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# Understanding the requirements of the Statutory Performance Information Direction 2024

## Guidance for local authorities

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### Introduction

1. This guidance is intended to assist councils in understanding and meeting the requirements of the Statutory Performance Information (SPI) Direction 2024, which applies to reporting of performance in the financial year 2025/26 onwards.
2. The guidance, produced by Audit Scotland on behalf of the Accounts Commission, provides further information and explanation regarding a number of aspects of the Direction, and a small and non-exhaustive set of examples of good practice specifically in relation to each aspect. All examples presented are based on recent audit judgements.
3. The aspects of the Direction covered in the guidance are as follows:
  - Community planning
  - Financial sustainability information
  - Self-assessment and peer support
  - Timeliness of performance reporting
  - Accessibility of performance information
4. The Commission does not seek to instruct or advise councils on how to implement its arrangements for performance management. It is for each council to determine how to meet the requirements of the SPI Direction through its own approach to and procedures for managing and reporting on performance, and each council is wholly responsible and accountable for ensuring its compliance with the Direction.
5. We are taking an iterative approach to developing this guidance, working with the local government sector and undertaking regular reviews and updates, including adding further sections to cover other aspects of the Direction, and incorporating any new examples or learning from audit work. The next review is due by October 2025.
6. We welcome any feedback on the guidance; please [email ACSupport@audit-scotland.gov.uk](mailto:ACSupport@audit-scotland.gov.uk).

## Community planning

7. The SPI Direction includes a requirement for councils to show how they and their community planning partners are performing in relation to their local outcomes improvement plans (LOIPs) and locality plans, including how the council's actions are contributing to locally agreed shared outcomes.
8. The Commission is fully aware of the shared responsibility and accountability for delivering on those plans, and is involved in ongoing cross-sector engagement including through the Community Planning Improvement Board.
9. However, the legislation under which the Direction is made requires the Commission to direct councils (only) to publish information that enables assessment of how councils are fulfilling their community planning functions; the Commission cannot issue an equivalent direction to other community planning partners.
10. Councils can adhere to the requirements of this part of the Direction by reporting both on its own performance against its own council plan and on the performance of the council or community planning partnership (CPP) against the LOIP. Good practice in this regard would be to demonstrate relationships between these plans and performance reporting mechanisms, for example by showing the council's performance in helping to deliver the shared outcomes.
11. The Improvement Service (IS) offers a range of support for CPPs in developing their approach to performance management, and performance reporting also featured in the [national community planning self-assessment](#) carried out by the IS in 2024.
12. The IS also provides the Community Planning Outcomes Profile, to assist in measuring and comparing performance in improving local outcomes. While it is for councils and their partners to decide whether and how to adopt this tool, it may be a useful means by which councils can fulfil the requirements of this part of the SPI Direction.

## Examples of good practice for community planning

13. [Angus Council \(PDF link\)](#): The Council Plan is well-aligned with the Community Plan, adopting its vision and three overarching priorities and adding a fourth, council-specific theme. While these are the same as before, auditors commented that the new Council Plan presents a clearer alignment with the Community Plan and a sharper focus on how the council aims to achieve the shared vision. The council has been clear in its communications to residents that it will have to make difficult decisions in pursuit of the shared vision and priorities.

14. [East Renfrewshire Council](#): The council has a comprehensive performance management framework in place that incorporates both its own and the CPP's strategic plans. The annually-refreshed Outcome Delivery Plan provides a direct link to the priorities in the Community Plan. Strategic performance reports are presented to councillors that are mapped to the council's strategic outcomes; the 2023/24 end-year report was presented alongside the annual progress report on the Community Plan.
15. [Midlothian Council](#): The council delivers a range of reports under its revised Planning and Performance Management Framework, including on the Community Plan and its own service-level performance. While the CPP Board monitors performance every six months, with an annual report highlighting success stories in achieving outcomes, the council uses a separate balanced scorecard to show its specific contribution to the thematic areas in the Community Plan.

## Financial sustainability information

16. The SPI Direction sets out that:

“Councils should publish information pertaining to relevant indicators – particularly those in the [Local Government Benchmarking Framework (LGBF)] – that enables comparative assessment of key aspects of their current and future financial position.”

17. In accordance with the Commission's established approach of not prescribing specific requirements, in favour of a sector-led approach to benchmarking, the Direction does not specify information that councils are required to publish in relation to financial sustainability.
18. The Commission is fully aware and supportive of the ongoing work by the sector to further develop the suite of financial sustainability indicators within the LGBF. It also recognises the reasons for variations in how councils present budget information.
19. However, the Commission has previously set out its expectations regarding transparency in the way councils present budget information to elected members and to the public, which could be instructive to councils in understanding this requirement of the SPI Direction.
20. In [Local government budgets 2024/25](#) (page 5), the Commission set out the budget information it expects to see set out clearly in publicly available papers. That information relates to:
  - the annual revenue budget, comprising funding and income
  - the associated budget gap prior to 'bridging' actions

- savings plans, including recurring and non-recurring actions
- projected future revenue budget gaps, and assumptions used.

21. It is the Commission's view that presenting key financial information, including that listed above, in a timely manner, will help establish good practice in budget setting, allow for greater comparability between councils, and support auditors in assessing the accessibility of the information presented.
22. This financial information, which may initially be produced for the purposes of budget papers or other reports to elected members, could also be incorporated in councils' public performance reporting. At the least, this could be done by providing links to relevant council papers from the performance reporting section of the council's website.
23. At the time of writing, audit work is underway on the 'Local government budgets 2025/26' briefing, and this guidance will be updated if required based on the findings of that work. The Commission acknowledges that this is a new area of focus for the SPI Direction, and is willing to work with the sector to refine its requirements and expectations.

### Examples of good practice for financial information

24. [The Highland Council medium-term financial plan](#): Annex 5 of the report presented to council in February 2024 clearly set out three-year savings options, and the slides that followed included very detailed supporting information on each proposal, including its impacts on staff and communities and a description of how it would be implemented. The main paper also included a statement on medium to long-term financial sustainability by the Chief Financial Officer. This information could easily be re-used for public performance reporting purposes.

### Self-assessment and peer support

25. The SPI Direction states:
 

“Councils should carry out self-assessments, and make use of third-party mechanisms and opportunities to learn from others (such as peer collaborative improvement), to evaluate their own performance over time and relative to other councils...”
26. The Direction makes clear that the outcomes of these and other assessments and reviews, as well as engagement with service users, should be used to inform decision-making about use of resources in the context of constrained budgets, and to identify any required improvements in or transformation of service delivery.
27. This requirement is not intended to place an unreasonable burden on councils. It seeks to align with and reinforce much of the advice

contained within the [LGBF Good Practice Principles \(PDF\)](#) and build on the self-assessment work already being carried out by councils across Scotland.

28. Examples of good practice in self-assessment identified through annual audits are detailed below. Examples in relation to using the outcomes of assessments to drive improvement will be included in a future revision to this guidance.
29. The Improvement Service has issued [guidance on peer collaborative improvement \(PDF\)](#). Examples of peer collaborative review initiatives undertaken at the time of writing include:
  - [National Planning Improvement Framework](#): A new approach to evaluating performance of planning services, incorporating both self-assessment and [peer collaborative review \(PDF\)](#). In testing the framework, councils were arranged in pairs to assess each other's performance and develop improvement action plans.
  - [Falkirk Council Scottish Welfare Fund](#): Through LGBF analysis, the council identified underperformance in this area compared to other councils. Three top-performing councils together with COSLA and the Improvement Service reviewed the council's processes and made recommendations for improvement.
30. In addition, the Commission encourages councils to maximise their use of opportunities for support and learning available through the LGBF 'family groups', which enable comparisons between councils that are similar in terms of the population they serve and the characteristics of their area.

## Examples of good practice for self-assessment

31. [Clackmannanshire Improvement Model](#): Clackmannanshire Council uses the Public Service Improvement Framework for self-assessments to inform its approach to improvement. The council's improvement model provides a framework for evaluating what is working well, how its performance compares to others, what its customers say, and where it needs to improve. Annual whole-council assessments are complemented by service-specific reviews, for example in social services and education, which also involve independent validation.
32. [East Ayrshire Self-Assessment Model \(PDF\)](#): Auditors have found that East Ayrshire Council has an established culture of self-assessment and improvement. The council has developed a bespoke approach to service-level self-assessment, based on the Best Value criteria. The council uses it to highlight strengths and achievements of individual services, and identify where improvements are needed. Improvement actions identified are then included in the respective updated Service Improvement Plan action plans.

- 33. [Fife Council Best Value Corporate Self-Assessment](#):** In 2023/24, Fife Council introduced self-assessments of its performance against each of the Best Value themes. These assessments include 16 Best Value Performance Indicators (BVPs) which help to evaluate how well the council is doing in delivering Best Value. Having initially used existing information already gathered for audit purposes, future work will draw on wider reviews and more actively involve leaders and partners.

## Timeliness of performance reporting

- 34.** The SPI Direction says councils should be able to publish an annual performance report within nine months – and no later than twelve months – after the end of the respective year. It also outlines an expectation that performance information is updated and reviewed on a quarterly basis, except where data is available less frequently or reporting is required according to a different cycle, and that councils should also make this information publicly available where possible.
- 35.** This builds on and makes more specific the existing requirement for reporting to be undertaken “in a timely manner” – giving auditors and councils more clarity about what is and is not considered timely. Most councils already adhere to the timescales set out in the SPI Direction.
- 36.** The Commission understands that factors beyond councils’ control can affect the timing of their annual performance reporting – most notably the availability of national benchmarking information through the LGBF – and any such delays are taken into account by auditors.
- 37.** However, it is vital that councils are transparent in their performance reporting and that information is published in a manner that ensures it is as relevant and up-to-date as possible. This has benefits for the public, but also ensures councils themselves can take timely action in response to issues or trends in performance.

## Examples of good practice for timeliness

- 38. [Moray Council](#):** Following recommendations made by auditors and the Commission in 2024, the council now reports performance information on a timely basis. Quarterly reports are produced within three months of the end of each quarter, and the 2023/24 annual performance report was presented to council in June 2024, though it only provided highly summarised information, designed in an attractive format. Details of performance against key indicators, trend data, and information on progress against the Corporate Plan, are all provided separately via the council website.
- 39. [Scottish Borders Council](#):** The council has a suite of key performance indicators to help monitor progress against the outcomes in both the

Council Plan and Community Plan. These indicators are updated on a quarterly basis and reported to Executive Committee. Those reports are available on the council's website, and include actual performance against target performance and performance trends, as well as a brief commentary on performance. Milestones for key projects are also summarised with narrative to draw out key points.

## Accessibility of performance information

40. The SPI Direction requires councils' performance reporting to be "accessible and able to be easily understood by all citizens". The Direction sets out some of the ways in which councils should meet this requirement, for example:
  - publishing summaries to communicate key messages
  - producing easy-read versions of reports wherever possible
  - making appropriate use of technology to display performance information in a variety of formats.
41. In this context, "accessible" refers both to a 'non-technical' need for people to be able to find, browse and understand performance information, and to a 'technical' requirement for online information to be usable by people with disabilities.
42. Councils should be mindful of the core purpose or objective of public performance reporting – to provide a clear and concise assessment that enables members of the public to understand how well the council is doing in delivering against its stated and agreed priorities.
43. In setting out this requirement, the Direction is not intended to place undue burden or to impose new obligations on councils. All public bodies are required to [provide information in an accessible format](#), and to ensure as far as possible that their websites and mobile applications [comply with accessibility standards](#).
44. The Commission understands that performance information can be complex, and that there is a need to strike a balance, for example:
  - in summarising information without presenting an incomplete or distorted representation of performance, and
  - in displaying information in a graphical or interactive format without disadvantaging or excluding people with visual or cognitive impairments.
45. It is for each council to decide how to present its own performance information, in a form that they consider most appropriate, and to assess how accessible that information is to their local communities and the wider public, including in relation to equalities obligations.



- 46.** Councils may wish to consider using a range of media, formats and communication methods to publish and disseminate performance information in a way that is both comprehensive and understandable, recognising that different individuals will have different preferences.
- 47.** There is detailed guidance available from GOV.UK on [website accessibility requirements](#) and [making your website accessible](#). Some key points relevant to publishing performance information include:
- Accessibility standards discourage but do not preclude the use of PDF documents, and all councils should already have policies in place in relation to their use.
  - Similarly, graphs and other illustrations can be used in accordance with accessibility requirements as long as they are accompanied by alternative ('alt') text or image descriptions.
  - Some interactive data platforms may not be fully accessible, and it is the responsibility of each council to address this, for example by providing information in alternative formats.

### Examples of good practice for accessibility

- 48. [Dundee Performs](#):** This section of Dundee City Council's website is used to report performance to the public. It brings together the Council Plan, Local Outcome Improvement Plan, Service Plans, Performance Management Framework and performance reports alongside statistical data for each performance indicator, which is presented on webpages organised and sub-divided by directorate. This statistical information includes graphs showing trends over recent years; it's important to ensure these graphs are accessible to people with disabilities.
- 49. [East Dunbartonshire Performance](#):** The council's website includes a section with a wide range of information to help the public understand its performance. The information is structured and set out clearly, and most information – including the Annual Performance Report, as well as performance indicator data and improvement plans – is provided on webpages rather than in PDF documents. The council uses the How Good Is Our Service model for performance reporting, and produces case studies illustrating the impact of performance on service users.
- 50. [Falkirk Performs](#):** The council website provides quarterly and annual performance information via an interactive dashboard, which shows the most recent statistics and trend data against a range of indicators, aligned to and organised by 'priority' and 'enabler' success measures. Platforms like Power BI are used by many councils to help make a large volume of complex information digestible. However, they may not meet accessibility requirements; to address this, Falkirk Council also provides quarterly performance information in a plain-text format.