



POLICY AND RESOURCES COMMITTEE  
AUDIT AND SCRUTINY COMMITTEE

18 JUNE 2025  
19 JUNE 2025

## LOCAL CODE OF CORPORATE GOVERNANCE 2024-25

Report by Chief Executive

### PURPOSE

- 1.1 The purpose of the Report is to provide an update on implementation of the Local Code of Corporate Governance Action Plan and seek Comhairle approval of the Code of Corporate Governance and Action Plan 2024-25.

### EXECUTIVE SUMMARY

- 2.1 There is a legal requirement for the Comhairle to put in place proper arrangements (known as the Governance Framework) for the governance of the Comhairle's affairs and to facilitate the exercise of its functions. This includes setting the strategic direction, vision, culture and values of the Comhairle; the effective operation of corporate systems, processes and internal controls; engaging with and leading the community; monitoring where strategic objectives have been achieved and services delivered cost effectively; and ensuring that appropriate arrangements are in place for the management of risk and that the Comhairle complies with the statement on the role of the Chief Financial Officer in Local Government.
- 2.2 A progress narrative on the Action Plan 2023-24 has been attached at Appendix 2. The action plan for 2025-26 retains the themes of service redesign, communication and the CPP. All the actions developed relate to the Best Value Assurance Review undertaken in 2022. The actions detailed are under Dimension 2 - Service Delivery Arrangements and Dimension 6 - engaging with local people and other stakeholders.

### RECOMMENDATIONS

- 3.1 **It is recommended that the Comhairle approve the draft Local Code of Corporate Governance 2024-25 and Action Plan 2025/26 at Appendices 1 and 3 to the Report.**

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Appendices: 1. Draft Local Code of Corporate Governance 2024-25  
2. Local Code of Corporate Governance Action Plan 2024-25 Progress Update  
3. Local Code of Corporate Governance Action Plan 2025-26

Background Papers: Report to Audit and Scrutiny 20 June 2024



## IMPLICATIONS

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

Resource Implications	Implications/None
Financial	None
Legal	This Report is entirely related to corporate governance.
Staffing	None
Assets and Property	None
	<b>Implications/None</b>
<b>Strategic Implications</b>	Corporate Governance is in place to ensure that risk is integrated into the structures of the local authority and is well managed.
Risk	Equality is integral to effective corporate governance
Equalities/Child Rights	Corporate Governance is in place to ensure that the corporate strategy can be delivered and that there is effective monitoring and reporting.
Corporate Strategy	None
Environmental Impact	None
Consultation	None

## BACKGROUND

- 5.1 There is a legal requirement for the Comhairle to put in place proper arrangements (known as the Governance Framework) for the governance of the Comhairle's affairs and to facilitate the exercise of its functions. This includes setting the strategic direction, vision, culture and values of the Comhairle; the effective operation of corporate systems, processes and internal controls; engaging with and leading the community; monitoring where strategic objectives have been achieved and services delivered cost effectively; and ensuring that appropriate arrangements are in place for the management of risk and that the Comhairle complies with the statement on the role of the Chief Financial Officer in Local Government.
- 5.2 Progress in relation to each of these matters is included in the Annual Governance Statement which forms part of the Comhairle's accounts. This statement is supported by Departmental statements. A key part of the framework is a Code of Corporate Governance consistent with the principles and recommendations of the CIPFA/SOLACE Framework Delivering Good Governance in Local Government and the supporting guidance notes for Scottish authorities. The purpose of the Code is to evidence the Comhairle's commitment to achieving good governance and demonstrating how it complies with the governance standards recommended by CIPFA. It also assists councils to review effectiveness and to identify continuing improvements in its governance arrangements. The Framework and Guidance are based on six principles:
- (1) Focusing on the purpose of the authority and on outcomes for the community and creating and implementing a vision for the local area.
  - (2) Members and officers working together to achieve a common purpose with clearly defined functions and roles.
  - (3) Promoting values for the authority and demonstrating the values of good governance through upholding high standards of conduct and behaviour.
  - (4) Taking informed and transparent decisions which are subject to effective scrutiny and managing risk.
  - (5) Developing the capacity and capabilities of members and officers to be effective.
  - (6) Engaging with local people and other stakeholders to ensure robust public accountability.



## DETAIL

- 6.1 The Action Plan which was previously agreed in June 2024 is attached as Appendix 2 together with an update on implementation. The themes of the new action plan detailed at Appendix 3 relate to strategy work currently underway. The actions detailed are under Dimension 2 - Service Delivery Arrangements and Dimension 6 - engaging with local people and other stakeholders.

## CONCLUSION

- 7.1 The local Code of Corporate Governance provides assurance that the Comhairle is committed to achieving good governance and to demonstrating how it complies with the governance standards recommended by CIPFA. It also assists councils to review effectiveness and to identify continuing improvements in its governance arrangements.

