5. Best Value

Councils have a statutory duty to make arrangements to secure continuous improvement in the performance of their functions.

Conclusion

Annual thematic Best Value work is set by the Accounts Commission. For the 2023/24 financial year, auditors were asked to focus on workforce innovation within the council. The results of this work were reported to elected members at the West Lothian Council full council meeting in September 2024.

Our Best Value work confirmed that West Lothian Council has a People Strategy supported by a Strategic People Plan which supports the delivery of the council's corporate plan.

Best Value work in 2023/24

79. Councils have a statutory duty to make arrangements to secure continuous improvement in the performance of their functions. Expectations are laid out in the Best Value Revised Statutory Guidance 2020.

80. As set out in the current Code of Audit Practice, Best Value audit is integrated with other wider-scope annual audit work. Annual thematic Best Value work is set by the Accounts Commission. For the 2023/24 financial year, auditors were asked to focus on workforce innovation within the council.

81. In addition to the work set out in the remainder of this section, Best Value work has informed the content and conclusions set out in parts 2,3,4 and 6 of this Annual Audit Report.

Our Best value work confirmed that the council has a People Strategy supported by a Strategic People Plan. The Council is aware of ongoing challenges in developing the workforce and are taking action to address the risks.

82. The results of this work were reported to elected members at the September 2024 West Lothian Council full council meeting. This report is published on the Audit Scotland website.

83. The key messages from this report are:

- The council approved its People Strategy 2023-2028 in 2023, which is one of six strategies that support the delivery of the corporate plan. The Council also has a Strategic People Plan 2023-2028, and sets out the