


Local government overview 2016

Self-assessment tool for councillors



ACCOUNTS COMMISSION 

This self-assessment brings together a number of potential questions for councillors related to [An overview of local government in Scotland 2016 \[PDF\]](#) . It is designed to help councillors identify how well informed they are about each area and to highlight areas where they may wish to ask further questions.

How well informed am I?

Questions for councillors to consider	What do I know?	Do I need to ask any further questions?
Reserves (paragraphs 18 to 20)		
What level of reserves do we need, both allocated and unallocated?		
How effectively are we using the reserves we hold?		
Borrowing and financing (paragraphs 21 to 24)		
What implications do different borrowing and financing options have for our future revenue budgets?		

How well informed am I?

Questions for councillors to consider	What do I know?	Do I need to ask any further questions?
Pension costs (paragraphs 30 to 35)		
What are the implications of workforce reductions on our pension costs?		
How will these affect our pension liabilities and pension administration costs?		
Funding gaps (paragraphs 39 to 42)		
How fully do our financial plans identify estimated differences between income and expenditure (budget shortfall)?		
What options do we have to address this budget shortfall for example, redesign services, use reserves?		
How big is the remaining funding gap after we implement our selected options?		
What actions are we taking to close any remaining funding gap?		
Long-term planning (paragraphs 43 to 46)		
Do we have a long-term financial strategy covering at least five years that accounts for future pressures?		
Is our five-year strategy supported by detailed financial plans covering a minimum period of three years?		
How well do our financial plans set out the implications of different levels of income spending and activity?		

How well informed am I?

Questions for councillors to consider	What do I know?	Do I need to ask any further questions?
How does our financial strategy link to our vision for the future?		
Public Performance Reporting (paragraph 50)		
How clearly do we report our plans and performance to the public?		
Service redesign (paragraphs 56 to 65)		
How will our savings plans help us achieve our corporate objectives and commitments made to our Single Outcome Agreement?		
How open are we to considering all possible options to reduce the cost, and improve the quality and effectiveness of the services we provide?		
How fully have we appraised the options for sharing services with similar or neighbouring authorities or other public sector bodies?		
What options do we have for collaborating or sharing services?		
How are we involving and empowering local communities to design and deliver services to suit local needs?		
How do we learn from other changes we have made and the experiences of other organisations when identifying and considering all the options?		

How well informed am I?

Questions for councillors to consider	What do I know?	Do I need to ask any further questions?
Workforce planning (paragraphs 66 to 75)		
How do we ensure our senior officers have the knowledge, skills and time to support us in making difficult decisions?		
What do we need the workforce to look like in terms of numbers, skills and knowledge?		
How do we ensure the council's future pay structures do not discriminate against any groups of staff?		
How effectively is the council working to improve sickness absence among employees?		
Openness and scrutiny (paragraphs 76 to 87)		
How do we ensure that the information we receive is clearly written, jargon-free and manageable?		
How can we consider more of our business in public?		
How can we involve our communities more in local decisions?		
How well do we scrutinise decisions on financial and service performance?		
How do we ensure we have the knowledge and expertise we need to scrutinise effectively?		