



BEST VALUE - PUBLIC PERFORMANCE REPORTING 2022/23

Report by Chief Executive

PURPOSE

- 1.1 To provide an overview of the Comhairle's Public Performance Reporting duty of Best Value for the 2022/23 period as per the Publication of Information (Standards of Performance) Direction 2021.

EXECUTIVE SUMMARY

- 2.1 Comhairle nan Eilean Siar experienced a criminal cyber incident on Tuesday 7 November. A temporary website was launched on 14 November and, where available, Public Performance Reports (PPRs) were republished on the interim website.
- 2.2 The Accounts Commission (the Commission) holds councils and other local government bodies in Scotland to account and helps them improve by reporting to the public on their performance. The Local Government Act 1992 requires the Commission to issue a Direction to local authorities to publish performance information across a broad range of services and to include performance comparisons and benchmarking, and does so in its Statutory Performance Information Direction.
- 2.3 As per Direction 2021, the Comhairle have a statutory duty to report its 2022/23 performance information on or before 31 March 2023. As detailed in the main body of the Report, the Comhairle made their performance reports 2022/23 available to the public on its website by the statutory deadline.
- 2.4 Head of Services will present their 2022/23 service performance reports to the June 2024 Series of Meetings for effective scrutiny and challenge against the duty of Best Value, if they have not already done so.

RECOMMENDATIONS

- 3.1 **It is recommended that the Comhairle notes:**
 - (a) **the content of the report,**
 - (b) **that the Comhairle met its statutory duty to report its 2022/23 performance information to the public by 31 March 2023; and**
 - (c) **the requirement for Head of Services to present their 2022/23 service performance reports to the June 2024 Series of Meetings for effective scrutiny and challenge against its duty of Best Value, if they have not already done so.**

Contact Officer: Fiona Knappe, Team Leader, Organisational Development

Appendix: None

Background Papers: [The Publication of Information \(Standards of Performance\) Direction 2021](#)

IMPLICATIONS

4.1 The following implications are applicable in terms of the Report.

Resource Implications	Implications/None
Financial	There are no financial implications in this Report.
Legal	As per the Accounts Commission for Scotland's Publication of Information (Standards of Performance) Direction 2021 under section 1(1)(a) of the Local Government Act 1992, Councils have a statutory duty to report their performance to the public. In the Direction, the term 'Best Value' shall be interpreted in accordance with the definition and requirements of Part 1 of the Local Government in Scotland Act 2003. This includes reference to the Best Value themes and the <u>Best Value: revised statutory guidance 2020</u> .
Staffing	None
Assets and Property	There are no assets and property issues related to this Report.
Strategic Implications	Implications/None
Risk	There is a risk that if performance reporting is not carried out effectively that the Comhairle will not meet its Best Value duty.
Equalities	There are no equality issues associated with the Report.
Corporate Strategy	Heads of Service have aligned their Service Business Plans to the Comhairle's Corporate Strategy and their Public Performance Reports focus on continuous improvement to measure their duty of Best Value.
Environmental Impact	None
Consultation	None

BACKGROUND

- 5.1 The **Local Government in Scotland Act 2003** introduced a statutory framework for Best Value for local authorities. The Best Value duties set out in the Act are:
- to make arrangements to secure continuous improvement in performance (while maintaining an appropriate balance between quality and cost); and, in making those arrangements and securing that balance, to have regard to economy, efficiency, effectiveness, the equal opportunities requirement and to contribute to the achievement of sustainable development;
 - to achieve break-even trading accounts, subject to mandatory disclosure;
 - to observe proper accounting practices; and
 - to make arrangements for the reporting to the public of the outcome of the performance of functions.
- 5.2 The Accounts Commission published a new Direction on 21 December 2021 and a Report was presented to the Audit and Scrutiny Committee on 8 February 2022 with an overview of the Comhairle's Public Performance Reporting obligations. Direction 2021 is a three-year Direction. It relates to performance information to be collected from the financial year starting on 1 April 2022 through to the financial year ending on 31 March 2025.
- 5.3 Best Value guidance has been in place since 2004, identifying the characteristics of Best Value to help local authorities develop arrangements to demonstrate continuous improvement in their performance. In recognition of the changes since 2004 to the environment in which local authorities deliver services, the guidance was refreshed in 2020 to reflect the current public service landscape in Scotland, with an increasing emphasis on citizens and personalised services, a focus on outcomes, and

the need for innovation in designing public services for the future. The [Best Value: revised statutory guidance 2020](#) was published on 4 March 2020 and is framed around seven Best Value themes.

- 5.4 A key objective of the approach to auditing Best Value is to allow the Commission to provide regular assurance to the public about how councils are performing in relation to their Best Value statutory duties. Historically, the Controller of Audit presented to the Commission a Best Value Assurance Report (BVAR) on each council at least once during the five-year audit appointment for each council. From 2023, the audit of Best Value findings is reported through the Annual Audit Report. The Comhairle's [Annual Audit 2021/22 Report](#) was published on 1 December 2022 and their [BVAR](#) was published on 29 September 2022. Audit Scotland have yet to publish the Comhairle's Annual Audit 2022/23 Report.
- 5.5 The 2022 [BVAR](#) has noted concerns that there is now considered to be too much detail for the public and Elected Members and advised that this information needs to be less operational and more strategic. In October 2022, the Corporate Management Team (CMT) approved a new Service Business Plans (SBPs) report format in October 2022 that was designed to provide Members with a more comprehensive and informed picture of each service, including the funding and staffing resources identified to implement each SBP. The new format was presented to Comhairle for the first time in the Budget Papers (2023/24).
- 5.6 The BVAR also highlighted the need to refresh how the Comhairle reports its performance with a view to reducing duplication of reporting performance and improving strategic reporting. The Public Performance Reports (PPRs) listed below that would normally be presented separately to the Audit and Scrutiny Committee are available to the public on the Comhairle's website and the links provided in this Report for reference.
- Local Government Benchmarking Framework (LGBF) National Benchmarking Overview [Report](#)
 - LGBF Results – Eilean Siar
 - Local Public Performance Reporting
 - Annual Employee Equality Monitoring Report
 - Equality Outcomes and Mainstreaming Report
- 5.7 Head of Services are required to present their service performance progress to their respective service committees at the June 2024 Series of Meetings for effective scrutiny and challenge against the duty of Best Value, if they have not already done so. Their reports include service performance from the annual PPRs published by the Organisational Development Service on the Comhairle's website, as detailed at 7.1 – 9.6 of the Report.

DIRECTION 2021

- 6.1 Direction 2021 is a three-year Direction. It relates to performance information to be collected from the financial year starting 1 April 2022 through to the financial year ending 31 March 2025. The Comhairle has a statutory duty to report its 2022/23 performance information to the public on or before 31 March 2023 as per the Publication of Information (Standards of Performance) Direction 2021.
- 6.2 Through the Direction, the Commission directs councils to publish such information relating to their activities in any financial year or other specified period as will, in the Commission's opinion:
- “facilitate the making of appropriate comparisons, by reference to the criteria of cost, economy, efficiency and effectiveness and of securing best value in accordance with section 1 of the Local Government in Scotland Act 2003, between –
- i. the standards of performance achieved by different relevant bodies in that financial year or other period; and

- ii. the standards of performance achieved by such bodies in different financial years or, as the case may be, other periods.”

Such information should also allow conclusions to be drawn about the discharge of functions under the Community Empowerment (Scotland) Act 2015 (in essence, carrying out community planning for the “improvement in the achievement of outcomes”).

- 6.3 The Commission also underlines the importance of the role of Elected Members using performance information fully to help fulfil their leadership responsibilities in relation to Best Value. In line with Audit Scotland’s recommendations, Elected Members have access to the Comhairle’s online performance monitoring and reporting system, Interplan. Interplan contains the actions and KPIs from SBPs, the Continuous Improvement Action Plan, and specified performance indicators (SPIs) for benchmarking. The Planning and Performance Management Framework 2022 induction booklet was circulated to Elected Members before the June 2022 series of meetings. Elected Members were also provided with an updated ‘How to EIS’ guide in June 2022 to help them navigate Interplan’s Executive Intelligence System (EIS) module, and training is provided by the Organisational Development Service on request.
- 6.4 The Comhairle have a strong culture of performance monitoring and evaluation and use benchmarking, action plans, and self-assessments to help drive continuous improvement. The Comhairle established a Best Value Action Planning (BVAP) Team in August 2019 to achieve greater accountability Comhairle-wide around continuous improvement and best value performance reporting. The BVAP Team are selected by Head of Services and comprises of officers who have an overall or part responsibility for service performance, business planning and continuous improvement. The BVAP Team meet after each committee series to ensure they are informed of what support they may need to provide to services to ensure continuous improvement.

BENCHMARKING PERFORMANCE

- 7.1 Direction 2021 requires councils to include benchmarking comparisons in their PPRs. The Commission advise that comparative performance information can help the public better gauge the performance of their council. It also forms the basis of a council being able to identify how it can shape and improve its services. Both aspects together encourage a richer relationship between a council and its citizens and communities. In expecting councils to make use of benchmarking information in reporting to the public, the Commission continue their interest in the further development of the LGBF project.
- 7.2 The LGBF brings together a wide range of information about how all Scottish councils perform in delivering better services to local communities. The LGBF indicators used were selected to cover the major service areas of local authorities and provide information on cost, performance or achievement, and customer satisfaction. Councils and members of the public can explore the national benchmarking data by visiting the [LGBF Dashboard](#) or by accessing the external [LGBF website](#). A National report is also produced each year. The [National Benchmarking Overview Report 2022/23](#) was published on the Improvement Service’s website on 1 March 2024 and made available to the public on the Comhairle’s Best Value Performance Reporting web page within the benchmarking section the same day. The [Scottish Local Authorities Economic Development \(SLAED\) Indicators Framework Report 2022/23](#) and the [SLAED 2022/23 Results - Eilean Siar](#) were made available to the public on the Comhairle’s benchmarking web page on 5 March 2024.
- 7.3 In the LGBF Dashboard, all figures reflect ‘real-terms’ changes. This means that the figures are showing financial information from past and future years at 2022/23 prices, adjusted for inflation so that they are comparable. To make that comparison, the gross domestic product (GDP) deflators are used to adjust for inflation, which are published quarterly by HM Treasury. GDP deflators are the standard approach adopted by both the UK and Scottish governments when analysing public expenditure. The

Improvement Service advise that as a result of the way that GDP is calculated, Covid-19 resulted in volatility across 2020/21 and 2021/22. To compensate for this, and to provide meaningful comparisons between years, they have used an average GDP growth rate across 2020/21 and 2021/22 in their calculations to separate inflation (changes in prices) from changes in outputs and those largely attributable to Covid-19 spending. As 2022/23 is the base year for this methodology, cash and real figures will match for this year.

- 7.4 Of the 108 LGBF SPIs, the Comhairle report on 95 measures. The Comhairle are not required to report on the six Scottish Index of Multiple Deprivation (SIMD) SPIs within Children's Services as there are no recognised SIMD areas within the Outer Hebrides for these measures, the Financial Sustainability SPI for Housing Revenue Account and the five SPIs relating to Housing Services as the Comhairle have no council housing stock, or the new Tackling Climate Change SPI to measure the reduction in emissions from natural gas.

Notes on the LGBF Data 2022/23

- 7.5 The notes on the LGBF Data 2022/23 are provided by the Improvement Service.
- 7.6 The 2022/23 report introduces data from a period when communities and council services were managing unprecedented financial challenges in the shape of soaring inflationary pressures and the cost-of-living crisis. This was against a backdrop of deepening fiscal, demand and workforce pressures, including those resulting from the ongoing effects of the Covid-19 pandemic. Where the 2022/23 data is not yet available, this is indicated in PPRs with dna. The data will be updated during 2024 as the LGBF dashboard is refreshed.
- 7.7 Satisfaction Measures - The 2020 Scottish Household Survey data, which was previously unavailable have been included in this year's publication (3-year rolled averages at a LA level). The results of the SHS 2020 telephone survey are not directly comparable to SHS results for previous years. This is due to a reduced sample size and a change in methodology due to the pandemic.
- 7.8 The LGBF Board has previously identified Climate Change as an area for expansion in the framework, recognising this as an issue which is of critical importance for Local government. The role of Local Government in meeting net zero targets is critical, both as a sphere of government and a key delivery body. With this in mind, the LGBF Board has agreed three new measures to be added to the current suite, each of which draws on existing data returns and requires no additional submission of data from Councils. The Comhairle are required to report on two of the three new measures. They have been added to Interplan for the Assets and Infrastructure Service to monitor and to report on the progress of performance.
- 7.9 While the Accounts Commission do not use the revised Direction to require reporting in specific areas, they expect that issues such as recovery from the Covid-19 pandemic and the climate emergency will feature in the local outcomes agreed between councils, their partners and their communities. The Comhairle's [Climate Change Strategy 2022-2027](#) was approved in September 2022 and made available to the public within the Policies, Strategies and Plans web [page](#). A Climate Change Action Plan with performance indicators has been developed to measure progress, and ensure we stay on track towards meeting our targets. An internal Climate Change Group has been established to provide direction on climate change matters with representation from all relevant services. The Comhairle is committed to continuing to work with the OHCPP Climate Change Working Group to coordinate, plan and deliver climate change action across the Western Isles.

Service prioritisation SPIs

- 7.10 In 2021, the Comhairle approved a suite of national indicators for service improvement in areas where the Comhairle has low performance against its LGBF [Family Groups](#) and to support delivery of policies,

strategies, and plans. As recommended by Audit Scotland in the Comhairle's [2020/21 Annual Audit Report](#), services set milestone targets to enable their respective committees to scrutinise progress towards meeting their 2030 targets. Progress is reported by Head of Services to service committees. The [LGBF SPI 2022/23 Service Prioritisation Progress Report](#) was made available to the public on the Comhairle's interim website.

LGBF PPRs 2022/23

7.11 Publication of LGBF PPRs supports the Comhairle's benchmarking requirements as per Direction 2021. The Improvement Service made the LGBF data 2022/23 available to councils on its new LGBF Dashboard between August 2023 and March 2024. Most indicators are updated once a year. Details about each indicator frequency of publication can be found in the Metadata section of the dashboard. The LGBF Dashboard is refreshed four times in the year to capture data more timely and, once published, the data is no longer embargoed until publication of the national overview report in March. This information was disseminated to departments through the Comhairle's BVAP Team to enable services to prepare their PPRs for publication on or before 31 March 2023.

7.12 The [LGBF SPI 2010/11 to 2022/23 Results – Eilean Siar](#) Report was made available to the public on the Comhairle's interim website, within the benchmarking section. The data is grouped together within the following service areas:

- Adult Social Care
- Children's Services
- Corporate Services
- Culture and Leisure Services
- Economic Development and Planning
- Environmental Services
- Financial Sustainability
- Tackling Climate Change

7.13 The following thematic PPRs for Eilean Siar were also published on the Comhairle's benchmarking web page. The most recent year of Tackling Climate Change data available is for 2021/22.

- [Tackling Climate Change 2010-2022](#)
- [Cost of Delivering Local Services 2010-2023](#)
- [Residents' satisfaction with local services 2014-2023](#)

LOCAL PERFORMANCE

8.1 Since August 2009, all services are encouraged to monitor their respective SBPs on Interplan. Services update accurately their progress on Interplan on an ongoing basis, thereby assisting the Comhairle to embed a performance management culture. The Comhairle provides updated [progress reports](#) quarterly against its SBPs and Operational Risk Registers to the public. These also provide the underpinning information of performance reporting by Head of Services to their respective Service Committee, which are available to the public through the [committees](#) section of the Comhairle's website. The [SBP LPI Performance Report 2022-23](#) is also available to the public on its Best Value Performance Reporting web [page](#).

8.2 The Comhairle published a Notice of Accounts 2023 to inform members of the public that copies of the unaudited accounts of Comhairle nan Eilean Siar for the year ended 31 March 2023 will be available for public inspection on the Comhairle's website from Friday 30 June to Thursday 20 July. The annual accounts will be made available to the public on the Comhairle's website once they are signed off by the External Auditors.

Self-assessments

- 8.3 The Public Services Improvement Framework ([PSIF](#)) provides a strategic approach to self-assessments and helps to drive improvements and was adopted by the Comhairle to identify areas for improvement. The Comhairle's self-assessment outcome reports are made available to the public within the Best Value Continuous Improvement web [page](#).

Continuous Improvement Action Plan (CIAP)

- 8.4 Both internal and external audits can support continuous improvement, as they provide an independent and objective check on systems, processes, and performance. Since 2016, key improvement outcomes of internal and external audits and inspections are included in a CIAP. From September 2021, to ensure continuous improvement, the priority recommendations, and areas for future development from self-assessments have also been added to the CIAP. A CIAP progress report is presented to the Audit and Scrutiny Committee for challenge and scrutiny bi-annually. The half-year 2023/24 performance [review](#) of the CIAP was presented to the Audit and Scrutiny Committee on 8 February 2024. The end of year 2023/24 performance review will be presented to the Audit and Scrutiny Committee in June 2024.

Annual Public Performance Report

- 8.5 The [Corporate Strategy 2022-2027](#) [Ro-Innleachd Chorporra](#) was approved in October 2021 and reviewed in 2023 to ensure that it continues to state and communicate the ambition, aspirations and commitments of the Comhairle. The [Corporate Strategy Annual Report 2023](#) was published on 20 September 2023.
- 8.6 The [Corporate Strategy 2024-2027](#) was approved in December 2023. It is complementary to the Outer Hebrides Community Planning Partnership's (OHCPP) Local Outcomes Improvement Plan ([LOIP](#)) 2017-2027 in terms of priorities and aspiration. The Comhairle has a contribution to make to achieving some of the outcomes outlined in the LOIP, as appropriate, in partnership. The Comhairle's PPR 2022/23 includes the Community Planning Outcomes Profile (CPOP) trend data on outcomes on a core set of 18 outcome measures. The [CPOP](#) can be used to explore the strategic data and support decision making. The most recent year of CPOP data available is for 2021/22.
- 8.7 The cyber-attack of November 2023 has had an impact on service ability to complete the PPR 2022/23 before 31 March due to data encryption. The Report was re-written made available to the public on the Comhairle's Best Value Performance Reporting web [page](#) on 15 April 2024.

Community Empowerment

- 8.8 The Community Empowerment (Scotland) Act 2015 ("the Act") aims to enhance community involvement in community planning by a number of means including the creation of new opportunities for influencing public service provision and decision-making. Best Value requires authorities to consider how they can improve their services by taking on board the feedback they get from service users and communities. The Scottish Government's consultation approach of "We Asked, You Said, We Did" was adopted in 2016 as a manageable and understandable means of summarising available information to inform and support ongoing business planning processes. Although the 69 consultations (2016-2023) that were made available to the public on the Comhairle's website are no longer accessible due to the cyber incident, services have re-publish the 2023/24 consultations on the interim website.
- 8.9 Part 3 of the Act enables communities to request to participate in decisions and processes which are aimed at improving outcomes. The Comhairle welcomes these requests and publishes the decision it has taken in respect of any such request. In the five financial periods from: 1 April 2018 to 30 March

2023, the Comhairle received no participation requests. The community participation requests and annual reports are made available to the public on the Comhairle's [website](#).

- 8.10 The Public Services Reform (Scotland) Act 2010 gave the Scottish Public Services Ombudsman (SPSO) the authority to lead the development of model complaint handling procedures across the public sector. The Comhairle adopted the SPSO's model for complaints handling procedures in 2012. The SPSO recently updated the procedure for complaint handling, which was then implemented by the Comhairle on 1 April 2021. The annual and quarterly monitoring complaint handling performance reports are made available to the public on the Comhairle's [website](#). The Comhairle use the information received from complaints to help service improvement.

EQUALITY PERFORMANCE

- 9.1 [Section 149 of the Equality Act 2010](#) (the '2010 Act') places a general duty (known as the Public Sector Equality Duty (PSED)) on public authorities to have due regard to: eliminating discrimination, harassment and victimisation; advancing equality of opportunity; and fostering good relations between persons who share a [protected characteristic](#) and those who do not. Scottish Ministers have supplemented the general duty by placing detailed requirements on Scottish public authorities through the [Equality Act 2010 \(Specific Duties\) \(Scotland\) Regulations 2012](#) (as amended).
- 9.2 As per the 2012 Regulations, the Comhairle has a statutory duty to publish a mainstreaming report and set of equality outcomes every four years, with reports on progress every two years. The Comhairle's [Equality Outcomes and Mainstreaming Report 2021-2025](#) was published in March 2021 and the biennial progress report: [Equality Outcomes Progress Report 2023](#) was published in April 2023.
- 9.3 The 2010 Act includes the duty to gather and use employee information. This duty entails listed authorities gathering and publishing information each year on the composition of its workforce and the recruitment, development, and retention of employees in relation to the relevant protected characteristics. Equality Monitoring information is required to be published annually by 30 April. The cyber incident impacted the retrieval of some of the data to be published in the 2023 monitoring report. Where the Equality information for 2023 is not available, the report includes the data for 2022 with a supporting narrative. The Comhairle's [Employee Equality Monitoring Statistics 2023](#) report was published in March 2024.
- 9.4 The BSL (Scotland) Act 2015 places a legal requirement on the Scottish Government to produce a National BSL Plan every 6 Years and an Interim Progress Report every 3 years. The Act also requires Public Authorities to publish their own Local Plan every 6 years which demonstrates how they will work towards implementing the National Plan in their areas and report on its progress made every 3 years.
- 9.5 The Comhairle's first British Sign Language (BSL) Plan was for the period 2018-2024 and the respective progress [report](#) was presented to the Policy and Resources Committee in February 2024. The Comhairle's second BSL Plan sets out actions to be taken over the period 2024-2030. The plan is framed around the same long-term goals as the national plan which has been co-produced with BSL users across Scotland. The Comhairle is committed to improving access to services for those using the language and raising awareness of BSL. The Comhairle approved the [BSL Plan 2024-2030](#) on 15 February 2024. The Plan was made available to the public on the Comhairle's interim website in March 2024 and included an [accessible](#) version of the Report and a BSL [video](#).
- 9.6 Equality policies, plans and performance reports are made available to the public within the Equality and Diversity web [pages](#).

CONCLUSION

- 10.1 As per the Publication of Information (Standards of Performance) Direction 2021, the Comhairle have a statutory duty to report its 2022/23 performance information to the public on or before 31 March 2024.
- 10.2 Comhairle nan Eilean Siar experienced a criminal cyber incident on Tuesday 7 November. A temporary website was launched on 14 November and, where available, Public Performance Reports were republished on the interim website. Although the cyber-attack has impacted service ability to complete some of the PPRs as planned, the Comhairle published sufficient performance reports for the period 1 April 2022 to 31 March 2023 on its website by the statutory deadline of 31 March 2024.
- 10.3 Head of Services are required to present their 2022/23 service performance reports to the June 2024 Series of Meetings for effective scrutiny and challenge against the duty of Best Value, if they have not already done so.