











Appendix 1: Resources Delivery Plan 2019/20 - Year End Progress


	Supported individuals, families and carers living independently and with dignity
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	More affordable and suitable housing options
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Performance Indicator	2018/19		2019/20						2020/21	Assigned To
	Value	Status	Value	Target	Status	Long Trend	Short Trend	Note	Target	
Time for processing applications for new Housing Benefits claims from the date of receipt of the application to the day on which the claim is decided.	25.79		24.2	25				Achieving the processing target for Housing Benefit has been challenging in 2019/20 due to a number of proactive activities being carried out by the section to reduce fraud and error however target has been met.	25	Ryan Chalmers
Time for processing applications for notifications of changes of circumstances for Housing Benefits from the date of receipt of the application to the day on which the claim is decided.	4.99		4.3	5				Target met which is important to ensure citizens receive updated entitlements as quickly as possible to maintain ongoing rental payments and reduce financial impact on the household.	5	Ryan Chalmers

Action	Status	Progress	Due Date	Comment	Assigned To
Manage impact of legislative changes associated with Welfare reform		<div><div>100%</div></div>	31-Mar-2020	CTR cases continue to be prioritised to ensure maximum take up and entitlement to CTR. We have started planning for council tax annual billing to ensure we meet requirements for billing and any potential delay due to delays in the council receiving confirmation of funding from Scottish Government,	Ryan Chalmers


	Meaningful engagement with active, empowered and informed citizens who feel safe and engaged
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	Fully consulted and involved citizens who are able to make full use of the Community Empowerment Act
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Action	Status	Progress	Due Date	Comment	Assigned To
Implement appropriate levels of service satisfaction surveys		<div><div>100%</div></div>	31-Mar-2020	All activities planned for 2019/20 have been undertaken.	Stephen West
Review all complaints received to ensure any lessons available are		<div><div>100%</div></div>	31-Mar-2020	All complaints received have been reviewed and any lessons learned implemented to improve performance.	Stephen West





Action	Status	Progress	Due Date	Comment	Assigned To
learned and service improvements implemented					










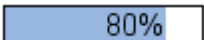
	Open, accountable and accessible local government
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	Strong financial governance and sustainable budget management (Service Objective)
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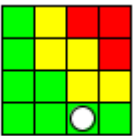
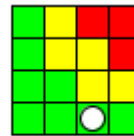
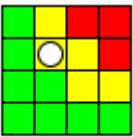
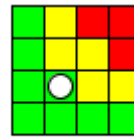
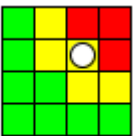
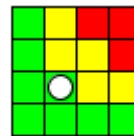
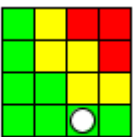
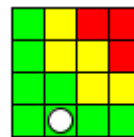
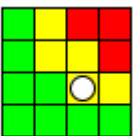
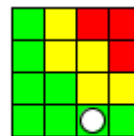
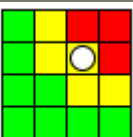
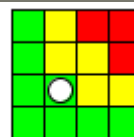
Performance Indicator	2018/19		2019/20						2020/21	Assigned To
	Value	Status	Value	Target	Status	Long Trend	Short Trend	Note	Target	
Amount of free reserves as a percentage of the prudential reserve target - HRA	100%		100%	100%				Following the completion of the Council’s draft Financial Statements, now due to be reported to Council in August 2020, the free reserves held for the Housing Revenue Account equals the Prudential Target. This is Council policy with any reserves above the Target being transferred into reserves earmarked for housing stock regeneration. This PI is draft until finalised after the audit of the Financial Statements.	100%	Gillian McNeilly
Amount of free reserves as a percentage of the prudential reserve target - General services	105%		57%	100%				Due to a late change in the General Services Reserve position, the free reserves has been reduced below the prudential target.	100%	Gillian McNeilly
Value of outstanding sundry debt as a percentage of total that is more than 90 days old from date of invoice	66.47%		59.61%	55%				Target not met however the Council has improved on its 2018/19 outturn. Despite a 4% increase in the value of outstanding debt compared to 2018/19, the council noticed a 6% reduction in the value of outstanding debt that was more that 90 days old. This indicates that we were better at collecting debt. That said, the level of austerity and now the impact of COVID-19 will see a greater strain on the council's efforts in collection debt.	65%	Ryan Chalmers
Rent collected as a % of total rent due	98.61%		98.11%	98%				Target met despite the difficulties created by UC.	97.5%	Ryan Chalmers
Percentage variance to budget projected (General Services budget)	-0.11%		-0.13%	0%				Following the completion of the Council’s draft Financial Statements, now due to be reported to Council in August 2020, the actual spend for General services was slightly less than budgeted. This PI is draft until finalised after the audit of	0%	Gillian McNeilly

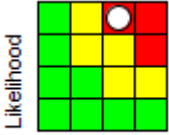
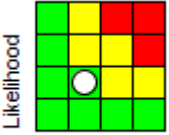
Performance Indicator	2018/19		2019/20						2020/21	Assigned To
	Value	Status	Value	Target	Status	Long Trend	Short Trend	Note	Target	
								the Financial Statements.		
Percentage of Audit Plan completed	97%		87.5%	100%				At 31 March fieldwork was complete for 14 out of 16 reviews. One review has been deferred to 20/21 due to an unforeseen staff vacancy and the fieldwork for the final review should be complete by 30 June 2020 dependent on officer availability to complete the review.	85%	Andi Priestman
Percentage of corporate fraud savings target achieved	294%		205%	100%				Corporate Fraud savings at 31 March 2020 were £462,013 against an annual target of £225,000.	100%	Andi Priestman
Support services as a % of total gross expenditure	4.66%		3.84%	4%				This is based on the 19-20 draft accounts.	3.82%	Adrian Gray
Cost of collecting council tax per dwelling £	£5.46		£5.40	£5.00				Target not met due to increased legal costs to pursue debtors however performance has improved from last year with a reduction in cost of collection.	£5.00	Ryan Chalmers
Current tenants' arrears as a percentage of total rent due %	11.61%		11.46%	11%				Target not met however performance has improved since last year. Target was not met due to impact of UC and have set target for 20/21 based on number of tenants in receipt of UC continuing to increase and understanding the impact of C-19 on tenants ability to pay rent. As number of tenants in receipt of UC continue to increase, arrears will be created during the 6/7 week assessment period and the further 4 week period before any APA (direct) payment is received by us to reduce the arrears created during this period. We have reviewed our UC process with DWP UC team who have confirmed the process is streamlined and covers all options available to landlords in relation to direct payments. The process between Housing and Corporate Debt was reviewed during 19/20, following this the process was amended to reduce caseload managed by Housing officers, allowing them to focus on new tenants at sign up and also allow Corporate Debt to target cases at earlier date. This will continue to be reviewed in 20/21.	14%	Ryan Chalmers

Performance Indicator	2018/19		2019/20						2020/21	Assigned To
	Value	Status	Value	Target	Status	Long Trend	Short Trend	Note	Target	
Gross rent arrears (all tenants) as at 31 March each year as a percentage of rent due for the reporting year	9.71%		10.08%	9%				<p>Target not met due to impact of UC and target for 20/21 set in conjunction with Housing based on number of tenants in receipt of UC continuing to increase and understanding the impact of C-19 on tenants ability to pay rent.</p> <p>As number of tenants in receipt of UC continues to increase, arrears will be created during the 6/7 week assessment period and the further 4 week period before any APA (direct) payment is received by us to reduce the arrears created during this period. We have reviewed our UC process with DWP UC team who have confirmed the process is streamlined and covers all options available to landlords in relation to direct payments.</p> <p>The process between Housing and Corporate Debt was reviewed during 19/20, following this the process was amended to reduce caseload managed by Housing officers, allowing them to focus on new tenants at sign up and also allow Corporate Debt to target cases at earlier date. This will continue to be reviewed in 20/21.</p>	9.7%	Ryan Chalmers

Action	Status	Progress	Due Date	Comment	Assigned To
Review and update long term finance strategy			31-Mar-2020	Council set it's budget and Council Tax for 2020/21 in consideration of the longer term projections.	Stephen West
Provide timely and accurate budgetary control reporting for Council and associated bodies			31-Mar-2020	Budgetary control reports provided on time up to date.	Gillian McNeilly
Report agreed savings options and management adjustments through the budgetary control process			31-Mar-2020	Information is provided on a regular basis as part of standard budgetary control reports.	Gillian McNeilly
Provide timely and accurate financial statements for the Council and associated bodies			31-Mar-2020	All relevant financial statements have been completed and presented to relevant governance meetings as required and on time.	Gillian McNeilly
Deliver Internal Audit and Corporate Fraud Plan for 2019/20			31-Mar-2020	4 of 5 milestones completed on schedule. The final milestone relates to the implementation of the audit plan which was 87.5% complete at end of March 2020. Of the 16 reviews, 14 have been completed, one	Andi Priestman


Action	Status	Progress	Due Date	Comment	Assigned To
				has been deferred into 20/21 due to an unforeseen staff vacancy and the final audit was completed in August.	
Continue to improve and deliver the Assurance Statement to support the Annual Governance Statement		<div><div>100%</div></div>	30-Jun-2019	The 2018/19 Assurance Statement was finalised in June 2019 and the Internal Audit Annual Report was submitted to the Audit Committee on 12 June 2019. This has also informed the Annual Governance Statement.	Andi Priestman
Submit draft Annual Governance Statement to the Audit Committee		<div><div>100%</div></div>	30-Jun-2019	At the meeting of the Audit Committee on 12th June 2019, members of the committee were invited to consider the draft Annual Governance Statement. Subsequently, the Annual Governance Statement was finalised and published in the Council's Abstract of Accounts for the year ended 31st March 2019.	Andi Priestman
Ensure continuing Council compliance with the Code of Good Governance		<div><div>100%</div></div>	30-Jun-2019	An action plan was developed and a report submitted to Audit Committee meeting on 12th June 2019. These actions will be implemented during 2019/20 with regular updates submitted to the Audit Committee.	Andi Priestman
Review ways of decreasing corporate debt		<div><div>100%</div></div>	31-Mar-2020	<p>Following a review of the sundry process, we have created a sundry project team to focus on sundry only debt, with increased focus on early engagement and reviewing services being offered with previous non payment of invoices.</p> <p>Met with Debt Partners to discuss council tax project and proposal to be provided by them by end of December.</p> <p>Corp Comm's contacted other LA's that use e-billing and My Account to ensure we are maximising take up, following review of replies we are following same process but further discussions are planned around improving take up when we carry out annual billing and also promoting this via social media to maximise take up prior to annual billing.</p>	Ryan Chalmers
Continue to review ways to improve rent collection		<div><div>100%</div></div>	31-Mar-2020	<p>All SSSC (bedroom tax) DHP's processed for new financial year and will monitor spend in benefit cap cases.</p> <p>Q1 Former Tenant debt passed for approval and approval, cases written off.</p> <p>Meeting held with Business Support Manager and Housing Manager to discuss concerns over increase in arrear cases and discuss options to target.</p> <p>Agreed Housing Officers (HO) will only manage new tenant cases to ensure early intervention process is carried out in each case, to allow HO's assist with implementation of the Housing Management system and for HO's to be trained on system.</p> <p>Rent Collection Policy updated and sent to Housing Committee for approval.</p>	Ryan Chalmers
Implement service improvements as part of the billing and payment review		<div><div>66%</div></div>	31-Mar-2020	This project will be carried over to 2020/21 given issues with software and system testing with Direct Debit testing and laterally COVID-19. Of the 3 milestones, the implementation of Direct Debit payments milestone was not achieved.	Stella Kinloch

Risk	Current Risk Matrix	Latest Note	Target Risk Matrix	Assigned To
Failure to provide assurance of the system of financial controls	<p>Likelihood</p>  <p>Impact</p>	This risk is mitigated through work undertaken by Internal Audit in relation to the oversight of the annual governance process. The process was extended for the 2019/20 Annual Governance Statement (AGS) to include a self-assessment checklist for Strategic Leads to complete in terms of levels of compliance with aspects of the Code of Good Governance. This work informs Certificates of Assurance for Strategic Directors which in turn informs the reporting of any governance issues within the AGS. This extended process will be embedded for 20/21 onwards.	<p>Likelihood</p>  <p>Impact</p>	Andi Priestman
Debt is not recovered efficiently or effectively, with inherent risk of financial loss	<p>Likelihood</p>  <p>Impact</p>	Effectively implement the Corporate Debt Policy, ensure income maximisation in collaboration with W4U. Improved process around Council Tax Reduction claims for UC claimants.	<p>Likelihood</p>  <p>Impact</p>	Ryan Chalmers
Increase in the level of rent arrears due to the level of Welfare Reform changes and general state of economy	<p>Likelihood</p>  <p>Impact</p>	Arrears have increased despite joint working between Corporate Debt, Housing and Working4U.	<p>Likelihood</p>  <p>Impact</p>	Ryan Chalmers
National delays in implementing Welfare Reform changes; ineffective ICT systems or processes e.g. with the DWP affecting delivery of Welfare Reform changes	<p>Likelihood</p>  <p>Impact</p>	Continue to monitor any delays or underlying impact on systems.	<p>Likelihood</p>  <p>Impact</p>	Ryan Chalmers
Failure to meet statutory deadlines for external returns (including HMRC) and financial statements	<p>Likelihood</p>  <p>Impact</p>	Although currently harder to gauge due to COVID-19, the likelihood of this has increased from the previous review. However there are a range of controls in place to ensure that the likelihood of this risk occurring remains low.	<p>Likelihood</p>  <p>Impact</p>	Gillian McNeilly
Financial projections are significantly incorrect	<p>Likelihood</p>  <p>Impact</p>	Although currently harder to gauge due to COVID-19, the likelihood of this has increased from the previous review. In general, many factors that influence this risk are out with our control, including Scottish Government funding. However the future projections of cost are significantly more difficult to predict currently, due to COVID-19, such as demand for services, availability of those services, the general economy and funding streams available. These are continually monitored and projections updated.	<p>Likelihood</p>  <p>Impact</p>	Gillian McNeilly













Risk	Current Risk Matrix	Latest Note	Target Risk Matrix	Assigned To
Significant financial funding reductions from Scottish Government (Strategic Risk)		Given the impact of COVID-19 on the UK economy, together with continuing reducing share of Scottish population living in West Dunbartonshire, it is now expected that it is certain that there will be reduced funding availability from the Scottish Government in 2021/22.		Gillian McNeilly

	Efficient and effective frontline services that improve the everyday lives of residents
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	A committed and skilled workforce
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Action	Status	Progress	Due Date	Comment	Assigned To
Continue to review and adapt financial guidance and training in line with service needs		<div><div>70%</div></div>	31-Mar-2020	Discussions have taken place with Strategic Leads to identify areas of training to be developed (such as VAT; Agresso; general accounting and budgeting). Agresso training sessions on going as required; School clerical finance training being developed for early 2020 with areas of training identified by the schools. However, the training was not completed due to COVID-19 and this action will be carried forward to 20/21.	Gillian McNeilly



	A continuously improving Council delivering best value
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Performance Indicator	2018/19		2019/20						2020/21	Assigned To
	Value	Status	Value	Target	Status	Long Trend	Short Trend	Note	Target	
Number of customer feedback processes undertaken and evaluated	10		3	3				Three processes were undertaken in 2019/20 as most were done in 2018/19.	8	Stephen West
Percentage of income due from council tax received by the end of the year %	95.55%		95.15%	95.6%				Target not met however income collected increased by £1.072m and a full review of our single person discount was carried out in 2019/20 which resulted in discounts to the value of £215,083 being removed, which is being collected by payment arrangements.	93.5%	Ryan Chalmers
Number of invoices paid within 30 calendar days of receipt as a percentage of all invoices paid	98.34%		95%	96%				The year end target was missed with invoices delayed in quarter 4 following lockdown just before year end as a result of COVID-19. All issues leading to delays in approving invoices	95%	Elaine Chisholm; Stella Kinloch




Performance Indicator	2018/19		2019/20						2020/21	Assigned To
	Value	Status	Value	Target	Status	Long Trend	Short Trend	Note	Target	
								will be assessed and addressed in 2020/21. Based on the latest LGBF comparative data published by the Improvement Service in February 2020 (looking at 2018/19 values), West Dunbartonshire ranked 1st of 32 local authorities, up 10 places from 11th the previous year and well above the Scottish average of 92.68%.		

Action	Status	Progress	Due Date	Comment	Assigned To
Review Finance service structure in line with agreed management adjustments		<div><div>100%</div></div>	30-Sep-2019	Finance restructure now completed.	Gillian McNeilly
Review Business Support service structure in line with agreed management adjustments		<div><div>100%</div></div>	31-Mar-2020	Action achieved.	Arun Menon
Review Audit & Fraud service structure in line with agreed management adjustments		<div><div>100%</div></div>	31-Mar-2020	Options provided to Strategic Lead and a report was submitted to the Council meeting on 28th August 2019. A proposal to have the Audit Manager role shared with Inverclyde Council was agreed and became effective from 1st January 2020.	Andi Priestman
Review Accounts Payable Service and supporting improvements within Agresso		<div><div>100%</div></div>	31-Mar-2020	Action complete.	Stella Kinloch
Continue the development of Agresso reporting functionality to maximise automation for annual National Returns (e.g. LFR / WGA/ POBE / Financial Statements)		<div><div>100%</div></div>	31-Mar-2020	Development of Agresso continues on an ongoing basis.	Gillian McNeilly
Develop Finance leadership, governance and controls across the Council		<div><div>100%</div></div>	31-Mar-2020	The development of finance leadership continues on an ongoing basis. Following a recent survey, service feedback proved positive with some areas highlighted for improvement which will follow through to the Service Delivery Plan 2020/21.	Gillian McNeilly
Use benchmarking data to evaluate service delivery and performance within Business Support		<div><div>100%</div></div>	31-Mar-2020	Results analysed and report for Corporate Services committee produced.	Arun Menon
Use benchmarking data to evaluate service delivery and performance		<div><div>20%</div></div>	31-Mar-2020	Following identification of two councils willing to benchmark, progress has been slow. However contact was re-established with a view to completing the	Gillian McNeilly

Action	Status	Progress	Due Date	Comment	Assigned To
within Finance Services				exercise. The use of national information was also considered to identify areas WDC Finance Team varies from other Scottish Councils and reasons for that variance. This wasn't pursued during 2019/20 due to other priorities and will be carried forward into 2020/21.	
Use benchmarking data to evaluate service delivery and performance within Internal Audit & Fraud		<div><div>66%</div></div>	31-Mar-2020	Four of six milestones completed, including establishment of a benchmarking group with 4 other councils and development PIs. A meeting was held with the benchmarking group in February 2020 and consensus has been arrived at to ensure we are all measuring the PIs in the same way. The final two milestones have been delayed due to COVID-19 and a focus on other priorities as a result of the pandemic. The remaining milestones are to use the benchmarking data to evaluate service delivery and performance and create an improvement plan. These will be carried forward into 20/21.	Andi Priestman

Action Status	
	Overdue
	Completed

PI Status		Long Term Trends		Short Term Trends	
	Target Significantly Missed		Improving		Improving
	Target Just Missed		No Change		No Change
	Target Met or Exceeded		Getting Worse		Getting Worse

Risk Status	
	Alert
	Warning
	OK