



# Best Value Performance Summary 2023/24

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## **BV theme: Vision and leadership**

Senior Leadership Development Programme. With the new Senior Leadership Structure in place a Senior Leadership Development Programme commenced in April 2024 delivered by external consultants Adapt2Digital who are working with internal staff to build capacity and learning for the next phase of the Leadership Review. The 12-month programme 'Evolving Leaders in Practice' involves individual coaching / mentoring to support self-awareness as well as collective learning to build the skills, knowledge and behaviours to be a high performing senior leadership team. Post-programme action plans will also be developed to ensure continued learning and development for Senior Leaders.

Performance and Development Discussions. The new Leadership Competencies and Performance & Development Discussion (PDD) Frameworks were rolled out in January 2024 to all staff following successful pilots. While our strategic documents set out the direction and priorities for the organisation, our leadership competencies, along with our values and behaviours framework, helps to clarify the behaviours, skills and actions needed to achieve these. The PDD is designed to drive performance and development at an individual, team, service and organisational level by using data to drive the development activity across the organisation and understand where teams are performing well that we can learn from. This is also aligned to a one-to-one template to support a culture of continuous feedback.

## **BV theme: Governance and accountability**

Throughout 2023/24 we;

- embedded the revised decision-making structure which supports the delivery of our key strategic priorities as set out in our Corporate Plan
- designed a new senior leadership structure to support effective decision-making and accountability

- revised our Scheme of Administration to reflect the new leadership structure ensuring decision-making takes place at the most appropriate levels
- Introduced a new protocol for managing Deputations to Council and Committee meetings as part of our Standing Orders, affording greater opportunity for the community voice to be heard
- Continued to deliver a programme of learning and development for Councillors.
- developed a new Sustainable Procurement Strategy for the Council to ensure that we can drive greater social, environmental and economic value from our public procurement

In line with audit recommendation, we have included a section within this report which provides an update on how we are progressing with identified best value assurance recommendations. This can be found at [appendix 2](#).

## **BV theme: Effective use of resources**

This theme is divided into five sub-topics, which each look at specific elements of resourcing. We have included seven key performance indicators (KPIs) which can be benchmarked nationally through the Local Government Benchmarking Framework. Further information on these can be found within [appendix 1](#).

### **Sub-topic: Financial management and planning**

The Senior Leadership Team supported elected members in setting a balanced Revenue Budget for 2024/25 and Provisional Revenue Budgets for 2025/26 and 2026/27. This was in line with our financial principles in which the Council committed to multi-year budgeting at a detailed level linked to the delivery of strategic priorities and identification of the first phase of transformation savings.

The 2024/25, 2025/26 and 2026/27 Revenue Budgets include challenging savings, but as they stand, are prepared on a sustainable basis with a much-reduced reliance on Reserves.

Following acknowledgement that the budget process is resource intensive for both officers and elected members, several improvements were implemented including more elected member briefings, better use of technology and the development of briefing papers for officer proposals.

The consultation exercise that took place following the last budget process welcomed the improvements and sought to start elected member engagement earlier to provide more time for officers and elected members to develop the budgets.

We aim to further develop and improve community engagement on the budget and the Council's approach to participatory budgeting. Given the current financial context, there are significant challenges in the deliverability and affordability of our planned Capital investment. In response to this, we are strengthening our strategic approach to asset management planning with a focus on investing in our existing infrastructure and assets to ensure they continue to meet the needs of our communities.

In January 2024, the Council also approved the Corporate Asset Management Framework as a key component of its wider strategic capital investment planning framework. This will strengthen the evidence base for the Council's consideration of long-term Investment Blueprint and funding strategy. This was followed in February with the Strategic Investment and Capital Budget Update which saw a funded capital programme through to 2029/30 confirmed.

The approved Financial Strategy and principles remain in place to support effective decision-making aligned to priorities; directing resources to where they are most needed and based upon strengthening our approach to achieving financial sustainability through multi-year Revenue and Capital budgeting.

We received a positive assessment from our external auditors on the 2022/23 Annual Accounts, with the auditors noting that the Council has good governance arrangements.

We reviewed and updated the Medium-Term Financial Plan for 2024 - 2030, recognising the risks of reliance on non-recurring funding (common across Scottish authorities) and underlining the importance of adopting a robust approach to implementing the Financial Strategy and Principles.

## **Sub-topic: Staff**

Whilst we have seen increases in absence figures across both teaching and non-teaching staff this occurred in the second half of the year. Earlier figures showed a reducing trend and/or were consistent for the first two quarters and overall, there has been a reduction in stress/mental health/fatigue. We continue to analyse and monitor trends in data, and support managers, head teachers, and adapt our resources accordingly. We continue to support the health and wellbeing of our employees recognising the changing nature of the organisation and challenges brought about by the cost-of-living crisis.

In 2023/24 we:

- continued to promote and support delivery of Health and Wellbeing content to staff supplemented by a weekly "Focus on Wellbeing" article and ran a wellbeing podcast series.
- promoted the DWP (Department of Work and Pensions) Access to Mental Health provision designed to support those with poor mental health over an extended period and maintain their workplace attendance.
- launched a new employee benefits platform, including a health and wellbeing platform to allow employees to access information and proactively manage their health alongside a revised Employee Assistance Programme. This will be supplemented by additional resources including videos demonstrating how to get the most from the Vivup Employee Assistance Programme platform.
- promoted financial wellbeing hints and tips, offered courses and events including focused wellbeing events/sessions in rural locations and all secondary schools and signposted to sources of support for all aspects of health and wellbeing for staff and we continue to promote this via payslips and other mediums.

The following work is also ongoing:

- work with the Women's Wellbeing Group to promote issues such as informing employees affected by the menopause.
- work with the Men's Wellbeing Group who meet monthly.
- we are developing an employee Health and Wellbeing Passport with our Staff Networks (disABILITY, Belong, LGBTI+, Carers) providing the opportunity for their comment.
- we are developing guidance to assist employees and managers who experience a colleague or service user undergoing a mental health emergency and a programme of Mental Health First Aid training has been undertaken. Training is made available on a regular basis.
- programmes relating to compassionate leadership and supporting employees to share their experience of work are in place and will continue
- work is also ongoing to develop our Trauma Informed Approach to service provision, and the knowledge and skills developed as a result are important tools in the management and support of our own employees. E-learning modules are available to all staff.
- the refreshed Flexible Working Framework was approved and is actively promoted to support work/life balance and good mental health.

We successfully achieved the Development Accreditation Award for Equally Safe at Work. This accreditation programme is designed to support the prevention of violence against women (VAW) and advance gender equality at work. Equally Safe at Work was developed by Close the Gap, Scotland's expert policy advocacy organisation working on women's labour market participation. We completed this by implementing gender-sensitive employment policies and practices to prevent violence against women and support victim/survivors of Gender Based Violence.

Our new [People and Culture Strategy](#) actions will also be incorporated into other related activity including the development of our current Health and Wellbeing plan to clearly articulate the objectives and actions to achieve these.

## **Sub-topic: Performance management and risk**

The Council has undertaken phase 1 of the leadership review, operating models across the Council are in the process of being implemented. Alongside this, we are reviewing our Strategic Planning and Performance Management Framework and during 2023/24, we progressed with initial analysis and consultation to support the delivery of strategic planning, and performance. This work will continue to ensure that we are maximising efficiencies whilst addressing the needs of service stakeholders by addressing gaps and proactively identifying and supporting areas for improvement.

In 2023/24 we worked with services to review reporting arrangements and built a Corporate Development and Improvement Plan (CDIP), which was subsequently approved in May 2024. We are continuing to review how the Corporate Plan and the CDIP can be better integrated and streamlined as part of the strategic planning and performance management framework.

There has been continued focus on developing our online performance and risk management system, PK Performs, and supporting Strategic Leads and Officers from across the Council to understand and utilise this effectively. Once fully implemented, this system will enable an enhanced approach to performance monitoring and reporting, supporting more regular and responsive scrutiny by elected members, senior leaders and managers of the Council's strategic priorities. Key elements of work undertaken in 2023/24:

- development and launch of a range of tools, including video and written guides for both strategy and risk, as well as a risk e-learning module
- one to one and group training and support to risk owners and actionees to review and update risks within the system
- review and refresh of corporate plan key performance indicator (KPI) metadata to better understand and improve data quality
- onboarding of all corporate plan key performance indicators
- training on system usage to corporate plan key performance indicator owners and updaters, culminating in successful data

gathering through the platform for the 2023/24 annual performance report

- review of strategies and links to corporate plan and priorities

In addition to the above, we are piloting approaches to the onboarding of actions and KPIs aligned to our key strategies and delivery improvement plan and are looking at potential efficiencies, and reduction in duplication through PowerBI reporting.

We will continue to focus activity and resources the ongoing roll out of PK Performs at the various levels required, including the transformation programme and Health and Social Care Partnership. We will also be looking at our approach of risk support across the organisation to facilitate and implement a targeted programme of training and look at the overall challenges and opportunities facing the Council, and the impact of any new emerging risks.

### **Sub-topic: Asset management**

Work underway to rationalise the estate in accordance with Property Asset Management Plan and Strategy. Pitlochry review has been completed which will see further reduction in number of operational buildings over a 4-5 year period potentially causing a small down turn in trends in 2024/25 which will be rectified by the completion of Perth High School in preparation for 2025/26 KPIs which has a 4% increase projection in Condition and Suitability.

### **Sub-topic: Information management**

Several initiatives are contributing to ensuring the right Council information is available to the right people at the right time:

- an updated ICT & Digital Asset Management Strategy 2023-29, developed in alignment with the Digital Strategy and the corporate asset management framework, is driving renewed /refreshed focus, particularly around:
  - ensuring our digital foundations are optimised, secure, maintained and fit for the future

- securing our information assets: prioritising safety of our information by investing to stay ahead of cyber security threats
- managing our data assets, and using them to derive business intelligence and insights for better outcomes for people and communities
- building and embedding “One Council” standards and approaches for the Council’s application and business systems landscape
- evolving fit for the future digital classrooms to help our children and young people achieve their full potential
- contributing to the Council’s net zero commitments.
- significant effort continues to be focussed on implementing Mosaic, the Council’s social care platform, as a comprehensive, whole-Council solution. Over time this will include implementation of portals for engaging with customers and third party service providers
- the Business Systems Rationalization workstream, within the Transformation & Change Programme, is clarifying the Council’s application landscape to inform future opportunities for consolidating, sharing, retiring and upgrading key business systems, and decision-making around future business system ownership
- the Corporate Data & Analytics (DA) Programme is delivering an effective DA architecture / operating model, to create capacity; grow the Council’s business intelligence and analytics capacity and capabilities; ensure appropriate competencies and encourage collaboration
- we are designing a Fit for Future Network Model which will implement a more secure network with increased flexibility to meet future PKC service delivery needs, and better support modern work methods
- the Council’s online services and mobile working platforms continue to be developed. Dynamic scheduling has been rolled out to Homecare, using TotalMobile’s Optimise product: this has introduced significant change and efficiencies in the way 180 mobile Homecare workers and their scheduling teamwork. Online services continue to record a significant increase in overall uptake, with customers who responded, confirming high levels of satisfaction with the services they are accessing

- optimising the Council's investment in Microsoft products means:
  - Additional MS security tools have been implemented for improved identity, device and access management
  - MS PowerBI has been embedded as the Council's standard enterprise business intelligence tool
  - A separate Children & Young Persons MS Tenancy is being piloted for the curriculum to deliver a fit for the future learning from "anywhere" experience, streamlined device and user management and improved tracking / security
  - MS's Virtual Assistant tool is now being developed more widely following successful "erica" pilot
  - MS's PowerPlatform is being increasingly used to identify opportunities for delivering innovative automation and generative AI solutions
  - InTune is being implemented to provide Unified Endpoint Management, a single platform to manage mobile and desktop devices
- IT has reviewed / refreshed its business continuity, technical continuity and major incident / disaster recovery planning, for improved whole lifecycle asset / information management.

## **BV theme: Partnership and collaborative working**

This theme is reflected in our corporate priorities and referenced throughout our Annual Performance Report.

## **BV theme: Working with communities**

This theme is reflected in our corporate priorities and referenced throughout our Annual Performance Report.

## **BV theme: Sustainability**

As part of demonstrating the impact of sustainable development in relation to key economic, social, and environmental issues, and evaluating, publicly reporting and scrutinising this performance, we

continue to make steady progress in delivering sustainable development, which is reflected in our strategic priorities and objectives.

In 2023, reports on our statutory duties for [Biodiversity](#), [Carbon Emissions](#), [Climate Change](#), and [Local Heat and Energy Efficiency](#) were presented to the Climate Change and Sustainability Committee. Updates outlined positive outcomes and future actions for reducing biodiversity loss and the Council's overall carbon footprint, along with improved action for climate resilience.

In February 2024, our [Fleet Decarbonisation Strategy](#) was presented to the Climate Change and Sustainability Committee. The report advises on the progress we have made regarding the Council transitioning its transport fleet from petrol and diesel vehicles to Low Emission Vehicles, in line with the Scottish Government Guidance.

The [Sustainable Development Performance Report 2023/24](#) was also approved in 2024, giving an updated performance position against both our Best Value Sustainable Development requirements and the UN Sustainable Development Goals (SDGs). We continue to make good progress in both areas.

A digital [Quality of Life Dashboard](#) was launched on our website in February 2024 to improve reporting of our contribution to the SDGs, giving partners and members of the public greater opportunity to compare progress across different SDG topic areas. Indicators show our overall progress towards the SDGs within Perth and Kinross remains good, with some progress being made for all 17 SDGs. In particular, very good progress is being made towards 'SDG4 – Quality Education' through continued high learning and attainment rates, and SDG13 – Climate Action' through reduced carbon emissions and improved climate resilience measures and action.

## **BV theme: Fairness and equality**

Throughout 2023/24, we have continued to work with a range of partner organisations and community groups to support the delivery of our equalities programme. Many of those organisations are experts in a specific area of equalities and it is vital that we learn from their expertise to ensure our services remain inclusive and fair for all. This partnership

approach has helped us to continue to foster good relations between communities and ensured a cohesive approach for different groups wishing to access and find out about services appropriate to their needs. It has also helped the wider community learn more about our diverse communities and the contribution they make to our local community. We want everyone living here regardless of their background to feel safe, welcome and included.

We have progressed our extensive and popular equalities events programme and have celebrated significant events and key dates. These are detailed in our [Equalities Mainstreaming Report 2023-25 and Equalities Performance Report 2021-23](#) and physical events included Perthshire Pride, the Mela festival, Ukrainian Independence Day and Chinese New Year celebrations. We also opened our Civic Hall to host Friday prayers from our local Muslim community, with an average of 150 participants weekly.





In addition, we created a total of eight Equalities Newsletters between April 2023 and March 2024 which were shared widely with our community groups, staff and elected members. Some other examples of work undertaken during 2023/24 included:

- continued co-ordination of an equalities programme in schools involving partner organisations including Anne Frank Trust; Nil by Mouth and Show Racism the Red Card
- continuation of a regular Mela Marketplace working with minority ethnic community groups.
- continued to deliver our equalities learning and development programme
- introduced a Female Leadership Programme (for minority ethnic women)
- introduced a Leadership Programme for People Seeking Asylum









## Key Performance Indicators related to Best Value






Trends will be indicative of performance and should be considered in the context of the current operating environment and level of influence

Best Value Theme	Indicator	Control / Influence	Performance						Comments	
			20/21	21/22	22/23	23/24	Trend	Target		Met/Not Met
Financial Management and Planning	Percentage of income due from Council Tax received by the end of the year	Influence	96.6%	97.7%	98.4%	<b>97.53%</b>		<b>97.5%</b>		<p>We are now back to a situation where, for the past year, our Council tax collection has not been significantly bolstered by Cost-of-Living payments, Low Income pandemic payments, financial insecurity fund payments etc.</p> <p>For 2023/24, without such additional payments, we have achieved a collection level of 97.53%. For comparison, this puts us ahead of our pre-pandemic result of 97.38% in 2018/19.</p> <p>We are confident that we will maintain our position as among the highest performers, in this respect, across Scotland and will be significantly ahead of the Scottish Average. This will be confirmed when we received the published figures in June. It should also be noted that in terms of income we have collected £124.5m, up £5.2m on last year.</p>
Staff	Sickness absence for employees (non-teaching) – average number of days	Influence	8.3	10.9	13.0	<b>13.1</b>		<b>12</b>		<p>Work continues to support our employees to attend work. We offer a suite of support including Occupational Health support, physiotherapy appointments and a range of mental health support including an enhanced counselling offering.</p>

Best Value Theme	Indicator	Control / Influence	Performance						Comments	
			20/21	21/22	22/23	23/24	Trend	Target		Met/Not Met
										We are further developing our guidance and support tools for managers to allow them to act with a focus on prevention and early intervention and this will be rolled out over the coming months.
	Sickness absence for teachers – average number of days	Influence	4.7	6.2	7.6	9.1	●	7.9	✗	<i>Data for previous years has been revised following review and discussion with LGBF.</i> Work continues to support our employees to attend work. We offer a suite of support including Occupational Health support, physiotherapy appointments and a range of mental health support including an enhanced counselling offering. We are further developing our guidance and support tools for managers to allow them to act with a focus on prevention and early intervention and this will be rolled out over the coming months.
	Gender Pay Gap	Influence	-1.3	-1.1	-0.3%	1.7%	●	Within 2% variance of 0%	✓	A revised approach has been taken to the calculation based on national template/guidance and this may have impacted the change in the overall figure. We continue to apply related processes consistently e.g. job evaluation, recruitment and will continue to use all relevant indicators to develop and implement appropriate processes and support to ensure continued focus on maintaining as low a gender pay gap figure as possible.

Best Value Theme	Indicator	Control / Influence	Performance							Comments
			20/21	21/22	22/23	23/24	Trend	Target	Met/Not Met	
	Proportion of the highest paid 5% employees who are women	Influence	53.8%	54.0%	55.9%	<b>56.41%</b>		<b>1% increase per year</b>		<p>We have seen an increase in this measure over a period in which we have seen significant change in senior management structures. The number in the top 5% of earners has increased slightly and therefore the number of women in the group has also increased (128 to 132). There is a pay award outstanding for LGE/Craft/Chief Officer staff and the approach taken in this may impact the number slightly when implemented. The overall workforce profile is unchanged with 73% being female.</p> <p>Work continues to identify career and personal development opportunities for all staff. The use of a revised Personal Development Discussion tool provides increased focus on development needs and improves the recording of identified activity. This will further improve the information we have and action we can take to support women's career progression.</p>
<b>Asset Management</b>	Proportion of operational buildings that are suitable for their current use	Influence	90.9%	93.4%	96.2%	<b>95.9%</b>		<b>95%</b>		<p>Previous increase in suitability is based on the disposal of Balhousie PS and North Muirton PS as Operational buildings and replaced by new build Riverside PS. Current small downward trend based on reduction in operational buildings resulting in higher weighting of each m2.</p>

Best Value Theme	Indicator	Control / Influence	Performance							Comments
			20/21	21/22	22/23	23/24	Trend	Target	Met/Not Met	
	Percentage of internal floor area of operational buildings in satisfactory condition	Control	85.4%	89.8%	90.8%	<b>90.3%</b>		<b>90%</b>		The building condition update programme has been completed with regards to revised Core Facts submission. Current small downward trend based on reduction in operational buildings resulting in higher weighting of each m2.

KPI Key						
KPI trends				KPI performance against target		
			<b>N/A</b>			<b>N/A</b>
Data trending in a favourable direction	Data trending in an unfavourable direction	Data trend remains static	No data available to make comparison in trend	Met or exceeded target	Target not met	No target set / not appropriate to set target / target set, data not available

## Best Value Assurance Recommendations

A Best Value review of Perth and Kinross Council was carried out by the Accounts Commission in 2019. The resultant [report](#) contained 7 recommendations and an [action plan](#) was developed to ensure these were taken forward. Both the report and the action plan were considered by Council on 25 September 2019.

Since 2019, the best value action plan has been updated annually and considered by our Executive Leadership Team and reported to Auditors as part of the annual accounts process.

In 2023, as part of a new approach to Best Value, Audit Scotland considered these recommendations and assessed five of the seven actions had been completed satisfactorily. The remaining two outstanding actions are in respect of Financial Planning and Community Planning Partnership review. Two new recommendations were also raised and reported through the [Best Value Thematic Review in 2023](#). These are in relation to Workforce Planning and Best Value reporting.

The table below shows an overview of all best value actions as at August 2024.

Action Reference	Title	Action Owner (Strategic Lead)	Complete	Year	Comments on open actions
2019-1	PK Offer	Strategic Planning People and Performance	Yes	2023	
2019-2	Digital Strategy	Customer and Digital Services	Yes	2023	
2019-3	Governance	Legal and Governance	Yes	2023	
2019-4	Performance Reporting	Strategic Planning People and Performance	Yes	2023	
2019-5	Financial Planning	Finance and Resources			Further discussion to be held around this action point if not signed off by auditors in 2024.
2019-6	Community Planning Partnership Review	Strategic Planning People and Performance	Part		Refreshed review of the Community Planning Partnership arrangements has commenced. It is

					anticipated this action will be complete and signed off by auditors in 2025.
2019-7	Community Involvement/Participatory Budgeting	Housing and Communities	Yes	2023	
2023-1	Workforce Planning	Strategic Planning People and Performance	Part		This action is anticipated to be signed off by auditors in September 2024 following the publication of the <a href="#">People &amp; Culture Strategy</a> , which was approved by Finance & Resources Committee in June 2024.
2023-2	Best Value Reporting	Strategic Planning People and Performance	Part		Annual update published as part of Annual Performance Report in 2024. Bi-annual update cycle will commence in 2025. Anticipate auditors will sign off this action as being complete in 2025.