

Our vision is to have a sustainable population and socially and economically thriving communities with a focus on our quality of life, natural heritage, and Gàidhlig language and culture.

LAW AND GOVERNANCE

SERVICE BUSINESS PLAN

For the Period 1 April 2025 to 31 March 2026

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INTRODUCTION

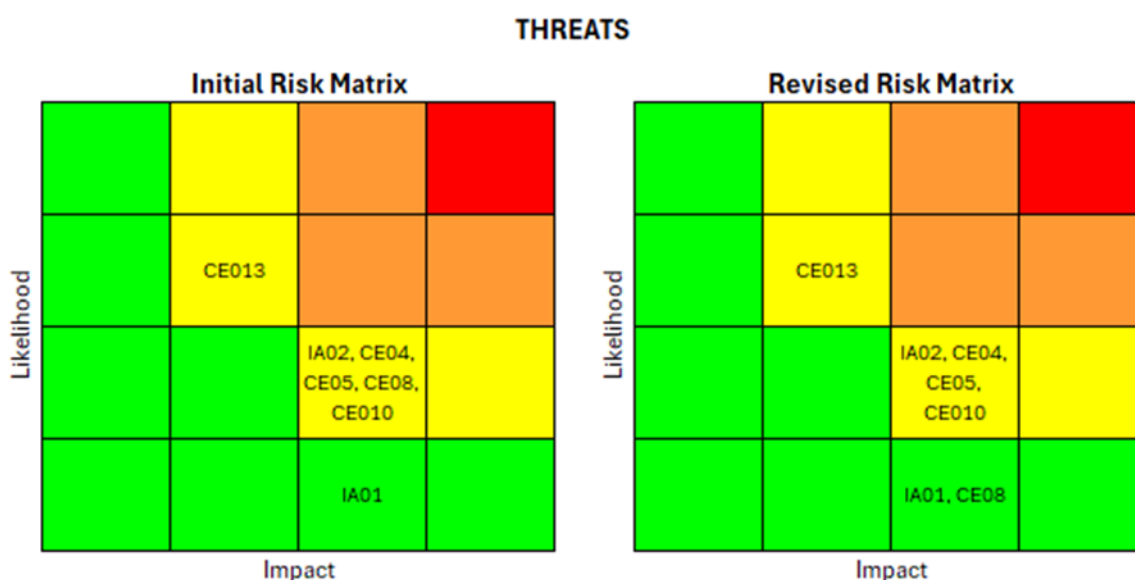
- 1.1. I am pleased to introduce the Service Business Plan (SBP) for 2025/26 which sets out our outcomes and priorities for the coming year. The SBP is the main annual business planning document for the Law and Governance Service. It reflects the Comhairle's key priorities as set out in the Corporate Strategy 2024-2027 and provides an overview of the Service's main areas of activity.
- 1.2. The Service provides a range of support both internally to the Comhairle and externally to the community. The following four service areas help to ensure that the Comhairle operates successfully in an increasingly complex and challenging environment, and although diverse, each service is essential to the running of the Comhairle and the delivery of its vision, values, and priorities.
- 1.3. **Governance and Elections** is responsible for ensuring proper arrangements are in place for the governance of the Comhairle's decision-making process and the exercise of its statutory functions as required by the Local Government (Scotland) Act 1973 and associated legislation. The Service also administers elections locally, and provides procedural advice and support to Elected Members, Officers, Community Councils, outside bodies and the public. Member Services is responsible for providing administrative support to Elected Members.
- 1.4. **Internal Audit & Performance** - Internal Audit's role, as a statutory service, is to offer advice and to provide assurance on the adequacy of the system of internal control operating throughout the Comhairle. The principal mechanism by which this is achieved is by undertaking audits.
- 1.5. **Legal Services** provides a comprehensive legal advice and representation service to the Comhairle in support of the statutory governance requirements of the Local Government (Scotland) Act 1973 and associated legislation and promotes the Comhairle's compliance with all relevant legislation in respect of its functions. It includes a licensing function which fulfils the Comhairle's statutory duties in respect of the Licensing (Scotland) Act 2005 and the Civic Government (Scotland) Act 1982. The service also deals with statutory compliance in respect of the Freedom of Information (Scotland) Act 2002; the Data Protection Act 2018; and the Public Records (Scotland) Act 2011 (records management). It also provides advice and assistance to some external bodies, for example, HITRANS.
- 1.6. **Procurement** is responsible for strategic and operational procurement advice and support to the Comhairle in its purchase of goods, services and works. The service promotes compliance with the Comhairle's statutory obligations in transparency and fairness within procurement, the sustainable procurement duty in the Procurement Reform (Scotland) Act 2014, community wealth-building (such as through increased local supplier engagement), and achieving best value in relation to expenditure.
- 1.7. The Head of Law and Governance is the Comhairle's Monitoring Officer, a statutory requirement under the Local Government and Housing Act 1989 with responsibility to report in respect of breaches of law; he is also the Comhairle's Data Protection Officer, a statutory requirement under the Data Protection Act 2018 with responsibility to advise in respect of data protection matters.
- 1.8. The key areas of focus for the year ahead are continuing to provide an effective service in the context of budget reductions; assisting with and promoting compliance with existing and new legislation such as that relating to subsidy control (the UK successor to state aid); and addressing any novel or unusually complex legal issues. Procurement practices will be integral to drive improvement in relation to value for money and the statutory duty to promote social, economic, and environmental sustainability.

Tim Langley
Chief Officer, Law and Governance

KEY AREAS OF RISK FOR THE YEAR AHEAD

- 2.1 The Comhairle currently recognises three levels of risk: Strategic risk aligned to the Comhairle's Corporate Strategy; Operational risk aligned to SBPs; and Project risk concerned with specific projects.
- 2.2 Operational risks represent threats that may affect the achievement of SBP actions, and Law and Governance has identified significant risks for the coming year which shall be reviewed periodically.
- 2.3 The Initial Risk Matrix at Figure 1 represents the current risk profile of the Service, and the Revised Risk Matrix represents the target risk profile once risk actions have been successfully implemented. 2.4 contains a list of identified risks, categorised by risk treatment.

Figure 1: Law and Governance Operational Risks



- 2.4 The Service has identified seven threats, and these are listed below categorised by Risk Treatment:

Risks retained (acceptable level of risk)

6 risks identified are at an acceptable level and will continue to be monitored:

- IA01 Increase in theft/fraud or irregularities.
- IA02 Unable to carry out the Internal Audit Strategic Plan or Operational Plan.
- CE004 Failure to respond to enquiries/requests for information within statutory timescales (including FOI and complaints).
- CE005 Resource issues on the Democratic Services during Elections. Snap Election.
- CE010 Mishandling sensitive information.
- CE013 Lack of resilience within staffing levels.

Risks reduced (action will be taken to reduce the risk to an acceptable level):

1 risk identified will be reduced.

- CE008 The Comhairle's procurement processes are not adhered to.
 - *Risk Action:* Review Procurement Training Programme

- 2.5 Elected Members can view the full risk register in the Comhairle's performance management system, Interplan, within the Integrated Risk Management (IRM) module.

DELIVERING THE SERVICE BUSINESS PLAN AND ACHIEVING BEST VALUE

Strategic Outcomes

- 3.1 The Law and Governance Service contribute to the following strategic outcomes to support the delivery of the Comhairle's Strategic Priorities.
- 1.1.5: Growth in small and medium sized businesses demonstrated;
 - 4.1.1: Communities are empowered and continue to be at the heart of our decision making;
 - 4.1.2: Reduction in our carbon footprint and development of an island route map to net zero;
 - 4.1.3: Equality of opportunity is increased; and
 - 4.1.5: Effective governance of the Comhairle is in place.

Best Value

- 3.2 In working towards the five strategic outcomes, the service aims to ensure that there is good governance and effective management of resources, with a focus on improvement, to deliver the best possible outcomes for the public and to make arrangements for the reporting to the public of the outcome of the performance of its functions. Table 1 lists the service outcomes established to support the delivery of the SBP and to achieve Best Value.

Table 1: Service Outcomes

Delivering the SBP and achieving Best Value
Service Outcomes <ul style="list-style-type: none">• The Law and Governance Service demonstrates the highest standards of integrity.• Our work ethics and processes are accountable, effective, efficient, and transparent.• The service demonstrates integrity, competence and due professional care, and quality and continuous improvement.• The service is objective and free from undue influence.• The service communicates effectively, provides risk-based assurance, is insightful, proactive and future-focused, and promotes organisational improvement.

MEASURES AND ACTIONS

- 4.1 The next Best Value thematic focus is transformation, and the Accounts Commission will be auditing councils' plans for transformation as part of the 2024/25 annual audit. As set out in their [Transformation in councils](#) report (2024), "councils must prioritise and progress the delivery of their plans for transformation." The Commission's [Local government in Scotland: Financial bulletin 2023/24](#) (2025) highlights that "Scotland's councils continue to face severe financial pressures. The need to consult with communities, clearly communicate the impact on local services, whilst working together to shape and deliver urgently needed transformation, is more important than ever."
- 4.2 In December 2024, the Account's Commission published a new Statutory Performance Information Direction. [Direction 2024](#) requires the Comhairle to report information about its performance in a way that enables the council to draw comparisons and make judgements in relation to the Comhairle's performance over time in comparison to other councils. The performance measures for the Service are detailed in Tables 2 - 5.
- 4.3 The Corporate Strategy was reviewed in 2023 to ensure that it continues to state and communicate the ambition, aspirations and commitments of the Comhairle. The overarching aim and ambition of the Corporate Strategy 2024-2027 is to retain and increase the population of the Outer Hebrides. It

takes account of national priorities and local needs but does not include actions to achieve its strategic outcomes as these have been developed by the Corporate Management Team and included in the appropriate SBP for monitoring and reporting to ensure that the Comhairle's mission is achieved. The actions for the Service are detailed in Tables 6 - 7.

How we will measure our performance

- 4.4 The tables below are grouped by Strategic Priority and include the Corporate Strategy 'Measures of Success' Strategic Outcome KPIs that the service contributes to, the Local Government Benchmarking Framework (LGBF) SPIs that the service have prioritised for improvement, and the LPIs chosen by the service to strengthen its focus on improvement.
- 4.5 Each performance measure includes the baseline year and data, the target for 2025/26, and the aspirational target for 2030. The latest corporate performance reports are available on the Comhairle's [Best Value Performance Reporting](#) web page.

Strategic Priority: 4.1 Deliver Community Leadership.

Strategic Outcome: 4.1.1 Communities are empowered and continue to be at the heart of our decision making.

Table 2: Performance Measures

Measure (KPI title)	Baseline 2021/22	Target 2025/26	Target 2030	Service
4.1.1.CS04 - CE151: Percentage of active Community Councils submitting Challenge fund applications. (Trend)	2018/19 44%	N/A	N/A	Governance Services

Strategic Outcome: 4.1.2 Reduction in our carbon footprint and development of an island route map to net zero.

Table 3: Performance Measures

Measure (KPI title)	Baseline 2021/22	Target 2025/26	Target 2030	Service
4.1.2.CS01 – CE102 (LGBF: ECON4): Percentage of procurement spent on local enterprises	2019/20 37%	63%	70%	Legal and Procurement Services
4.1.2.CS02 - CE152: Procurement and Commercial Improvement Programme (PCIP) score.	2019 64%	64%	70%	Legal and Procurement Services

Strategic Outcome: 4.1.3 Equality of opportunity is increased.

Table 4: Performance Measures

Measure (KPI title)	Baseline 2021/22	Target 2025/26	Target 2030	Service
4.1.3.CS03 - CE153: Accessible transport: Number of wheelchair accessible Taxi vehicles and Private hire cars across the Western Isles.	2020 4	6	10	Legal and Procurement Services
4.1.3.CS04 - CE118: Accessible transport: Percentage of Taxi vehicles and Private hire cars across the Western Isles that are wheelchair accessible.	2020 3.6%	6%	10%	Legal and Procurement Services

Strategic Outcome: 4.1.5 Effective governance of the Comhairle is in place.

Table 5: Performance Measures

Measure (KPI title)	Baseline	Target 2025/26	Target 2030	Service
4.1.5.CS06 - CE154: Uptake rate of training by Elected Members.	2024/25	60%	70%	Governance Services
4.1.5. - CE004: Percentage of taxi/private hire licences issued (Apr-Mar) within statutory time limits (9 months).	2014/15 100%	100%	100%	Legal Services
4.1.5. - CE005: Percentage of public entertainment licences issued within statutory time limits (9 months).	2014/15 100%	100%	100%	Legal Services
4.1.5. - CE033: Percentage of Minutes delivered within 10 working days of the meeting.	2014/15 100%	90%	95%	Governance and Elections
4.1.5. - CE099: External legal advice rate (%) to overall legal service cost.	2018/19 0.97%	1%	0.97%	Legal Services
4.1.5.CS04 - CE140: Percentage of Internal Audit recommendations found to be outstanding at the Follow-up Review.	42%	20%	20%	Internal Audit & Performance
4.1.5 CE144: Percentage of Service Audit Reports followed up by individual Services.	100%	90%	90%	Internal Audit & Performance
4.1.5 CE145: Percentage of audit recommendations accepted by management.	100%	90%	90%	Internal Audit & Performance
4.1.5 CE146: Cost of Internal Audit per day recharged to the user.	£357	£670	£750	Internal Audit & Performance
4.1.5 CE147: Percentage of Internal Audit client satisfaction surveys that were positive.	100%	90%	90%	Internal Audit & Performance
4.1.5 CE148: Percentage of Internal Audit reports issued to management within 14 days of completion of field work.	89%	85%	85%	Internal Audit & Performance
4.1.5 CE149: Percentage of Audit Plan completed.	96%	80%	80%	Internal Audit & Performance
4.1.5 CE150: Cost of Internal Audit per £1m of Net Expenditure	£1,619	£2,850	£3,250	Internal Audit & Performance

*Baseline changed from 2022/25 to 2024/25. Democratic Services is developing a training plan for elected members for roll-out in the 2024/25 period.

What actions we will take

- 4.6 The SBP strengthens the links with the Corporate Strategy and the Local Outcome Improvement Plan (LOIP). The actions take into consideration the key areas of risk identified at section two whilst focusing on progressing the strategic outcomes.

Strategic Priority: 1.1 – Strengthen the local economy

Strategic Outcome: 1.1.5 Growth in small and medium sized businesses demonstrated.

Table 6: SBP Actions

Action	Service
1.1.5.5 Support community wealth building through encouragement of economic, social, and environmental sustainability.	Procurement

Strategic Priority: 4.1 Deliver Community Leadership.

Strategic Outcome: 4.1.5 Effective governance of the Comhairle is in place.

Table 7: SBP Actions

Action	Service
4.1.5.7 Provide a comprehensive and efficient legal service to the Comhairle	Legal Services
4.1.5.8 Support the Western Isles Licensing Board in relation to the Licensing (Scotland) Act 2005.	Legal Services
4.1.5.9 Provide a comprehensive and efficient service to Elected Members to ensure compliance with statutory requirements.	Governance and Elections
4.1.5.10 Provide a corporate travel facility	Legal Services
4.1.5.50 To independently review and report on the adequacy of controls in relation to the council's key risks.	Internal Audit & Performance
4.1.5.51 To prevent, detect and investigate fraud committed against the council.	Internal Audit & Performance

RESOURCING THE PLAN

- 5.1 The funding and staffing resources identified to implement our SBP is summarised in Tables 8 and 9 as per the Comhairle’s budget approved by Comhairle in February 2025 and the annual budget setting salary estimates exercise.

Revenue Budget 2025/26

- 5.2 The Law and Governance Service has a Net Revenue Budget of £2,348k, which is allocated across the service within the sections detailed in Table 8.

Table 8: Net Revenue Budget by Service Profile 2025/26

Detail	£'000	%
Governance and Elections	374	17
Internal Audit & Performance	200	9
Legal Services	1,462	65
Procurement	212	9
Total	2,248	100%

Capital Budget 2025/26

- 5.3 There is no Capital Budget for Law and Governance.

Service Employees

- 5.4 The Law and Governance Service have 19.8 FTE employees working across the service within the sections listed in Table 9. We support these employees to deliver their duties through a range of policies including personal appraisal and a robust training framework.

Table 9: FTE Employees

Service Profile	Number of FTE employees	%
Governance and Elections	7.3	37
Internal Audit & Performance	3	15
Legal Services	6.5	33
Procurement	3	15
Total	19.8	100