



# Business Plan

March 2026

**ENVIRONMENTAL**  
Standards Scotland  
Ìrean Àrainneachdail na h-Alba

# Contents

Foreword .....	1
1. Introduction .....	2
2. Context.....	3
3. Strategy 2026 - 2031.....	3
4. Governance arrangements.....	5
5. Our work in 2025/26 .....	5
6. Our work in 2026/27 .....	14
Objective 1 – Securing compliance and improving effectiveness .....	14
Objective 2 – Analysing and investigating environmental concerns.....	16
Objective 3 – Monitoring and scrutinising environmental performance.....	19
Objective 4 - Engaging and communicating effectively.....	21
Objective 5 – Being an effective and efficient organisation.....	23
7. Performance monitoring .....	25
Theory of change.....	25
Long-term outcomes.....	26
Key Performance Indicators (KPIs) and Performance Management Indicators (PMIS) .....	26

## Foreword

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I am pleased to present the ESS Business Plan for 2026/27.

This Business Plan (the Plan) is the first that is aligned with our newly published ESS Strategy 2026-2031 and sets out our ongoing work and key priorities for the year ahead.



Alongside our new Strategy, we are publishing this Plan together with a suite of updated governance and corporate documents, including our refreshed performance indicators, our theory of change framework, our statement on the Code of Practice for Statistics and our new Communications and Engagement Plan. Together, these documents outline the governance and organisational direction that will guide ESS over the coming years, including information on how we will show the impact of our work and communicate with our key audiences.

This Plan covers the period during which ESS assumes two new functions. We will be the new independent review body responsible for scrutinising progress towards Scotland's new statutory biodiversity targets, as set out in the Natural Environment (Scotland) Act 2026. We will also scrutinise local authorities' reporting against climate change duties as set out in the Climate Change (Scotland) Act 2009.

This represents a significant expansion of our functions and is accompanied by an increase in our budget to support these new duties.

I am confident that the actions set out in this Plan will further strengthen ESS, support the successful implementation of our new Strategy, and ensure we integrate and deliver our expanded scrutiny functions effectively. Of course, central to our success will be the ongoing commitment and hard work of the ESS staff and I look forward to working with them and our Board, to deliver on this Plan together.

**Mark Roberts**

Chief Executive of ESS

# 1. Introduction

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1.1 Environmental Standards Scotland (ESS) is a Non-Ministerial Office established under the UK Withdrawal from the European Union (Continuity) (Scotland) Act 2021 and accountable to the Scottish Parliament.

1.2 Our role is to monitor, investigate and secure public authorities' compliance with environmental law in Scotland. We also scrutinise the effectiveness of environmental law and policy in Scotland and how it is implemented and applied. In our investigative and analytical reports, we may also identify instances where we consider there to be gaps in environmental protection legislation.

1.3 To deliver on these responsibilities ESS previously worked to the Strategic Plan 2022-25, which set out our approach from the point the organisation was originally established in 2021. This first three-year plan concluded within this reporting period and has been succeeded by our new five-year Strategy 2026-2031.

1.4 Due to this cross-over period, this Business Plan will consider both achievements from the final year of the Strategic Plan 2022-25, alongside key priorities for the first year of the Strategy 2026-2031, through to March 2027.

## 2. Context

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2.1 During the period covered by this Plan, there will be a Scottish Parliament election. There will be a significant turnover of Members of the Scottish Parliament (MSPs) and the establishment of new committees by the new Parliament and potentially a new legislative programme. ESS will work with the new committees of the Parliament to ensure that its accountability to the Parliament operates effectively.

2.2 The Plan will also cover the preparation, integration and delivery of new aspects of scrutiny for ESS. This includes scrutinising local authorities' delivery and reporting of their climate change duties and acting as the new Independent Review Body for scrutinising progress towards the delivery of Scotland's statutory targets for nature recovery. Our prioritised objectives will ensure ESS is ready to meet and report on these new responsibilities.

## 3. Strategy 2026 - 2031

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3.1 Our Strategy 2026-2031 sets out how we will work as an organisation to deliver a series of strategic objectives which, together, will help us progress towards achieving our Vision.

3.2 We will report our progress publicly through our annual Business Plans, alongside our Annual Report and Accounts. We will also update the Scottish Parliament directly on our progress with [videos](#), Committee appearances and written [correspondence](#), all of which we publish on the [ESS website](#).

3.3 As set out in the 'our work' section below, a review of the Strategic Plan took place across 2025/26 culminating in the publication of our new Strategy in March 2026. An overview of our revised approach is summarised on the next page.

### 3.4 ESS' **vision** is:

- 'by holding public authorities to account, we will ensure that Scotland's people and nature benefit from a high-quality, healthy environment through improved compliance with and better implementation of effective environmental law'

### 3.5 Our **Principles** set out that we will:

- be independent and trusted
- be evidence-driven
- be open and transparent
- engage widely and effectively
- seek to resolve issues through agreement where appropriate
- prioritise our efforts and resources to maximise our impact

### 3.6 We have set key **priorities** going forward:

- **climate change:** driving climate change mitigation and adaptation
- **nature:** reversing biodiversity loss and delivering healthy ecosystems
- **resources:** securing sustainable resource use, reducing waste and developing a circular economy
- **water:** protecting and enhancing Scotland's freshwater, coastal and marine systems

3.7 We will continue to consider all representations raised with us by members of the public on any environmental topic. We will signpost people to relevant organisations if their concern does not fall within our remit.

3.8 Alongside this work we took the opportunity to also review our approach to communications and performance management, culminating in the development of a new Communications and Engagement Plan and updated key performance indicators and performance management indicators.

## 4. Governance arrangements

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4.1 ESS' Chair Dr Richard Dixon leads a Board made up of six other members. [Our Board](#) meets regularly and the minutes of its meetings are available on our [Publications](#) page, as are the minutes of the Audit and Risk Committee.

4.2 ESS is accountable to the Scottish Parliament and has a legal duty to report on its activities each year. As a body corporate, ESS operates in line with the Public Finance and Accountability (Scotland) Act 2000 and has a duty to produce annual accounts in line with the Government Financial Reporting Manual. All Annual Reports and Accounts are published on the ESS website alongside all other [corporate and governance reports](#).

4.3 The ESS Chief Executive Officer (CEO) Mark Roberts, is the Accountable Officer for ESS. The CEO is responsible to the Scottish Parliament for: the propriety and regularity of ESS' finances; the economical, efficient and effective use of the resources placed at its disposal; and for signing ESS' accounts.

4.4 Deloitte LLP provides the external audit function for ESS on behalf of Audit Scotland. Scottish Government Internal Audit provides an audit advisory service to the Accountable Officer and the Audit and Risk Committee.

## 5. Our work in 2025/26

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5.1 ESS' [Business Plan](#) for the period from April 2025 to March 2026 was published in April 2025. Set out below are the key pieces of work which were identified for the financial year 2025/26. A progress update is included alongside each item.

	Key piece of work set out in the 2025/26 Business Plan	Progress on key pieces of work
<b>Ensuring compliance and effectiveness</b>	Pursue identified failures to comply with environmental law with the relevant public authorities.	ESS has identified areas of non-compliance with environmental law. We have worked with the public bodies concerned to ensure that the improvements required are implemented in full and on schedule. Full details of the completed cases where we have identified non-compliance, and the action taken to ensure improvements have been implemented, are published on the <a href="#">investigations reports</a> webpage.
	Continue to resolve matters by agreement with the relevant public authorities where possible, within a reasonable timescale.	ESS has actively engaged with public bodies and reached informal resolution on a range of issues relating to compliance with, and implementation of, environmental law. Full details of the completed cases where we have reached informal resolution are published on the <a href="#">investigations reports</a> webpage.
	Use ESS' statutory powers to secure changes and remedial actions to address poor compliance and address environmental risks.	No compliance failures requiring formal enforcement action have been identified to date.
	Where our investigations identify systemic patterns of compliance failure, or areas where the law is ineffective in protecting the environment or public health, pursue this directly with the relevant parts of the Scottish Government.	No issues requiring formal enforcement action have been identified to date.

	Key piece of work set out in the 2025/26 Business Plan	Progress on key pieces of work
	Seek to resolve matters and secure the necessary improvements by agreement with the Scottish Government, and where this is not possible within a reasonable timescale, use ESS' statutory powers to prepare and issue improvement reports to the Scottish Parliament.	ESS has actively engaged with the Scottish Government and reached informal resolution on a range of issues relating to the implementation of environmental law. Full details of the cases where we have reached informal resolution are published on the <a href="#">investigations reports</a> webpage.
<b>Investigating environmental concerns</b>	Assess the outcome of the Scottish Government's work on 'Ramsar' site protection.	Completed.
	Publish the outcome of our investigation into the classification of Special Protection Areas.	Investigation fieldwork has concluded and the public authority has been invited to resolve informally the findings of the investigation.
	Publish the outcome of our investigation into the sustainable management of fisheries.	Investigation fieldwork has concluded and the public authority has been invited to resolve informally the findings of the investigation.
	Commence assessment of how Scottish public authorities implement their legal obligations in respect of public registers.	Completed.
	Commence assessment of the contaminated land regime in Scotland.	Completed.

	Key piece of work set out in the 2025/26 Business Plan	Progress on key pieces of work
	Carefully review and assess all representations to identify candidates for investigation and advise on alternative routes for cases not suitable for investigation.	The outcome of all representations we receive are published on the <a href="#">representations received</a> webpage.
	Regularly review and publish our forward work programme so that we are investigating the most important environmental concerns.	Details of all our ongoing casework are published on the <a href="#">investigations reports</a> webpage.
	Regularly update our publicly available register of investigations and carry out these investigations.	Details of all our ongoing and completed investigations are published on the <a href="#">investigations reports</a> webpage.
	Continue to monitor the response of public authorities to ESS' recommendations.	Details of the outcome of ESS' monitoring of public authorities' implementation of recommendations are published on the <a href="#">investigations reports</a> webpage.
	Continue to actively support parties submitting representations, particularly where they are unfamiliar with ES processes, to ensure their concerns are accurately captured.	In accordance with ESS' service standards, a senior investigator is appointed to deal with each environmental concern that is raised with the organisation. This ensures that dedicated and ongoing support, including regular updates, is available to everyone who submits a representation to us. These standards are published on the <a href="#">service standards</a> webpage.

	Key piece of work set out in the 2025/26 Business Plan	Progress on key pieces of work
	Keep those who have made representations informed about our consideration and investigation of their matter of concern.	Those submitting representations are kept updated on the representations they bring to ESS and the outcome is published as set out above.
	Publish reports about the issues we have investigated and the actions that have been taken.	Reports on all our completed investigation work are published on the <a href="#">investigations reports</a> webpage.
	Continue to assess our systems and processes to ensure the effectiveness of our investigations.	Our systems and processes continue to be assessed on an annual basis.
<b>Monitoring and evaluating environmental performance and change in Scotland</b>	Contribute to Stage 1 Parliamentary scrutiny of the Natural Environment (Scotland) Bill (including proposals to designate ESS as the Independent Review Body responsible for scrutinising progress towards targets for nature recovery).	Completed.  ESS responded to the Rural Affairs and Islands Committee's Call for Views on 8 May 2025 and ESS officials gave oral evidence to the committee during stage 1 on 28 May 2025.
	Contribute to Parliamentary scrutiny of the Scottish Government's Climate Change Plan (CCP).	Completed.  The ESS Chair and officials gave evidence to the Net Zero and Transport Committee on the draft CCP on 25 November 2025. ESS also responded to the Scottish Government consultation on the draft CCP on 29 January 2026.

	Key piece of work set out in the 2025/26 Business Plan	Progress on key pieces of work
	Contribute to Stage 2 and 3 Parliamentary scrutiny of the Natural Environment (Scotland) Bill.	Completed.
	Publish the outcome of our analytical work on threats to the marine environment (focused on seafloor integrity).	Ongoing. Analytical work has been progressed, with further work continuing and a final report expected to be published in 2026/27.
	<p>Deliver a programme of analytical work on priority issues identified in ESS' approved Strategic Plan, including:</p> <ul style="list-style-type: none"> <li>• water quality and progress against river basin management plan objectives, with an initial focus on diffuse pollution</li> <li>• invasive non-native species (INNS)</li> </ul>	<p>Ongoing.</p> <p>Analytical work has been progressed on a range of topics including:</p> <ul style="list-style-type: none"> <li>• water quality and progress against river basin management plan objectives, with an initial focus on diffuse pollution</li> <li>• invasive non-native species (INNS)</li> <li>• water quality and progress against river basin management plan objectives</li> </ul> <p>ESS wrote to the Cabinet Secretary for Climate Action and Energy in October 2025 recommending that the Scottish Government commit to updating the INNS code of practice by May 2027.</p> <p>The recommendation was accepted by the Scottish Government in December 2025.</p>

	Key piece of work set out in the 2025/26 Business Plan	Progress on key pieces of work
	<p>Monitor the response of public authorities to recommendations made in analytical reports published in 2023/24 and 2024/25, including</p> <ul style="list-style-type: none"> <li>• air quality (particulate matter)</li> <li>• sewage discharge into the aquatic environment (storm overflows)</li> <li>• soil health</li> <li>• marine litter</li> </ul>	<p>Completed.</p> <p>ESS has received information from a number of public authorities on the implementation of their response to recommendations made in analytical reports on air quality, sewage discharge, soil health, marine litter and INNS during the year.</p> <p>Details of the outcome of ESS' monitoring of public authorities' implementation of recommendations are published on the <a href="#">monitoring and analytical work</a> webpage</p>
	<p>Respond to relevant consultations and will contribute to parliamentary scrutiny of proposed changes to environmental law, including:</p> <ul style="list-style-type: none"> <li>• proposals for legislation on water, wastewater and drainage</li> <li>• the implementation of the Integrated Authorisation Framework</li> </ul>	<p>Completed.</p> <p>ESS responded to 10 consultations and calls for views on a range of topics during the year. Responses are published on <a href="#">Our monitoring and analytical work - Environmental Standards Scotland</a> webpage.</p> <p>ESS continues to engage with the Scottish Government, SEPA and Scottish Water on proposed changes in respect of water, wastewater and drainage, and the Integrated Authorisation Framework.</p>

	Key piece of work set out in the 2025/26 Business Plan	Progress on key pieces of work
	<p>Monitor developments in European and international law and regulation and commission an assessment of the extent to which there is alignment between environmental standards, laws and regulations in Scotland and the European Union or other international best practice.</p>	<p>Completed.</p> <p>ESS has continued to monitor developments in the European Union (EU) and international environmental law and, where relevant, has included reference to developments in responses to consultations and calls for views and in correspondence with public authorities about the implementation of recommendations in ESS reports.</p> <p>In addition, in October 2025 ESS commissioned an evaluation of the extent to which Scotland has maintained alignment with EU and other international best practice. A final report from consultants is expected in March 2026 and is expected to be by ESS published later in the financial year.</p>
	<p>Further develop and maintain effective systems for monitoring data and evidence on environmental performance, including Scotland's comparative performance.</p>	<p>Our systems and processes continue to be assessed on an annual basis.</p>
	<p>Further develop and maintain effective working relationships with a range of organisations involved in collating, analysing and publishing data and evidence on environmental performance in Scotland.</p>	<p>ESS has been proactive in liaising with a range of organisations working on data and evidence on environmental performance in Scotland during the course of the year including public authorities, research institutes and universities and scrutiny and oversight bodies in the rest of the UK and the EU.</p>

	Key piece of work set out in the 2025/26 Business Plan	Progress on key pieces of work
<p><b>Engaging and communicating effectively about our role and how to raise concerns</b></p>	<p>Review and publish a new Communication and Engagement Plan, linking to the development of the new Strategy, to set out ESS' approach to:</p> <ul style="list-style-type: none"> <li>• explaining our work and culture, with clear accessible messaging, to demonstrate our impact, independence and authority on environmental law in Scotland</li> <li>• stakeholder engagement, and the continued delivery of the community engagement programme, utilising the convening power of ESS</li> <li>• systematically identifying specific audiences for ESS' work and how we will use innovative communication tools, including digital and social media, to engage with them.</li> </ul>	<p>ESS published its Communication and Engagement Plan in March 2026 alongside the publication of its Strategy 2026-2031.</p> <p>The plan includes ESS' engagement priorities, outlining how we will ensure our work is communicated clearly and effectively. It also contains detailed information on ESS' key audiences and how we will engage with them throughout the duration of the new strategy.</p>

	Key piece of work set out in the 2025/26 Business Plan	Progress on key pieces of work
	<p>Proactively increase the understanding of our role and how people can raise matters of environmental concern with us, through building on external feedback and piloting new approaches.</p>	<p>ESS published Easy Read documents throughout the year summarising how to submit a representation and our whistleblowing procedures.</p> <p>We held in-person and online engagement sessions to support the collaborative drafting of our new strategy.</p> <p>ESS has increased its reach via connectivity with other environmental organisations, publishing blog posts with community groups and in legal journals.</p> <p>ESS has launched <a href="#">a new email update for stakeholders</a> so that they can receive the latest updates on the work of the organisation.</p>
	<p>Proactively engage with the Scottish Parliament and relevant committees to increase awareness and understanding of our work.</p>	<p>ESS continues to proactively engage with Scottish Parliament and its Committees, primarily the Net Zero, Energy and Transport Committee, through appearances, consultation responses, updates through correspondence and through vlogs. This information is published on the <a href="#">ESS</a> website.</p> <p>ESS has proactively engaged with the annual MSP survey to analyse how it can best engage with MSP's and improve its profile with relevant committees.</p> <p>ESS has also engaged with the Rural Affairs and Islands Committee regarding the Natural Environment (Scotland) Act 2026.</p>

	Key piece of work set out in the 2025/26 Business Plan	Progress on key pieces of work
	Continue to provide and publish six-monthly updates to the Net Zero, Energy and Transport Committee in August and February each year.	ESS has provided and published six-monthly updates to the Net Zero, Energy and Transport Committee in both August and February.
<b>An effective and efficient organisation</b>	Review our existing governance and operational approach to work, linking to the development of the new Strategy, demonstrating our impact through performance management indicators and a theory of change approach.	ESS has reviewed and amended its performance management indicators (PMI's) with a view to increasing clarity of reporting in alignment with Strategy 2026-2031.  The [theory of change] approach has been implemented across the organisation, accompanied by organisation-wide training.
	Build on the implementation of the new Oracle finance system to enhance efficiency and financial planning opportunities.	Staff members attended training in the Oracle finance system.  New standard operating procedures have been created to reflect the requirements of Oracle and guidance has been made easily available to staff.
	Implement the processes and policies for monitoring and minimising ESS' impact on the environment, through developing phase two of the Sustainability Plan.	ESS' <a href="#">Sustainability Action Plan</a> was approved in April 2025.  Organisational Sustainability Champions have met throughout the year to monitor and deliver on the commitments outlined in the plan.  ESS applied for and was awarded bronze certification as a Carbon Literate Organisation in June 2025.

	Key piece of work set out in the 2025/26 Business Plan	Progress on key pieces of work
	Support the Minister and Parliamentary process to appoint an additional Board member.	ESS successfully supported the recruitment of a new Board member Laura Anderson who will begin her appointment on 1 April 2026.
	Deliver the People Strategy action plan and equalities related initiatives.	<p>ESS' <a href="#">equality mainstreaming report</a> was published in April 2025. The report has also been referenced in ESS' new Strategy 2026-31 to underscore its organisational importance.</p> <p>In the past year, ESS has improved both formal and informal staff feedback processes. Opportunities for staff have been reviewed and expanded where necessary to create a tailored offer. Systems have been regularly reviewed and updated to improve efficiency across the organisation.</p>
	Assess opportunities for longer-term financial flexibility and sustainability meeting public service reform principles.	<p>ESS has reviewed and improved its processes for contracting expert advice and procurement.</p> <p>ESS reported £90,600 of public service reform savings in the financial year 2025/26.</p>

## 6. Our work in 2026/27

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6.1 The sections below set out the key priorities and outputs that will be delivered from April 2026 to March 2027, in this the first year of the new Strategy 2026-2031. These actions will be reviewed quarterly and updated as required.

### Objective 1 – Securing compliance and improving effectiveness

6.2 Objective 1 of the Strategy 2026-2031 outlines that 'ESS has significant statutory powers to secure public authorities' compliance with environmental law and to bring about improvements to the effectiveness of environmental law and how it is implemented or applied, with the aim of protecting and improving the environment and public health'.

6.3 We set out our intention to:

- take action to ensure public authorities' compliance with environmental law
- take steps to improve the effectiveness of environmental law
- seek to reach agreement with public authorities on action needed to protect the environment before using our enforcement powers
- where enforcement action is taken, be clear on the nature of the environmental failing and the changes and outcomes required, and ensure the necessary steps are taken within agreed timescales
- report publicly on all enforcement action, including what has been agreed with public authorities, results of monitoring of implementation, and outcomes achieved

## Key pieces of work for 2026/27

6.4 The table below sets out planned actions to meet this strategic objective.

We will:

Action	Time period	KPI
Seek to work constructively with public authorities where possible to reach agreement on action that will be taken to address ESS findings.	Ongoing	Performance Profile
Follow-up on these actions to ensure they have been implemented.	Ongoing	Performance Profile
Use our statutory powers to prevent further harm to, or reduce the risks to, the environment or public health.	Ongoing	Performance Profile
Issue a compliance notice where we consider that: there has been a failure by a public authority to comply with environmental law; harm to the environment has been caused, is continuing to be caused, or is at risk of being caused as a result.	Ongoing	Performance Profile
Prepare an improvement report where we consider that: there is a failure by one or more public authorities to comply with the law, or where a systemic change is required by the public authority(s) concerned to improve compliance with, and/or the effectiveness of, environmental law.	Ongoing	Performance Profile

Consider the use of our power to make an application for judicial review, or intervene in civil proceedings taken by another party.	Ongoing	Performance Profile
<b>ESS' new duties</b>		
Take steps to establish ESS' new role in scrutinising local authorities' reporting against their climate change duties, as set out in the Climate Change (Scotland) Act 2009.	Ongoing	Performance Profile
Monitor implementation of the Natural Environment (Scotland) Act and take steps to establish the Independent Review Body function for reviewing progress against nature recovery targets within ESS.	Ongoing	Performance Profile

## Objective 2 – Analysing and investigating environmental concerns

6.5 Objective 2 of Strategy 2026-2031 outlines the importance of our functions in 'ensuring that we analyse and investigate the most important environmental concerns' to protect that environment'.

6.6 We have two mechanisms to do this:

- individual members of the public, community groups, whistleblowers and organisations can highlight concerns about compliance and effectiveness to us (we call these 'representations')
- our own proactive work to monitor and analyse environmental performance and engagement with stakeholders can highlight areas of concern about compliance with, and the effectiveness of, environmental law and may result in more detailed work

## 6.7 We also:

- seek independent, external expert advice if necessary to reach a full and robust decision
- publish full details of concluded investigations and analytical work, including what action we think needs to be taken and where relevant, what changes have been agreed with public authorities
- explain and publish our reasoning, and offer as much assistance as possible, where we may choose not to take an issue forward
- consider relevant international obligations, standards and laws, paying particular attention to maintaining alignment with positive developments in environmental policy, law and regulation in the European Union. We will also look globally to identify further examples of good practice across the full breadth of our remit

### Key pieces of work for 2026/27

6.8 The table below sets out planned actions to meet this strategic objective.

We will:

Action	Time period	KPI
Conclude the resolution of our investigation into the: <ul style="list-style-type: none"><li>• classification of Special Protection Areas</li><li>• the sustainable management of fisheries</li></ul>	April to June 2026 April to June 2026	Performance Profile
Conclude investigation into how: <ul style="list-style-type: none"><li>• Scottish public authorities implement their legal obligations in respect of public registers</li></ul>	January to March 2027	Performance Profile

<p>Conclude investigation fieldwork of the:</p> <ul style="list-style-type: none"> <li>• contaminated land regime in Scotland</li> <li>• Environmental Pollution Incidents</li> </ul>	<p>January to March 2027</p> <p>July to September 2026</p>	<p>Performance Profile</p>
<p>Commence assessment of the:</p> <ul style="list-style-type: none"> <li>• effectiveness of the appropriate assessment regime under the Habitats Regulations</li> </ul>	<p>July to September 2026</p>	<p>Performance Profile</p>
<p>Deliver a programme of analytical work on priority issues, including:</p> <ul style="list-style-type: none"> <li>• threats to the marine environment (focused on seafloor integrity)</li> <li>• Invasive Non-native Species (INNS)</li> <li>• water quality and progress against river basin management plan objectives (initially focused on water quality monitoring)</li> </ul>	<p>Ongoing</p>	<p>Performance Profile</p>
<p>Carefully review and assess all representations to identify candidates for investigation and advise on alternative routes for cases not suitable for investigation.</p>	<p>Ongoing</p>	<p>Performance Profile</p>
<p>Regularly review, update, publish and carry out our forward work programme so that we are considering the most important environmental concerns.</p>	<p>Ongoing</p>	<p>Performance Profile</p>

Continue to actively support parties submitting representations, particularly where they are unfamiliar with ESS processes, to ensure their concerns are accurately captured.	Ongoing	Performance Profile People
Keep those who have made representations informed about our consideration and investigation of their matter of concern.	Ongoing	Performance Profile People
Continue to assess our systems and processes to ensure the effectiveness of our investigations and analytical work.	Ongoing	Performance

### Objective 3 – Monitoring and scrutinising environmental performance

6.9 Objective 3 of Strategy 2026-2031 outlines the commitment of ESS in utilising evidence and research to identify where there may be non-compliance with environmental law, or ineffective law or implementation.

6.10 We set out our intention to:

- engage with public authorities, evidence partners, research institutions, citizen scientists and wider stakeholders to understand the current situation and inform investigation or analysis
- maintain our independence and strive to be a well-connected organisation. We will engage widely with other environmental organisations, and seek opportunities to work in partnership to drive improvements in environmental data monitoring and reporting in Scotland
- if necessary, commission work, or issue our own calls for evidence from stakeholders about compliance, how the law is working in practice, and whether tools and measures are sufficient and effective

- respond to consultations and calls for views on environmental law from the Scottish Parliament, Scottish Government and other public authorities
- prepare for, integrate and start delivering new aspects of scrutiny, including: local authorities delivery and reporting of statutory climate change duties, and acting as an independent review body scrutinising progress towards Scotland’s nature recovery targets

### Key pieces of work for 2026/27

6.11 The table below sets out planned actions to meet this strategic objective.

We will:

Action	Time period	KPI
Review and synthesise the available evidence on Scotland’s environmental performance and progress against existing policy and legislative commitments to inform prioritisation of analytical work through the priorities identified in ESS’ Strategy, with an initial focus on ‘resources’.	Ongoing	Performance Profile
Respond to relevant consultations and contribute to scrutiny of proposed changes to environmental law, including: <ul style="list-style-type: none"> <li>• regulations to set targets on nature recovery under the Natural Environment (Scotland) Act</li> </ul>	Ongoing	Performance Profile
Monitor developments in European and international law and regulation and the extent to which there is alignment between environmental standards, laws and regulations	Ongoing	Performance Profile

<p>in Scotland and the European Union or other international best practice.</p> <p>Further develop and maintain effective systems for monitoring data and evidence on environmental performance, including Scotland's comparative performance.</p>		
<p>Further develop and maintain effective working relationships with a range of organisations involved in collating, analysing and publishing data and evidence on environmental performance in Scotland.</p>	<p>Ongoing</p>	<p>Performance Profile</p>

## Objective 4 - Engaging and communicating effectively

6.12 Objective 4 of the 2025-2031 Strategy explains our approach to effective and engaging communication.

6.13 We set out our intention to be:

- **independent** – we will communicate our findings and views through our communication channels with a distinct and confident voice free from bias and influence
- **trusted** – we will ensure that the content of all our work is factual and objective, and will communicate in a timely and consistent manner
- **transparent** – we will publish all our procedures, updates on our progress and our completed work, and will explain our findings
- **effective** – we will outline why our work is relevant to the people of Scotland and the Scottish environment in a clear and accessible way, and communicate the longer-term outcomes of our findings and recommendations. ensure our work is well understood and accessible to all

6.14 Strong relationships with our stakeholders will ensure:

- ESS' accountability
- the ability of the public to raise concerns with ESS
- knowledge and evidence exchange across the environmental governance system
- understanding of the different roles of different bodies
- assurance that we are adding value through our work

**Key pieces of work for 2026/27**

6.15 The table below sets out planned actions to meet this strategic objective.

We will:

Action	Time period	KPI
<p>Deliver the associated action plan for the new Communication and Engagement Plan. We will prioritise:</p> <ul style="list-style-type: none"> <li>• increasing awareness of who we are and what we do by focusing on our impact</li> <li>• building and maintaining credible relationships with our key audiences and networks</li> <li>• ensuring that ESS communications are clear and accessible and put digital first</li> <li>• empowering our staff and Board to talk confidently on behalf of ESS</li> </ul>	Ongoing	Performance Profile
<p>Proactively engage with the Scottish Parliament and relevant committees to increase awareness and understanding of our work post elections 2026.</p>	July - December	Performance Profile

<b>ESS' new duties</b>		
<p>Proactively engage with our five key audience areas to communicate ESS' new duties. Our audiences are:</p> <ul style="list-style-type: none"> <li>• Scottish Parliament</li> <li>• public authorities we scrutinise</li> <li>• the wider public and the media</li> <li>• ESS' counterparts</li> <li>• non-governmental organisations (NGOs); legal professionals; industry bodies; and other public bodies</li> </ul>	January - March	People Performance Profile

## Objective 5 – Being an effective and efficient organisation

6.16 Objective 5 of the Strategy 2026-2031 is a commitment to ensuring that ESS runs as efficiently and effectively as possible in the public interest so that it remains a trusted environmental voice.

6.17 We set out our intention to:

- align with the commitment in our [People Strategy](#) to attract and keep the right people, develop and nurture our people, and enable great performance and delivery
- prioritise diversity, equality and inclusion and wellbeing
- have a professional and trusting working culture with respect and empowerment at the core of how we work
- ensure that all members of our team are able to continue to develop and have the space and opportunity to try new ideas and innovations
- meet the public sector duties as set out in the Climate Change (Scotland) Act 2004 as set out in our [Sustainability Plan](#)

- complement our team with support from other organisations including legal, human resources, cyber security and information technology
- explore opportunities to collaborate with others
- continue to maintain a clear approach to how we allocate and prioritise our spending to ensure best value
- write to the Scottish Parliament each year to set out whether we believe the draft budget is sufficient to perform our functions, and publish information in our annual report on whether the yearly budget has enabled us to deliver on our functions
- ensure our plans and operational activity are regularly reviewed and accountable
- publish an Annual Business Plan at the start of each financial year to set out the work we plan to do and the outputs we aim to publish

### Key pieces of work for 2026/27

6.18 The table below sets out planned actions to meet this strategic objective.

We will:

Action	Time period	KPI
Continue to maintain a clear approach to how we allocate and prioritise our spending to ensure best value.	Ongoing	Performance Profile
Continue to deliver on the three key pillars of the People Strategy: <ul style="list-style-type: none"> <li>• to attract and keep the best people</li> <li>• to develop and nurture our people</li> <li>• to enable great performance and delivery</li> </ul>	Ongoing	People Performance

Build on our approach to information management across the organisation specifically considering archiving and our responsible use of artificial intelligence.	Ongoing	Performance
Implement our organisation-wide new programme management approach.	July to December	Performance
Implement the processes and policies for monitoring and minimising ESS' impact on the environment, through developing phase two of the Sustainability Plan, specifically considering our approach to offsetting.	Ongoing	Performance
<b>ESS' new duties</b>		
Support the recruitment and onboarding of 15 new members of staff and the wider development of the organisation to grow in size by 50%.	Three phases of recruitment: April 2026; July 2026; January 2027	People Performance Profile

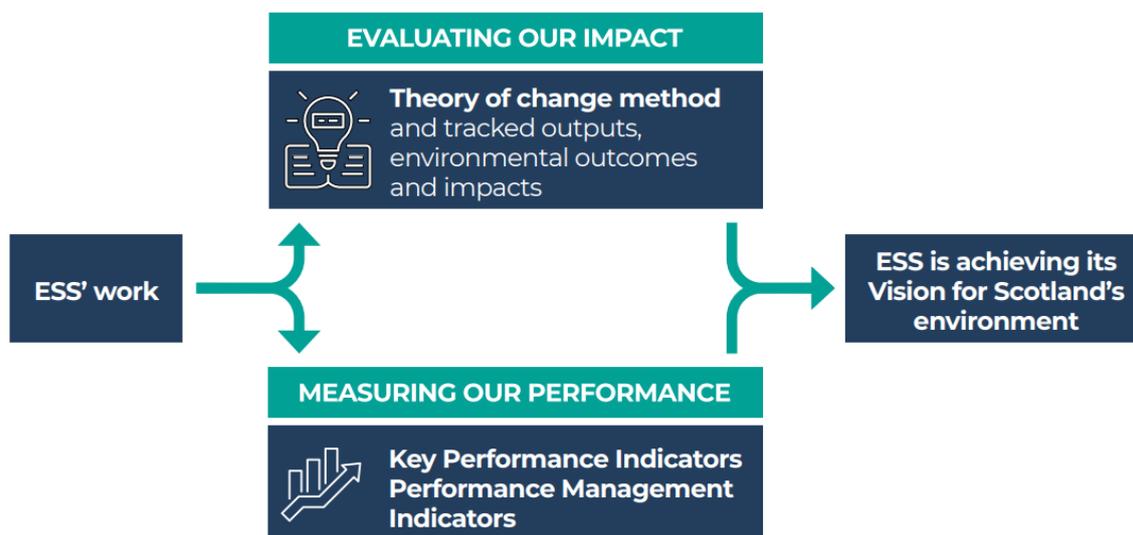
## 7. Performance monitoring

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7.1 We will evaluate both the impact of our work and the effectiveness of how we work, to deliver on our Strategy 2026-2031 ambitions.

7.2 We use a theory of change approach to demonstrate how our scrutiny work has an impact on the environment. We also utilise key performance indicators (KPIs) and performance management indicators (PMIs) to measure our organisational performance.

7.3 Together these approaches will enable us to assess how well we are achieving our vision.



### Theory of change

7.4 For each of our major investigations and analytical projects that make recommendations for improvement, we will prepare a theory of change to explain how the actions taken by ESS are expected to contribute ultimately to improved environmental outcomes.

7.5 We will include details of these in our publications which are published on our website.

7.6 Each theory of change will set out the intended improvements to environmental law and regulation, the chain of events that is expected to result in improvements, any key assumptions that underpin our theory of change and the wider context.

7.7 Each theory of change will also identify specific indicators that ESS will use to track improvements in areas of the environment in which ESS has acted.

## Long-term outcomes

7.8 In addition to these indicators, we will commission detailed case studies on a three-yearly basis to examine the long-term outcomes of our work and ESS' contribution to changes in law, policy and regulation which will be published on our website.

7.9 Those improvements should, alongside other contributing factors, lead to better environmental outcomes for nature and people and contribute to the achievement of Scotland's ambitions for the environment and climate change.

## Key Performance Indicators (KPIs) and Performance Management Indicators (PMIS)

7.10 We also measure our organisational effectiveness on a regular basis using PMIs and KPIs.

7.11 Our PMIs set out below include a wide range of operational and management information related to our investigation and analysis work, our engagement and profile, delivery against our People Strategy pillars, delivery of our annual Business Plan objectives and compliance with governance and financial reporting requirements set out below.

7.12 These PMIs are organised under three KPIs:

- **performance**, focusing on ESS' operational effectiveness
- **people**, demonstrate how well we are supporting our staff and delivering against our People Strategy
- **profile**, measuring how well we are promoting the work of ESS and delivering against our Communication and Engagement Plan priorities

This will enable us to describe and explain our progress each year in a qualitative and quantitative way.

7.13 The first year of reporting performance against these KPIs and PMIs will be at the end of the financial year April 2026 to March 2027. All PMI data will be made available on the ESS website each year, and published alongside the Annual Report and Accounts by end of October.

7.14 In the annual report and accounts, a revised performance management section will be added, which will focus on a descriptor of progress under the three KPIs. In this section, we will indicate whether we have: met, partially met, or not met our ambitions in this area.

7.15 Our KPIs will remain constant across the period of this Strategy. However, to enable a flexible approach, and to build more challenge into our KPIs over time, we will regularly review our PMIs, which may be added to, or enhanced, where additional insight is required.

<b>Performance management indicator being measured in 2026/27</b>	<b>Key performance indicator: Performance; People; Profile</b>	<b>Strategy 2026-2031 strategic objective</b>
ESS contribution to long-term environmental outcomes	Performance	Objective 1 Objective 2 Objective 3 Objective 4 Objective 5
Casework completed	Performance	Objective 1 Objective 2 Objective 5
Casework resulting in enforcement action	Performance	Objective 1 Objective 2
Percentage of enforcement action accepted/implemented	Performance	Objective 1 Objective 5
Number and proportion of issues resolved informally	Performance	Objective 1 Objective 2 Objective 5

Percentage of casework completed within expected timescales	Performance	Objective 5
Number and type of (investigation) inquiries received	Performance	Objective 4 Objective 5
Number of outputs from analytical work	Performance	Objective 2 Objective 3
Percentage of recommendations / actions from analytical work: accepted; progressing; or delivered	Performance	Objective 1 Objective 2 Objective 3
ESS responses to Parliament and Government consultations	Performance Profile	Objective 3
Stakeholder perception of ESS role	Performance Profile People	Objective 4 Objective 5
Number of public/ stakeholder engagement sessions	Performance Profile People	Objective 4 Objective 5
Number of citations in the Scottish Parliament Official Report	Performance Profile	Objective 4 Objective 5
Social media engagement rate	Performance Profile	Objective 4 Objective 5
ESS website page views	Performance Profile	Objective 4 Objective 5
Service standards met	Performance Profile	Objective 4 Objective 5
Progress against the ESS People Strategy	People Performance Profile	Objective 5
Progress against corporate reporting	Performance Profile	Objective 5
Number of complaints received	Performance Profile People	Objective 5
Progress against the ESS Sustainability Plan	Performance People	Objective 5

**Key:**

Objective 1. Securing compliance and improving effectiveness

Objective 2. Analysing and investigating environmental concerns

Objective 3. Monitoring and scrutinising environmental performance

Objective 4. Engaging and communicating effectively

Objective 5. Being an efficient and effective organisation

## CONTACT

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Environmental Standards Scotland  
Thistle House  
91 Haymarket Terrace  
Edinburgh  
Scotland  
EH12 5HD

E-mail: [enquiries@environmentalstandards.scot](mailto:enquiries@environmentalstandards.scot)

Telephone: 0808 1964000

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