Comparison of the 2024 Guidance vs 2026 Draft Guidance **Appendix 1**

Theme	2024 Statutory Guidance	2026 Draft Guidance	Audit & Assurance Implications
Primary Focus	Defines Best Value standards and intervention arrangements.	Greater emphasis on prevention, early identification of risk and organisational resilience.	Increased focus on assurance over emerging risks and organisational health.
Approach to Compliance	Demonstrating compliance with Best Value standards and themes.	Stronger expectation of self-monitoring, self-assessment and evidence-based improvement.	Committees may require periodic Best Value self-assessments and assurance reporting.
Governance & Scrutiny	Governance identified as a component of Best Value.	Greater emphasis on effective scrutiny, challenge and assurance arrangements.	Enhanced role for Audit & Assurance Committee in challenging management assurances.
Intervention Model	Describes statutory and non-statutory intervention where failure occurs.	Retains intervention powers but places greater emphasis on avoiding failure through earlier engagement and support.	Focus shifts from response to prevention.
Risk Management	Prevention is a guiding principle.	Prevention becomes a central expectation supported by assurance and early-warning arrangements.	Stronger expectation that risk information informs corporate decision-making.
Policy Context	Developed primarily in response to governance and financial failures in local government.	Aligned with public service reform, devolution, service integration and prevention.	Best Value increasingly linked to wider organisational effectiveness rather than solely compliance.

Key Message for the Corporate Governance Committee

> **The 2026 draft guidance does not fundamentally change the Best Value Duty itself but shifts the emphasis from identifying and responding to failure toward prevention, self-assurance, effective scrutiny and continuous organisational improvement.**

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