

REPORT TO: AUDIT & PERFORMANCE REVIEW COMMITTEE ON 28 APRIL 2010

SUBJECT: LOCAL GOVERNMENT NATIONAL REPORTS 2009/10 – AN OVERVIEW OF LOCAL GOVERNMENT IN SCOTLAND 2009

BY: CHIEF EXECUTIVE

1. REASON FOR REPORT

- 1.1 The Committee is asked to consider The Moray Council's response to the Audit Scotland's National Report: An overview of Local Government in Scotland 2009, published in February 2010.
- 1.2 This report is submitted to Committee in terms of Section J3 of the Council's Administrative Scheme relating to consideration of Audit Scotland's reports concerning Council functions.

2. RECOMMENDATION

- 2.1 **It is recommended that the Committee considers the Council's response to Audit Scotland's National Report: An overview of Local Government in Scotland 2009.**

3. BACKGROUND

- 3.1 Audit Scotland supports the Accounts Commission in its responsibility to carry out national performance studies to improve economy, efficiency and effectiveness in local government.
- 3.2 Each year the Accounts Commission asks the Controller of Audit to produce an overview report on issues arising from local authority audits. The commission has considered the report for 2009. It presents its findings under two major headings: 'Using Resources' and 'Outcomes for Communities'.
- 3.3 For information, the weblink to the National Audit report is available on the Elected Members Information Portal.
- 3.4 This report presents the key matters identified from the national audit overview. The National report identifies a range of issues for councils to consider and this is included as **Appendix 1**. It is not expected that each point of the key messages are addressed as these are presented as recommendations which the Council may wish to consider.
- 3.5 In response to the National Audit a report was submitted to the Moray Performs Board on 10th March and the key questions subsequently referred to Councillor Wright and Councillor Paul in order to discuss with political groups.

- 3.6 Furthermore, a 'Forward Strategy' report was presented to the Policy and Resources Committee on 30th March (item 9 refers) which addresses many of the key matters in the attached appendix.
- 3.7 As stated in the Forward Strategy, although the issues which the council face are far more challenging than ever before, the council has always been soundly managed financially and has made planned and prudent use of available finances. The Forward Strategy will deal with the financial pressures which the council will face over the coming years and will provide a platform for a series of reports and investigations that align with the issues for councils to consider and also identified in the National Audit.
- 3.8 Audit Scotland randomly issue follow up questionnaires in relation to publication of their National Audits. The council received a follow up questionnaire in relation to this report: An overview of Local Government in Scotland 2009, and a reply will be submitted in May 2009.

4. SUMMARY OF IMPLICATIONS

(a) Single Outcome Agreement/Service Improvement Plan

The Council is committed to delivering better public services year on year through accepting the key principles of accountability, ownership, continuous improvement and transparency.

(b) Policy and Legal

The Council is expected to take account of findings of National Audits.

(c) Resources (Financial, Risks, Staffing and Property)

There are no financial requirements arising directly from this report, however, there may be risks associated with not addressing National Audit Report recommendations.

(d) Consultations

The Chief Legal Officer and Corporate Policy Unit Manager have been consulted and agree with the content of this report.

5. CONCLUSION

- 5.1 **It is recommended that the Committee considers the Council's response to Audit Scotland's National Report: An overview of Local Government in Scotland 2009.**

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Background Papers: Held by Author
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