

South Ayrshire Council

**Report by Depute Chief Executive and Director of Education
to Audit and Governance Panel
of 1st October 2025**

Subject: Best Value Action Plan – Progress Update

1. Purpose

- 1.1 The purpose of this report is to update members on the progress toward delivering the Council's Best Value Action Plan.

2. Recommendation

2.1 It is recommended that the Panel:

2.1.1 scrutinises the content of the Best Value Action Plan update report;

2.1.2 considers the progress through the narrative set out within Appendix 1

3. Background

- 3.1 The Accounts Commission's approach to Best Value has evolved since Best Value was introduced 20 years ago and is now fully integrated within annual audit work. Best Value at the Council will be assessed comprehensively over the period of the audit appointment and will include an annual evaluation of the Council's approach to demonstrating improvement in the effective use of resources and public performance reporting.
- 3.2 In addition to the annual work on Best Value, thematic reviews as directed by the Accounts Commission are undertaken. In 2022/23 the focus was on the effectiveness of Council leadership in developing new local strategic priorities following the elections in May 2022 and the 23/24 report focused on workforce innovation.
- 3.3 The 24/25 thematic audit on Transformation was completed and considered by [Audit and Governance Panel in March 25](#). Improvement actions arising from the audit have been added to the Best Value Action Plan.

4. Proposals

4.1 Progress towards the actions and the accompanying narrative is attached as appendix 1.

4.2 In summary, five of the seven actions are complete and a further two are on target.

5. Legal and Procurement Implications

5.1 There are no legal implications arising from this report.

5.2 There are no procurement implications arising from this report.

6. Financial Implications

6.1 Not applicable

7. Human Resources Implications

7.1 Not applicable

8. Risk

8.1 *Risk Implications of Adopting the Recommendations*

8.1.1 There are no risks associated with adopting the recommendations.

8.2 *Risk Implications of Rejecting the Recommendations*

8.2.1 Rejecting the recommendations would result in reputational damage and criticism from Audit Scotland, the Accounts Commission and the Scottish Government.

9. Equalities

9.1 The proposals in this report allow scrutiny of performance. The report does not involve proposals for policies, strategies, procedures, processes, financial decisions and activities (including service delivery), both new and at review, that affect the Council's communities and employees, therefore an equality impact assessment is not required.

10. Sustainable Development Implications

10.1 ***Considering Strategic Environmental Assessment (SEA)*** - This report does not propose or seek approval for a plan, policy, programme or strategy or document otherwise described which could be considered to constitute a plan, programme, policy or strategy.

11. Options Appraisal

11.1 An options appraisal has not been carried out in relation to the subject matter of this report.

12. Link to Council Plan

12.1 The matters referred to in this report contribute to delivery of all the Council's strategic objectives and strategic outcomes.

13. Link to Shaping Our Future Council Yes No X

14. Results of Consultation

14.1 There has been no public consultation on the contents of this report.

14.2 Consultation has taken place with Councillor Martin Dowey, Portfolio Holder for Corporate and Strategic, and the contents of this report reflect any feedback provided.

14.3 Consultation has also taken place with members of the Best Value Working Group, and the contents of this report reflect any feedback provided.

Background Papers [Audit and Governance Panel June 2023](#)

[Cabinet August 2023](#)

[Audit and Governance Panel October 2023](#)

[South Ayrshire Council December 2023](#)

[Audit and Governance Panel \(Special\) September 24](#)

[Audit and Governance Panel March 2025](#)

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Best Value Improvement Action Plan - By Status

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Rows are sorted by Progress

Recommendation 1 - The council should ensure its plans are sufficiently ambitious to credibly respond to its financial challenges. It should clearly set out the extent to which savings from transformation will contribute to bridging its budget gap, prioritising transformation projects that will deliver the most savings

Action	Managed By	Progress	Current Due Date	Assessment of Progress	Latest Note
Deliver briefings to members and partners as discussions relating to shared services progress.	Cleland Sneddon	20%	31-Mar-2026	On track	26-Aug-2025 A series of elected member budget briefings are planned for the period August – February 2026 at which the potential of shared service options will be addressed. The first of this series is scheduled for 27 August 2025.

					Additionally further meetings between the Leaders and Chief Executives of the 3 Ayrshire authorities are planned at which the potential options will be considered, and actions agreed to investigate the potential business case for viable opportunities
Develop a new workforce plan linked to the medium-term financial plan, Council Plan and LOIP.	Wendy Wesson	75%	31-Dec-2025	On track	26-Aug-2025 Development of the Council's Workforce Plan (WFP) is progressing at pace, with the Strategic Workforce Planning Group continuing to convene regularly to address key focus areas. Collaborative discussions with Finance colleagues have been undertaken to ensure the emerging plan is fully aligned with the Council's medium-term financial strategy
Provide an update report to Council detailing the financial and carbon impact of the 'Transforming our Estate' strategy.	Christina Cox	100%	31-Jul-2025	Complete	An overview report was presented to Service and Partnerships Performance Panel in May. Follow up information on financial and carbon impact will be circulated to panel members.
Update council reporting format to ensure all transformation activity and proposed benefits are captured.	Louise Reid	100%	30-Apr-2025	Completed	
Develop a project brief relating to Radical Place Leadership in Ayr North for consideration/approval by the Transformation Board.	Kevin Anderson	100%	30-Jun-2025	Completed	03-Sep-2025 Project Brief submitted to the Transformation Board and approved in June 25.

Recommendation 2 - The council should demonstrate it is engaging with its communities as it progresses its revised transformation programme, particularly on those projects that affect vulnerable groups. It should set out clearly how these activities influence any planned changes.

Action	Managed By	Progress	Current Due Date	Assessment of Progress	Latest Note
We will include details of the impact community engagement has had on relevant transformation projects as part of the reporting regime.	Stewart McCall	100%	31-Mar-2026	Completed	03-Sep-2025 Action is now complete and the details on the impact community engagement has had on relevant transformation projects will now be included in the 6-monthly reporting to SPPP. The first report on this will be included in the September papers to this Panel

Recommendation 3 - The council is introducing benefits trackers and realisation reports. These reports are to be provided to members and should set out clearly what has been achieved compared to the expected benefits and the outcomes these changes have delivered.

Action	Managed By	Progress	Current Due Date	Assessment of Progress	Latest Note
Benefits realisation and tracking reports now clearly set out what has been achieved	Louise Reid	100%	31-Mar-2025	Completed	

compared to the expected benefits and is reported to Members.					
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