



**BEST VALUE - PUBLIC PERFORMANCE REPORTING 2023/24**

Report by Chief Executive

**PURPOSE**

- 1.1 To provide an overview of the Comhairle's Public Performance Reporting duty of Best Value for the 2023/24 period as per the Publication of Information (Standards of Performance) Direction 2021.

**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 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.
- 2.2 As per Direction 2021, the Comhairle have a statutory duty to report its 2023/24 performance information on or before 31 March 2025. As detailed in the main body of the Report, the Comhairle made their performance reports 2023/24 available to the public on its website by the statutory deadline.
- 2.3 The Comhairle was subjected to a cyber-attack on 7 November 2023, which resulted in a loss of systems and data across the Comhairle. The impacts have been far reaching and still continue to cause issues a year later, particularly with the main financial systems, which have required to be rebuilt. In the immediate period following the attack, temporary solutions were put in place to ensure that suppliers and staff were paid and that some form of financial monitoring could be undertaken. The nature of these processes meant that the collation of the data required to complete the 2023/24 Annual Accounts and some of the KPIs was not possible. The KPI 2023/24 data, therefore, may not be comparable to previous years and this is noted in the Public Performance Reports (PPRs).
- 2.4 Chief Officers will present their 2023/24 service performance reports to the June 2025 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 2023/24 performance information to the public by 31 March 2025; and
  - (c) the requirement for Chief Officers to present their 2023/24 service performance reports to the June 2025 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
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Financial	There are no financial implications in this Report.
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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.
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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 Best Value: revised statutory guidance 2020.

Staffing	None
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Assets and Property	There are no assets and property issues related to this Report.
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Strategic Implications	Implications/None
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Risk	There is a risk that if performance reporting is not carried out effectively that the Comhairle will not meet its Best Value duty.
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Equalities	There are no equality issues associated with the Report.
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Corporate Strategy	Chief Officers have aligned their Service Business Plans to the Comhairle's Corporate Strategy and their PPRs focus on continuous improvement to measure their duty of Best Value.
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Environmental Impact	None
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Consultation	None
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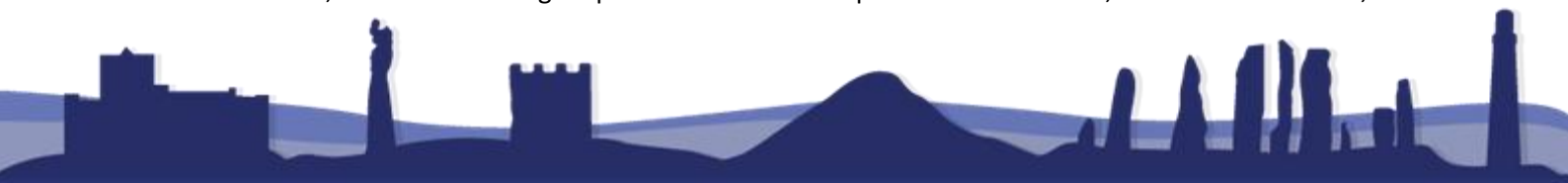
## BACKGROUND

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 2022/23 Report was published on 20 December 2024 and their BVAR was published on 29 September 2022. Audit Scotland have yet to publish the Comhairle's Annual Audit 2023/24 Report.
- 5.5 The 2022 BVAR 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 Plan (SBP) report format 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 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.
- Annual Employee Equality Monitoring Report
  - Corporate Strategy KPI Progress Report
  - Equality Outcomes and Mainstreaming Report
  - Equality Outcomes Progress Report
  - LGBF National Benchmarking Overview Report
  - LGBF SPI Results – Eilean Siar
  - SBP LPI Results
  - Public Performance Report
- 5.7 Chief Officers are required to present their service performance progress to their respective service committees at the June 2025 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 paragraphs 7.1 – 9.6 of the Report.

## **DIRECTION 2021**

- 6.1 The Comhairle has a statutory duty to report its 2023/24 performance information to the public on or before 31 March 2025 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 Chief Officers and includes 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 Local Government Benchmarking Framework (LGBF) project.

### **Local Government Benchmarking Framework**

- 7.2 The LGBF was launched at the COSLA / Improvement Service conference in March 2013. It is the culmination of work developed by SOLACE (Society of Local Authority Chief Executives), COSLA (Convention of Scottish Local Authorities) and the Improvement Service. The LGBF brings together a wide range of information about how all Scottish councils perform in delivering better services to local communities. The LGBF dataset covers the major service areas of local authorities and provides information on cost, performance or achievement, and customer satisfaction.
- 7.3 The Improvement Service publish a National Benchmarking Overview Report annually. The thirteenth annual Report was published on their LGBF website on 21 March 2025 and made available to the public on the Comhairle’s Best Value Performance Reporting web page within the benchmarking section the same day. The data can be explore online via the LGBF Dashboard. The dashboard is refreshed periodically throughout the year to capture data timelier and, once published, the data is no longer embargoed until publication of the national overview report. The metadata for the LGBF dataset is also available within the dashboard.



- 7.4 The LGBF is a high-level benchmarking tool designed to support senior management teams and elected members to ask questions about key council services. A new LGBF guide for Elected Members was also published on 21 March 2025. The [Guidance](#) includes key questions for Elected Members to ask as starting points for scrutinising officers as part of their scrutiny role. Local context and local decision making are essential in making sense of and making best use of the LGBF. ‘[Good practice principles](#)’ set out how the LGBF is used locally to support strategic and budget planning, improvement, scrutiny and public performance reporting. Further information, briefing notes and case studies are available in the ‘[How Councils are using the LGBF](#)’ publication, and on the LGBF website.
- 7.5 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, as there are no recognised SIMD areas within the Outer Hebrides for quintiles 1 and 5; the five Housing Services SPIs and the Housing Revenue Account Financial Sustainability SPI, as the Comhairle have no council housing stock; and the emissions from natural gas SPI.

#### **Notes on the LGBF Data 2023/24**

- 7.6 The notes on the LGBF Data 2023/24 are provided by the Improvement Service.
- 7.7 The Financial Indicators in the dashboard are adjusted for inflation using GDP Deflators published by HM Treasury. 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, the Improvement Service 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 2023/24 is the base year for this methodology, cash and real figures will match for this year.
- 7.8 The COVID pandemic has had significant impacts on some of the data timeseries within the LGBF. For several important areas, there were changes in assessment, survey or inspection methodologies during COVID. This includes senior phase attainment, satisfaction with council services (Scottish Household Survey data), and quality ratings for early years and adult social care. Caution is required in these areas when drawing conclusions and making comparisons over time.
- 7.9 There remain timeousness challenges in relation to key datasets utilised within the LGBF. There are a number of key policy areas in relation to children and young people for which 2023/24 data is not available at the time of publication of the national report, and therefore analysis is not included. This includes care experienced children, child development, exclusion rates, and child poverty rates. This data will be published on the LGBF Dashboard as soon as it is available.
- 7.10 While the Accounts Commission do not use Direction 2021 to require reporting in specific areas, they expect that 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 [Policy Register](#) web page. 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. The [Climate Change Strategy Progress Report 2024](#) was made available to the public on the Climate Change web [page](#).

#### **Service prioritisation SPIs**

- 7.11 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 Chief Officers to service committees. The LGBF 2023/24 Service Prioritisation SPI Progress Report was made available to the public on the Comhairle's website.

### **LGBF PPRs 2023/24**

- 7.12 Publication of LGBF PPRs supports the Comhairle's benchmarking requirements as per Direction 2021. The Improvement Service made the LGBF data 2023/24 available to councils on the LGBF Dashboard. Indicators are updated periodically throughout the year as the data becomes available. The frequency of publication for each indicator can be found in the Metadata section of the dashboard.
- 7.13 The LGBF SPIs 2023/24 Results – Eilean Siar Report was made available to the public on the Comhairle's website, within the benchmarking section in March 2025. 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
- 7.14 In comparison to the target set, of the 95 LGBF SPI measures that the Comhairle report on 39% are on track, 18% require monitoring, 41% are off track and the data was suppressed for 2%.
- 7.15 The LGBF SPI 2010/11 to 2023/24 Results – Eilean Siar and the thematic PPRs for Eilean Siar listed below are also available to the public on the Comhairle's benchmarking web page. The most recent year of Tackling Climate Change data available is for 2022/23.
- LGBF SPI 2010-2023 Tackling Climate Change
  - LGBF SPI 2010-2024 Cost of Delivering Local Services
  - LGBF SPI 2013-2024 Residents' satisfaction with local services

### **Other Benchmarking Tools**

- 7.16 The Improvement Service has launched a new interactive planning application dashboard to make Scotland's national planning application dataset available in an analysis-ready format for the first time. The dashboard makes planning data accessible to a wider audience, extending beyond professional data analysts to include policymakers, researchers, and the general public. The raw planning application data is not reviewed by the Improvement Service for accuracy, so the figures should be considered indicative only. The link to the dashboard was made available on the Comhairle's Best Value Performance Reporting web page in March 2025 within the Benchmarking Tools section. This section also includes links to the benchmarking tools listed below.
- Community Planning Outcomes
  - LGBF Explore the local data
  - Scottish Health Survey
  - Scottish Public Health Observatory (ScotPHO) Online Profiles Tool
- 7.17 The Scottish Local Authorities Economic Development (SLAED) Indicators Framework provides consistent evidence of what Scottish councils are delivering in their role as local economic development organisations. The SLAED Indicators Framework Report 2023/24 was published on the SLAED website on 27 February 2025 and the SLAED 2023/24 Results - Eilean Siar was made available



to the public on the Comhairle's Best Value [Performance Reporting](#) web page within the Benchmarking Performance Reports section on 7 March 2025.

## **LOCAL PERFORMANCE**

- 8.1 Since August 2009, all services are encouraged to monitor their respective SBPs on Interplan. Services update their progress on Interplan on an ongoing basis, thereby assisting the Comhairle to embed a performance management culture. The Comhairle provides progress reports quarterly against its SBPs and Operational Risk Registers to the public within the [Best Value Performance Reporting](#) web page. These also provide the underpinning information of performance reporting by Chief Officers to their respective Service Committee, which are available to the public through the [Committees](#) web pages. The SBP 2023/24 LPI Performance Report is also available to the public on its Best Value Performance Reporting web [page](#).
- 8.2 Under Regulation 9 (1) of the Local Authority Accounts (Scotland) Regulations 2014, Local Authorities are required to make copies of the unaudited accounts for the preceding financial year ending on 31 March available for public inspection on their websites for a period of 15 working days, commencing at the beginning of July. However, due to the impact of the cyber incident, which resulted in the loss of systems and data, financial processes were seriously disrupted, and it was not possible to complete the accounts in line with the statutory deadline of 30 June 2024.
- 8.3 The Comhairle published a Notice of Accounts to inform members of the public that copies of the unaudited accounts of Comhairle nan Eilean Siar for the year ended 31 March 2024 will be available for public inspection on the Comhairle's website from Thursday 9 January 2025 to Wednesday 29 January 2025. The annual accounts will be made available to the public on the Comhairle's website within the Budgets and Finance web [page](#) once they are signed off by the External Auditors.

## **Self-assessments**

- 8.4 The Comhairle use the Public Service Improvement Framework ([PSIF](#)) self-assessment tool to identify areas for improvement, to inform the proposals and to facilitate effective benchmarking with other authorities. Further details of this approach is available on the Comhairle's website within the Best Value Continuous Improvement web [page](#). The areas for future development and the priority recommendations identified from corporate self-assessments completed since March 2020 have been allocated to services through Interplan to take forward within their business plans and are also included in the Continuous Improvement Action Plan (CIAP) for effective challenge and scrutiny by the Audit and Scrutiny Committee.
- 8.5 From 2023, the Comhairle improved its approach to self-assessment based on feedback received from Audit Scotland. Self-assessments now include strategic assessments undertaken by the CMT with improvements reported to the Comhairle, service level self-assessments for operational improvements undertaken by Chief Officers with improvements undertaken reported via business plans, and operational cross cutting self-assessments undertaken by the BVAP Team with recommendations reported to the CMT.

## **Continuous Improvement Action Plan (CIAP)**

- 8.6 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 end-of-



year 2023/24 performance review of the CIAP was presented to the Audit and Scrutiny Committee on 18 June 2024 and is available to the public on the Comhairle's website within the Committees section.

### **Annual Public Performance Report**

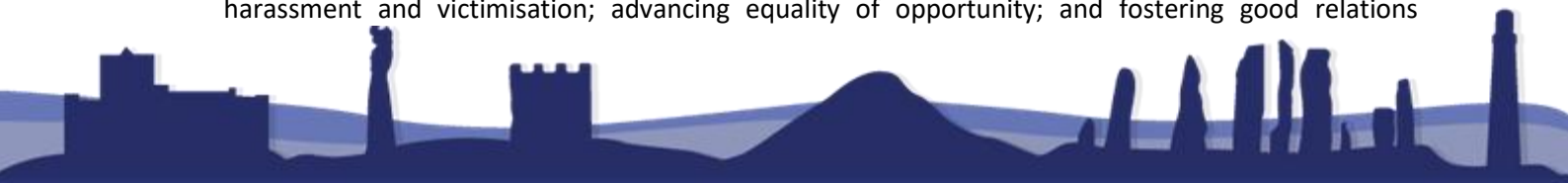
- 8.7 The Corporate Strategy 2022-2027 Ro-Innleachd Chorpiorra was approved in October 2021 and reviewed in 2023 to ensure that it continues to state and communicate the ambition, aspirations and commitments of the Comhairle.
- 8.8 The Corporate Strategy 2024-2027 was approved in December 2023. It is 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 2023/24 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 2022/23.
- 8.9 The Corporate Strategy KPI Progress Report 2019/20 - 2023/24 and the Public Performance Report 2023/24 were made available to the public in March 2025 within the Corporate Performance Reports section of the Best Value Performance Reporting web page.

### **Community Empowerment**

- 8.10 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. 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. Six consultations were published on the Comhairle's 'Have Your Say' consultation web page in 2023/24.
- 8.11 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 six financial periods from: 1 April 2018 to 30 March 2024, the Comhairle received no participation requests. The community participation requests and annual reports are made available to the public on the Comhairle's Community Participation Requests web page.
- 8.12 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 Complaints web page. 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 no later than 30 April. The Comhairle's Equality Outcomes and Mainstreaming Report 2025-2029 was published in March 2025, and the Equality Outcomes Progress Report 2025 was published in April 2025.
- 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 2024 report was published in March 2025.
- 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 in February 2024. An accessible version of the Report and a BSL video were made available to the public in March 2024 and republished on the Comhairle's new website in December 2024.
- 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 2023/24 performance information to the public on or before 31 March 2025. The Comhairle met its statutory duty to report its 2023/24 performance information to the public by 31 March 2025.
- 10.2 The Comhairle was subjected to a cyber-attack on 7 November 2023, which resulted in a loss of systems and data across the Comhairle. The impacts have been far reaching and still continue to cause issues a year later. The data required to complete the 2023/24 Annual Accounts and some of the KPIs was not possible. The KPI 2023/24 data, therefore, may not be comparable to previous years.
- 10.3 Chief Officers are required to present their 2023/24 service performance reports to the June 2025 Series of Meetings for effective scrutiny and challenge against the duty of Best Value, if they have not already done so.

