



LOCAL CODE OF CORPORATE GOVERNANCE
2024/25

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(b) put in place arrangements to ensure that the procedure and operations are designed in conformity with appropriate ethical standards, and to monitor their continued compliance in practice; 15

(c) put in place arrangements for whistleblowing to which staff and all those contracting with the Comhairle have access; 15

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(b) Effective and planned approach to dialogue with an accountability to public to ensure effective service delivery. 16

(c) Make best use of human resources by taking an active and planned approach to meeting responsibility to staff. 17

DIMENSION 1 – COMMUNITY FOCUS

The Local Code Should Reflect the Requirement to:

a) publish on a timely basis an annual report representing an objective, understandable account of the authority's activities and achievements, financial position and performance and improvement targets

Evidence of Compliance

[Governance Statement](#)

[Departmental Business Plans and Risk Management Plans 2025/26](#)

[Comhairle's Public Performance Report 2023-24](#)

[Performance Management arrangements](#) including [Corporate Strategy Annual Report](#), and [bi-annual Chief Officer and CIAP Reports](#)

[Annual accounts 2023-24](#)

[Budget setting/monitoring](#)

Conduct Requirements of Professional Bodies- refer to professional bodies websites

[Comhairle Risk Management Strategy](#)

[Corporate and Service level risk registers](#)

(b) publish on a timely basis a performance plan presenting an objective, balanced and understandable account and assessment of the authority's current performance in service delivery and plans to maintain and improve service quality;

Evidence of Compliance

[Comhairle's Public Performance Report 2023/24](#)

[Service Business Plans](#) and [Chief Officer bi-annual Reports](#).

[Corporate Strategy](#) and [Annual Report](#)

[CIAP Reports](#)

[LGBF Reporting](#)

(c) put in place proper arrangements for the independent review of the financial and operational reporting processes

Evidence of Compliance

[External Quality Assessment of Comhairle's Internal Audit function.](#)

[Internal Audit Charter](#)

[Internal Audit – Strategic Audit Plan](#)

[Financial Regulations](#)

[Contract Regulations](#)

[Scheme of Delegation](#)

(d) have effective scrutiny arrangements

Evidence

[Scheme of financial delegation](#)

Written procedural manuals for key systems

[Internal Audit – annual report](#)

Job Description of Chief Internal Auditor – held by HR

Code of conduct with Good Practice for Investigators – from CIPFA website

Audit and Scrutiny Committee

[External Audit – annual plans](#)

[External Audit – Best value Reports](#)

[Other key inspectorate outputs/reports](#)

(e) make an explicit commitment to openness in all of their dealings, subject only to the need to preserve confidentiality in those specific circumstances where it is proper and appropriate to do so, and by their actions and communications deliver an account against the commitment

Evidence of Compliance

[Corporate Strategy 2024-27](#)

[The Councillors' Code of Conduct](#)

[Employee Code of conduct](#)

Codes of Conduct for Social workers outlined by relevant professional body.

Job Descriptions/person specifications held by HR

Service Level Agreements with Third Parties

[Induction Training for Staff](#)

[Complaints | Comhairle nan Eilean Siar](#)

[Reporting Concerns at Work Policy](#)

[Contract Regulations](#)

(f) establish clear channels of communication with all sections of their community and other stakeholders, and put in place proper monitoring arrangements to ensure that they operate effectively.

Evidence of Compliance

[Have Your Say | Comhairle nan Eilean Siar](#)

[Community Councils | Comhairle nan Eilean Siar](#)

[Equal Opportunities Statement and Policy](#)

[Employee Equality Monitoring Statistics 2024](#)

[Integrated Impact Assessments | Equality and Diversity | Comhairle nan Eilean Siar](#)

[Engagement in Decision Making](#)

[Freedom of Information | Comhairle nan Eilean Siar](#)

[Privacy and Data Protection | Comhairle nan Eilean Siar](#)

[Outer Hebrides Community Planning Partnership | Comhairle nan Eilean Siar](#)

Local Negotiating Committee for Teaching Staff and JCC

[Parental Involvement Strategy](#)

[Annual Accounts](#)

(g) ensure that a vision for their local communities and their strategic plans, priorities and targets are developed through robust mechanisms and in consultation with the local community and other key stakeholders, and that they are clearly articulated and disseminated.

Evidence of Compliance

[Policy Register | Comhairle nan Eilean Siar](#)

[OHCPP Local Outcomes Improvement Plan | Comhairle nan Eilean Siar](#)

[Corporate Strategy | Comhairle nan Eilean Siar](#)

[Equality Outcomes and Mainstreaming | Comhairle nan Eilean Siar](#)

[Gaelic Language Plan | Comhairle nan Eilean Siar](#)

[Climate Change Strategy | Comhairle nan Eilean Siar](#)

[Digitalisation Strategy | Comhairle nan Eilean Siar](#)

Community Consultation undertaken by Leader

DIMENSION 2 – SERVICE DELIVERY ARRANGEMENTS

The Local Code Should Reflect the Requirement to:

(a) set standards and targets for performance in the delivery of services on a sustainable basis and with reference to equality policies

Evidence of Compliance

[OHCPP Local Outcomes Improvement Plan | Comhairle nan Eilean Siar](#)

[Corporate Strategy | Comhairle nan Eilean Siar](#)

[Service Business Plans 2025/26 | Corporate Strategy | Comhairle nan Eilean Siar](#)

[Best Value | Comhairle nan Eilean Siar](#)

[Equality Outcomes and Mainstreaming Report 2025-2029](#)

[British Sign Language \(BSL\) Plan 2024 – 2030](#)

(b) put in place sound systems for providing management information for performance measurement purposes

Evidence of Compliance

Interplan

[Monitoring Arrangements](#)

[Performance Reporting | Best Value | Comhairle nan Eilean Siar](#)

[Audit and Scrutiny Agenda 1 May 2025 | Comhairle nan Eilean Siar](#)

[Performance Reporting | Best Value | Comhairle nan Eilean Siar](#)

[Business Continuity Report](#)

(c) monitor and report performance against agreed standards and targets and develop comprehensive and understandable performance plans

Evidence of Compliance

[Service Business Plans and Operational Risk Registers 2025-26](#)

[Budget Folder 2025/26 | Comhairle nan Eilean Siar](#)

[Best Value-Public Performance Reporting 2023-24](#)

[Director's Bi-Annual Performance Report](#)

[Best value - Continuous Improvement Action Plan](#)

[Draft Annual Accounts 2023/24](#)

[DRAFT Annual Accounts 2023-24.xlsx](#)

[e-Sgoil-Impact-Report](#)

[Best Value - Programme of Self-Assessments](#)

(d) put in place arrangements to allocate resources according to priorities

Evidence of Compliance

[Capital Programme 2023-28](#)

[Budget Board Agenda](#)

[Draft Annual Accounts 2023/24](#)

(e) foster effective relationships and partnerships with other public sector agencies and the private and voluntary sectors, and consider outsourcing where it is effective to do so, in delivering services to meet the needs of the local community, and put in place processes to ensure that they operate effectively in practice

Evidence of Compliance

Integration Joint Board established and all required governance documents in place including Scrutiny and Accountability Framework. Consideration given to appropriateness of arrangements with third parties.

[Charter with SDS and development of Employability Hub](#)

Social Enterprise – Adhartus Trust

[Economic Strategy](#)

(f) respond positively to the findings and recommendations of external auditors and statutory inspectors and put in place arrangements for the effective agreed actions

Evidence of Compliance

Audit and Scrutiny Committees (terms of reference and agendas)

[HMiE Inspection Reports](#)

[External Audit Final Reports to Controller of Audit and Members](#)

[Best Value Action Plan](#)

DIMENSION 3 – STRUCTURES AND PROCESSES

The Local Code Should Reflect the Requirement to:

- (a) put in place clearly documented protocols governing relationship between members and officers

Evidence of Compliance

[The Councillors' Code of Conduct](#)

- (b) ensure that the relative roles and responsibilities of Members generally senior councillors and senior officers are clearly defined;

Evidence of Compliance

[Constitutional Documents | Comhairle nan Eilean Siar](#)

Chief Officers' Job Descriptions & Roles held by HR

Corporate Management Team held by Democratic Services

Role Descriptions for Elected Member, [Committee Convener](#) and [Leader of the Council](#)

[Reporting Concerns at Work Policy](#)

[The Councillors' Code of Conduct](#)

- (c) ensure that members meet on a formal basis regularly to see the strategic direction of the authority and monitor service delivery;

Evidence of Compliance

Local government Legislation on Council Decision Making

[Schedule of Comhairle Meetings 2025](#)

[OHCPP Local Outcomes Improvement Plan | Comhairle nan Eilean Siar](#)

Meetings of Chief Executive and Committee Chairs - Regular formal and informal meetings occur between the Chief Executive and the relevant Committee Chairs

[Service Business Plans 2025/26 | Corporate Strategy | Comhairle nan Eilean Siar](#)

[Performance Reporting | Best Value | Comhairle nan Eilean Siar](#)

- (d) develop and maintain a scheme of delegated or reserved powers, which should include a formal schedule of those matters specifically reserved for the collective decision of the authority;

Evidence of Compliance

[Scheme of Administration](#)

[Scheme of Delegation](#)

Local Government Legislation

[Finance-Regulations](#)

- (e) put in place clearly documented and understood management processes for policy development, implementation and review and for decision-making, monitoring and control, and reporting, and formal procedural and financial regulations to govern the conduct of the authority's business;

Evidence of Compliance

[Policy Register | Comhairle nan Eilean Siar](#) and [action plans](#)

[Corporate Strategy | Comhairle nan Eilean Siar](#)

[Constitutional Documents | Comhairle nan Eilean Siar](#)

[Schedule of Comhairle Meetings 2025](#)

[Service Business Plans 2025/26 | Corporate Strategy | Comhairle nan Eilean Siar](#)

Budget Board

Local Negotiating Committee for Teaching Staff

Local Government Employee Joint Consultative Committee

(f) put in place arrangements to ensure that members are properly trained for their roles and have access to all relevant information, advice and resources as necessary to enable them to carry out their roles effectively;

Evidence of Compliance

Available from Members' Services

Members' Induction Programme

Personal Development Plans for Members

Members Training and Development Programme

Guide to Members' Services

Conferences/Seminars

(g) ensure that the role of the executive member(s) is/are formally defined in writing. To include responsibility for providing effective strategic leadership to the authority and for ensuring that the authority successfully discharges its overall responsibilities for the activities of the organisation as a whole;

Evidence of Compliance

[Role Description for Convener of the Comhairle](#)

[Role Description for Leader of the Comhairle](#)

[Standing Orders 2022](#)

[The Councillors' Code of Conduct](#)

(h) ensure that the roles and responsibilities for all members of the local authority, together with the terms for their remuneration and its review, are defined clearly in writing;

Evidence of Compliance

[Training and Expenses | Comhairle nan Eilean Siar](#)

[Role Description for the Leader of the Comhairle](#)

[Role Description for Convener of the Comhairle](#)

Role Description for Elected Member

Local Government in Scotland Legislation.

(i) ensure that a senior officer is made responsible to the authority for all aspects of operational management;

Evidence of Compliance

Role of Head of Paid Service

Job Description of Chief Executive

[Scheme of Delegation](#)

Staff Development and Appraisal Evidence

Wellbeing Plans

(j) ensure that a senior officer is made responsible to the authority for ensuring that appropriate advice is given to it on all financial matters, for keeping proper financial records and accounts, and for maintaining an effective system of internal financial control;

Evidence of Compliance

Role of Designated Chief Financial Officer

[Constitutional Documents | Comhairle nan Eilean Siar](#)

(k) ensure that a senior officer is made responsible to the authority for ensuring that agreed procedures are followed and that all applicable statutes and regulations and other relevant statements of good practice are complied with;

Evidence of Compliance

[Proper Officer & Statutory Designations](#)

Role of Monitoring Officer

Job Description for Chief Officer, Law and Governance

Designation of Depute Monitoring Officer

Job Descriptions

[Scheme of Administration](#)

(l) ensure that the roles and responsibilities of all senior officers, together with the terms of their remuneration and its review, should be defined clearly in writing;

Evidence of Compliance

Job Descriptions

Staff Development and Appraisal

[Finance-Regulations](#)

Role of Designated Chief Social Work Officer

(m) adopt clear protocols and codes of conduct to ensure that the implications for supporting community political leadership for the whole Comhairle are acknowledged and resolved.

Evidence of Compliance

[Employee Code of Conduct](#)

Chief Officers' Job Descriptions with HR

DIMENSION 4 – RISK MANAGEMENT AND INTERNAL CONTROL

The Local Code Should Reflect the Requirement to:

(a) develop and maintain robust systems for identifying and evaluating all significant risk which involve the proactive participation of all those associated with planning and delivering services

Evidence of Compliance

Risk Management Group amalgamated into the BVAP Group

[Comhairle Risk Management Strategy](#)

[Comhairle Strategic Risk Register](#)

[Business Continuity](#)

[Service Business Plans 2025/26 | Corporate Strategy | Comhairle nan Eilean Siar](#)

[Operational Risk Registers 2024/25 | Corporate Strategy | Comhairle nan Eilean Siar](#)

[Strategic Audit Plan](#)

(b) put in place, effective risk management systems, including systems of internal control and an internal audit function. These arrangements need to ensure compliance with all applicable statutes, regulations and relevant statements of best practice and need to ensure that public funds are properly safeguarded and are used economically, efficiently and effectively, and in accordance with the statutory and other authorities that govern their use;

Evidence of Compliance

Internal Audit

- [External Quality Assurance Review](#)
- [Final-Annual-Report-and-Assurance-Statement-2023.24.pdf](#)
- [Three Year Strategic Plan](#)
- [Internal Audit Progress](#)
- [Terms of Reference](#)

Procedures

- [Constitutional Documents | Comhairle nan Eilean Siar](#)
- Procedure Manuals for Key Systems available from services
- Arrangements for Disclosure Checks available from HR
- [Operational Risk Registers 2024/25 | Corporate Strategy | Comhairle nan Eilean Siar](#)
- [Anti Fraud, Corruption and Irregularity Policy](#)

Structures

- Audit and Scrutiny Committee
- Corporate Management Team
- Best Value Action Planning (BVAP) Group
- Health and Safety Committees

Monitoring

- [Budget Folder 2025/26 | Comhairle nan Eilean Siar](#)
- [Budget Strategy](#)
- [Third Quarter Revenue Monitoring 2021-22](#) and [First Quarter Capital Monitoring 2023/24](#)
- monitoring

- Financial Management System -
- [Best Value-Public Performance Reporting 2023-24](#)
- [Service Business Plan Progress Reports | Corporate Strategy | Comhairle nan Eilean Siar](#)
- [External Quality Assurance Report](#)
- [DRAFT Annual Accounts 2023-24.xlsx](#)

Roles and Responsibilities (Job Descriptions)

- Chief Executive
- Monitoring Officer
- Section 95 Officer
- Chief Internal Auditor
- Chief Officers

(c) ensure that services are delivered by trained and experienced people;

Evidence of Compliance

[Recruitment Policy](#) (intranet)

Job Descriptions/person specifications

Induction arrangements

Employee Performance Appraisal Process

(d) put in place effective arrangements for an objective review of risk management and internal control, including internal audit;

Evidence of Compliance

Audit and Scrutiny Committee (Remit, agendas and minutes)

Internal Audit ([remit](#), [strategic plan](#), [manual](#) and [annual report](#))

Risk Management Group amalgamated into BVAP Group

(e) maintain an objective and professional relationship with their external auditors and statutory inspectors,

Evidence of Compliance

External Audit

- [Work plans](#)
- [Audit Scotland report](#)
- [Best Value Action Plan](#)

Other inspectorate reports: HMIE, Care commission, SWIA, etc.

(f) publish on a timely basis, within the annual report, an objective, balanced and understandable statement and assessment of the authority's risk management and internal control mechanisms and their effectiveness in practice.

Evidence of Compliance

[DRAFT Annual Accounts 2023-24.xlsx](#)

[Best Value-Public Performance Reporting 2023-24](#)

[Corporate Strategy Annual Report](#)

DIMENSION 5 – STANDARDS OF CONDUCT

The Local Code Should Reflect the Requirement to:

(a) Develop and adopt formal codes of conduct defining the standards of personal behaviour, to which individual members, officers and agents of the authority should be required to subscribe and put in place appropriate systems and processes to ensure that they are complied with in practice;

Evidence of Compliance

[The Councillors' Code of Conduct](#)

[Employee Code of Conduct](#)

[Policies, Plans and Performance Reports | Equality and Diversity | Comhairle nan Eilean Siar](#)

[Outcomes, Mainstreaming and Progress Reports | Equality and Diversity | Comhairle nan Eilean Siar](#)

[Politically restricted Posts](#)

[Recruitment Policy](#) (intranet)

(b) put in place arrangements to ensure that the procedure and operations are designed in conformity with appropriate ethical standards, and to monitor their continued compliance in practice;

Evidence of Compliance

LearnPro access available from Corporate Training Team

LearnPro Equality and Diversity Training

Induction Training

[Councillors Code of Conduct](#)

[Employee Code of conduct](#)

Employee Performance Appraisal

(c) put in place arrangements for whistleblowing to which staff and all those contracting with the Comhairle have access;

Evidence of Compliance

[Reporting Concerns at Work \(Whistleblowing\) Policy V2.pdf](#)

DIMENSION 6 – ENGAGING WITH LOCAL PEOPLE AND OTHER STAKEHOLDERS TO ENSURE ROBUST PUBLIC ACCOUNTABILITY

The Local Code Should Reflect the Requirement to:

(a) Have robust scrutiny function of Comhairle and partner activity

Evidence of Compliance

[Scheme of Delegation](#)

[Finance-Regulations](#)

[Internal Audit Progress](#)

Job Description of Chief Internal Auditor available within HR

Code of conduct with Good Practice for Investigators

Audit and Scrutiny Committee – Terms of Reference

[2023-24 Annual Audit Plan](#)

[COMHAIRLE NAN EILEAN SIAR CHIEF SOCIAL WORK OFFICER Report 2023 - 2024](#)

Other key inspectorate outputs/reports ([HMIE](#), care Commission, SWIA, etc)

Scrutiny Arrangements for IJB.

Comhairle committee and sub-committee meetings are being held in public, and only where there is a legal requirement will a particular agenda item be considered in private.

In order to communicate the Comhairle's activities, achievements, financial position and performance, the Comhairle publishes each year its Annual Accounts and its Annual Performance Report.

In order to ensure that service users and the public are enabled to influence the planning, provision and development of Comhairle services, the Council has in place a number of processes. These processes provide service users and the public with opportunities to give their views about their needs and the needs of their communities, and the ways that they believe services should be provided and developed; these processes include:

- [Have Your Say | Comhairle nan Eilean Siar](#)
- [Annual Performance Report](#)
- CnES website and the work of the Council's communication service
- Requests made under [Freedom of Information | Comhairle nan Eilean Siar](#)
- [Complaints | Comhairle nan Eilean Siar](#)
- [Community Councils | Comhairle nan Eilean Siar](#)
- [Community Participation Requests | Comhairle nan Eilean Siar](#)
- [Customer Satisfaction Survey | Comhairle nan Eilean Siar](#)

(b) Effective and planned approach to dialogue with an accountability to public to ensure effective service delivery.

Evidence of Compliance

[Budget Consultation](#)

[Budget Folder 2025/26 | Comhairle nan Eilean Siar](#) and [Service Business Plans 2025/26 | Corporate Strategy | Comhairle nan Eilean Siar](#)

[Consultations | Comhairle nan Eilean Siar](#)

[Communications-Strategy-2024-2028.pdf](#)

[News | Comhairle nan Eilean Siar](#)

(c) Make best use of human resources by taking an active and planned approach to meeting responsibility to staff.

Evidence of Compliance

JCC: LGE

Employee Forum Minutes (intranet)

[Comhairle nan Eilean Siar - Employee Survey](#)

[Workforce planning](#)

Internal training