



# Best Value Performance Summary 2024/2025



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## Introduction

This report sets out some of the ways in which we are delivering on our statutory duty of Best Value, as defined in the [Local Government in Scotland Act 2003](#) and [Best Value Revised Statutory Guidance 2020](#).

Best Value requires local authorities to demonstrate continuous improvement in performance while maintaining an appropriate balance between quality and cost, and to do so with regard to economy, efficiency, effectiveness, equal opportunities, and sustainable development.

This document provides a thematic overview of our performance across the seven Best Value themes: Vision and Leadership; Governance and Accountability; Effective Use of Resources; Partnership and Collaborative Working; Working with Communities; Sustainability; and Fairness and Equality. It outlines the progress made in 2024/2025 and highlights key areas of activity, improvement, and impact and focuses primarily on work completed by our support services.

This report complements our Annual Performance Report, which provides further evidence of how these Best Value themes are embedded in practice across our services and strategic priorities. Together, these documents demonstrate our commitment to continuous improvement, transparency, and delivering positive outcomes for our communities.

## BV theme: Vision and leadership

Members and senior managers have established a clear vision for the area, which is shared with citizens, partners, and stakeholders. Strategic priorities are set to reflect community needs and align with partner organisations. The Senior Leadership Team has played a pivotal role in supporting elected members to set multi-

year budgets, ensuring financial sustainability and alignment with strategic goals.

To support our leadership ambitions the [People and Culture Strategy 2024–2028](#) was designed to enable delivery of a sustainable approach to workforce development, with the aim of building a flexible, skilled, and values-driven workforce to meet current and future community needs.

A tailored leadership development programme was delivered for the Executive and Strategic Leadership Team, focusing on effective leadership, change management, and resilience. This approach is being extended to the next tier of leaders across the organisation.

## BV theme: Governance and accountability

We have continued to focus on strengthening our governance arrangements to support effective leadership, transparent decision-making, and ethical oversight. In 2024/2025 we:

- Embedded a new senior leadership structure to support more effective service delivery and implementation of our key strategic priorities as set out in our Corporate Plan.
- Implemented the Sustainable Procurement Strategy to ensure that we drive greater public value from the public pound.
- Instituted a multi-disciplinary Artificial Intelligence (AI) governance Board to oversee the safe, lawful and ethical deployment of AI tools and technology.
- Refined our Scheme of Administration to ensure transparency and accountability for decision-making.
- Refined and embedded the protocol for managing Deputations to Council and Committee meetings ensuring that there is

appropriate and adequate opportunity for the community voice to be heard within the democratic decision-making process.

- Continued to deliver a programme of learning and development for Councillors.

## **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**

In 2024/2025, we continued to review and strengthen our approach to financial planning and sustainability through multi-year budgeting, strategic investment, and improved community engagement.

- The Senior Leadership Team supported elected members in setting a balanced Revenue Budget for 2025/2026 and Provisional Revenue Budgets for 2026/27 and 2027/28. 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 transformation savings.
- The 2025/26, 2026/27 and 2027/28 Revenue Budgets include challenging targets, but as they stand, are prepared on a sustainable basis with a much-reduced reliance on Reserves.
- The Council endorsed a new Council Tax Strategy which provided officers with a direction for travel in setting budgets. This strategy also clearly articulated the prioritisation of health

and social care, children and families and digital transformation across Council activity.

- The continuation of elected member briefings, better use of technology and the development of briefing papers for officer proposals further assisted with the budget process.
- 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. Furthermore, the Council has agreed to ring fence 1.25% of future Council Tax income each year to ensure the sustainability of the Capital Budget.
- In January 2024, the Council 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 2029/2030 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 2023/2024 Annual Accounts, with the auditors noting that the Council has good governance arrangements.
- We reviewed and updated the Medium-Term Financial Plan for 2025 - 2031, 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.
- Although slightly down on previous years, our Council tax collection performance remains strong, with 97.34% of Council Tax income collected—placing us well above the national average of 95.5%.

We continue to deliver on the Procurement and Commissioning Redesign Transformation Project. This is focused on enhancing procurement practices across four key themes: Organisational Sustainability, Economic Value, Environmental Value, and Social Value. Key achievements in 2024/2025 included:

- Development of a Contract and Supplier Management Toolkit, and delivery of training, to embed a consistent corporate approach, support contract managers, and maximise performance and value from our contracts.
- Development and approval of a Digital Category Strategy and Action Plan, establishing a strategic approach to transform the way IT and digital goods and services are procured demonstrating savings, cost avoidance, and efficiencies.

### **Sub-topic: Staff**

Over the past year, we have undertaken a range of strategic workforce and resource planning activities and have supported our staff and Leaders. We have utilised feedback from our recent Best

Value audit on workforce and innovation to support us in doing so. Some of the key activity undertaken is outlined below:

- In June 2024, the [People and Culture Strategy 2024–2028](#) was approved. This was designed to enable delivery of a sustainable approach to workforce development, with the aim of building a flexible, skilled, and values-driven workforce to meet current and future community needs and includes measures to track the impact of its action plan.
- In line with this strategy, a Workforce Planning Themed Board was established, and all services have completed initial workforce plans. This will support future resourcing decisions, aligning staffing with workload changes and identifying and addressing skills gaps and succession planning.
- A tailored programme of Leadership Development activity for our Executive and Strategic Leadership Team was delivered in partnership with Adapt2Digital. Centred on effective leadership, change management, and leadership mindset development, the programme included masterclasses, coaching, hackathons, and learning sessions on strategic management and resilience. Outputs from evaluation of this have been used to focus content of Leadership Development activity in 2025/2026, including to the next tier of leadership/leaders of the future.
- A refreshed employee engagement survey was carried out in May 2024 and attracted a 47% completion rate (up from 27% in 2021). Following results being shared in June 2024, managers and teams have worked together to develop action plans based upon ratings and feedback. An update around these was provided to our Executive Leadership Team in early 2025 and organisation-wide themes were identified, with aligned actions in individual plans allowing for tracking and future update.

- The annual Personal Development Discussion (PDD) moved to an online system, with mandatory use confirmed in early 2025. It supports role clarity, alignment with Council priorities, and identification of skills or knowledge gaps. A capability procedure is in place to help managers address and improve underperformance in line with role expectations.
- We continued to support the requests received in utilising the [Insights Team Discovery Model](#), particularly in team development activity. This tool helps improve self-awareness, and communication amongst colleagues through understanding behavioural styles. Plans are being developed to embed this model as a core element of organisational development activity.
- We developed a Power BI dashboard to provide managers with real-time access to key employee data including headcount, turnover, contract type, budget, sickness absence. This will facilitate timely discussions and actions and help with the reduction in absence and improved management of budgets going forward.

We have continued to strengthen our approach to absence management and employee wellbeing. In 2024/2025, absence rates declined across teaching and non-teaching staff, including fewer days lost to poor mental health. Interactions with, and use of, the Employee Assistance Programme and services increased. We continue to monitor trends, support managers and head teachers, and adapt resources to meet the evolving needs and challenges faced by our workforce. In support of this, in 2024/2025 we:

- Launched the Health and Wellbeing Passport to support staff in documenting and sharing health and wellbeing matters.
- Approved the Flexible Working Framework and actively promoted this to support work/life balance and good mental health.

- Simplified the layout of the online health and wellbeing information.
- Promoted the Department of Work and Pensions (DWP) Access to Mental Health provision to support those with long-term poor mental health to maintain their workplace attendance
- Continued development of a Trauma-Informed Approach to service provision, including e-learning modules for all staff. The resulting knowledge and skills enhance employee support and management.
- Issued monthly Health and Wellbeing newsletters, regular “Focus on Wellbeing” articles for staff and tailored advice in managers bulletins.
- Promoted the employee benefits offer, including health and wellbeing platform and revised Employee Assistance Programme.
- Concluded the programme of wellbeing events across all primary and secondary schools.
- Supported Men’s and Women’s Wellbeing Groups and Menopause Awareness Month with targeted events and resources.
- Shared information on external wellbeing courses, particularly from NHS Tayside.

In addition, we have revised Health and Safety procedures and guidance and introduced a new incident reporting procedure and platform to simplify the process for employees and managers and encourage improved accuracy of reporting.

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

Highlighted below is some of the key activity undertaken in 2024/2025 and which is ongoing in 2025/2026:

- In 2024/2025 we have continued to report on progress made against delivery of the Corporate Delivery Improvement Plan and Corporate Plan key performance indicators. 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.
- We continued to focus on developing information held within our online performance and risk management system, PK Performs, and supporting Strategic Leads and Officers from across the Council to effectively embed its use to enable streamlined reporting.
- Progress has been made in developing PowerBI dashboards to support effective information sharing and analysis across a range of themes, including Census data, ward profiles, complaints handling and performance and risk information. This will be progressed further in 2025/2026 to bring all relevant data intelligence together in one place to provide a more holistic overview and analysis to enable evidence-based decisions.
- We continue to review our approach to driving improvement through use of the Local Government Benchmarking Forum, linking with the Improvement Services, Family groups and sharing information across the organisation.
- We continue to undertake review and align our practices with any changes to the National Performance Framework and undertake research to identify and share areas of good practice.
- We have continued to support new and existing Strategic Leads in identifying and managing challenges and opportunities facing the Council, and the impact of any new emerging risks.

- Working in partnership with the Improvement Service to develop a database that can be used pan-Council to help understand and demonstrate the social value of our service provision and investments. If successful this could be a further source of evidence to inform decision making.
- As part of consolidation and service redesign activity we have re-structured our own team, taking on a business partnering approach with Strategic Leads and Service areas to fully support each area whilst maintaining corporate oversight of activity and performance outcomes across the council.

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

Information on our financial approach and sustainability of how we manage assets has been provided under the sub-topic of Financial Management and Planning within the Effective Use of Resources section.

In addition to this, Status Reports are used to update the condition, suitability, utilisation and levels of investment for all assets to Corporate Investment Group. 2024/2025 Status Reports have been completed for Roads, IT and Fleet, with work ongoing to finalise Property and Community Greenspace. These reports go to the Strategic Investment Advisory Group and include the 30-year Investment Plan which informs budget decisions.

In 2024/2025, 96.9% of our operational buildings were assessed as suitable for their current use and 92.6% of internal floor area was in satisfactory condition. Both indicators show improvement on the previous year, demonstrating continued investment in maintaining a high-quality, fit-for-purpose estate.

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

In 2024/2025, we advanced our digital infrastructure and data capabilities to support secure, efficient, and modern service delivery. The information below reflects some of the key developments:

- We strengthened our digital foundations by improving security, enhancing Wi-Fi and video conferencing in offices and schools to support hybrid working; and implementing a new backup system to safeguard data and ensure service continuity.
- We have evaluated and invested in our Fit for the 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. This will be implemented during 2025/2026.
- Service transformation and digitally enabled working advanced on several fronts: a pilot of Microsoft Copilot is under way; a new online Elected Members enquiry portal was launched; upgraded 'Erica' HR assistant and tools for Council building visitor check-ins are now operational.
- Education and Learning and IT Services have worked closely to develop a Children's and Young Persons Microsoft platform to provide a consistent "learn from anywhere" user experience. This will enable pupil devices to be used effectively, safely, and securely from any location, allow efficient collaboration between staff and pupils and put in place the underlying foundations required for 1 to 1 devices.
- The Business Systems Rationalisation workstream within the Transformation and Change Programme continues to clarify the Council's application landscape by completing a comprehensive register of business systems and supplier arrangements, validating it through service-level engagement sessions, and

developing practical guidance on decommissioning and requirements definition.

- The Corporate Data and Analytics programme is delivering the Council's data architecture and operating model by widening the use of interactive dashboards for real-time decision making.
- We continued to enhance our customer, online and mobile working services, leading to ongoing improvements in our residents, visitors and businesses digital experience. At the same time, we have equipped our front-line staff with the tools and information they need to perform their duties effectively.

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

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

In 2024/2025, we continued to work closely with a wide range of partners across the public, private, and third sectors to deliver shared outcomes for our communities. Our collaborative approach is embedded across all strategic priorities and reflects the Best Value expectation that councils work effectively with others to make best use of resources and deliver better services. A few key examples of partnership and collaborative working include:

- Warm Welcome Initiative: Over 100 community groups were supported to deliver warm, inclusive spaces during winter months. This was co-designed with communities and resulted in a 34% increase in attendance and a 67% rise in volunteer participation.
- Youth Housing Panel: In partnership with the Rock Trust and YMCA, we established a multi-agency panel to support care-experienced young people into independent living, ensuring housing decisions are tailored to individual needs.



- Community Resilience Groups: We supported 65 local groups to develop resilience plans, enabling coordinated responses to severe weather and emergencies.

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

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

We continue to embed a culture of community empowerment, recognising that effective engagement and collaboration with communities is essential to delivering better outcomes and reducing inequalities. A few key examples of how we worked with communities in 2024/2025 include:

- Fairer Futures Programme: We expanded our place-based, multi-agency model to new localities including Rattray, South Crieff, and Muirton. This approach brings together Council services, partners, and residents to co-design and deliver holistic support tailored to local needs. Action plans were developed in partnership with communities, with additional services commissioned and embedded in local hubs.
- Participatory Budgeting (PB): Through our Locality PB Fund, £100,000 was distributed to 28 community groups in areas facing the greatest socio-economic challenges. A total of 2,516 votes were cast by residents on funding proposals, a 23% increase from the previous year, and included strong participation from children and young people.
- Inclusive Engagement: We introduced a resident-led engagement model at the Double Dykes Gypsy/Traveller site, using regular on-site sessions, digital tools, and tailored communications to ensure residents had a meaningful voice in shaping their living environment.
- Community-Led Design: We consulted communities on the design of 11 play areas, receiving 486 responses. Workshops

with schools ensured children's voices were heard, resulting in inclusive, multifunctional designs that reflect local aspirations.

## **BV theme: Sustainability**

In 2024/2025, we continued to embed sustainability across our operations and services.

- In January 2025, the Impact and Value Assessment (IVA) was implemented into an updated template for Council-wide committee reports. This was an improvement identified within the [2023/24 Sustainable Development Performance Report](#) recognising that further work was needed to mainstream the existing IVA. This new online approach allowed lead officers to be notified when relevant impacts have been identified, allowing for further scrutiny, feedback, mitigation and improvement.
- Another benefit to this approach allows for the report writer to be directed to the correct level of statutory assessment for both Equality and Fairness Assessment (EFIA) and Strategic Environmental Assessment (SEA). An [Impact and Value Assessment page](#) has been set up on the Council's website to upload and view these reports.
- The IVA process captures data in relation to the different impact assessments being screened for. From the implementation period January to June 2025, a total of 95 IVA reports were submitted through the committee process, with 28 reports representing a new policy or a change to an existing policy document.
- In June 2024, a new five-year [Sustainable Procurement Strategy](#) was approved by the Council's Elected Members. Following work completed in the first phase of PKC's Transformation and Change programme, it provides a high-level blueprint for a new operating model to enable us to shift from a

demand driven, transactional approach to buying, to one that is more strategic, data driven and value based.

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

Throughout 2024/2025, 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 updated our [Equality aims and outcomes for 2025 to 2029](#) (within our Equalities Mainstreaming Report) which are clear actions to promote fairness, inclusion, and opportunity for all.

We have progressed our extensive and popular equalities events programme and have continued to celebrate significant events and key dates. These have included Perthshire Pride, the Mela festival, Ukrainian Independence Day and Chinese New Year celebrations as well as smaller community events for Diwali, Eid, Scottish Refugee Festival and Gypsy/Roma/Traveller History month. We also supported Disability Sport and Disability Access Day activities.

In addition, we created a total of eight Equalities Newsletters between April 2024 and March 2025 which were shared widely with our community groups, staff and elected members. Some other examples of work undertaken during 2024/2025 included:

- becoming a Council of Sanctuary
- 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






- continued to deliver our equalities learning and development programme
- continued to deliver our innovative Leadership Programme for People Seeking Asylum





## Key Performance Indicators related to Best Value

### Appendix 1

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

### KPI Key

KPI trends				KPI performance against target		
			N/A			N/A
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 Theme	Indicator	Control / Influence	2021/2022	2022/2023	2023/2024	2024/2025	Trend	Target	Met/Not Met	Comments
Financial Management and Planning	Percentage of income due from Council Tax received by the end of the year	Influence	97.7%	98.4%	97.53%	97.34%		97.5%		Although slightly down on last year we remain ranked among the best collectors as confirmed in Scottish Government statistics published on 17.06.2025, and well ahead of the Scottish average of 95.5%.  We believe the drop to be due to the impact of the cost-of-living crises continuing to be experienced by many of our citizens.
Staff	Sickness absence for employees (non-teaching) – average number of days	Influence	10.9	13.0	13.1	12.6		11.0		A post-Covid trend similar to that among teaching staff is reflected in absence rates across Local Government staff groups from a 2020/21 low point. Our 12.62 working days lost per full-time employees (FTE) for this group is an improvement on 2023/2024 but remains above the 15-year average of 10.42 working days lost. Across Scotland, working days lost have increased over the past 5 years, albeit with PKC trending below the national and family group average.  A number of activities have supported the management of sickness absence including training and coaching for managers and this will continue in a more focused way over the coming year. Alongside this, active promotion of our Employee Assistance Programme and wider Employee Wellbeing information has been shared regularly across a range of media. The recently released People Analytics dashboard will allow Managers to access clear and real time information about their Team's sickness absence (as well as

Best Value Theme	Indicator	Control / Influence	2021/2022	2022/2023	2023/2024	2024/2025	Trend	Target	Met/Not Met	Comments
										other key management data) and it is anticipated that this, along with ongoing training will lead to improving sickness absence levels and maintenance of them at a level which is organisationally sustainable.
	Sickness absence for teachers – average number of days	Influence	6.2	7.6	9.1	7.5	▲	6.9	✗	<p>The 2024/2025 figure of 7.5 working days lost per teaching FTE returns us to a level more in line with our 15-year average of 7.3 working days lost. This follows the 9.1 days reached in 2023/2024, which perhaps reflects a post-Covid peak. Significant increases in teaching sickness absences were reflected across Scotland between 2020/2021 and 2023/2024.</p> <p>A number of activities have supported the management of sickness absence including training and coaching for managers and this will continue in a more focused way over the coming year. Alongside this, active promotion of our Employee Assistance Programme and wider Employee Wellbeing information has been shared regularly across a range of media. The recently released People Analytics dashboard will allow Managers to access clear and real time information about their Team's sickness absence (as well as other key management data) and it is anticipated that this, along with ongoing training will lead to improving sickness absence levels and maintenance of them at a level which is organisationally sustainable.</p>



Best Value Theme	Indicator	Control / Influence	2021/2022	2022/2023	2023/2024	2024/2025	Trend	Target	Met/Not Met	Comments
	Gender Pay Gap	Influence	-1.1	-0.3%	2.1%	-1.9	▲	Within 2% variance of 0%	✓	<p><b>Data for 2023/2024 has been revised (previously reported as 1.7%) following review and discussion with the Improvement Service.</b></p> <p>In 2024/2025, our gender pay gap shifted from 2.1% in favour of men to -1.9, suggesting favour towards women. Whilst our workforce is 73% female, our target should be 0% regardless of the workforce make-up as this would suggest an equal distribution of men and women across the grades. Influencing factors:</p> <ul style="list-style-type: none"> <li>The most recent pay award for single status staff provided a flat-rate increase for lower-graded roles and a lesser % increase for higher graded roles, thereby eroding the difference between higher and lower grades. As the ratio of women:men receiving the flat rate increase is approximately 3:1 this has resulted in improving pay for significantly more women than men.</li> <li>The Teachers pay award increased pay more than the flat rate increase. Within this staff group the ratio of women to men is approximately 4:1 again improving the salaries of considerably more women than men.</li> </ul> <p>Overall women have been appointed to 70% of higher graded vacancies (internal and external).</p>
	Proportion of the highest paid 5% employees who are women	Influence	54.0%	55.9%	56.4%	54.7%	■	Increase of 1% each year	✗	<p>In 2024/2025, the proportion of women in the top 5% of earners decreased slightly from 56% to 55%. This reflects a minor shift in representation, as the overall number of top 5% earners (male and female) reduced, with a net decrease of 2 roles overall and 5 fewer women making up this cohort. Although women remain the majority in this group, representation is still below what would be expected if aligned with workforce composition (73% female).</p> <p>Women continue to be overrepresented in lower-graded roles (GE1 – TAS4), however, in 2024/2025 women were appointed to 58% of the 64 advertised internal promotion opportunities and 70% of all leadership grade vacancies (PR8 and above) for internal and external vacancies. This contributes to supporting future progression into higher-paid roles.</p> <p>Planned leadership development and succession planning initiatives aim to strengthen the pipeline of female talent into senior and higher-paid roles.</p>

Best Value Theme	Indicator	Control / Influence	2021/2022	2022/2023	2023/2024	2024/2025	Trend	Target	Met/Not Met	Comments
Asset Management	Proportion of operational buildings that are suitable for their current use	Influence	93.4%	96.2%	95.9%	<b>96.9%</b>	▲	95%	✓	Suitability scores continue to be impacted by the new build addition of Riverside Primary School, replacing North Muirton and Balhousie Primary Schools.
	Percentage of internal floor area of operational buildings in satisfactory condition	Control	89.8%	90.8%	90.3%	<b>92.6%</b>	▲	90%	✓	<p>In 2024/2025 there were changes made to status and ownership of a number of operational buildings classified as condition 'B'. This included Beechgrove becoming non-operational, Lower City Mills becoming vacant, Letham Wellbeing Hub being transferred to the community and the sale of Rodney Pavillion.</p> <p>Coupled with new build additions and refurbishments to the estate in the past few years, which are weighted as condition score 'A'. the overall condition score has increased.</p>

## 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 in respect of Financial Planning and Community Planning Partnership review were completed and signed off in 2025.

Two further thematic reviews have been undertaken in respect of workforce innovation (2023/24) and transformation (2024/25). The recommendations from these reviews are being taken forward, and progress is shown below.

Recommendations and their status for all reviews are included in the table below.

Action Reference	Title	Action Owner (Strategic Lead)	Implemented	Year	Comments
<a href="#">2019-BV5</a>	Financial Planning	Finance and Resources	Yes	2025	
<a href="#">2019-BV6</a>	Community Planning Partnership Review	Strategic Planning People and Performance	Yes	2025	
<a href="#">2023-BV1</a>	Workforce Planning	Strategic Planning People and Performance	Yes	2024	
<a href="#">2023-BV2</a>	Best Value Reporting	Strategic Planning People and Performance	Yes	2025	A process will be implemented in 2026 to ensure a progress update is given to Finance and Resources Committee on all best value recommendations.
<a href="#">2024-BV1</a>	Service Level Workforce Plans	Strategic Planning People and Performance	Yes	2025	
<a href="#">2024-BV2</a>	Quantifying workforce benefits from the introduction of digital technology	Customer and Digital Services			In progress – not yet due (December 2025)
<a href="#">2024-BV3</a>	Flexible working benefits	Strategic Planning People and Performance			Partially implemented. Revised target date September 2026.
<a href="#">2024-BV4</a>	Workforce-related benefits from shared service arrangements	Strategic Planning People and Performance			Partially implemented. Revised target date September 2026.
<a href="#">2024-BV5</a>	Monitoring and reporting on service level workforce plans	Strategic Planning People and Performance	Yes	2025	

Action Reference	Title	Action Owner (Strategic Lead)	Implemented	Year	Comments
<a href="#">2024-BV6</a>	Measuring the impact of workforce planning	Strategic Planning People and Performance	Yes	2025	
<a href="#">2025-BV1</a>	Transformation ambition	Projects and Programmes			Target date October 2025
<a href="#">2025-BV2</a>	Supporting transformation and change programme	Executive Leadership Team			Target date March 2026
<a href="#">2025-BV3</a>	Equality and fairness impact assessments	Programme Management Office			Target date October 2025
<a href="#">2025-BV4</a>	Benefits realisation	Project and Programmes			Target date March 2026