

## Best Value Introduction

Audit Scotland describes Best Value as “ensuring that there is good governance and effective management of resources, with a focus on improvement, to deliver the best possible outcomes for the public.” The duty of Best Value applies to all public bodies in Scotland. It is a statutory duty for local authorities, such as councils.

In 2016 a revised framework for the auditing of Best Value was approved by the Accounts Commission. A key element of the framework is the publication of a Best Value Assurance Report (BVAR) for the council at least once during a five-year period. It is informed by the Annual Audit Report, other statutory reports and Audit Scotland reports including the Local Government Overview series (performance, finance) published annually.

The BVAR will be considered by the Commission, in public, and action may be required of the council. The fieldwork for the BVAR for Aberdeenshire Council will take place between February and April 2019.

The fieldwork for the development of the BVAR includes:

- Interviews with councillors, senior officers and partner organisations;
- Observation of council, committee and board meetings;
- Review of documents and performance data and;
- Focus groups with councillors, officers and community groups.

Each council’s BVAR incorporates an analysis of the Best Value characteristics aligned to the themes of:

- Vision and strategic direction;
- Performance;
- Use of resources;
- Partnership working;
- Improvement and transformation

## Case Study Criteria

As part of our preparation for our Best Value Assurance Report we will be compiling a narrative to show the council's transformation since the last Best Value Audit. In order to do this, the Best Value Key Officer group will be sourcing case studies from all services. To ensure that the case study stays relevant to Best Value's key themes, the below criteria has been set out:

- Please ensure that a relevant link with BV criteria is demonstrated throughout
- Where relevant, please complete each section of the template as fully as possible
- Each section must contain narrative along with relevant links of evidence
- Each case study should show a consistent and clear link to at least one of the council's [11 priorities](#) ( point 6).

## Case Study Template

### Infrastructure Services – Street Lighting LED Upgrade Programme

How does this link with the criteria of Best Value?

“ensuring that there is good governance and effective management of resources, with a focus on improvement, to deliver the best possible outcomes for the public.”

- Vision and strategic direction;
- Performance;
- Use of resources;
- Partnership working;
- Improvement and transformation

The programme aims to optimise the use of resources by meeting the minimum illumination standards set by national guidance in the most cost effective and energy efficient manner.

How does this link to our priorities?

The programme will reduce greenhouse gas emissions from street lighting by more than 50% in line with the priority to “protect our special environment, including tackling climate change by reducing greenhouse gas emissions”

What research was undertaken to ensure best practice?

Monitoring of the price of LED lanterns to ensure that the timing of the programme obtained best value for the council. When the programme was first considered, the annual reduction in price of LED lanterns was double the annual saving in electricity from conversion. Conversion at that time would not have achieved best value. The timing of the programme aims to maximise the benefit from price reductions and efficiency improvements whilst not leaving it too late and missing out on energy savings.

What was the background to the case study?

The purpose of the programme was to achieve at least a 50% reduction in annual carbon emissions and electricity costs.

What activity was undertaken?

Our stock of 45,000 street-lights is being converted to LED lanterns over a 6-year programme.

How did this contribute to improved outcomes?

We have already achieved substantial reductions in energy consumption and carbon emissions

How did this assist in delivering value for money?

The programme delivers an annual saving of 15% of its capital cost or 7.5% allowing for financing costs. This represents a good rate of return on the Council's investment.

What did we learn?

We learned the importance of timing in obtaining best value when investing in improving technology.

***\*\*Please attach any supporting documents/evidence relevant to the case study\*\****