

Mr Jim Savege
Chief Executive
Aberdeenshire Council
Woodhill House
Westburn Road
Aberdeen
AB16 5GB

30 September 2020

Dear Jim

Best Value Assurance Report: Aberdeenshire Council

I am writing in connection with the Best Value Assurance Report on Aberdeenshire Council to let you know the next steps and to draw your attention to some procedural matters. I understand that a copy of the report was sent to you yesterday by the Controller of Audit.

The report is made by the Controller of Audit under section 102 of the Local Government (Scotland) Act 1973. For ease of reference I have appended a summary of the relevant statutory provisions in the hope that it may be of some use to you, though with the caveat that it is not intended to be a definitive statement of the law.

The report will be considered by the Accounts Commission at its meeting on 8 October. The legislation requires that you should now send a copy of the report to each member of the Council. It also requires that you make the report available for public inspection. I note however that the dispensations in the Coronavirus Act allow you to apply some flexibility to fulfilling this requirement.

It is important to stress to you that although the Controller of Audit report is now in the public domain (as a public agenda item for the Commission meeting) it is not 'complete' as such until the Commission decides what it wishes to do with it. You may wish to make members of the Council aware of this when sending the report to them (and indeed when you make the report available for public inspection). It may be helpful for you to be aware that, should the Commission be asked for public comment about the report in advance of the meeting, we will respond that it has yet to be considered by the Commission and thus no media statement will be made in the meantime.

On considering the report, the Commission may do, in any order, any, all or none of the following:

- (a) Direct the Controller of Audit to carry out further investigations
- (b) Hold a hearing
- (c) State its findings.

The meetings of the Commission are held in public, although in this case we will be meeting by way of video conference. I am pleased that you have confirmed that you, the Council Leader and other colleagues will be able to join us to observe the meeting. The agenda and papers for the meeting will be available on the [Commission's webpage](#) on Friday. The Commission will discuss the report in its public session, with the Commission deciding what to do with the report in the subsequent private session.

After the Commission's meeting, I will contact you again to let you know its decision and any further arrangements which may require to be made. In the meantime, please do not hesitate to get in touch with me (email: preilly@audit-scotland.gov.uk or direct dial telephone: 0131-625-1809) if you require any further information about any of this.

Yours sincerely



Paul Reilly
Secretary to the Commission

**SELECTED STATUTORY PROVISIONS FOR REPORTS BY THE CONTROLLER OF AUDIT
AND PROCEDURE OF THE ACCOUNTS COMMISSION**

**AN AMALGAMATION OF EXCERPTS FROM THE LOCAL GOVERNMENT (SCOTLAND) ACT
1973 AND THE LOCAL GOVERNMENT IN SCOTLAND ACT 2003**

S102 1973 Act - Reports by the Controller of Audit

- (1) The Controller of Audit may, and if so required by the Commission, shall make reports to the Commission with respect to -
 - (a) the accounts of local authorities audited under this part of this Act;
 - (b) any matters arising from the accounts of any of those authorities or from the auditing of those accounts being matters that the Controller considers should be considered by the local authority or brought to the attention of the public;
 - (c) the performance by a local authority of their duties under Part 1 (best value and accountability) and Part 2 (community planning) of the Local Government in Scotland Act 2003.
- (2) The Controller of Audit shall send a copy of a report made under subsection (1) above to
 - (a) any local authority named in the report; and
 - (b) any other person the Controller thinks fit.
- (2A) A local authority shall, forthwith upon their receiving a copy of a report sent to them under subsection (1) or (2) above, supply a copy of that copy report to each member of the authority and make additional copies available for public inspection.

S3 2003 Act - Action by Accounts Commission following report by Controller of Audit

On a report being made to it by the Controller of Audit under section 102(1) of the Local Government (Scotland) Act 1973 the Accounts Commission may do, in any order, all or any of the following, or none of them -

- (a) direct the Controller of Audit to carry out further investigations;
- (b) hold a hearing;
- (c) state its findings.