicators in the bottom quartile. However, the council's analysis shows a decline in performance in the last year, with more indicators in the bottom quartile compared to 2017/18.

30. Audit Scotland's analysis of LGBF indicators is based on 49 indicators, which are measured annually and have been in place for the five-year period from 2014/15 to 2018/19. At the time of writing, the 2018/19 data for five of these indicators was still to be released. For consistency, we have analysed trend data for the 44 remaining indicators. The five indicators excluded from the analysis all sit within children's services and the council's performance in these indicators has previously been strong.

31. Our analysis shows the same trends as the council's analysis. The council performed above the national average for most indicators between 2014/15 and 2018/19. Performance improved overall during this period, with more indicators in the top two quartiles. However, in 2018/19, there were more indicators in the bottom quartile than there had been in the previous year or five years ago ([Exhibit 2, page 16](#)). According to the most recent Improvement Service report, a pattern is emerging across councils in Scotland where performance improvements gained in recent years are beginning to slow or decline in all key service areas.⁴

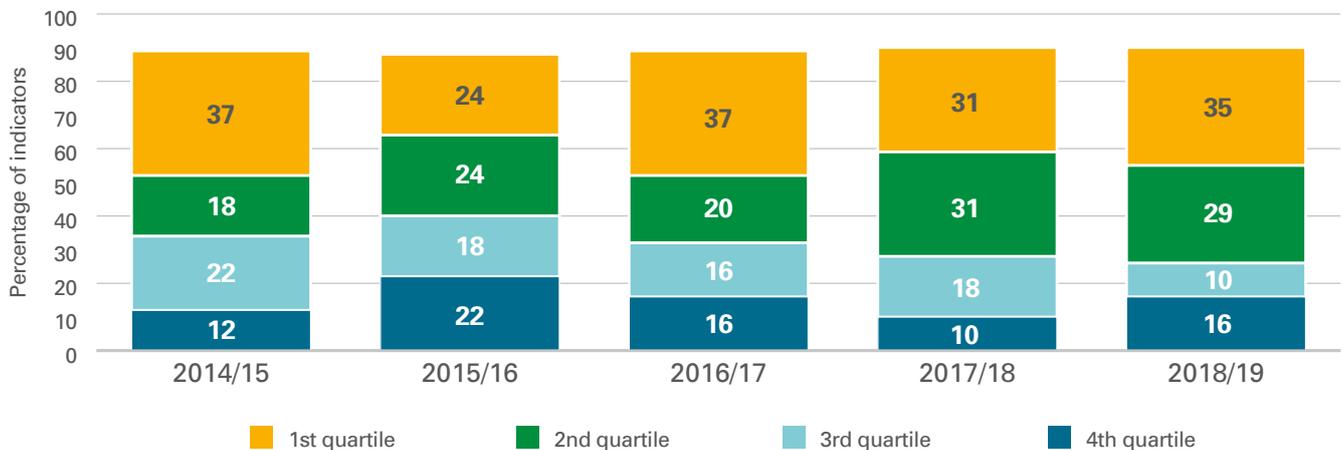
32. The council performs well compared to other councils in most service areas:

- Performance is consistently strong for housing services, which is one of the council's priority areas. All indicators sit in the top quartile.
- The council performance is strong and improving in culture and leisure services and corporate services. The majority of indicators are in the top two quartiles for both these service areas.
- Economic services are a priority area for the council. Overall performance has improved in recent years, and most indicators are in the top two quartiles. Procurement spent on local enterprises currently sits in the bottom quartile, but the council aims to address this with its Community Wealth Building strategy (discussed in [Part 5](#)).
- Performance is more mixed but still improving in social work and environment. In social work, the proportion of spending on self-directed support is low and the council is reviewing this. In environment, the council is performing well except in relation to road condition. The council took a decision, based on a consideration of council priorities, to invest to maintain roads in their current condition rather than investing to improve their condition.

Exhibit 2

The council's LGBF relative performance, 2014/15–2018/19

During this period, the council performance was above average for the majority of indicators.



Notes:

1. Measuring council performance involved considering how all councils in Scotland are performing, ranked from lowest to highest, for each indicator. Relative performance against other councils was divided into four equal bands, or quartiles. The first quartile contains the best-performing councils for that indicator and the fourth quartile contains the poorest performing councils.
2. The analysis is based on 44, mainly outcomes-based, indicators which were reported every year within the five-year period. The analysis excludes satisfaction or cost-based indicators where high or low cost cannot be easily determined as positive or negative. As data for five of these indicators is still to be released for 2018/19 these were excluded from the analysis, which is why the total is 90 per cent rather than 100 per cent.

Source: Audit Scotland analysis of LGBF indicators

33. In children's services, there has been a recent decline in performance in most LGBF education indicators ([Exhibit 3, page 17](#)). In 2018/19, all tariff scores declined. The council believes that a decision to reduce subject choices in 2016, to help deliver necessary budget savings, may have contributed to the decline in tariff scores. In response to this, the council provided head teachers with the option to increase subject choices in 2018 and most schools have now done so. Improvements will take time to filter through as students move through the senior phase. Despite this decline in LGBF indicators, in-depth reports from Education Scotland are generally positive ([paragraph 38](#)). Other children's service indicators are generally performing well compared to the Scottish average although 2018/19 data is not currently available.

Service satisfaction exceeds the national average for five of the nine LGBF indicators

34. LGBF  data shows that satisfaction with council services has declined across Scotland, including in North Ayrshire, however, the council is still performing better than the Scottish average for satisfaction with libraries, refuse collection, street cleaning, local schools and adult care ([Exhibit 4, page 18](#)). It performs below the average for overall satisfaction with social care and social work services, and with museums and galleries.

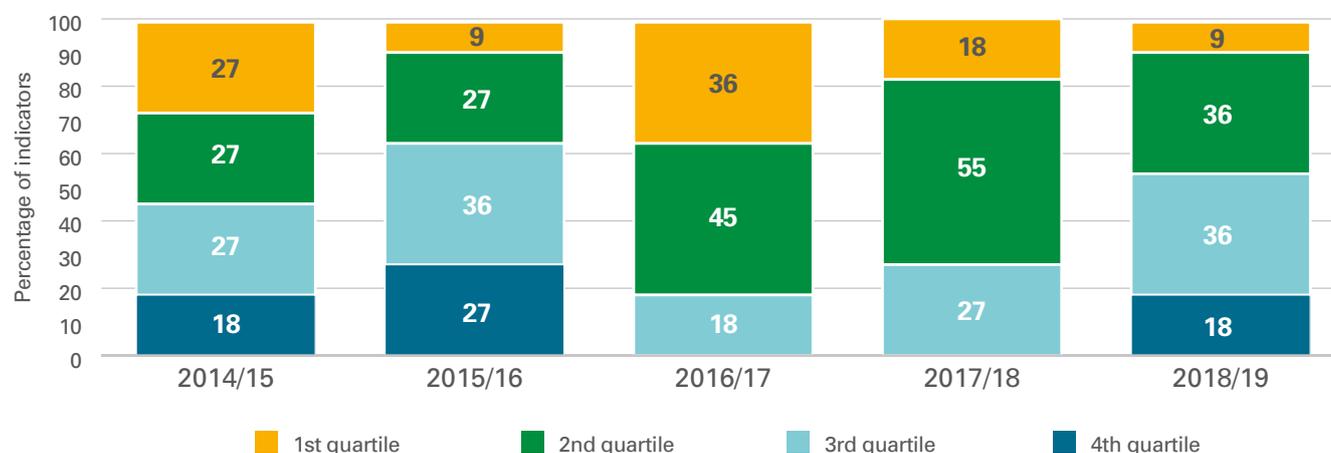


LGBF includes indicators to assess customer satisfaction with council services. These are based on results from national surveys such as the Scottish Household Survey (SHS) and the Scottish Health & Care Experience Survey.

Exhibit 3

North Ayrshire Council comparative education performance 2014/15–2018/19

Performance has fallen in the last year.



Notes:

1. This analysis excludes the non-education children's service indicators and the indicator for the proportion for positive destinations performance of education services.
2. Totals do not always add up to 100 due to rounding.

Source: Audit Scotland analysis of LGBF indicators

35. North Ayrshire is one of the poorest performing councils in Scotland for satisfaction with leisure facilities and parks and open spaces. The council believes that its decision, in line with its priorities, to disinvest in open spaces alongside the permanent closure of one facility and the temporary closure of another for remedial works soon after opening, contributed to the decline in satisfaction. However, the number of visits to leisure facilities continued to increase in 2018/19 and turnover increased by 4.3 per cent compared to the previous year.

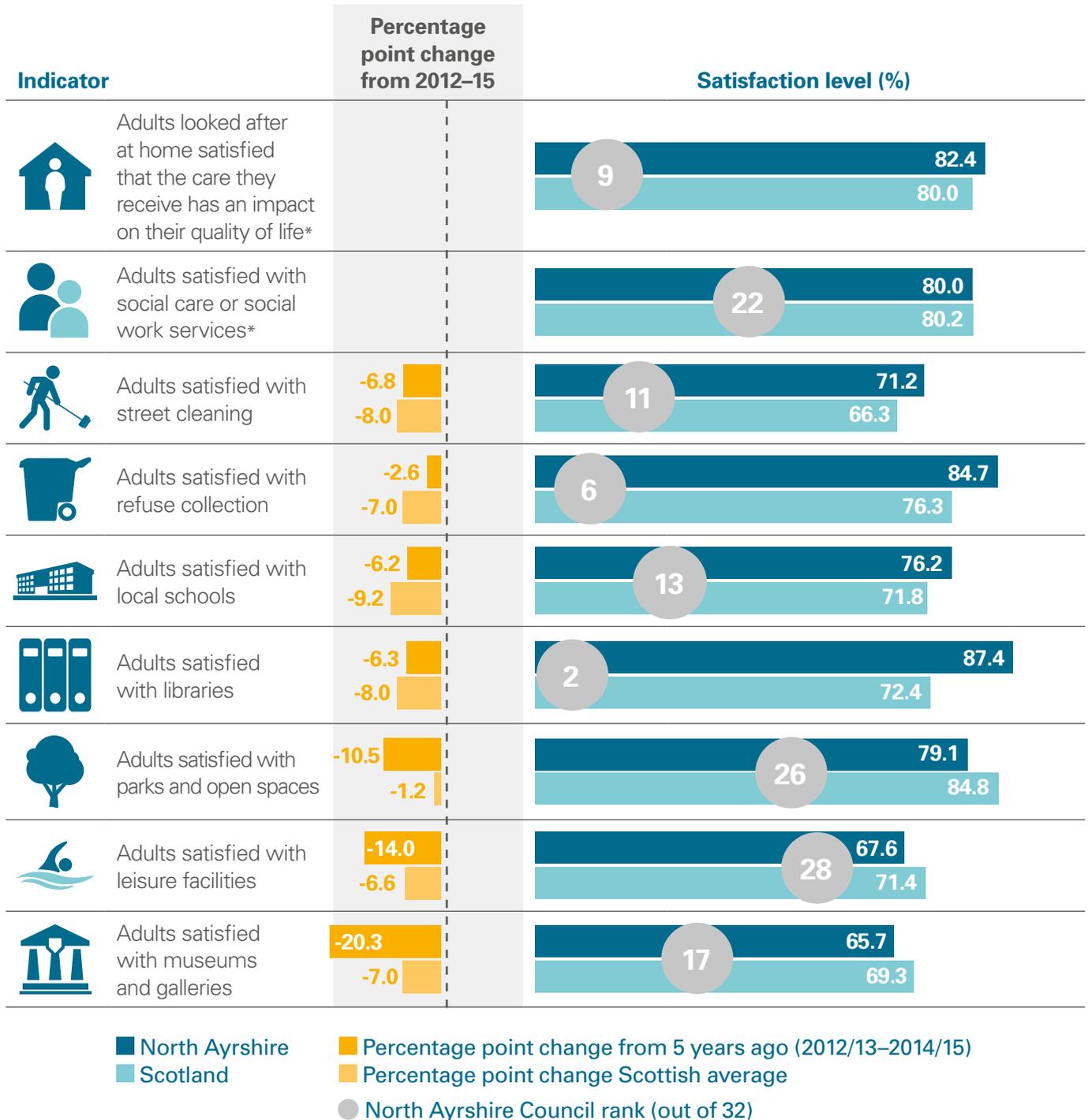
36. The council carries out tenant satisfaction surveys every two years. The most recent survey (2018) involved 1,500 face-to-face interviews. Overall satisfaction increased by five per cent to 91 per cent between 2016 and 2018. Satisfaction improved for six of the seven key tenant satisfaction indicators. The percentage of gypsies/travellers satisfied with the landlord's management of the Redburn site declined. Although satisfaction declined, the council had achieved the June 2018 target for minimum site standards for gypsy/traveller sites set out in the Scottish Government guidelines.

37. The council also has its own satisfaction measures for overall customer service, and for community participation and decision-making. Despite a decline in 2018/19, the council's performance portal shows that the customer service satisfaction measure, 'percentage of customers delighted with the overall customer service', has performed ahead of target for the last three years.

Exhibit 4

North Ayrshire Council performance against LGBF service satisfaction indicators, 2016–19

North Ayrshire Council's satisfaction rates are above the national average in five indicators.



Notes:

- Satisfaction levels are based on three-year rolled average responses to Scottish Household Surveys, with the exception of indicators marked '*'.
- Indicators marked '*' are from the Scottish Health and Care Experience Survey and presented for 2017/18.

Source: Audit Scotland using the LGBF satisfaction measures from 2016-19 and the Scottish Health and Care Experience Survey from 2017/18

Scrutiny bodies are positive about North Ayrshire Council

38. Scrutiny bodies have reported positively on North Ayrshire Council in recent years:

- Education Scotland's inspections of Education Psychology Services (August 2016), Community Learning and Development (July 2018) and Education Services (July 2019) were generally very positive and include examples of sector-leading practice. Two of these reports highlighted the council's commitment to self-evaluation, commenting that the council's approach is robust and leads to service improvements. In 2018/19, five of the nine Education Scotland inspections of schools and early years settings were graded as 'good' or 'very good' and one was graded as 'weak'.⁵
- The Care Inspectorate and Healthcare Improvement Scotland conducted a joint inspection on the effectiveness of (adult) strategic planning in North Ayrshire Partnership in March 2019. It concluded that the partnership had made progress in developing a performance reporting framework, and that it had clear strategic leadership and direction and a positive culture. Operational, strategic planning and commissioning arrangements were assessed as good, and the partnership was assessed as 'adequate' for its key performance outcomes.
- In 2018/19, the Care Inspectorate awarded North Ayrshire Council 13 'very good' or 'excellent' gradings from its 14 social care inspections, and six 'very good' or 'excellent' gradings from its seven early learning and childcare inspections. It also awarded the council and partners the highest accreditation possible for its housing support services and hostel provision.
- The Scottish Housing Regulator produces an annual landlord report for each council, which analyses performance against the standards set out in the Scottish Housing Charter. The 2018/19 report for North Ayrshire Council shows that the council is performing better than the Scottish average for all aspects of tenant satisfaction and value for money. The council is also performing better than average for five of the six aspects of quality and maintenance of homes.
- Following benchmarking against all other Scottish social landlords, the Scottish Housing Network, a consortium of Scottish social landlords, found North Ayrshire to be the top performer in terms of both level of service and value for money in 2018/19.

39. Two of the council's key committees are the Cabinet and the Audit and Scrutiny Committee. Both committees consider external reports and scrutiny where appropriate. Following the recommendations for improvement set out in the External Audit Interim Report 2018/19, the Audit and Scrutiny Committee carried out a self-evaluation to assess its effectiveness. The self-assessment was based on 67 questions and 14 improvement actions were identified through the exercise. The committee agreed to repeat this self-assessment on an annual basis.

Performance management arrangements are robust, clearly focused and show that the council is performing well in most priority areas

40. Performance management arrangements are strong. The council produces a range of service-level operational plans that are clearly aligned with and support the Council Plan. These operational plans define the actions being taken to achieve the council's priorities. The council has developed a range of performance measures and regularly monitors progress.

41. The council monitors and reports on 34 performance measures, including nine measures from the LGBF, which it considers key in providing a high-level overview of the council's performance against the Council Plan. These indicators are closely aligned with the Council Plan's priorities and are set out in the performance management framework. The relatively small number of indicators demonstrates focus and allows clarity of reporting. In total, the council reports on 97 performance measures through its North Ayrshire Performs portal, as part of its public performance reporting duties.

42. The council's 2019/20 mid-year progress report shows good performance against most of the 34 indicators, with only four indicators slightly adrift of their targets. Only one of 116 associated actions were reported as being significantly adrift of target, with a further two slightly adrift of target. Where performance was adrift of target, the report provided both an explanation and details of the proposed response.

43. The council is clear about what is included in each indicator and has a list of sources to ensure that progress against each indicator is measured consistently. The council has set targets which are regularly reviewed and are designed to be both ambitious but also realistic. For example:

- Ambitious five-year housing targets - a 99 per cent increase in empty homes back into use by 2024 and an additional 1,575 council houses by 2025 - reflect planned housing investments.
- The target for employee engagement was 72 per cent in 2024, based on actual performance of 71.2 per cent in 2017/18. The low stretch reflects the council's current strong performance and the council's aim to maintain this.

44. The council also uses the LGBF as a tool to assess performance annually and track progress relative to other councils. The LGBF data for 2017/18 was analysed and reviewed by the ELT in April 2019. This formed the basis of reports that went to the council's Cabinet and Audit and Scrutiny Committee, both in May 2019. These reports showed the results of the LGBF indicators for 2017/18 and highlighted indicators which reflect council priorities. A summary of the council's performance and detailed commentary on performance, improvement activity and future aspirations were given for each indicator. The council highlighted areas of declining performance in addition to reporting on areas of good performance.

45. The LGBF family groups are groups of councils facing similar challenges based on population density and deprivation. The council compares its performance against councils in its LGBF family group for a selection of indicators that it deems to be appropriate.

The council's public performance reporting is continuously improving but there is scope to further enhance the online portal

46. The council provides a range of performance information online and has worked to improve both the content and the accessibility of information over time. Recent annual performance reports have provided a balanced view of the council's progress towards achieving its priorities. The council highlights its key achievements and uses case studies effectively to demonstrate the impact that council initiatives are having on improving outcomes. In 2018/19, the council added an extra element to the report, named 'Areas of Focus', which details how the council plans to improve performance and deliver on its priorities in the next reporting period. The mid-year progress update for 2019-20 builds on this and gives a balanced view of performance in terms of key achievements and areas of focus.

47. In addition to publishing annual performance reports, members of the public can access more detailed performance information through an online portal, North Ayrshire Performs. Performance information in the portal gives a comprehensive picture of performance across the council. The portal uses a traffic-light system which shows how the council is performing against various indicators. The council gives a balanced commentary on performance against each indicator and, where relevant, outlines the steps taken to address underperformance.

48. The overall design of the North Ayrshire Performs tool could be improved to increase usability. The tool does not have a search function and this can make it difficult to find specific performance information quickly. Moreover, the tool does not scale properly to mobile screens, making it less user-friendly.

49. North Ayrshire Council has improved its engagement with the public in relation to performance. The performance team is currently investigating the best ways to reach different demographic and social groups. The council has increased its social media presence, and these channels are being used to raise awareness of performance to a younger audience. The council also continues to use more traditional methods to share information, for example messages displayed in public buildings such as libraries and town halls.

Part 3

Is the council using its resources effectively?



The council has a good approach to financial planning, and effective financial management arrangements.

The council has a ten-year long-term financial outlook (LTFO), which estimates a potential funding shortfall of £156 million over the period. This sets the context for more detailed medium-term financial plans and annual budgets.

There are budget gaps of £9.248 million in 2021/22 and £9.817 million in 2022/23 that still need to be addressed.

The council has a history of delivering services within budget. However, detailed savings plans are not fully developed to address the predicted funding gap over the medium to long term.

The council has a good approach to financial planning, with strong engagement with elected members and communities

50. The council has a ten-year long-term financial outlook (LTFO) covering the period 2018/19 to 2027/28. This identified an estimated funding shortfall of £156 million over this period. The Local government in Scotland: financial overview 2018/19 reported that only ten councils in Scotland conducted financial planning covering more than five years. The approach taken by North Ayrshire Council is a positive step to help manage the financial challenges and to make well-informed decisions which are aligned to council priorities.

51. The council's analysis highlighted the implications of changes to the underlying assumptions, estimating that the funding shortfall could be between £49 million and £264 million. The LTFO provided the context for a more detailed medium-term financial plan (MTFP) and annual budgets.

52. The latest MTFP, covering the period 2020/21 to 2022/23, builds on the previous year's MTFP and the analysis within the LTFO. The council agreed a balanced budget for 2020/21. This included planned savings of £4.330 million; however, gaps of £9.248 million and £9.817 million remain for 2021/22 and 2022/23, respectively.

53. The council engaged well with elected members and communities as part of the budget process and is continually looking for ways to improve its budget engagement.

54. The council provided elected members with an updated financial outlook for the period 2020/21 to 2022/23 in December 2019. This updated the assumptions set out in the LTFO covering: the economic outlook; the Scottish landscape; the financial outlook for North Ayrshire; the Health and Social Care Partnership; and the council's approach to ensuring future sustainability and the alignment of resources with key priorities and the Capital Investment Programme. Officers provided information through members' seminars. The council shared information on the financial pressures it faced and options to reduce expenditure. The options were aligned with the priorities in the Council Plan.

55. The council carried out a programme of engagement with communities. These sessions were delivered by the chief executive and senior officers through November and December 2019. This engagement sought views on the new council transformation themes (discussed further in [paragraph 108](#)) to help inform the MTFP. Each savings proposal put forward as part of the 2020-21 budget was aligned with both council priorities and the new transformation themes. In addition, building on the innovative development introduced in the 2019/20 budget-setting process, officers assessed the impact that each savings proposal would have on communities, ranging from no impact through low to high negative impact to positive impact.

Effective financial management arrangements are in place

56. The council has effective financial management arrangements in place and has a good track record of delivering services within budget. The council reported a break-even position in 2018/19 and achieved its budgeted savings of £5.094 million. Underspensing had been reported in previous years, which was carried forward and earmarked for specific purposes.

57. The council reviews its reserves policy on an annual basis, taking account of known commitments, potential liabilities and the risk profile of the council. It has used reserves in recent years when required. This included reducing unearmarked reserves to the current minimum level of 2 per cent of net expenditure ([Exhibit 5, page 24](#)).

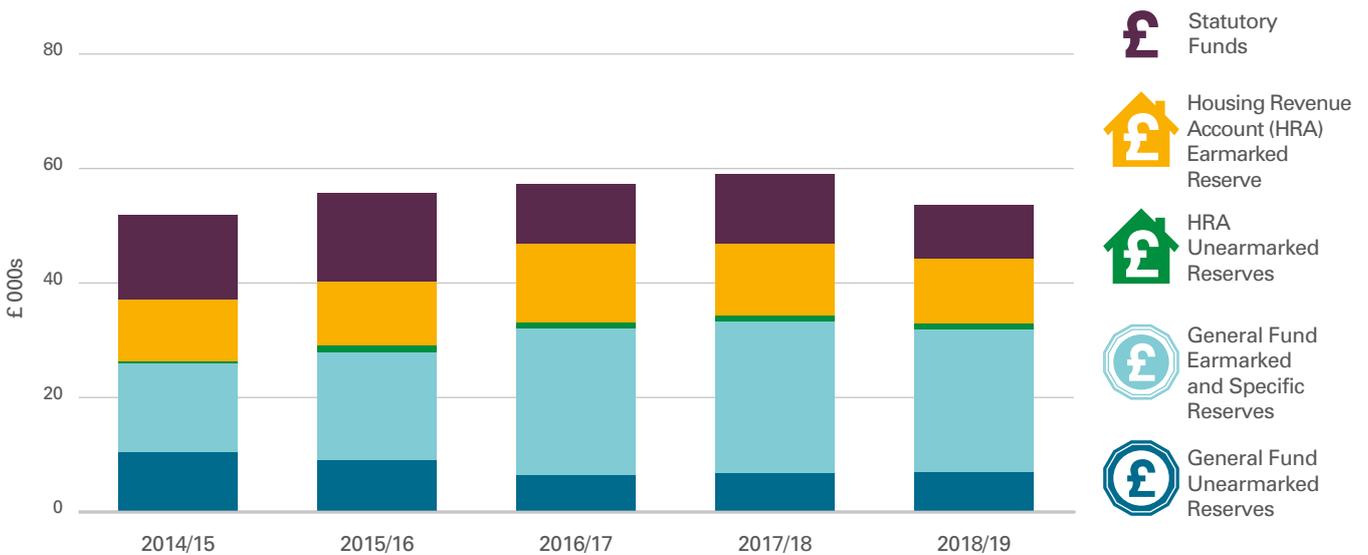
The council has made good progress with its transformation agenda; however, it still faces a significant shortfall and detailed plans are not yet in place

58. The cabinet approved the previous transformation programme (T2) in November 2015, with an aspiration of going from 'Good' to 'Great' to 'Leading'. Activities described as transformational and which delivered savings in the short to medium term accounted for £6.7 million over the T2 period, representing 23 per cent of the total savings delivered during that period (2015-18). The remaining savings over this period, which the council did not classify as transformational, were achieved through a combination of income generation and reducing or stopping services. Transformation activities included:

- mitigating demand within a range of services including care at home

- applying digital and technology strategies to support streamlined and more efficient ways of working
- creating more efficient integrated teams to deliver a better outcome for customers.

Exhibit 5
North Ayrshire Council Reserves, 2014/15–2018/19



Source: North Ayrshire Council

59. In addition to identified savings, the council has plans for further development in its next stage of transformation:

- the development of organisational capacity to support transformational activity
- enhanced collaboration, to harness skills and experience from across the council
- empowering citizens, colleagues and communities to reimagine the relationship they have with the council.

60. In 2017, APSE awarded the council an award for the best efficiency and transformation initiative in the UK. The latest transformation programme, approved in June 2019, sits alongside the Council Plan and specifies projects aligned to the core transformational themes. The projects were informed by community engagement on the budget. The savings estimates for the projects identified to date amount to £15.463 million. There is therefore still a shortfall of £25.403 million (54 per cent) required to fill the gross funding gap for the period 2020/21 to 2021/22.⁶

61. The transformation themes developed as part of the 2020/21 budget are:

- caring for people - through the Health and Social Care Partnership (HSCP)
- land and property assets
- service delivery models
- transport and travel
- charging for services
- children, young people and communities.

62. In addition to earmarking reserves for the transformation projects, the council has earmarked reserves specifically for supporting transformation and reducing the medium-term funding gap. This has largely been possible as a result of a review of loans fund advances following a change in regulation which allowed the council to revise its debt-repayment timelines. While there is no change in the overall level of loans fund advances that the council needs to repay, the re-profiling of the principal and interest payments allowed the council to transfer £8.8 million to reserves.

63. The specific earmarked funds include:

- **The Change and Service Redesign Fund (£2.3 million)** – set up in previous years to support delivery of significant change and transformation activities.
- **The Investment Fund (£8.8 million)** – to support Community Wealth Building activity, deliver sustainable investment in the environment and support the economy. The council has recognised that this fund will need to cover the cost of any necessary workforce changes. Community Wealth Building is discussed in more detail in [paragraph 113-116](#).

64. Given the scale of the changes required, it is important that the council ensures that an adequate supporting infrastructure is in place to deliver the changes planned. The council is refining the governance and monitoring framework to support the transformation programme for 2020/21 onwards. It already has a number of processes in place, including: monthly meetings between the chief executive and transformation theme leads and supporting chief officers; bi-monthly meetings of the Chief Officers Leadership Team (COLT), where transformation is a standing agenda item; and support from the corporate change team. The council has not yet identified the skills necessary to implement the plan. Tools and templates have still to be fully developed to assess whether the intended benefits of change have been achieved.

The capital planning process clearly aligns investments with the council's priorities

65. In its ten-year Capital Investment Strategy, the council sets out how its spending on its land, buildings, housing, and plant and equipment is intended to benefit communities and citizens. The strategy provides a framework to support the Capital Investment Programme which is updated annually as part of the budget-setting process. In 2020-21, this will be carried out alongside an update of the Capital Investment Strategy.

66. The Capital Investment Programme, approved in March 2020 and covering the period to 2027/28, included investment plans of £269 million. The most significant elements of the programme, aligned with the priorities of the council ([Exhibit 6, page 27](#)), are set out below:

- Ardrossan Community Campus (£70 million)
- the completion of a school for those with additional support needs (£17 million)
- Moorpark Primary School (£9.2 million)
- Montgomerie Park School (£9.6 million)
- Upper Garnock Flood Protection Scheme (£14.9 million)
- Millport Coastal Flood Protection Scheme (£26.8 million)
- Ayrshire Growth Deal projects (£49.8 million).

The council has significantly improved its procurement arrangements

67. The council has significantly improved its procurement arrangements since the previous Best Value report in 2011:

- A corporate procurement strategy is in place (last updated in December 2018). This highlights the council's aim to make smarter use of its resources and recognises that procurement is an essential part of support services across the council.
- In accordance with the Procurement Reform (Scotland) Act 2014, the council publishes an annual report on its procurement. This reviews whether its procurement complies with its procurement strategy and highlights any areas for future development.
- Scotland Excel carried out a focused Procurement and Commercial Improvement Programme assessment of the council in December 2018, as part of its second round of such assessments of local authorities in Scotland. The council received an overall score of 77 per cent, placing it in the highest performance band.

The council has a coordinated approach to workforce planning and is developing workforce plans to support transformational change

68. The council carries out workforce planning at service level, with guidance in place to direct a consistent approach throughout the council, while also allowing flexibility for individual service needs. The HR team reviews plans to ensure the guidance is being applied consistently. It has completed PESTLE (political, economic, social, technological, legal and environment) analysis, which will help the council understand external factors which can impact on strategies and future plans. Templates have also been prepared for each service outlining areas of known growth or decline together with factors relating to talent and succession consideration. The council has also developed an approach to help it determine if the ratio between the number of direct line employees to managers is appropriate. This is used during service reviews and service redesigns and is amended as appropriate to different services.

Exhibit 6

Capital investment is clearly linked to the council priorities

Council Plan 2019-24 Priorities		Sum of Investment £ million
A Council for the Future		6.201
	An efficient council that maximises resources and provides value for money	6.201
Aspiring Communities		87.985
	Children and young people experience the best start in life	83.462
	Inclusive, growing and enterprising local economy	0.431
	Residents and communities are safe	0.092
	Residents and communities enjoy good life-long health and wellbeing	4.000
Inspiring Place		174.952
	A sustainable environment	53.373
	Homes that meet residents and needs	4.600
	Vibrant, welcoming and attractive environment	0.744
	Well connected and effective infrastructure	116.235
	Total Investment (2020/21 to 2027/28)	269.138

Source: North Ayrshire Council

69. The ELT receives regular reports from HR on progress with workforce planning carried out at service level. This allows senior management to have clear oversight on the challenges and opportunities across the council including redeployment to areas with specific need. Examples of successful redeployment include:

- Following the Community Warden Service ceasing, the council redeployed five Community Wardens into a new Environmental Team.
- The Trainee Early Years Practitioner (EYP) Programme provided an opportunity for staff across the council to retrain as an EYP. Twenty-nine employees successfully completed the programme and took up posts from July 2019 which contributed to the workforce planning needs of the early-years expansion programme.

70. Service workforce plans are at different stages of development. As future service models emerge from the council's transformation activity, the workforce plans will be developed further. Services utilise data such as demographic projections and workforce costs, to inform decisions on the current and future workforce, and to ensure alignment with the council's financial challenges and transformation activity. Clear alignment is needed with the council's transformation projects, to allow the council to have information on the numbers, cost and skills of the current and desired workforce and facilitate the transition from the current workforce composition to the desired workforce.

The council has taken a 'grow your own talent' approach in response to difficulties with recruitment and retention

71. In specific areas where it has faced difficulties with recruitment and retention, the council has applied a 'grow your own talent' approach. Examples of this across the council include the following:

- In response to the nationwide deficit in qualified and experienced planners, the planning service re-designated planning officer posts to planning assistants and recruited new graduates. The council continuously supports staff development which has resulted in successful progression within the team.
- A restructure within the payroll team has created entry-level posts and a career path to allow progress into more senior roles within the payroll team.
- Within education, the council is encouraging probationers to stay, promoting career changes into early years education and working to upskill teaching assistants.

72. The previous chief executive left in 2018 through voluntary early retirement. As part of this process the council proposed a wider restructure to streamline the extended executive leadership team and to align it with the structure of the council plan. This was supported by a business case setting out the financial and legal implications, with overall savings at that time estimated to be around £258,000. The costs associated with the departure of the previous chief executive were £29,000.⁷ While the savings to the council were recurring savings, the costs associated with the departure of the chief executive were a one-off. The final decision for the wider restructure was left to the new chief executive.

73. To ensure succession planning, the previous chief executive had been developing and coaching executive directors on various aspects of the role of the chief executive. An internal recruitment process was therefore conducted targeted at executive directors. If this process had been unsuccessful, it would have then moved to a full external recruitment process. While there are disadvantages to restricting the pool to internal candidates the ELT is effective, as reported in [paragraph 22](#).

74. The wider restructure has taken longer than initially anticipated, with a two-phase implementation plan agreed. Phase 2 is due to be fully implemented by the end of June 2020, and takes account of further changes in senior posts, with savings now estimated to be around £400,000.

75. The council has used a series of tools and approaches to develop leadership capacity, including the following:

- Its Leadership Academy was set up to develop the council's leadership capacity. It provides skills, knowledge and behavioural development for leaders at all levels.
- In 2018, the council introduced a 'Blue Wave of Change' programme, to further develop strategic leadership. It involves fundamentally changing leadership thinking, integrating more effective team working, with a view to improving the experience of people who use council services. Case studies are now being shared with teams across the council.
- The council is introducing its 'Connected Leadership' programme in April 2020, to build on the work initiated through the 'Blue Wave of Change' programme. The programme will continue to focus on the council's overall leadership development, to help support delivery of the Council Plan priorities.

76. Staff feel valued and speak positively about working for the council and about its supportive culture.

77. The 2019 staff survey showed a response rate of 46.2 per cent compared with 35.5 per cent in 2017 and the percentage of staff that felt they were engaged stayed consistent at 71 per cent. Four engagement factors are used to measure engagement:

- **Identification:** How much employees relate with what the council aims to achieve
- **Advocacy:** Whether employees speak positively about the council
- **Retention:** How much employees want to stay with the council
- **Commitment:** The drive to go above and beyond what is required for the good of the council.

78. Similar areas of strength to previous years were noted from the 2019 survey, including clarity and purpose of job roles, teamwork, effective relationships, development opportunities, terms and conditions, support available and flexible working.

79. Since the initial survey in 2012, the council has identified a series of key themes for improvement and carried out related actions. This is reflected in the improved results in 2019. Specific examples include:

- Previous surveys highlighted the effectiveness of communication from managers as an area for improvement. Actions taken to ensure employees receive consistent information include creation of focus groups, a new staff news website and use of digital methods of engagement and communication. As a result of these actions, the percentage of employees responding positively to effectiveness of communication has increased from 49.6 per cent to 61.9 per cent.
- Manager skills in communicating, motivating and developing employees was identified as an area for improvement in 2012. The council introduced its Leadership Academy, Leadership Conferences and platforms to encourage managers to share learning and support each other. This was not identified as an area of improvement in the 2019 results.

80. The 2019 survey also identified areas for improvement, particularly around staff having sufficient time to do their job and multiple demands on their time. The detailed findings from the 2019 survey were shared with senior staff in late November 2019 and senior managers are working with teams to identify strengths and areas for improvement relevant to their own areas.

Part 4

Is the council working well with its partners?



The council is working effectively with its partners to improve outcomes and address significant challenges.

The CPP works well as a partnership. There is a clear sense of ownership of the vision and an established culture of working together to address priority areas.

The council is committed to community empowerment and its work to mainstream community input into day-to-day decision-making is recognised nationally. Despite challenges, the council has worked to engage with hard-to-reach groups.

The council is working with partners to tackle the region's economic challenges through, for example, the Ayrshire Growth Deal and the business-led Team North Ayrshire.

The council and NHS Ayrshire and Arran have a strong partnership. The IJB works well despite financial challenges and is improving outcomes for local communities.

The CPP has a clear strategic direction and partners are committed to working together to improve outcomes

81. Our 2011 Best Value report on North Ayrshire Council noted that the council and its partners worked well together and had a shared vision. It also identified three recommendations for improvement, which were to:

- develop a set of principles and framework for effective partnership working including performance indicators to measure overall effectiveness
- undertake a governance review of the CPP to further improve its effectiveness and secure increased elected member involvement
- work with partners to prioritise and refine the performance indicators used.

We carried out a separate audit of community planning in North Ayrshire in 2013 and found evidence of improvement. Since then, the CPP has carried out significant improvement work and has made good progress against the 2011 recommendations.

82. The CPP agrees performance indicators and targets, and these are clearly aligned with the ambitions and outcomes identified in the LOIP and the Council Plan. Performance is reported annually, and action is taken when performance is below target.

83. Elected member engagement with the CPP is well established. Eight elected members sit on the **CPP board** , and all elected members are kept informed of CPP activity through briefings.

84. Positive working relationships continue to be central to the work of the CPP. The CPP Senior Officers Group - which comprises senior members of the partnership's organisations such as chief executives and directors - meets regularly. Members are enthusiastic about working together and sharing knowledge, and feel supported by the CPP and the council. The Senior Officers Group makes use of an activity tracker, which makes responsibility for each CPP initiative clear and ensures that all priority areas are subject to appropriate scrutiny and review. [Case study 2 \(page 33\)](#) provides some examples of the council's work with its partners to improve jointly agreed outcomes.

85. The CPP has an effective governance structure that facilitates the identification and delivery of priority outcomes. Engagement with communities and the third sector is enhanced through the Third Sector Interface, which is a member of the CPP Board and has a representative in the Senior Officers Group. It also chairs the CPP's Community Engagement Network.

CPOP analysis shows a general trend of improvement but there are areas where North Ayrshire falls behind the Scottish average

86. The CPP submits data to the Improvement Service's Community Planning Outcomes Profile (CPOP). The CPOP is a collection of measures designed to help determine whether residents' lives are improving. These measures are also known as outcomes.

87. North Ayrshire's performance across the range of CPOP indicators shows a general improvement in outcomes over the ten years 2007/08 to 2017/18 ([Exhibit 7, page 34](#)). Performance is below the national average for employment indicators and some health indicators (increasing emergency admissions rates and unplanned hospital attendances), reflecting demographic and economic challenges. These are priority areas for the council and partners.

The council is committed to community empowerment and is recognised as a sector leader

88. The aim of the Community Empowerment (Scotland) Act 2015 is to encourage and empower people to be more engaged with local politics and policy. At the heart of this is an intent to reduce disadvantage and inequality. The council seeks to embed community engagement and empowerment in every-day business, and to allow communities and elected members to have equal access to local decision-making.



CPP board membership

- Jobcentre Plus
- NHS Ayrshire & Arran
- North Ayrshire Council
- Scottish Enterprise
- Skills Development Scotland
- Strathclyde Partnership for Transport
- Scottish Fire and Rescue
- Police Scotland
- Third Sector Interface
- Ayrshire College
- KA Leisure (ALEO)
- North Ayrshire Health and Social Care Partnership

Case study 2



Examples of CPP joint working initiatives

- **A Working North Ayrshire**
Skills for Life is a programme aimed at helping long-term unemployed lone parents who had not been in education or training for some time. Participants attend a skills and training academy at Ayrshire College, gaining SQA (Scottish Qualifications Authority) qualifications. They then progress to a 26-week work placement with the council to gain work experience. Outcome: 78 per cent of participants secured employment or enrolled in further education after completing the programme.
- **A Safer North Ayrshire**
Operation Moranda is a joint campaign between Police Scotland and the council's protective service, aimed at protecting people targeted by fraudulent tradespeople and online and telephone scammers. The operation involved police and council officers engaging with 1,700 residents and providing them with preventative advice. Call blocking devices were also provided to vulnerable residents.
- **A Thriving North Ayrshire**
'Bullying - it's never acceptable' is a strategy devised by young people, parents, carers and education staff, and provides advice to North Ayrshire schools to ensure that there is a consistent and structured approach to dealing with bullying across all educational institutions.

Source: Audit Scotland

89. Some examples of the council's commitment to community empowerment include:

- 150 staff from CPP bodies have been trained in best practice community engagement techniques.
- The council and its communities are working together to develop a community charter. This is intended to establish a new relationship between communities and the council, including how the council serves and empowers its communities.
- There is good communication through the CPP website including the publication of plans, meeting papers and events calendars. Each locality partnership also has its own Facebook page.
- The council worked with the Consultation Institute to develop an approach to developing locality partnerships that enabled co-design and co-delivery with communities.

Exhibit 7

Change in performance for North Ayrshire's community planning outcomes, 2007/08–2017/18

Indicator		North Ayrshire score in 2017/18	North Ayrshire absolute change	Scotland 2017/18	Scotland absolute change
Health	 % of Babies with a Healthy Birthweight	89.9%	1.9	90.1	1.0
	 Primary 1 healthy Body Mass Index (%)	81.7%	-1.9	84.3	0.1
	 Emergency Admissions	29,313.6	3,297.1	25,614.6	907.5
	 Unplanned Hospital Attendances	28,460.1	724.1	24,928.7	-1,380.2
	 Early Mortality	445.5	-116.3	425.2	-91.6
Education	 Educational Attainment	5.5	0.2	5.5	0.1
	 Positive Destinations (%)	93.1%	7.2	94.1	7.6
Employment	 Employment rate (%)	66.5%	-1.4	73.6	-0.2
	 Median Earnings (£)	£441.0	99.0	442.3	81.4
	 Out of work benefits (%)	15.5%	-1.8	10.9	-2.8
	 Business survival (%)	62.4%	-0.4	60.4	-6.5
Community safety	 Crime rate (per 10,000)	449.7	-296.2	450.2	-343.1
	 Dwelling fires (per 100,000)	119.3	-11.2	98.0	-34.4
					Cont.

Exhibit 7 (continued)

Indicator		North Ayrshire 2017/18	North Ayrshire absolute change	Scotland 2017/18	Scotland absolute change
Environment	 Carbon Emissions	6.1	-4.2	4.4	-4.4
Other	 Fragility Index	107.5	5	101.7	1.9
	 Wellbeing	24.8	-7.6	24.4	-0.7
	 Fuel Poverty (%)	26.3%	-26.2	27.3	-21.6
	 Child Poverty (%)	23.3%	-1.5	16.0	-4.1

Note: The publication of 2018/19 data was delayed due to disruption caused by Covid-19. At the time of this report, the Improvement Service has not indicated when the 2018/19 data will be published.

Source: Audit Scotland and Community Planning Outcomes Profile, Improvement Service, 2017/18

90. The council approved the terms of reference for six locality partnerships in 2016. Membership of all six consists of an equal number of elected members and local people, as well as CPP representatives and a senior lead officer. The LOIP outlines how the partnership priorities address the CPP's Fair for All strategy.

91. The locality partnerships have all produced locality plans, which include actions intended to address their priorities. Most actions incorporate timescales and designate groups responsible for delivery including community stakeholders and partnership organisations, but some could be clearer about the impact they are expected to achieve. While all plans were published, they are not all still available online and are not all easily accessible.

92. Examples of locality partnership work include:

- Over 400 people took part in workshops in 2017 to identify priorities for locality plans.
- Over £1.4 million of Community Investment Funding has been agreed by locality partnerships, leveraging in over £0.9 million in external funding.
- The North Coast locality partnership funded a £100,000 skatepark to support its priority for young people's health and wellbeing.

93. There are many examples of the council transferring money, assets, and power to communities, including:

- The council published its community asset transfer policy and guidance on its website in 2017. The Council Plan reports that, to date, 18 asset transfers have been successfully completed and sustained. One successful transfer is Fullarton Community Hub, which is run by members of the community and includes facilities such as an employability hub, a youth club space, and a community café.
- The council earmarks portions of service budgets for participatory budgeting. Street Scene, which is the council's grounds maintenance service, allocated £750,000 of its budget to participatory budgeting. This approach was piloted in the Three Towns locality and received over 600 responses, with six key ideas being implemented.
- The Alcohol and Drugs partnership allocated £50,000 to engage with people with experience of substance misuse and identify new ideas and suggestions for tackling drug misuse.
- Over 250 people attended workshops and over 600 engaged digitally to restructure library services, using the available £1.4 million resource budget to reshape library opening hours to better suit the needs of local communities.

94. The council is working to mainstream participatory budgeting in its everyday business. The council's approach to community empowerment is recognised by COSLA, the Local Governance Review Team and the Scottish Government as good practice and earned the council a place in the finals in the 2017 APSE awards.

The council proactively engages with communities, including hard-to-reach groups

95. The council has engaged well with specific groups. For example, the council's Tenant Information Service holds a gold accreditation for the work it does in partnership with North Ayrshire communities. The local youth panel has taken on a lot of responsibility and receives good support from the council. The council uses a variety of techniques to get community feedback, including 'Chit-Chat', an informal way for people to discuss local issues with the council face-to-face.

96. The council strives to engage well with some of its most vulnerable communities, including people who are long-term unemployed or who have issues with substance misuse. Where possible, the council seeks to identify people who can act as advocates for these under-represented groups. This has worked well in some cases, for example, engagement with Syrian refugees.

97. In response to a sharp increase in drug-related deaths in 2019, the North Ayrshire Alcohol and Drugs Partnership (ADP), a multi-agency group committed to reducing drug and alcohol misuse, took the following actions:

- Held a summit in January 2020 to discuss potential ideas for interventions. There were 120 attendees who were either CPP members or who were members of the community with experience of substance abuse.

- Recruited several peer recovery workers onto its staff. These are people with experience of substance misuse. The peer recovery workers have allowed better engagement with people who have substance misuse issues. The ADP plans to expand this programme.

The council is working well with partners to improve the economy

98. The council has a clear understanding of the economic challenges that exist within North Ayrshire and published the Economic Development and Regeneration (EDR) strategy in 2010 to address them. The council recognised from the outset that private sector participation would be key to the successful delivery of a strategy. The strategy was developed by the EDR Board, which includes members from the private, public, and third sectors. The revised 2016 strategy's mission, 'to have created the most improved local economy by 2025', is supported by four strategic outcomes and six strategic objectives. The board reviews progress twice a year, and approves new action plans every two years.

99. One of the strategy's flagship initiatives is Team North Ayrshire (TNA). TNA was developed to address North Ayrshire's job density figure of 0.5 (one job for every two people of working age population), by providing local businesses with tailored support to help them develop and grow. Businesses are given a single point of contact from which they can access all the support available to them through the council and other EDR partners.

100. The approach provides tailor-made support that reflects the specific needs of businesses, and an external evaluation conducted in 2018 showed that TNA delivered £19 million in additional wages, £39.5 million in GVA and 590 jobs. The model is recognised as best practice by the Scottish Government and is an APSE award-winner.

101. The Ayrshire Growth Deal (AGD) is another key component of the EDR strategy. The Growth Deal was developed by the Ayrshire Regional Economic Partnership. It represents a £250 million investment across North Ayrshire, East Ayrshire and South Ayrshire and addresses local economic challenges with its strong focus on inclusive growth. The council worked closely with a range of partners to develop the proposal for the Growth Deal.

102. The Ayrshire Economic Joint Committee is responsible for the governance of the Growth Deal and the Ayrshire Regional Economic Partnership. The committee has 13 members, including three from each council, as well as representatives from the education and business sectors, Scottish Enterprise, and Skills Development Scotland. There is also a subcommittee which has higher levels of representation from the business and education sectors.

103. The Growth Deal has yet to be signed off, so it is clearly too early to report on the progress of deal projects. There is a strong collaborative ethos, however, within the Ayrshire Regional Economic Partnership, and members from all sectors are committed to the development and delivery of the deal.

The council and the NHS have a well-established partnership, strengthened by the North Ayrshire Integration Joint Board

104. North Ayrshire was one of the first areas in Scotland to form an IJB, in April 2015, and there is strong partnership working between the council and NHS Ayrshire and Arran as well as work pan-Ayrshire. The IJB is committed to continuous improvement and performed a self-evaluation against the Ministerial Strategic Group Review in May 2019. This identified improvement actions locally to increase the pace of transformation. These actions included:

- A pan-Ayrshire review developed the approach to 'Directions'. These tell the health board and council what the IJB will deliver with the integrated budget, and so help empower IJBs to use the totality of resources at their disposal to better meet the needs of the population. This approach was supported by the Scottish Government and resulted in guidance being issued to all IJBs by the Scottish Government in January 2020.
- Ayrshire and Arran was identified as a pilot board area to develop arrangements to fully implement the requirements for NHS boards to set aside a budget for large hospital services that are used by the associated IJB population (often referred to as the 'set aside budget').

105. The IJB has made good progress and there are examples of changes to models of service delivery designed to improve outcomes for residents. These include:

- the pan-Ayrshire model for enhanced intermediate care and rehabilitation, focused on high-quality care and support through early intervention and prevention action
- the Trindlemoss facility, which is discussed in [Case study 3 \(page 39\)](#)
- Kilwinning Academy, which piloted basing a child and adolescent mental health services (CAMHS) worker and social worker in the school, with a focus on early intervention and preventing crisis; after a significant fall in crisis interventions and referrals this pilot is now being rolled out to other schools.

106. In response to the need to increase the pace of delivery of transformation, the IJB is progressing its 'Think Different, Doing Better' experience. This is an innovative approach to engaging with all staff and community groups. The objective is to empower them to meet individual outcomes in a more creative, person-centred way. The ideas and outputs from each session are being collated and will be used to determine how services will look like in the future.

107. The financial position of the IJB continues to be challenging. Because of overspending in previous years, there is an outstanding loan amount of £5.1 million owed to the council. Repayment is unlikely in 2019/20 because of ongoing pressures within the IJB. The council has increased its level of scrutiny of the IJB's financial position, with regular reports to the council's Cabinet and to its Audit and Scrutiny Committee.

Case study 3



Trindlemoss

The IJB has developed a new model of service delivery for learning disability day services, designed to improve local outcomes and achieve financial savings.

A new, state-of-the-art day centre with residential accommodation was opened in January 2020 for North Ayrshire residents with learning disabilities. Run by the Health and Social Care Partnership, Trindlemoss will offer people with learning disabilities the chance to take part in a host of activities and learn new skills, as well as offering hydrotherapy, sensory experiences and outdoor spaces.

Part of the former Red Cross House at Tarryholme Drive in Irvine, Trindlemoss has been newly extended and fully refurbished to provide inclusive and enabling day activities in the heart of the community.

The central location of the facility will provide residents with opportunities to get involved in local activities, with plans for open days and community events at which activities can be shared with the community.

Estimated capital expenditure for this project is £7.402 million, which is being funded by both the council and NHS.

Savings of £578,000 were budgeted for 2019-20. These savings have not been fully achieved, however, because of a delay in the project. The estimated full-year saving is £848,000 across the council and the NHS.

Source: North Ayrshire Health and Social Care Partnership

Part 5

Is the council demonstrating continuous improvement?



The council has a strong culture of continuous improvement. It has significantly improved and has maintained progress since the last Best Value report in 2011.

Continuous improvement is embedded in the council's culture. Staff play an active role in identifying areas for improvement and are empowered to make changes.

The council has developed a clear link between plans, actions, spending and outcomes. Improvement activity is aligned with priorities and there is evidence of improvement activity resulting in better outcomes for residents.

The council has a flexible approach to continuous improvement which is resulting in improved services and outcomes

108. The council has made a deliberate decision not to have systematic service reviews. Instead, reviews are prompted by poor or declining performance, potential opportunities for transformation, external scrutiny and staff suggestions. Continuous improvement activity is focused, and evidence led. Decision-making is data driven. The council uses data to identify areas for improvement (for example the speed at which new child protection cases are investigated) and to inform changes to service delivery (eg, to inform changes to library opening times).

109. The council uses a framework of tools and regular activities to monitor performance and identify areas for improvement. These are:

- **Progress monitoring** – ongoing monitoring of progress against the Council Plan, operational service plans, individual work and development plans and financial plans. Quarterly Council Plan updates involve peer challenge, normally led by the chief executive, and annual progress reports are produced by each directorate.

- **Performance monitoring** – all progress monitoring reports contain performance data. In addition, trends are monitored on a quarterly basis by the performance team. This is taken to ELT for discussion and action as required. The council also monitors performance against the Council Plan delivery framework.
- **Benchmarking** – the council compares its performance with other councils and identifies areas for improvement. It uses the LGBF for some indicators and Insight and APSE where more appropriate.
- **Self-evaluation** – the council uses the Public Sector Improvement Framework and an EFQM tool for self-assessment. It also uses 'How Good is our...' self-evaluation frameworks to assess the performance of specific services such as schools and libraries.
- **Lean reviews** – the council has invested in Lean Six Sigma training for managers and staff. This quality improvement methodology is intended to enable staff to lead improvement processes and eliminate waste.
- **External audits and inspections** – the council acts on reports and recommendations from external bodies. For example, in its 2018/19 Annual Audit Report, the auditor found that there were effective governance and scrutiny arrangements in place and a culture of openness and transparency.⁸ The auditor recommended that, to ensure that the governance and scrutiny framework continually improves, the council should consider an annual self-assessment of governance arrangements. The council introduced this assessment in 2019/20.
- **Community and customer views** – the council regularly engages with communities on a range of issues (see [Part 4](#) for more information) and reviews customer complaints. Council services also gather customer views and feedback through a range of methods such as tenants participation groups, Consul (an online tool) and the People's Panel surveys.
- **Staff suggestions** also drive improvement activity at the council. The council encourages staff to question, challenge and collaborate to improve services and outcomes. Staff are empowered to make changes that improve the way services are delivered. This has given the council a very real culture of continuous improvement. There is an ethos of going from 'good to great' among staff.

110. The council's efforts to continually improve services and outcomes is resulting in good services. North Ayrshire council has been recognised by Education Scotland, the Scottish Housing Regulator and the Care Inspectorate for its good work across a range of services. The Association of Public Sector Excellence (APSE), which considers the quality of frontline services provided by all UK councils, named North Ayrshire Council the council of the year in 2017. In 2018/19, the appointed auditor concluded that the council's approach to focused performance improvement in specific areas is effective, as evidenced by the improvement in local performance indicators.⁹

111. The council's focus on continuously improving priority areas runs through its work. This can be seen in the council and Community Planning Partnership's work to reduce child poverty, which is explored in greater detail in [Case study 4](#).

Case study 4



Tackling child poverty in North Ayrshire

North Ayrshire has one of the highest rates of child poverty in Scotland. In order to tackle this issue, the CPP and the council have increased their focus on child poverty in recent years. In 2017/18, the council led the way in becoming a 'Child-Centred' council and celebrated the Year of Young People in 2018, which was aimed at giving young people new opportunities, celebrating their achievements and giving them opportunities to influence decision making on issues affecting their lives. Young People were included in developing the Year of Young People activities.

The council and the CPP have focused their efforts across a range of services, in the short and longer term, to address child poverty, and examples include:

- The Skills for Life Programme supports long term unemployed lone parents into employment, giving them a six-month mentored vocational placement within the council.
- The We Work for Families programme is a specialist employability and skills service for vulnerable families.
- As part of the Scottish Attainment Challenge, the council set up the Professional Learning Academy (PLA) in November 2016. The prime purpose of the PLA is to support class teachers to close the poverty related attainment gap by ensuring their practice is of the highest quality.
- The renewal of Free School Meals and the School Clothing & Footwear Grant is now an automated process. This has helped to reduce the cost of processing applications while simultaneously improving outcomes for some of the poorest families in North Ayrshire by giving them access to a benefit they are entitled to at the earliest opportunity.

Research conducted by the End Child Poverty Coalition indicates that the number of children living in poverty in North Ayrshire fell from 30.4 per cent of children in 2016/17 to 26.6 per cent in 2017/18.

Source: Audit Scotland, 2020

The council takes an innovative approach to addressing some of its biggest challenges

112. The council seeks external advice and support when needed. For example, the Fraser of Allander Institute's North Ayrshire economic review in 2018 noted that councils have limited tools available to them to improve economic outcomes

and drive inclusive growth, and that central government investment and support is needed to create fundamental shifts in regional economic outcomes. The council believes that it needs more central government support to address the deep-rooted challenges in the local economy. However, it is using the tools that it does have in innovative ways, to maximise the pace of change and deliver improvements.

113. The council, along with the CPP, has explored different options from around the world to address its approach to economic development and believes that the **Community Wealth Building**  (CWB) model is well suited to the economic environment in North Ayrshire. CWB is an innovative economic model that is designed to improve outcomes in areas affected by high levels of economic deprivation and low job density.

114. The CWB concept is centred on the idea of ‘anchor institutions’, which are defined as institutions with a fixed geographical presence in a region. These include councils and the NHS but can also include private sector companies and charities. The CWB model relies on anchor institutions using the levers that are available to them to improve wellbeing and increase levels of inclusion at a local level. It identifies five pillars that anchor institutions can utilise to harness change:

- **Procurement:** increase local procurement and develop local supply chains
- **Fair employment:** recruit from lower income areas and improve scope for employee progression
- **Land and assets:** seek uses for underused land and assets to help communities
- **Financial power:** Invest locally, encouraging regional and national institutions to invest too
- **Plural ownership:** promote the local economy through a variety of business models.

115. At the time of writing, the council was finalising its CWB strategy for 2020-2025. While the council had been pursuing some elements of the strategy previously, such as Skills For Life ([Case study 2, page 33](#)) and the promotion of the Living Wage, the strategy brings these together and makes clear that CWB is a strategic priority for the council, and emphasises the role that anchor institutions have to play in its delivery. The strategy is designed to help deliver key priority outcomes and performance measures in the Council Plan and LOIP.

The council has significantly increased its pace of improvement since our last BV in 2011 and this has been maintained.

116. The 2011 Best Value report concluded that the council ‘did not have a culture of continuous improvement systematically embedded across the organisation’ and raised concerns about the capacity of the council to drive change. It highlighted that the council was embarking on an ambitious change programme to become ‘a leaner, more innovative and flexible organisation which is better able to respond to the future change and challenges’ but that there were risks that the council lacked the skills needed to achieve this.



Community Wealth Building

was developed in Cleveland in 2007. The Centre for Local Economic Strategies (CLES) defines Community Wealth Building as a ‘people-centred approach to local economic development, which redirects wealth back into the local economy, and places control and benefits into the hands of local people’. Preston Council was the first UK council to adopt the approach, in 2011.

117. The report identified two areas for improvement related to continuous improvement:

- The council needs to ensure that it develops internal capacity for its improvement agenda and embeds improvement in its culture in the medium and longer-terms.
- Elected members and senior officers need to show leadership to ensure that a culture of continuous improvement is developed across the organisation.

118. We found a strong culture of continuous improvement, driven by effective evidence and staff who are empowered to make decisions in their area and to propose changes. The council has delivered on its ambitions in 2011 and is now a lean, flexible and innovative organisation. The council has worked to improve the skills and capacity of its staff at all levels. There is collaboration and a culture of shared learning across the council. Staff are key to improvement activity at the council and are supported by a strong ELT and fully engaged elected members. The council uses data and staff suggestions to identify and improve outcomes in line with priorities. The council has made significant progress since 2011 ([Exhibit 8, page 45](#)).

Exhibit 8

Comparison of Best Value judgements

A comparison of Controller of Audit judgements in 2011 and 2020 shows that North Ayrshire Council has made significant progress since 2011.

Controller of Audit judgement  2011	Controller of Audit judgement  2020
<p>Strategic direction</p> <p>The council has recently strengthened its leadership arrangements with officers and members working better together. Political leadership is improving through more cross-party working.</p>	<p>Elected members and the ELT have set a consistent, clear vision and direction for the council. Elected members, across all parties, and the ELT work well together, and are committed to the successful delivery of the council's priorities.</p>
<p>Performance</p> <p>There are some areas of good performance in the key services of education, social work and housing. The condition of local roads and the use of sports and leisure facilities need to improve. Performance management arrangements are underdeveloped.</p>	<p>Council performance over the last five years has been improving, although it has levelled off in the last year. Priority areas are generally performing well. Performance management arrangements are robust and clearly focused on priority areas.</p>
<p>Resources</p> <p>The council is improving its approach to resource management. Some key financial plans and processes are in place but there is not an overarching financial strategy to support medium and long-term decisions. Workforce planning is improving and there is good alignment between it and the change programme. Significant improvements are still needed in tendering and procurement and asset management.</p>	<p>The council has a good approach to financial planning, and has effective financial management arrangements in place, including a 10-year financial outlook. There are no longer concerns about asset management or procurement at the council. The council has a coordinated approach to workforce planning and is developing plans to support transformational change. The council faces significant financial challenges and needs to increase the pace of its transformation agenda. The council has invested in an invest to save fund, which is welcomed.</p>
<p>Working with partners</p> <p>The council shares a clear strategic focus with its partners on addressing the challenges they face. There are tensions in the relationship between the council and NHS Ayrshire and Arran.</p>	<p>The council works well with a range of partners, is strong on multi-agency working and has a good relationship with NHS Ayrshire and Arran. The CPP is particularly strong and the IJB is engaging innovatively to improve outcomes.</p>
<p>Community empowerment</p> <p>The council has introduced arrangements for consulting with its service users. It needs to ensure these are embedded across the organisation.</p>	<p>The council has a strong focus on community empowerment. Its approach to embedding community empowerment into everyday council business has been recognised nationally.</p>
<p>Continuous improvement</p> <p>The chief executive is leading a challenging change programme and has brought renewed vigour in improvement activity across all services. It is at the early stages of implementation and is not consistent across the organisation. The council does not have a culture of continuous improvement.</p>	<p>The council has built on the early progress noted in 2011. The council now has a strong culture of continuous improvement driven by evidence and genuine staff empowerment. The council has significantly increased its pace of improvement since 2011, and this increase in pace has been maintained.</p>

Recommendations



The council should fully develop and deliver detailed transformation plans to meet the current estimated funding shortfall. To achieve this, it should ensure sufficient arrangements are in place to support, monitor and deliver the expected outcomes. This includes:

- developing the transformation themes into projects and further developing the governance arrangements to ensure the council has the skills needed to implement the next stage of transformation
- developing a robust benefits realisation tracker to assess whether the council has achieved its aims. [\(paragraphs 58–64\)](#)

The council must evolve workforce planning across all services, and clearly align service workforce plans to the transformation projects, in order to:

- identify the numbers, cost and skills of the current and desired workforce
- effectively facilitate the transition from the current workforce composition to the desired workforce. [\(paragraphs 68–70\)](#)

The council should work with locality partnerships to make clear what the intended impacts are of locality plans and make them publicly available. [\(paragraphs 90–91\)](#)

The council should review its Public Reporting online portal, North Ayrshire Performs, to make it more user friendly and accessible. [\(paragraphs 46–49\)](#)

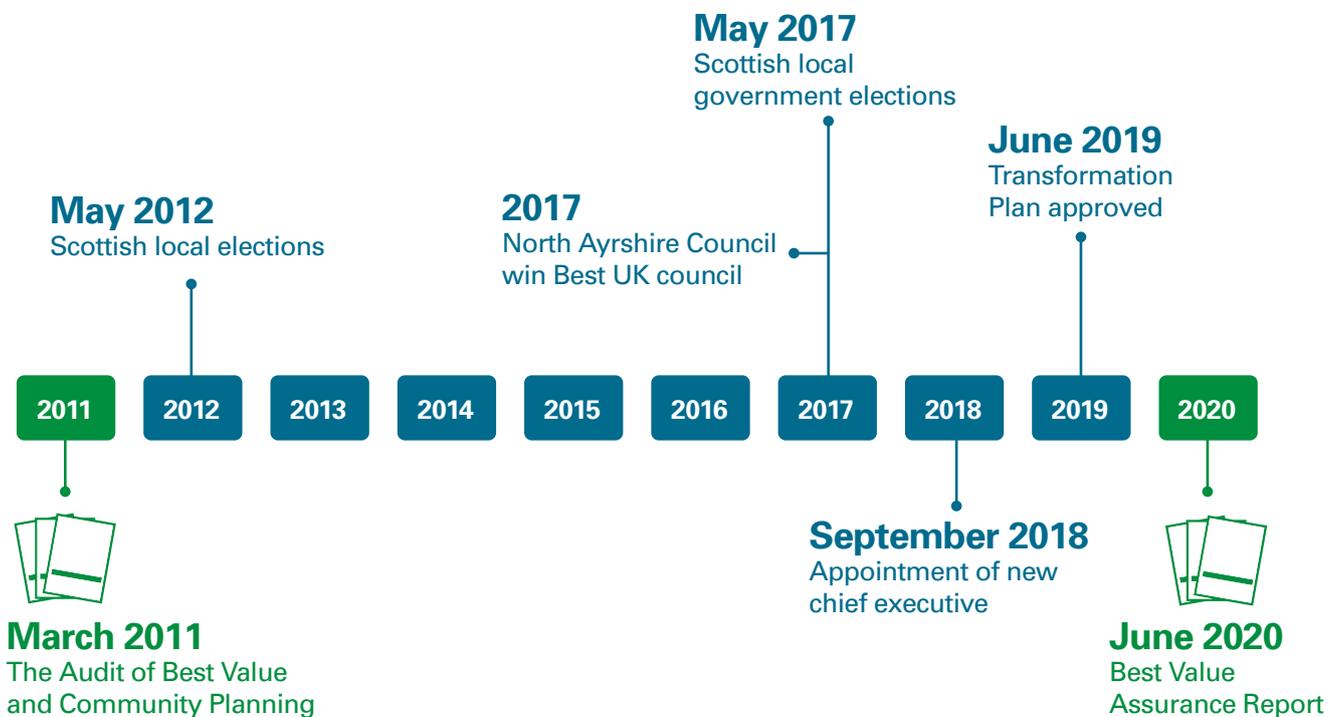
Endnotes



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- 1 North Ayrshire Economic Review, Fraser of Allander Institute, November 2018.
 - 2 Based on the Scottish Index of Multiple Deprivation (SIMD). SIMD is a tool developed by the Scottish Government to identify areas of poverty and inequality across Scotland. It ranks 6,976 data zones (small geographic areas) from most deprived to least deprived. Updated SIMD data was published in January 2020 showing that North Ayrshire has increased by one the number of data zones that sit within the 15 per cent most deprived nationally.
 - 3 Avoidable deaths are classed as those that may have been prevented using either healthcare or public health interventions.
 - 4 Local Government Benchmarking Framework, National Benchmarking Overview Report 2018-19.
 - 5 Of the three remaining reports, two were graded as wholly 'satisfactory' and the third was graded as 'satisfactory' for two of the Education Scotland quality indicators and 'weak' for the other two indicators.
 - 6 This was the gross shortfall for 2021/22 and 2022/23 when setting the 2019/20 budget in February 2019. This was reviewed as part of the 2020/21 budget process, where a net gap of £9.248m remains for 2021/22 and £9.817m for 2022/23.
 - 7 2018/19 Annual Audit Report, Deloitte.
 - 8 Ibid.
 - 9 Ibid.

Appendix

Best Value audit timeline



March 2011. North Ayrshire Council: the audit of Best Value and Community Planning

The council has shown an increased commitment to providing Best Value, but for some of its improvement activities, it is too early to judge how effective they will be. The council's overall performance is satisfactory, and it has fair prospects for future improvement.

May 2012. Scottish local government elections

SNP form a minority administration.

2017. North Ayrshire Council win best UK council at the 2017 APSE awards

May 2017. Scottish local government elections

Labour minority administration formed. Elected members – 11 Scottish Labour; 11 SNP; 7 Scottish Conservatives and 4 Independents.

September 2018. Appointment of new chief executive

The new chief executive was announced in September 2018 after the previous chief executive announced she was retiring after nine years in the role.

June 2019. Transformation Plan approved

Plan was approved at a meeting of North Ayrshire Council on 26 June. Phase one of the restructure to be completed in 2019-20 and Phase two to be completed in 2020-21.

June 2020. Best Value Assurance Report

The Controller of Audit will present a Best Value Assurance Report to the Accounts Commission at least once during the five-year audit appointment for each council. This is the first of its kind. The report seeks to provide the Commission with assurance on the council's statutory duty to deliver Best Value, with a particular focus on the Commission's Strategic Audit Priorities.

Best Value Assurance Report

North Ayrshire Council

This report is available in PDF and RTF formats at:

www.audit-scotland.gov.uk 

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