



PUBLIC PERFORMANCE REPORTING 2025-2028 – DIRECTION 2024

Report by Chief Executive

PURPOSE

- 1.1 The purpose of the Report is to provide the Audit and Scrutiny Committee with an overview of the Comhairle's Public Performance Reporting obligations following the publication of the Accounts Commission's new Direction in December 2024.

EXECUTIVE SUMMARY

- 2.1 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 direct 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](#).
- 2.2 [Direction 2024](#) is a three-year Direction. It relates to performance information to be published in the financial years beginning 1 April 2025, 2026, and 2027 (01.04.25 – 31.03.28). In comparison to the previous Direction, the number of Statutory Performance Indicators (SPIs) have increased from two to four.
- 2.3 Each local authority shall, in accordance with section 13 of the [Local Government in Scotland Act 2003](#) and associated regulations and guidance from Scottish Ministers, publish a range of information to satisfy the four key areas summarised below, and detailed in the Direction in the Appendix to the Report, for all activities which are carried out by the council. In meeting these requirements, councils should take cognisance of the [current statutory guidance on Best Value](#) and of securing best value in accordance with section 1 of the Local Government in Scotland Act 2003.
 - SPI 1: Using resources effectively to address strategic priorities.
 - SPI 2: Working with partners and communities to achieve shared outcomes.
 - SPI 3: Financial sustainability and budget transparency.
 - SPI 4: Use of data and assessments to support improvement and transformation.
- 2.4 For clarity, [Direction 2021](#) applies to information relating to 2024/25 (including any annual performance reporting on that year). Compliance with [Direction 2024](#) will be assessed as part of the annual audit from the financial period 2025/26.

RECOMMENDATIONS

- 3.1 **It is recommended that the Audit and Scrutiny Committee note the requirements of Direction 2024 published by the Accounts Commission on the 19 December 2024.**

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Appendix: Accounts Commission Statutory Performance Information Direction 2024
Background Papers: None

IMPLICATIONS

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

Resource Implications	Implications/None
Financial	None
Legal	<p>As per the Accounts Commission for Scotland’s Publication of Information (Standards of Performance) Direction 2024, under section 13 of the Local Government in Scotland Act 2003 and associated regulations and guidance from Scottish Ministers, Councils have a statutory duty to report their performance to the public.</p> <p>In the Direction, the term ‘Best Value’ shall be interpreted in accordance with the definition and requirements of section 1 of the Local Government in Scotland Act 2003. This includes reference to the Best Value: revised statutory guidance 2020 and the Best Value themes.</p>
Staffing	None
Assets and Property	None
Strategic Implications	Implications/None
Risk	None
Equalities	None
Corporate Strategy	By reporting their service performance to the public, Chief Officers contribute to the Comhairle’s Corporate Strategy 2024-2027 Strategic Outcome 4.1.5: Effective governance of the Comhairle is in place.
Environmental Impact	None
Consultation	There is no consultation associated with this Report. The Comhairle produces an annual Public Performance Report and provides more comprehensive Service Business Plan Progress Reports throughout the year that are made available to the public on its web site, at each quarter and at the end of the year. Additional service and benchmarking performance reports are also made available to the public within the Comhairle’s Best Value Performance Reporting webpage.

BACKGROUND

- 5.1 The Commission has a statutory duty, under section 1(1)(a) of the Local Government Act 1992, to direct councils to publish information that will:
- Enable comparisons of performance between councils and over time, and
 - Show how well they are improving local outcomes with community planning partners in their area.
- 5.2 Direction 2021 applies to the financial period ending 31 March 2025, including any annual performance reporting for the financial period 2024/25.
- 5.3 The Accounts Commission wrote to all Scottish Councils to request their views on the proposed statutory direction in October 2024. This call for views closed on the 14 November 2024. Engagement

was undertaken with officers from COSLA, the Improvement Service, the Local Government Benchmarking Framework ([LGBF](#)) Board and the Scottish Performance Management Forum (SPMF).

- 5.4 The new SPI Direction will take effect with respect to performance information for the financial year 2025/26 and the following two financial years.
- 5.5 As per the Accounts Commission, Direction 2024 takes effect during a critical period for local government. A combination of ongoing financial constraints, growing demand for services, workforce challenges and a complex policy landscape is continuing to put councils under extreme pressure, forcing them to make difficult decisions about how services are delivered, including the need for transformation.
- 5.6 In this context, clear, balanced and effective reporting to the public on how well services are performing is important and may enable citizens to understand the reasons behind decisions that can have a major impact on their lives. The more informed people are, the more they feel able to engage in the decision-making process.
- 5.7 Direction 2024 recognises the statutory role of councils under the Community Empowerment (Scotland) Act 2015 in relation to community planning. In doing so, the Direction highlights the need for councils' performance reporting to demonstrate how they and their community planning partners are working together to address the priorities, targets, and actions set out in their local outcomes improvement plans (LOIPs) and locality plans.
- 5.8 The Commission remain fully supportive of a sector-led approach to benchmarking and improvement. Direction 2024, therefore, prioritises the LGBF to demonstrate council performance across Scotland, as this is the most effective and comprehensive means of enabling comparisons to be drawn by councils themselves and by the public.
- 5.9 In satisfying the requirements set out in the Direction, the Commission requires each council to ensure that its reporting meets the following three criteria: Balanced, Timely, and Accessible.
- 5.10 Compliance with Direction 2024 will be assessed as part of the annual audit from the financial period 2025/26 and will be used to inform the Controller of Audit's reporting to the Commission on the extent to which individual local authorities are meeting their duty to secure best value. In particular, their obligations in relation to the use of resources, continuous improvement and public performance reporting.
- 5.11 The technical guidance for Direction 2024 is yet to be developed by Audit Scotland. It will be overseen by members of the Commission and shared with councils before the end of March 2025.

CONCLUSION

- 6.1 The Local Government Act 1992 requires the Commission to direct 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.
- 6.2 The Accounts Commission published a new Direction in December 2024. Direction 2024 is a three-year Direction and relates to performance information to be published from 1 April 2025. In comparison to the previous Direction, the number of Statutory Performance Indicators (SPIs) have increased from two to four. Reporting must be Balanced, Timely, and Accessible.
- 6.3 Compliance with Direction 2024 will be assessed as part of the annual audit from the financial period 2025/26.