Agenda

Audit & Performance Review Committee

Date: Wednesday, 23 September 2015

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Time: 14:00

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Venue: Committee Room 3 - Council Offices,
     Garshake Road, Dumbarton, G82 3PU

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Contact: Craig Stewart, Committee Officer
      Tel: 01389 737251 craig.stewart@west-dunbarton.gov.uk

Dear Member

Please attend a meeting of the Audit & Performance Review Committee as detailed above. The business is shown on the attached agenda.

Yours faithfully

JOYCE WHITE

Chief Executive

Distribution:-

Councillor J McColl (Chair)
Councillor G Black
Councillor J Brown
Councillor M McGinty
Councillor I Murray (Vice Chair)
Councillor T Rainey
Councillor G Robertson
Councillor M Rooney
Mr SJ Doogan
Mr E Haynes

All other Councillors for information

Chief Executive
Executive Director of Corporate Services
Executive Director of Infrastructure and Regeneration
Executive Director of Educational Services
Chief Officer of the West Dunbartonshire Health & Social Care Partnership

Date of issue: **10 September 2015**

Audit & Performance Review Committee

Wednesday, 23 September 2015

AGENDA

1   APOLOGIES

2   DECLARATIONS OF INTEREST

Members are invited to declare if they have an interest in any of the items of business on this agenda and the reasons for such declarations.

3   MINUTES OF PREVIOUS MEETING   7 - 12

Submit for approval as a correct record, the Minutes of Meeting of the Audit & Performance Review Committee held on 10 June 2015.

4   TREASURY MANAGEMENT ANNUAL REPORT 2014/15   13 - 24

Submit report by the Executive Director of Corporate Services providing an update on treasury management during 2014/15.

**5   ANNUAL AUDIT REPORT TO MEMBERS AND CONTROLLER   To Follow
        OF AUDIT**

Submit report by the Executive Director of Corporate Services in relation to the above.

6   AUDITED ANNUAL ACCOUNTS 2014/15   To Follow

Submit report by the Executive Director of Corporate Services in relation to the above

advising of the due diligence processes that have been followed in the creation of the overall West Dunbartonshire Health & Socal Care Partnership (HSCP) budget for the 2015/16 financial year so that the outcomes contained within the Strategic Plan 2015/16 for the HSCP can be delivered.

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AUDIT & PERFORMANCE REVIEW COMMITTEE

At a Meeting of the Audit & Performance Review Committee held in Committee Room 3, Council Offices, Garshake Road, Dumbarton on Wednesday, 10 June 2015 at 10.05 a.m.

Present: Councillors George Black, Jim Brown, Jonathan McColl, Michelle McGinty, Ian Murray, Gail Robertson, Martin Rooney, and Mr Edward Haynes.

Attending: Joyce White, Chief Executive; Angela Wilson, Executive Director of Corporate Services; Terry Lanagan, Executive Director of Educational Services; Stephen West, Head of Finance and Resources; Colin McDougall, Audit and Risk Manager; Jim McAloon, Head of Regeneration & Economic Development; Soumen Sengupta, Head of Strategy, Planning & Health Improvement, West Dunbartonshire Community Health & Care Partnership; and Craig Stewart, Committee Officer, Legal, Democratic and Regulatory Services.

Also Attending: Ms Elaine Boyd, Senior Audit Manager; Mr Laurence Slavin, Senior Auditor, and Mr Jim Cumming, ICT Auditor, Audit Scotland.

Apologies: Apologies for absence were intimated on behalf of Councillor Tommy Rainey and Mr Stevie J. Doogan.

DECLARATIONS OF INTEREST

It was noted that there were no declarations of interest in any of the items of business on the agenda at this point in the meeting.

MINUTES OF PREVIOUS MEETING

The Minutes of Meeting of the Audit & Performance Review Committee held on 11 March 2015 were submitted and approved as a correct record.

MINUTES OF PREVIOUS MEETING

The Minutes of Meeting of the Audit & Performance Review Committee held on 11 March 2015 were submitted and approved as a correct record.

INTERNAL AUDIT ANNUAL REPORT TO 31 MARCH 2015

A report was submitted by the Executive Director of Corporate Services advising of the work undertaken by Internal Audit in respect of the Annual Audit Plan 2014/15.

After discussion and having heard the Executive Director of Corporate Services and the Audit and Risk Manager in further explanation and in answer to Members' questions, the Committee agreed to note the contents of the report.

AUDIT ACTION PLANS

A report was submitted by the Executive Director of Corporate Services advising of:-

(a)   recently issued Internal Audit action plans; and

(b)   progress made against plans previously issued contained within Internal Audit and External Audit reports.

After discussion and having heard the Audit and Risk Manager and relevant officers in further explanation and in answer to Members' questions, the Committee agreed:-

(1)   to note in relation to 'Debtors Suspense Account' (Project 80. CHCP Debtors), that the Head of Finance and Resources would look into this further with a view to providing Members with some of the background information in relation to this; and

(2)   otherwise to note the contents of the report.

CODE OF GOOD GOVERNANCE

A report was submitted by the Executive Director of Corporate Services advising of the outcome of the annual self-evaluation undertaken of the Council's compliance with its Code of Good Governance.

After discussion and having heard the Executive Director of Corporate Services and the Chief Executive in further explanation and in answer to Members' questions, the Committee agreed:-

(1)   to note the outcome of the recent self-evaluation process in considering how the Council currently met the agreed Code of Good Governance;

(2)   to note the issues identified and improvement actions; and

(3)   to note the terms of the discussion that had taken place in respect of this matter.

STRATEGIC RISK AND RESILIENCE

A report was submitted by the Executive Director of Corporate Services providing the Committee with the outcome of the six month assessment of Strategic Risks and an update on progress of resilience planning.

After discussion and having heard the Chief Executive and Executive Director of Corporate Services in elaboration and in answer to Members' questions, the Committee agreed:-

(1)   that officers would look at ways of ensuring the consistency of application of department risks within Departmental plans, across all Council departments;

(2)   to note the terms of the discussion that had taken place in relation to this matter, and

(3)   otherwise to note the contents of the report.

THE ACCOUNTS COMMISSION REPORT: OVERVIEW OF LOCAL GOVERNMENT IN 2015

A report was submitted by the Executive Director of Corporate Services providing information regarding a report recently published by the Accounts Commission.

After discussion and having heard Ms Boyd, Senior Audit Manager in further explanation and in answer to Members' questions, the Committee agreed:-

(1)   to note the contents of the report;

(2)   that the Convener would write to the Chair of the Accounts Commission, setting out the Committee's view on the report, with Members of the Committee being copied in on the correspondence; and

(3)   that a link to the questionnaire on the Accounts Commission website would be sent to all Members, requesting feedback on a number of recommendations within the report, which returns would assist officers in terms of informing their practice, seminar topics and other training for Members.

AUDIT SCOTLAND REPORT: BORROWING AND TREASURY MANAGEMENT IN COUNCILS

A report was submitted by the Executive Director of Corporate Services providing information regarding a report recently published by the Auditor General.

After discussion and having heard Ms Boyd, Senior Audit Manager and the Chief Executive in further explanation and in answer to Members' questions, the Committee agreed:-

(1)   to note the content of the Accounts Commission report and the recommendations contained therein;

(2)   to note that officers were planning to undertake a review of the 10 year capital programme, as noted in the capital plan report to Council on 4 February 2015;

(3)   to note that officers will, when developing future financial reports i.e. update on long term financial strategy; treasury strategy; and capital planning, implement the recommendations made within the Audit Scotland report; and

(4)   to note that officers would programme appropriate training events for elected members in the lead-up and the development of the revised approach and provide regular training updates every two years.

AUDIT SCOTLAND REPORT: WEST DUNBARTONSHIRE COUNCIL: REVIEW OF KEY INTERNAL CONTROLS 2014/15 - MAY 2015

A report was submitted by the Executive Director of Corporate Services providing for information, a report which had been received from the Council's external auditors, Audit Scotland, and advising of management actions implemented following receipt of the report.

After discussion and having heard the Chief Executive, Executive Director of Corporate Services and Mr Slavin, Senior Auditor in further explanation and in answer to Members' questions, the Committee agreed:-

(1)   to note the contents of the report and the agreed improvement actions; and

(2)   to pass on its thanks and appreciation to Council staff and the external auditors, Audit Scotland, for the continuing good working relationship and co-operation with each other.

LOCAL GOVERNMENT BENCHMARKING FRAMEWORK 2013/14

A report was submitted by the Executive Director of Corporate Services providing the Committee with service specific public performance information regarding the local position and response to the Local Government Benchmarking Framework (LGBF) information for 2014/14.

After discussion and having heard the Chief Executive and the Executive Director of Corporate Services in further explanation and in answer to Members' questions, the Committee agreed:-

(1)   to note the service responses and overview related to the 2013/14 publication to the LGBF;

(2)   to note that improvement actions were already underway within each department following publication of this information; and

(3)   that officers would, in future, look at ways of giving Members more timeous information with regard to details of service specific performance; including what was being done to improve and compare our performance with other Councils.

The meeting closed at 11.42 a.m.

West Dunbartonshire Council

Report by the Executive Director of Corporate Services

Audit and Performance Review Committee – 23 September 2015

Subject : Treasury Management Annual Report 2014/2015

1.   Purpose

1.1   The purpose of this report is to provide Members with an update on treasury management during 2014/15.

2.   Recommendations

2.1   Members are requested to:

(a) Note the treasury management stewardship information within the report, and

(b) Note the 2014/15 actual prudential indicators as advised within the report (Tables 2, 3, 4 and 5).

3.   Background

3.1   In accordance with the Treasury Policy governing the Council's treasury management activities during 2014/15, the Executive Director of Corporate Services is required to provide an Annual Report to Members regarding the Treasury function.

3.2   The treasury management annual report was presented to Council on 26 August and in accordance with the nomination of March 2013 is now passed to members of the Audit and Performance Review Committee to ensure further scrutiny takes place.

4.   Main Issues

Treasury Management Stewardship Report

4.1   A copy of the report is attached (Appendix 1).

4.2   The report gives details of loans borrowed and loans repaid during the course of the year, interest rates and debt rescheduling which was undertaken.

4.3   The Council undertook new borrowing of £103.1m for the approved capital plans (£33m) and the replacement of naturally maturing debt (£70.1m) during 2014/15.

4.4   Consideration was given to available interest rates, and therefore short term borrowing has been utilised in the short term to finance the current capital programme.

4.5   External borrowing has increased from £255.233m at the beginning of the year to £289.867m at the end of the year. This is due to new borrowing required to fund the capital programmes. As stated above maturing debt has been renewed and overall there was a reduction in the average interest rate on long-term debt from 4.22% to 3.96%.

4.6   Investments have increased from £4.652m at the beginning of the year to £12.573m at the year-end in line with treasury management planned activity. The average interest rate on these investments as at 31 March 2014 decreased from 0.56% to 0.42%, due to market conditions and is in line with that anticipated within the 2014/15 budget.

4.7   All year end actual indicators advised within Appendix 1 of this report are within the limits previously agreed by Council.

5.   People Implications

5.1   There are no personnel issues.

6.   Financial Implications

6.1   There are no financial implications.

7.   Risk Analysis

7.1   Although this report provides a historic position in relation to treasury management there are three main risks associated with the formulation of prudential indicators and the treasury management strategy as detailed in Appendix 1. These risks are noted below; however the Council has robust monitoring processes in place and provides regular reports to Council and ensures further scrutiny by elected Members at the Audit and Performance Review Committee:

(a)   Capital receipts which affect the capital financing and borrowing requirement may not materialise and if this occurs then additional borrowing will be required in order to fund the financing requirement;

(b)   The risk of Counterparties default (i.e. loss of principal sum invested) must also be taken into account; however the Council has robust controls included within its treasury management and investment strategies that will assist in mitigating this risk; and

(c)   Capital inflation may increase capital expenditure levels, which in turn may affect the capital financing and borrowing requirement leading to an increase in borrowing, assuming no additional capital receipts are available.

8.   Equalities Impact Assessment

8.1   No equalities impact assessment was required in relation to this report.

9. Consultation

9.1 The views of Legal Services have been requested on this report and have advised there are neither any issues nor concerns.

10. Strategic Assessment

10.1 Proper budgetary control and sound financial practice are cornerstones of good governance and support Council and officers to pursue the 5 strategic priorities of the Council's Strategic Plan.

10.2 Treasury management contributes to the Financial Strategy via the interdependency that exists between pro-active treasury management and the formulation of long term financial plans.

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Angela Wison
Executive Director of Corporate Services
Date: 31 August 2015

Person to Contact:	Jennifer Ogilvie, Finance Business Partner, Council Offices, Garshake Road. Telephone (01389) 737453 Email: jennifer.ogilvie@west-dunbarton.gov.uk
Background Papers:	Loans register and portfolio; Debt rescheduling schedules; Prudential Indicators 2013/14 to 2016/17 and Treasury Management Strategy 2043/15 to 2016/17 (Council 25 March 2014); Treasury Management Mid-Year Report 2014/15
Wards Affected:	No wards directly affected.

Annual Report 2014/15
Treasury Management and Actual Prudential Indicators

1.   Introduction

1.1   The Council's treasury management activities are regulated by a variety of
       professional codes and statutes and guidance:

•   The Local Government in Scotland Act 2003 (the Act), which provides the
     powers to borrow and invest as well as providing controls and limits on
     this activity. The Act permits the Scottish Ministers to set limits either on
     the Council or nationally on all local authorities restricting the amount of
     borrowing which may be undertaken (although no restrictions were made
     in 2014/15); and

•   Statutory Instrument (SSI) 29 2004, requires the Council to undertake any
     borrowing activity with regard to the CIPFA Prudential Code for Capital
     Finance in Local Authorities, and therefore to operate the overall treasury
     function with regard to the CIPFA Code of Practice for Treasury
     Management in the Public Services; and the treasury activity with regard
     to the CIPFA Code of Practice for Treasury Management in Local
     Authorities.

1.2   This Council has adopted the CIPFA Code of Practice for Treasury
       Management in the Public Sector and operates its treasury management
       service in compliance with this Code and the above requirements. These
       require that the prime objective of the treasury management activity is the
       effective management of risk, and that its borrowing activities are undertaken
       in a prudent, affordable and sustainable basis.

1.3   During 2014/15 the minimum reporting requirements were that the Council
       receive an annual treasury strategy in advance of the new financial year, a
       mid-year report and an annual report following the financial year-end
       describing the activity compared to the strategy (this report).

1.4   This report sets out:

•   A summary of the strategy agreed for 2014/15;
•   The Council's treasury position at 31 March 2015;
•   The main Prudential Indicators and compliance with limits;
•   A summary of the economic factors affecting the strategy over 2014/15;
•   The Treasury activity during 2014/15;
•   Performance indicators set for 2014/15; and
•   Risk and Performance.

2.   A Summary of the Strategy Agreed for 2014/15

2.1   The expectation for interest rates within the strategy for 2014/15 was that the
       Bank Rate would remain unchanged at 0.50% with gradual rises in medium
       and longer term fixed borrowing rates over 2014/15.

Variable or short-term rates were expected to be the cheaper form of borrowing over the period. Continued uncertainty in the aftermath of the 2008 financial crisis resulted in a cautious approach, where investments would continue to be carefully considered in terms of risk associated with those to whom we may lend money. This approach is safe and therefore results in relatively low returns compared to borrowing rates. As a result, the Council chose to take a cautious approach to its strategy and took necessary actions on borrowings, investments and debt rescheduling, in conjunction with market conditions at that time

3. The Council's Treasury Position at 31 March 2015

3.1 During 2014/15, the Head of Finance and Resources managed the debt position with the use of internal funds as well as external borrowing, and the treasury position at 31 March 2015 compared with the previous year was:

Table 1

Treasury position	31 March 2015		31 March 2014	
	Principal	Average Rate	Principal	Average Rate
Fixed Interest Rate Debt	£289.867m	3.96%	£254.772m	4.23%
Variable Interest Rate Debt	£0.000m	0.00%	£0.461m	0.50%
Total Debt	**£289.867m**	**3.96%**	**£255.233m**	**4.22%**
Total Investments	**£12.573m**	**0.42%**	**£4.652m**	**0.56%**
Net borrowing position	**£277.294m**		**£250.481m**	

3.2 From the above table, it can be seen that the average interest rate on debt held on 31 March 2015 has reduced from 4.22% to 3.96%. At the same time the average interest rate has reduced on the investments held on 31 March 2014 to 2015 from 0.56% to 0.42%.

3.3 The external debt figures included within Table 1 includes both short term and long term debt. This is due to a strategy of using short term borrowing to fund long term capital investment enabling the Council to take advantage of lower interest rates.

3.4 There are four treasury prudential indicators which cover the activity of the treasury function. Complying with these indicators reduces the risk of an adverse movement in interest rates impacting negatively on the Council's overall position:

- Upper limits on variable rate exposure;
- Upper limits on fixed rate exposure;
- Maturity structures of borrowing; and
- Total principal funds invested for greater than 364 days. During 2014/15 Members approved investment in Hub West Scotland for a period greater than 364 days, however this investment was not drawn down by the year end.

3.5 Table 2 shows the actual upper limits set per debt type and maturity as at 31 March 2015.

Table 2

	2014/15 Actual	2014/15 Revised Indicator	
Upper limits on variable interest rates *(against maximum position)*	0%	50%	
Upper limits on fixed interest rates *(against maximum position)*	100%	100%	
Maturity structure fixed rate borrowing *(%)*	**Year end Position**	**Max**	**Min**
Under 12 months	41.2%	50%	0%
12 months to 2 years	11.7%	50%	0%
2 years to 5 years	26.2%	50%	0%
5 years to 10 years	4.0%	50%	0%
10 years to 20 years	2.5%	50%	0%
20 years to 30 years	0.7%	50%	0%
30 years to 40 years	11.7%	50%	0%
40 years to 50 years	2.1%	100%	0%
50 years to 60 years	0.0%	100%	0%
60 years to 70 years	0.0%	100%	0%
Maximum principal funds invested >364 days	Nil	£1m	Nil

4. The Main Prudential Indicators and Compliance with Limits

4.1 The Council is required by the Prudential Code to report the actual prudential indicators after the year end.

4.2 Capital Expenditure and its Financing

This forms one of the required prudential indicators and shows total capital expenditure for the year and how this was financed. The reduction in total capital expenditure between revised estimate and actual as noted below in Table 3 is due to expenditure which slipped from 2014/15 into the 2015/16 capital programme, together with resources. The indicators for 2015/16 will be revised in line with this.

Table 3

	2014/15 Actual	2014/15 Revised Estimate
Total capital expenditure	£63.842m	£68.330m
Resourced by:		
Capital receipts and grants	£15.769m	£16.557m
Revenue	£3.849m	£3.647m
Capital expenditure - additional need to borrow	**£44.224m**	**£48.126m**

4.3 Gross Borrowing and the Capital Financing Requirement (CFR)

In order to ensure that borrowing levels are prudent, over the medium term the Council's gross borrowing must only be used for capital purposes. Gross borrowing should not therefore, except in the short term, exceed the total of the capital financing requirement in the preceding year (2014/15) plus the estimates of any additional capital financing requirement for the current (2015/16) and next two financial years. This essentially means that the

Council is not borrowing to support revenue expenditure. This indicator allowed the Council some flexibility to borrow in advance of its immediate capital needs in 2014/15.

4.4   The Executive Director of Corporate Services reports that the Council has complied with this indicator in 2014/15 and this can be seen by comparing the gross debt figure at 31 March 2015 with the anticipated CFR at 31 March 2018 as detailed in Table 4 below.

Table 4

	2014/15 Actual	2014/15 Revised Indicator
Gross borrowing position per Table1	£289.867m	£292.626m
PPP long term liability	£88.091m	£88.465m
Adjusted gross borrowing position	**£377.958m**	**£381.091m**
Capital Financing Requirement	**£377.806m**	**£382.280m**

	2014/15 Actual
CFR at 31 March 2015	
2014/15 Estimate/Actual	**£377.806m**
Estimated Movement in CFR	
2015/16	£74.030m
2016/17	£100.884m
2017/18	£31.985m
Anticipated CFR at 31 March 2018	**£583.339m**
Gross Debt at 31 March 2015	**£377.958m**

4.5   **The Authorised Limit**
The Authorised Limit is the "Affordable Borrowing Limit" required by Section 35 of the Local Government in Scotland Act 2003. The Council does not have the power to borrow above this level. The information in Table 5 demonstrates that during 2014/15 the Council has maintained gross borrowing within its Authorised Limit.

4.6   **The Operational Boundary**
The Operational Boundary is the borrowing position that the Council expects to work around during the year, and periods where the actual position is either below or over the Boundary is acceptable subject to the Authorised Limit not being breached. The information in Table 5 demonstrates that during 2014/15 the Council has maintained gross borrowing within its Operational Boundary.

4.7   **Incremental Impact of capital investment decisions**
This indicator identifies the trend of the proposed changes in the capital programmes compared to existing commitments and current plans, measured against Band D council tax and weekly housing rents. Table 5 shows that the final position for 2014/15 is not materially different from estimate.

4.8   **Actual financing costs as a proportion of net revenue stream**
This indicator identifies the trend in the cost of capital (borrowing and other long term obligation costs, net of investment income) against the net revenue

stream. The cost of capital is described as loan charges within the revenue budgets. Table 5 shows that the final position for 2014/15 is not materially different from estimate.

4.9   The General Services indicators for both the incremental impact of capital investment decisions and financing costs as a proportion of net revenue stream have reduced from the estimated position based on the initial 10 year capital plan as approved by Council in February 2014 while the HRA indicators have increased slightly. This is due to application of previously agreed prudential borrowing in the capital programme, grants and contributions received being different to anticipated and the timing of anticipated capital receipts.

Table 5

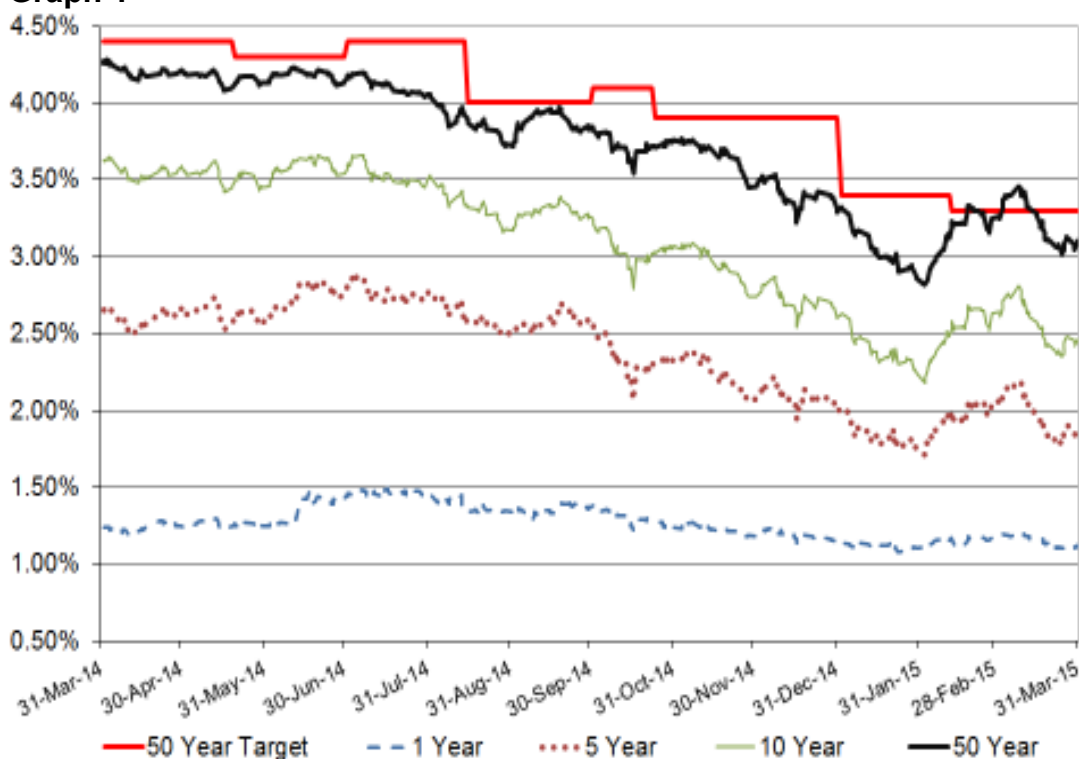|	**2014/15**	
Revised Indicator - Authorised Limit	£457.310m	
Revised Indicator - Operational Boundary	£419.201m	
Maximum gross borrowing position during 2014/15	£385.620m	
Minimum gross borrowing position during 2014/15	£335.924m	
	Estimated	**Actual**
Incremental Impact of capital investment decisions:		
Council Tax (excluding year-end flexibility)	£26.58	£25.44
Rent	£2.26	£3.17
Financing costs as a proportion of net revenue stream:		
Housing	34.19%	35.36%
Non housing	4.90%	4.69%

5.   Summary of the Economic Factors affecting Interest Rates over 2014/15

5.1.1 Interest Rates
The original market expectation at the beginning of 2014/15 was for the first increase in Bank Rate to occur in quarter 1 2015. In May, however, the Bank revised its forward guidance and expectations for the first increase in Bank Rate started to recede as growth was still heavily dependent on buoyant consumer demand. By the end of 2014, it was clear that inflation in the UK was going to head towards zero in 2015. In turn, this made it clear that the MPC would have great difficulty in starting to raise Bank Rate in 2015 while inflation was around zero and so market expectations for the first increase receded back to around quarter 3 of 2016.

5.1.2 PWLB borrowing rates
The graph for PWLB rates below shows, for a selection of maturity periods, the average borrowing rates, the high and low points in rates, spreads and individual rates at the start and the end of the financial year.

Graph 1

Legend: —— 50 Year Target   – – – 1 Year   · · · · 5 Year   —— 10 Year   —— 50 Year

6.   Treasury Activity during 2014/15

6.1   Borrowing – The Council raised new long term loans of £46.0m and new short term loans of £57.1m during 2014/15 for the replacement of naturally maturing debt and to finance the Council's capital programme.

6.2   Rescheduling – No debt rescheduling was carried out in 2014/15.

6.3   Repayment – The Council repaid naturally maturing debt of £70.1m.

6.4   Summary of Debt Transactions – The overall position of the debt activity resulted in the average interest rate at 31 March year on year falling slightly to 3.96%.

6.5   Investment Policy – The Scottish Government issued The Local Government Investments (Scotland) Regulations 2010 on 1 April 2010.

**6.6   **The regulations applied from 1 April 2010 and the Council's policy was included in the annual treasury strategy approved by Council on 30 March 2013. The investment activity during the year conformed to the approved strategy, and the Council had no liquidity difficulties.

**6.7   **The Council's investments increased from £4.652m at the beginning of the year to £12.573m at the end of the year with an average balance of £10.364m and received an average return of 0.42% over the year.

6.8 Economic factors for 2014/15 (see 5.1 above) resulted in low interest rates during this period impacting adversely on investment returns.

7.   Performance Indicators set for 2014/15

7.1 Security, liquidity and return benchmarks were first introduced for 2010/11. Return benchmarks are currently widely used to assess investment performance.

- **Security** - In the context of benchmarking, assessing security is a very subjective area. Security is currently evidenced by the application of minimum quality criteria to financial institutions that the Council may choose to invest in, primarily through the use of credit ratings supplied by the three main credit rating agencies (Fitch, Moody's and Standard & Poors). The Council has benchmarked security risk by assessing the historical likelihood of default for investments placed with any institution with a long term credit rating of A- (this is the minimum long term credit rating used in the Council's investment strategy). The Council's maximum security risk is that 0.09% of investments placed with financial institutions could theoretically default based on global historical data. The Executive Director of Corporate Services can report that all investments within the Council's portfolio were repaid on their due dates with no defaults of the principal sums recorded.

- **Liquidity** – As required by the CIPFA Treasury Management Code of Practice the Council has stated that it will "ensure that it has adequate, though not excessive, cash resources, borrowing arrangements, overdrafts or standby facilities to enable it at all times to have the level of funds available to it which are necessary for the achievement of its business/service objectives". In respect to liquidity as defined above the Executive Director of Corporate Services can report that liquidity arrangements during the year were maintained in line with the facilities and benchmarks previously set by the Council as follows:

  o Bank overdraft - £1.000m
  o Liquid short term deposits of at least £5.000m available on an overnight basis.

- **Return** – The Executive Director of Corporate Services can report that investment return averaged 0.42% which is a year on year decrease of 0.14%. Table 6 illustrates that the average return of 0.42% was slightly below the Council's investment account but higher than the LIBID rates which are the local measures of return investment benchmarks approved in March 2012.

  The Council's bankers (and therefore the bank with which the investment account is held) are currently the Clydesdale Bank Plc which falls within the Category 3 Investment Category approved in the investment strategy approved in February 2014. Due to the credit rating of this bank this category specified a maximum limit £5million which may be held on an overnight basis only thus limiting the ability to attract interest at 0.50%

Table 6

Benchmark	Benchmark Return	Average Return
Internal returns above the 7 day LIBID rate	0.35%	0.42%
Internal returns above the 1 month LIBID rate	0.37%	0.42%
Internal returns above the Council investment account	0.50%	0.42%

8. Risk and Performance

8.1 The Council has complied with all relevant statutory and regulatory requirements which require the Council to identify and, where possible, quantify the levels of risk associated with its treasury management activities. In particular its adoption and implementation of both the Prudential Code and the Code of Practice for Treasury Management means both that its capital expenditure is prudent, affordable and sustainable, and its treasury practices demonstrate a low risk approach.

8.2 The Council is aware of the risks of passive management of the treasury portfolio and, with the support of the Council's treasury advisers, has proactively managed its treasury position within the current economic climate taking advantage of lower interest rates where it is deemed appropriate. The Council has complied with its internal and external procedural requirements. There is little risk of volatility of costs in the current debt portfolio as the interest rates are predominantly fixed, with the majority of debt comprised of long-term loans.

8.3 Shorter-term rates and likely future movements in these rates predominantly determine the Council's investment return. These returns can therefore be volatile and, whilst the risk of loss of principal is minimised through the annual investment strategy, accurately forecasting future returns can be difficult.

WEST DUNBARTONSHIRE COUNCIL

Report by Executive Director of Corporate Services

Audit and Performance Review Committee: 23 September 2015

Subject: Audit Action Plans

1.   Purpose

1.1   The purpose of this report is to advise the Committee of:

- Recently issued Internal Audit action plans; and
- Progress made against action plans previously issued contained within Internal Audit and External Audit reports.

2.   Recommendations

2.1   It is recommended that Members consider and note the contents of this report.

3.   Background

3.1   When audit reports are issued by External and Internal Audit departmental management agree an action plan in relation to issues highlighted by the audit report. Progress on implementing the actions is monitored and reported to the Audit and Performance Review Committee.

4.   Main Issues

4.1   Appendix A contains Internal Audit action plans recently agreed and issued. Appendix B details the outstanding actions on previously issued Internal Audit reports. Appendix C details the outstanding actions for External Audit reports, including the Local Scrutiny Plan for 2015/16.

4.2   The key areas of work performed by both Internal Audit and External Audit are carried out according to a risk based approach that determines the nature, extent and timing of the required audit assignments.

4.3   Recommendations have timescales for completion in line with the following categories:

Category	Expected implementation timescale
High Risk: Material observations requiring	Generally, implementation

immediate action. These require to be added to the department's risk register	of recommendations should start immediately and be fully completed within three months of action plan being agreed
Medium risk: Significant observations requiring reasonably urgent action.	Generally, complete implementation of recommendations within six months of action plan being agreed
Low risk: Minor observations which require action to improve the efficiency, effectiveness and economy of operations or which otherwise require to be brought to the attention of senior management.	Generally, complete implementation of recommendations within twelve months of action plan being agreed

5. People Implications

5.1 There are no personnel issues with this report.

6. Financial and Procurement Implications

6.1 There are neither financial nor procurement implications with this report.

7. Risk Analysis

7.1 There is a risk that failure to implement actions within the agreed timescale may result in weaknesses in internal control arrangements remaining unresolved longer than is desirable.

8. Equalities Impact Assessment (EIA)

8.1 There are no issues identified.

9. Consultation

9.1 This report has been subject to a check by Finance and Legal, Democratic & Regulatory Services.

10. Strategic Assessment

10.1 This report relates to Assuring Our Success through strong financial governance and sustainable budget management.

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Angela Wilson
Executive Director of Corporate Services
Date: 9 September 2015

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Person to Contact: Colin McDougall, Audit and Risk Manager
                           Telephone 01389 737436
                           E-mail – colin.mcdougall@west-dunbarton.gov.uk

Appendices: A - Internal Audit Reports (Recently Issued)
                           B - Internal Audit Reports (Previously Issued)
                           C - External Audit Reports

Background Papers: Internal Audit Reports
                           External Audit Reports

Wards Affected: All Wards

Appendix A
Internal Audit Reports (Recently Issued)

Generated on: 09 September 2015

Action Status	
🟥	Cancelled
🔴	Overdue; Neglected
🔺	Unassigned; Check Progress
▶	Not Started; In Progress; Assigned
✅	Completed

Project 84. Self Directed Support (Report Issued September 2015)

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
1. Financial Assessments The Charging Policy which directly affects whether an individual is required to make a contribution towards the total cost of support is open to interpretation, therefore, financial assessments are not always being completed. The Charging Policy therefore requires to be reviewed and be a more informative document. Thereafter, all staff who makes reference to the policy should be provided with guidance ensuring consistency of	The Charging Policy is currently under review. The Need to bring together a number of charging structures is acknowledged. The implementation of the I.R.F. will address the issue of financial assessments being completed.	▶	0%	30-Nov-2015	30-Nov-2015	David Elliott	On track.

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
application in relation to the completion of financial assessments. (Medium Risk)							
2. Procedures It is recommended that: a) Process's undertaken by the Self Directed Support Team and the Finance Team relating to Direct Payments be reviewed and streamlined to ensure that the whole process is more efficient. b) Documentation be reviewed to ensure they are fit for purpose. c) Documentation should be standardised to ensure that the same versions are being used and issued consistently (Low Risk)	The I.R.F. is now live and is an electronic format hereby providing care of use, standardisation and a paperlite model. Further paperlite agenda's will all information held electronically reducing duplication and providing a centralized sights file. Documents are currently being reviewed to ensure they are fit for purpose.	▶	0%	30-Nov-2015	30-Nov-2015	David Elliott	On track.
3. Direct Payments Documentation In relation to direct payments documentation, staff should be reminded that: a) Documentation should be signed by the WDC representative/client or client representative where appropriate b) Copies of agreements should be held on file for every client (Low Risk)	Staff will be reminded that documentation should be signed by WDC representatives and clients where appropriate. Following the implementation of the I.R.F, current paperwork will be reduced as electronic approval becomes the way. Copies of agreements will be held electronically.	▶	0%	30-Nov-2015	30-Nov-2015	David Elliott	On track.

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
4. Reconciliations The Direct Payments reconciliations should be more formalised and show all of the detail of the reconciliation. (Low Risk)	Agreed that a more formal recording of the reconciliation will now be carried out.	▶	0%	30-Sep-2015	30-Sep-2015	Janice Rainey	On track.

Project 85. Purchasing in the Homeless Service (Report Issued September 2015)

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
1. Written Procedures Not Detailed Enough The written procedures lack the necessary fully comprehensive detail required to be followed for good working practice. (Low Risk)	Procedures to be reviewed and updated. Procedures to be clear and concise in terms of exactly what is required.	▶	0%	31-Oct-2015	31-Oct-2015	Janice Lockhart	On track.
2. Written Procedures Issued to Staff Employees within the Homeless team are not aware that there are written procedures for their services. (Low Risk)	Staff to be reminded of existing procedures. Staff to be involved in drafting new procedures. Full training to be provided on updated procedures. Written acknowledgement from staff confirming training has been received.	▶	0%	31-Oct-2015	31-Oct-2015	Janice Lockhart	On track.
3. Reason for Expenditure There was not always a reason on file for a purchase being made (no unit survey / tenant already in property and no written record of request or advice / no request for bulk purchase).	Ensure all purchases are clearly documented. Purchases to be linked to case notes. Inventory pro-forma to be amended for office	▶	0%	31-Oct-2015	31-Oct-2015	Janice Lockhart	On track.

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
(Low Risk)	book ins Bulk purchases to be itemised and signed off.						
4. Insufficient Detail on Order There is at times a lack of sufficient detail of what is to be purchased on the request to a supplier (email saying 'full refurb' is not sufficient). (Low Risk)	All items requested to be clearly documented. All deliveries to be checked and signed off.	▶	0%	31-Oct-2015	31-Oct-2015	Janice Lockhart	On track.
5. No Stock Records There are no satisfactory records showing stocks of bulk purchase orders held in store. (Medium Risk)	All stock to be recorded on a 'stock sheet'. All goods to be signed in and out. Weekly audit of goods in store.	▶	0%	31-Oct-2015	31-Oct-2015	Janice Lockhart	On track.
6. No Log of Expenditure Utility bills are not recorded to show evidence that they have been checked and they have been paid. (Low Risk)	Admin officer to take over this function. All bills to be checked prior to payment.	▶	0%	31-Oct-2015	31-Oct-2015	Janice Lockhart	On track.
7. No Risk Register There is no Risk Register for the Homeless Service. (Low Risk)	Risk register to be developed.	▶	0%	31-Oct-2015	31-Oct-2015	Janice Lockhart	On track.
8. No Signed Inventory There was not always a confirmation of checking receipt of delivery of items purchased (no inventory / tenant already in property and no written record of request or advice). (Medium Risk)	All inventories to be signed and held on file.	▶	0%	31-Oct-2015	31-Oct-2015	Janice Lockhart	On track.

9. No Record of Pre Payments There are no records showing where pre payments of utility bills have been made. (Low Risk)	All pre-payment transactions to be logged on case notes.	▶	0%	31-Oct-2015	31-Oct-2015	Janice Lockhart	On track.
10. Security Marking of Valuable Items Valuable items are not marked as belonging to WDC. This helps identify items if they were to be removed from the premises and later recovered (Low Risk)	Options on how best to mark items are being considered.	▶	0%	31-Oct-2015	31-Oct-2015	Janice Lockhart	On track.

Appendix B
Internal Audit Reports

Generated on: 09 September 2015

West Dunbartonshire
C O U N C I L

Action Status	
🟥	Cancelled
🔴	Overdue; Neglected
🔺	Unassigned; Check Progress
▶	Not Started; In Progress; Assigned
✅	Completed

Project 74. Repairs and Maintenance - Health & Safety (Report Issued January 2015)

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
7. Training In Breakaway Techniques Management should arrange to have all front line employees trained in breakaway techniques. (Low Risk)	The RA / SSoW 'Lone Working – Including Out of Hours Emergencies' will be replaced with a new SSoW using the BSI British Standards BS18004:2008 format which should be introduced in April 2015 following which all employees will attend training on the new format.	▶	66%	30-Jun-2015	30-Oct-2015	Martin Feeney	Unfortunately the action completion date required to be extended once more. Although the risk assessment has been reviewed and issued; the craftspersons employee manual has still to be printed and following meetings with standby / call out staff we are considering if it is now necessary to organise professional training sessions on lone working and breakaway techniques.

Project 76. Travel & Subsistence (Report Issued February 2015)

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
1. Issues Relating to Policy & Practice It is recommended that the Travel & Subsistence Policy be reviewed to ensure that key points are clear and explicit, where appropriate. This should ensure that staff and managers are clear on the process of claiming and approving claims and that there is a consistent approach across the Authority. In addition, employees should be reminded of their responsibilities when making/approving mileage claims in accordance with the requirements of the policy particularly in relation to: timescale for submission of claims claiming of appropriate rates i.e. business or public transport rate, or use of public transport for business journeys checking of driving documents on an annual basis submission of VAT receipts with mileage claims submission of expenditure receipts with all claims for subsistence	The policy is currently being reviewed and these audit findings will inform further changes. The undernoted will be used as milestones and underpin communication of revised arrangements. Claimants and authorisers of claims will be reminded that an appropriate VAT receipt dated no later than the date of the first journey should be submitted with the claim form in line with HMRC requirements and appropriate receipts for all other expenditure claimed. Claimants will be reminded that all appropriate details should be recorded on the claim form which validates the mileage claim. It is not sufficient to record e.g. 'to bank' 'to/from Dumbarton' etc. Claimants should be reminded to use the RAC or AA mileage calculators to ensure that the correct distance and mileage is being	▶	66%	30-Sep-2015	30-Sep-2015	Paul McGowan	Travel scheme has been update and consultation has begun with Trade Unions. Report will be submitted to JCF in September following conclusion of consultations. There are three milestones, two of which has been completed to date.

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
(Medium Risk)	claimed. Authorisers of claims should also spot check calculations of mileage. Managers who have omitted to carry out annual checking of driving documents i.e. driving licence, insurance certificates and MOT certificates (if appropriate) should now do so, and thereafter ensure that appropriate processes are put into place for this check to be carried out on an annual basis. Departments should be reminded of the requirement of carrying out an annual check of driving documents. Claimants should be reminded that all claims must be authorised by a line manager/appropriate member of staff who is certified as an authorised signatory. Departments/Managers should be reminded of their responsibility in relation to excess travel where staff have been relocated. Claims for the extra mileage incurred must be considered in accordance with the Revised Excess Travel Scheme 2014.						

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
	A review of the requirements to claim additional mileage for peripatetic employees should be undertaken by the employee's Manager and HR Business Partner per the requirements of the post.						

Project 79. Main Accounting (Report Issued April 2015)

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
2. Documented procedures required for valuing closing stock The process used to value closing stock at the year end is formally detailed in a procedure document. (Low Risk)	The established process will be formally documented in the form of a procedure document.	▶	0%	30-Sep-2015	30-Sep-2015	Joe Reilly	This action has no milestones and is on track.

Project 80. CHCP Debtors (Report issued April 2015)

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
1. Debtors Suspense Account Sixteen of twenty one items in the Debtors Suspense Account relating to 2011/12 or earlier are now unlikely to be traced and should be written off (Low Risk)	A review of the items in suspense will be undertaken and if appropriate action will be taken to write off.	▶	50%	31-Oct-2015	31-Oct-2015	Karen Shannon	Items in suspense have been reviewed and all avenues exhausted to trace subjects and recover debt. Recommendation made to write off. Next step is to write them off.

Project 82. Tendering & Contracting (Report Issued May 2015)

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
2. Register of Contracts It is recommended that a single central register of contracts is created and maintained, listing all contracts, the contractor, the due completion date, extensions of time and the extended completion date. This register could also be used to document the expiry date of the contractor's insurance policies and a prompt to ensure the person responsible is made aware of the expiry date. (Medium Risk)	This will be developed for contract arrangements across the Council with a "go live" date by the end of the calendar year.	▶	40%	31-Dec-2015	31-Dec-2015	Ann Duncan; Annabel Travers	8/9/2015 - Information collated and combined into Excel Spreadsheet. Work to commence on creating access datbase.
3. Independent Verification It is recommended that a sample check of valuations is performed by the person authorising the payment certificate. (Low Risk)	Agree to implement a sample check.	▶	25%	31-Mar-2016	31-Mar-2016	Stewart Paton	This action has four milestones of which one has been completed to date. First sample check will be undertaken week commencing 14/9/15.

| | | | Progress Bar | Original Due Date of Action | Actual Due Date of Action | Assigned To | Note |

Project 83. Enterprise Risk Management (Report issued May 2015)
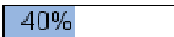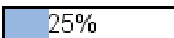
Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
2b Departmental Risk Registers The Risk Management Section should work in conjunction with departmental risk leads on a six-monthly basis to review and update departmental risks. (Medium Risk)	A joint review of departmental risk registers will be carried out at six-monthly intervals.	▶	40%	31-Oct-2015	31-Oct-2015	John Duffy	A review of departmental risk registers is in progress. There are five milestones, of which two have been completed.
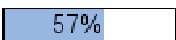
Appendix C
Audit Scotland Reports

Generated on: 09 September 2015

Project 15. Annual Report on the 2012/13 Audit

Risk Identified	Action Status Progress Bar	Original Due Date of Action	Actual Due Date of Action	Sub-Action Code	Planned Management Action	Sub-Action Progress Bar	Sub-Action Status Icon	Sub-Action Due Date	Sub-Action Assigned To	Sub-Action Latest Note
4. Financial Pressure: The Council currently has an assumed cumulative funding gap of £21.68 million over the period 2013/14 - 2016/17 and continues to face an increase in demand for services due to the current economic climate and changes in demography. **Risk: The Council may not be able to generate efficiencies and savings to bridge the funding gap.**	87%	31-Aug-2016	31-Aug-2016	CS/EAAP/117a	The Long Term Financial Strategy going to Council on 30 October 2013 asks CMT to identify efficiencies for forward planning to meet the anticipated gap.	100%	✅	30-Oct-2013	Stephen West	Updated Long Term Financial Strategy provided to and agreed by Council on 30 October 2013.
				CS/EAAP/117b	Updates of the Long Term Financial Strategy will be presented to Council on at least an annual basis to update the projections as new information becomes available.	75%	▶	31-Aug-2016	Stephen West	Three milestones have been completed. The remaining milestone is to complete the annual update of the long term finance strategy in 2016/17.
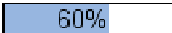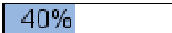
Project 17. Annual Report on the 2013/14 audit							
Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
4. Sickness Absence The council are continuing to focus on improvement attendance at work and have set challenging targets to be achieved by 2017. Whilst there has been some improvement in teacher attendance in the past 12 months there has been no clear improvement in local government employee attendance. Risk The Council are not achieving best value from the staff resources available to them. Recommendation The council should consider the effectiveness of current activity and continue to seek new approaches to decrease absenteeism.	Work is currently ongoing within all council departments to ensure that the attendance management policy is consistently and effectively applied and that good practice in relation to improve levels of attendance is shared. The Attendance Working Group consider the effectiveness of current activity and continue to seek new approaches to support managers and decrease absenteeism. Workforce Management System functionality will be enhanced to provide more detailed recording and reporting of absences and of management actions taken. A renewed communications campaign will be launched to increase awareness amongst staff.	▶	57%	31-Mar-2017	31-Mar-2017	Paul McGowan	Revisions have been made to Attendance Management Policy and discussions have been ongoing with Trade Unions in relation to changes since January 2015. Report has been submitted to June JCF for discussion and onward submission to Corporate Services Committee. A retendering exercise is also ongoing with regard to Occupational Health Services and as part of this exercise the full scope of current provision has been reviewed to ensure that OH Services fully support the Councils objectives in relation to attendance. There are seven milestones, four of which have been completed to date.

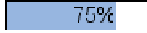| Project 18. West Dunbartonshire Council: Review of Key Internal Controls 2014/15 - June 2015							
Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
1. Trade Payables – Exception Reporting Further work is required by the creditors department to ensure the open items report is used more efficiently and effectively. This includes documenting reasons for invoices being outstanding. Risk: The Council might be subject to adverse publicity or financial penalties due to non-compliance with supplier's payment terms.	The work completed in the review of the exception reports will be documented in more detail and will include follow up comments to provide detail as to the outcome of the review.	✅	100%	30-Sep-2015	30-Sep-2015	Karen Shannon	Creditors are developing a process to ensure the concerned department input the reason for the open item within an agreed timescale on the shared "X" drive. If not done, this will be escalated to their line manager.
2. Housing Rents – Saffron Request Forms Forms detailing changes to the Saffron rent system are not subject to timely review. Risk: Potential erroneous amendments to housing rent accounts may not be highlighted and corrected in a timely manner.	The Systems and Improvements Team have been asked to ensure that amendment forms are signed off on the day checked.	✅	100%	31-May-2015	31-May-2015	Arun Menon	Complete.
3. Treasury Management – Reconciliations Treasury Management reconciliations are not subject to timely review. Risk: Reconciling items or errors may not be subject to the requisite level of scrutiny in order that they can be investigated	Reconciliations will be reviewed within one month of the reconciliation period.	✅	100%	30-Jun-2015	30-Jun-2015	Gillian McNeilly	All staff have been reminded that the reconciliations must be reviewed within one month of the period end. Following the focus on completion of year end work staff will be concentrating on the completion and review of reconciliations in line with audit recommendations.

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
timeously.							
4. Access to own Payroll Records The monitoring control report to review access to own payroll records must continue to be monitored timeously. Risk: Potential for payroll employees to make inappropriate changes to their own payroll records.	This report has been reinstated with immediate effect and will continue to be produced each month.	✅	100%	31-May-2015	31-May-2015	Arun Menon	Complete.
5. 10% Council Tax Discount Sample Checking The process to audit 10% of council tax discounts awarded was not operational between September 2014 and March 2015. Risk: Should any council tax discounts have been applied inappropriately these would not have been identified timeously.	An improved process has been initiated due to this system fault which extracts and reports relevant information from two sources.	✅	100%	31-May-2015	31-May-2015	Arun Menon	Complete.
6. Disaster Recovery Plan Due to the ICT modernisation programme further work is required by the Council to complete their disaster recovery plan. Risk: The disaster recovery plan already in place may not sufficiently protect / and or recover ICT infrastructure in the event of a disaster.	Work is in progress and on target.	✅	100%	30-Jun-2015	30-Jun-2015	Brian Miller	July 15 - As per CS/EAAP/134 - The DR document and all associated documentation has been completed. Individual work instructions have been completed for all Critical and High systems with the modernisation project to deliver the remaining documentation for all new systems.

7. Use of Unsupported and Older Software The project to migrate from Windows XP to Windows 7 should be completed timeously. Risk: Operating older unsupported versions of software may result in security weaknesses.	Work is in progress.	🛑	94%	31-Jul-2015	31-Jul-2015	John Martin	Sept 15. Further upgrades carried out, majority of remaining XP machines are due to legacy applications incompatible with Windows 7 operating system. 94% completed at 8/9/15.
8. One Internet Connection The Council only have a single internet connection which enables the receipt of data. Risk: failure in connectivity could impact on Council operations which require the receipt of external electronic data.	Work is already in progress as part of shared data centre project with East Dunbartonshire, which has several phases. Initial testing of the outbound traffic over resilient line required manual intervention and work is in progress to automate the failover process. Solution design for inbound internet failover is agreed and implementation planning in progress.	▶	60%	31-Dec-2015	31-Dec-2015	Brian Miller	August 2015: The EDC firewall and switch were installed in Garshake kit room on 24/08/15 in order to facilitate EDC failover testing. EDC configuration and testing is on track for completion in the defined timescales. WDC are awaiting available dates from Capita for further testing of the WDC internet failover and will agree any downtime once dates are known.
9. Cyberattack Response Plan The Council do not have a cyberattack response plan. Risk: The Council may take longer than required to recover from a cyberattack.	A Cyber Exercise is scheduled for August 2015 with one of the outputs being the development of a Cyberattack Response Plan.	▶	40%	31-Dec-2015	31-Dec-2015	Iain Kerr	On track. This action has five milestones, of which two have been completed to date. A Cyber Exercise was held on 19 August involving council Officers and representatives from the Scottish Government and Audit Scotland.

Local Scrutiny Plan 2015/16
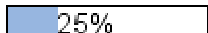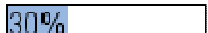
1. Housing and Homelessness

Code & Title	Status Icon	Progress Bar	Due Date	Latest Note	Ownership Assigned To
H/2015/HCS/07 Refresh Housing Asset management plan to identify key risk stock and take appropriate action		75%	31-Mar-2016	Action on track - 14/15 data to be used to inform modelling exercise	John Kerr 2
H/2015/HCS/13 Improve performance around void houses		66%	31-Mar-2016	Action on track, action plan has been developed and implementation monitored by Void Scrutiny Group.	Andy Cameron
H/2015/HCS/23 Carry out a service review of rent collection service within Council and implement agreed improvement actions		20%	31-Mar-2016	Action on track - analysis of rent collection performance of other local authorities has been carried out and self-assessment of rent collection provision is underway and due to be completed within set timescale.	Helen Turley
H/2015/HSD/06 Carry out comprehensive Tenant Satisfaction Survey to inform service delivery		50%	31-Mar-2016	Action on track, fieldwork completed and results due to be reported to Committee as planned.	Stefan Kristmanns

2. Absenteeism

Code & Title	Status Icon	Progress Bar	Due Date	Latest Note	Ownership Assigned To
CS/15-16/PAT/03 Develop innovative strategies and best practice to support employee attendance and reduce absence in line with agreed targets		50%	31-Mar-2016	On track.	Paul McGowan

3. Efficiency					

Review and update the Council's long-term finance strategy and report to Elected Members	✓	100%	31-Aug-2015	Complete – reported to August Council.	Gillian McNeilly
Monitor monthly agreed savings options & management adjustments through the budgetary control process	▶	30%	31-Mar-2016	Reported for periods 3 and 4.	Gillian McNeilly
Monitoring of progress through the CMT of strategic projects planned for review during 2015/16, for report to future council/committees with a view to increasing income / reducing costs for the Council	▶	25%	31-Mar-2016	In progress.	Gillian McNeilly
Prepare and deliver short, medium and long term budgets through robust financial planning which reflect the Council's (& other bodes) corporate aims and objectives	▶	30%	28-Feb-2016	Budgets submissions have been received and are being reviewed.	Gillian McNeilly
Consider revision to the budget preparation timetable to allow additional time for the consultation process	✓	100%	30-Apr-2015	Complete – reported to Council.	Gillian McNeilly

WEST DUNBARTONSHIRE COUNCIL

Report by Executive Director of Corporate Services

Audit and Performance Review Committee: 23 September 2015

Subject: Internal Audit Plan 2015/16 Progress Report to 31 July 2015

1. Purpose

1.1 The purpose of this report is to advise Members of progress against the Audit Plan 2015/16.

2. Recommendation

2.1 It is recommended that the Committee note the contents of this report.

3. Background

3.1 The annual audit plan for 2015/16 was approved by Audit & PR Committee at its meeting of 11 March 2015. In accordance with the annual audit plan, the progress report for the period to 31 July 2015 is attached at Appendices A and B respectively.

4. Main Issues

Internal Audit

4.1 There are variances from the planned programme of work reported at this stage per Appendix A of which the most significant are:

- The adverse variance of 97 days for employee turnover mainly relates to the retirement of member of the Internal Audit team. This post has now been filled on a 0.6 FTE basis.

- The favourable variance for investigations of 36 days reflects both a reduction in the level of investigations work but also because the Corporate Fraud team are now becoming more involved in investigation work including looking at National Fraud Initiative (NFI) matched datasets, an area of work that has traditionally also had significant Internal Audit involvement.

Corporate Fraud

4.2 The Benefits Fraud Team transferred to join Internal Audit from 1 April 2015, thereby enabling a joined-up approach to fraud investigation and detection. Variances from the planned programme of work are outlined at Appendix B, the most significant being:

- Employee turnover (22 adverse): This was due to time taken to fill a vacant post.

5.   Personnel Implications

5.1   There are no personnel implications.

6.   Financial and Procurement Implications

6.1   There are neither financial nor procurement implications with this report.

7.   Risk Analysis

7.1   There is a risk that failure to deliver sufficient of the Internal Audit Plan would result in an inability to provide assurances over the Council's system of internal financial control to those charged with governance. The main basis for providing assurance is coverage of the planned risk based systems audits. Every endeavour is made to ensure that no material slippage occurs in risk based systems audits by concentrating resources on these audits.

7.2   At this time it is anticipated that the planned risk based systems audits will be completed on time.

8.   Equalities, Health & Human Rights Impact Assessment

8.1   EIA is not appropriate to this report.

9.   Consultation

9.1   This report has been subject to a check by Finance and Legal, Democratic & Regulatory Services.

10.   Strategic Assessment

10.1   This report relates to "Assuring Our Success through strong financial governance and sustainable budget management".

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Angela Wilson
Executive Director of Corporate Services
Date: 27 August 2015

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Person to Contact: Colin McDougall, Audit and Risk Manager
                            Telephone 01389 737436
                            E-mail – colin.mcdougall@west-dunbarton.gov.uk

Appendices: A – Internal Audit Report for the four months to 31st July 2015

B – Corporate Fraud Report for the four months to 31st July 2015

Background Papers: Audit & Performance Review Committee – 11th March 2015: Internal Audit Plan 2015/16.

Wards Affected: N/A

WEST DUNBARTONSHIRE COUNCIL

INTERNAL AUDIT SECTION

PROGRESS REPORT FOR THE PERIOD 1st APRIL 2015 TO 31st JULY 2015

CATEGORY	PLANNED TIME (DAYS)	ACTUAL TIME (DAYS)	VARIANCE (DAYS)	
Risk Based Audit	98	91	7	F
Computer Audit	37	33	4	F
Development	14	6	8	F
Investigations / Public Interest Disclosure / NFI	53	17	36	F
CRSA/Regularity	20	0	20	F
Annual Assurance / Governance	11	10	1	F
Follow Up	5	6	-1	A
Year-End Procedures	6	4	2	F
Total Operational Days	288	185	103	
Administration	12	11	1	F
Management & Planning	20	11	9	F
Training / Staff Development	19	30	-11	A
Leave	137	142	-5	A
Staff Turnover	0	97	-97	A
Total Non-Operational Days	188	291	-103	
TOTAL	476	476	0	

WEST DUNBARTONSHIRE COUNCIL

CORPORATE FRAUD SECTION

PROGRESS REPORT FOR THE PERIOD 1st APRIL 2015 TO 31st JULY 2015

CATEGORY	PLANNED TIME (DAYS)	ACTUAL TIME (DAYS)	VARIANCE (DAYS)	
Work carried out on behalf of DWP	57	41	16	F
National Fraud Initiative	50	46	4	F
Corporate Fraud	75	69	6	F
Development	22	20	2	F
Research	32	30	2	A
Review	13	15	-2	A
Total Operational Days	249	221	28	
Management & Planning	19	28	-9	A
Training / Staff Development	7	12	-5	A
Leave	75	67	8	F
Staff Turnover	0	22	-22	A
Total Non-Operational Days	101	129	-28	
TOTAL	350	350	0	

WEST DUNBARTONSHIRE COUNCIL

Report by Executive Director of Corporate Services

Audit & Performance Review Committee
23 September 2015

_____

Subject: Audit Scotland Evaluation of Public Performance Reporting

1   Purpose

1.1   The purpose of this report is to provide the Committee with the West Dunbartonshire evaluation of national and local public performance reporting (PPR) as carried out by Audit Scotland.

2   Recommendations

2.1   It is recommended that members:
- Note the evaluation
- Note the relative position of West Dunbartonshire across the range of service areas evaluated
- Note the work already underway for the publication of PPR for 2014/15

3   Background

3.1   All 32 Scottish local authorities are required to publish performance information on an annual basis. The Accounts Commission has the statutory power to define the information requiring to be published and it does so through the annual Statutory Performance Information Direction & Guide.

3.2   The Accounts Commission has emphasised the need to publish information on a broad range of service areas, including performance information required through the Local Government Benchmarking Framework (LGBF), while adhering to the principles for public performance reporting and the best value requirement to select and use performance data which drives continuous improvement.

3.3   Since 2010 the Accounts Commission has received a report evaluating the approach taken to PPR across each Local Authority. This report is used as a means to assure the Commission that the Direction & Guide is being implemented and that Councils are striving to continuously improve how they publicly report on performance.

4   Main Issues

4.1   The Accounts Commission published an overarching report (appendix 1) and a local Council evaluation report (appendix 2).

4.2   While no council is fully meeting all criteria across the range of service and corporate headings, the overarching report (Appendix 1) highlights Angus and Moray Councils as performing relatively well. The report highlights best practice and those Council areas which should be used as good practice examples. The report also gives examples of general areas where improvement is still required across the board. These examples are being used to inform the West Dunbartonshire PPR for current and future years.

4.3   The individual Council assessment of PPR (appendix 2) details for each headline area of SPI1&2 whether the Council meets the criteria or has scope for improvement. Of the 18 areas specified in the direction and guide, West Dunbartonshire is fully meeting criteria in 15 of these areas, a significant improvement on 8 areas for the previous year. This evaluation demonstrates the Council is fully meeting the additional quality measures around the approach, balance, dialogue with the public and satisfaction.

4.4   Each Council area is required to review its own evaluation and look to areas highlighted as best practice to improve the PPR where this is required. This will inform the PPR for the 2014/15 year (required to be published by the end of this financial year) and is expected to lead to improvements in reporting across all areas.

4.5   It is important to note that the evaluation is based on the accessibility and visibility of performance information on the Council website. Where the Council has not fully met the assessment criteria, this may be as a result of how easy it is to find the relevant information on the Council website rather than a lack of information published.

Next Steps

4.6   This PPR will be published alongside a Council Annual Report for 2014/15 and will build on the best practice examples highlighted in the attached Accounts Commission report. Work will also continue to enhance the use of the LGBF and all other internal benchmarking and performance information to ensure the Council meets its duty to publicly report on performance and areas of improvement.

4.7   The customer satisfaction and service user feedback continues to be fed into PPR, using tools such as the Citizens Panel and the telephone survey as well as more localised information gathered through the "Your Community" model.

5   People Implications

5.1   There are no people implications.

6   Financial Implications

6.1   There is a requirement to make the annual PPR publically available in an accessible format. Costs associated with the printing and publication of this equate to approximately £200 and are contained within current budgetary provision.

7   Risk Analysis

7.1   PPR is a statutory duty and there is a requirement for the Council to report on a regular basis to the local population on how the Council is performing and any areas for improvement. The Accounts Commission intends to enhance its evaluation process for PPR to focus in more on Council areas requiring improvement in relation to reporting, a strong process for PPR will ensure West Dunbartonshire is not an area requiring further improvement and support.

8   Equalities, Health & Human Rights Impact Assessment (EIA)

8.1   No issues were identified in relation to this report, However an EIA will be carried out any activity planned to improve performance as required.

9   Consultation

9.1   All service areas are involved and consulted in the development of the annual PPR, however no other services were consulted in the preparation of this report.

10   Strategic Assessment

10.1 PPR forms a crucial element of the Council approach to public value, it increases legitimacy and support by providing evidence of progress to date and ensuring customer and service user feedback is presented to services for continuous improvement purposes.

Angela Wilson
Executive Director of Corporate Services
Date: 21/8/15

Person to Contact: Amanda Coulthard, Corporate & Community Planning
                             Manager
                             Corporate & Community Planning

Council Offices, Garshake Road
Dumbarton, G82 3PU

Tel: 01389 737271
E-mail: amanda.coulthard@west-dunbarton.gov.uk

Appendices:	Appendix 1: Accounts Commission report – Statutory Performance Information 2013/14: An evaluation of Public Performance Reporting
	Appendix 2: Accounts Commission report – West Dunbartonshire PPR evaluation 2012/13
Background Papers:	Audit Scotland's Direction and Guide 2014
Wards Affected:	All wards

ACCOUNTS COMMISSION

MEETING: 11 JUNE 2015

REPORT BY THE DIRECTOR OF PERFORMANCE AUDIT AND BEST VALUE

STATUTORY PERFORMANCE INFORMATION 2013/14: AN EVALUATION OF COUNCILS' RESPONSES TO THE 2012 DIRECTION

Purpose

1. This report provides the Accounts Commission with a summary of how well councils have met the requirements of its Statutory Performance Information (SPI) Direction 2012. The aim of the report is to:

    *   Provide the Commission with an evaluation of how well councils have responded to:

        *   SPI 1 and 2 (by reporting a range of corporate management and service performance information, sufficient to demonstrate Best Value)

        *   SPI 3 (by reporting service performance in accordance with the requirements of the Local Government Benchmarking Framework).

    *   Identify where public performance reporting (PPR) has improved and where further improvement is still required in relation to councils demonstrating a broad and balanced approach to PPR that reflects the requirements of the 2004 statutory guidance[1].

    *   Identify a sample of good practice examples.

Structure of the report

2. The report is structured into a short update followed by appendices giving further detail on the assessment, good practice and our methodology. The attached appendices are:

    *   Appendix 1. Indicators in the SPI Direction 2012.

    *   Appendix 2. Methodology/sample assessment for an anonymised council.

    *   Appendix 3. 2015 assessments – by SPI theme.

    *   Appendix 4. 2015 assessments – by council.

    *   Appendix 5. Examples of good practice.

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[1] Local Government in Scotland Act 2003. Best Value Statutory Guidance - Measures to Support Public Performance Reporting. Scottish Executive, Edinburgh, 2004

Background

3. The Commissions' SPI Direction 2008 marked a significant shift in approach to SPIs, encouraging councils to develop their PPR alongside a shorter set of comparable indicators than had previously been prescribed by the Commission. In 2011, Audit Scotland produced an evaluation of councils' response to the Direction 2008. A similar annual assessment has been reported to the Commission each following year.

4. The Direction 2012 marked the next step in the change of approach with the introduction of SPI 3, which requires councils to report their performance in accordance with the requirements of what is now the Local Government Benchmarking Framework. SPIs 1, 2 and 3 in the Direction 2012 are set out in Appendix 1.

5. **Exhibit 1** clarifies the relationship between the year each Direction is published, the financial year to which it pertains and when performance is reported and subsequently assessed.

Exhibit 1

SPI Directions and corresponding financial years

The Direction 2012 applied to councils' performance during 2013/14.

Direction	2008	2009	2010	2011	2012
About performance in year	2009/10	2010/11	2011/12	2012/13	2013/14
Council report the performance publically	2010/11	2011/12	2012/13	2013/14	2014/15
Audit Scotland assessment in Spring	2011	2012	2013	2014	2015

6. This report evaluates councils' response to the Direction 2012 in reporting performance for the 2013/14 financial year. It is the fifth year that we have reported on councils' approaches to reporting performance in relation to SPIs 1 and 2 and the first year that the evaluation includes SPI 3.

Audit Scotland's approach to evaluating the quality of councils' response to the SPI Direction 2012

7. In June 2014, the Commission considered the evaluation of reporting against the Direction 2011. The report responded to a previous request from the Commission for more transparency in the process and for the inclusion of examples of good practice to share with councils. At the meeting, the Commission recognised the progress made and requested that we consider what further information from the process could be provided to councils to support continuous improvement.

8. In July 2014, the Chair of the Commission wrote to all councils enclosing a copy of the 2014 evaluation report and a copy of their individual assessment. Since then, we have sought feedback from stakeholders [including the Improvement Service and the Scottish Performance Management Forum (SPMF)] about the process and assessments. The feedback indicated there is an appetite for more information and more transparency in the assessment process. The feedback also showed some indications of a compliance culture, with the assessment information being used by councils as quantitative measure and a league table, or as something to pass rather than a tool for supporting improvement.

9. In September 2014, appointed auditors completed and submitted a review of each council's planned arrangements for PPR for the forthcoming year. This is the first time this review has taken place. The detailed reports from auditors have provided a significant amount of information that has been a useful additional resource for the evaluation of the quality of reporting against the SPIs set out in this report.

10. In response to the Commission's request and the feedback from stakeholders, we have made a number of changes to the assessment process. In particular, the process has been undertaken with a clear aim of providing detailed individual reports for each council to support improvement. An example is set out at Appendix 2.

11. Each assessment has been peer reviewed as a cross-check within the assessment team and a factual accuracy check has taken place with each council. This more comprehensive testing of the assessments has been generally welcomed by the appointed auditors and councils.

12. In previous assessments, councils were assessed as either 'fully', 'partially' or 'not' meeting requirements. For this year's evaluation we introduced a simpler and clearer assessment scale which also promoted a stronger focus on continuous improvement. This involved assessed councils as either fully meeting requirements ('Yes') or having an 'area for improvement' (AFI).

13. The change in methodology means it is not possible to make exact comparisons between the 2014 and 2015 assessments. However, it is evident that there remains a significant gap between top-performing councils and those that are still finding PPR challenging across a broad range of the characteristics we have reviewed.

14. The assessments are structured to be as objective as possible but an element of subjectivity is unavoidable when assessing the quality of the information and how it is presented. The team worked closely together and cross-checked each others' judgements to ensure consistency in the assessments. Each council's PPR was assessed against a framework of quality themes relating to SPIs 1, 2 and 3, as well as a number of overarching quality themes, including whether there is:

    - a structured approach to PPR, with clear presentation of information

    - effective use of customer satisfaction information

    - a balanced picture of performance

    - a good use of comparators

    - a good use of financial and cost information

    - evidence of the council's dialogue with the public

    - evidence of the accessibility of information.

15. Examples of the quality themes used as part of the assessment are set out in **Exhibit 2**. The team reviewed each council's PPR arrangements to identify whether there was evidence of the characteristics being met or if there were areas for improvement. Appendix 2 illustrates how the themes were assessed for an individual anonymised council.

Exhibit 2

Examples of themes and assessment characteristics

Each council should report a range of information sufficient to demonstrate that it is securing Best Value in relation to:

SPI/Quality themes	Public performance reporting (PPR) characteristics
SPI 1/Responsiveness to communities • Engagement • Customer feedback • Satisfaction survey • Consultation • Citizen panel • Customer care • Complaints • FOI requests • Contact centre	A range of PPR info gives a broad overview of performance.
	PPR includes local indicators that give a full picture, eg on: • how well the council meets the needs of specific communities • data from its surveys and consultations • how it has reacted to feedback • how it has improved services.
	The council actively seeks feedback on corporate and service issues.
	Complaints data are reported for all services.
	It is easy to make a complaint or FOI request.
SPI 2/Community care • Community care • Delayed discharge • Respite care • Care satisfaction • Waiting times • Service user survey • Telecare • Care staff training • Personal care	A range of PPR info gives a broad overview of performance.
	PPR includes local indicators that give a full picture, eg on: • service user satisfaction • number of people waiting longer than target time for service • percentage of personal carers qualified to the Scottish Social Services Council standard.
	PPR includes commentary on the integration of adult health and social care and other relevant policy developments, eg Self-Directed Support.
	PPR has clear links to higher-level strategic themes in the Single Outcome Agreement (SOA) and/or community planning partnership (CPP) plan/strategy
SPI 3/LGBF • Framework • Benchmarking • Service • Performance	The council reports its performance against the indicators in the Local Government Benchmarking Framework (LGBF).
	The council reports its performance at the 'mylocalcouncil' benchmarking website.
Overall quality aspects/ Structured approach to PPR, with clear presentation of information	PPR information is linked directly from website's Home page.
	There is a coherent look and feel to how information is presented and structured.
	There is a high-level summary on the council's overall performance.
	There is clear layering and signposting of information, which is easy for the reader to navigate.
	There is relevant explanatory narrative – which is in Plain English.
	There are supporting informative graphics, eg charts, tables, and diagrams.
	Web links to other PPR info work.
	The council reports on additional indicators that contribute to an overall view of its performance.

Evaluation of councils' response to the 2012 Direction

Councils' response to SPI 1 and SPI 2 has continued to improve

16. The new assessment methodology means that direct comparisons between the 2015 assessment and previous years' cannot be made on a like-for-like basis. Nonetheless, the evidence indicates an overall improvement from last year to this year. Contributory factors to that improvement are:

- Several councils have overhauled their corporate website and/or improved the design of their web pages on council performance.

- At least three quarters of councils now utilise specialist performance management software which supports both operational performance management within the council and simplifies the provision of public-facing performance information.

- All councils have been even-handed in reporting their performance, rather than simply emphasising the positives.

17. Although councils' PPR arrangements continue to improve overall, there are significant variations among the SPI 1 and SPI 2 themes, and among councils. Appendix 3 shows the total number of councils that achieved a 'Yes' rating for 2013/14, on the themes in SPI 1 and SPI 2, and on the overall quality themes we considered. Appendix 4 details councils' assessments ratings on the SPI 1 and SPI 2 themes.

18. **Exhibit 3** illustrates the number of councils that were assessed as meeting the coverage and quality requirements in the 2015 assessments.

19. The number of councils meeting the characteristics within SPI 1 improved on all seven of its themes. The number of councils meeting the 11 characteristics within SPI 2 also increased overall and reduced only for community care, from 27 to 26 councils.

20. The sophistication of councils' approaches to PPR bears little correlation with their size or location. Some smaller, more rural councils are performing relatively well (eg Angus, Moray) in contrast with some larger central belt councils (eg City of Edinburgh, Glasgow City).

21. Areas for further improvement varied across councils but common weaknesses continued to be:

- a reliance on data tables, with limited use of infographics
- the use and quality of narrative surrounding the data to explain performance to the public in layman's terms.

All councils have some scope to improve their PPR.

Exhibit 3

Number of councils meeting the characteristics in 2014 and 2015

In SPI 1, the number of councils meeting the criteria increased on all seven themes.

In SPI 2, the number of councils increased on 10 themes and decreased on one.

SPI	Theme	2014	2015	Change
SPI 1	Responsiveness to its communities	19	23	▲
	Revenues & service costs	27	29	▲
	Employees	13	18	▲
	Assets	3	21	▲
	Procurement	14	19	▲
	Sustainable development	21	28	▲
	Equalities & diversity	7	20	▲

SPI	Theme	2014	2015	Change
SPI 2	Benefits administration	9	22	▲
	Community care	27	26	▼
	Criminal justice social work	14	18	▲
	Cultural & community services	14	28	▲
	Planning	15	26	▲
	Education of children	24	29	▲
	Child protection/social work	19	28	▲
	Housing & homelessness	20	29	▲
	Protective services	9	20	▲
	Roads & lighting	13	23	▲
	Waste management	16	26	▲

22. **Exhibit 4** illustrates how well councils met all 18 themes of SPI 1 and SPI 2. To show the spread of councils' performance, the exhibit presents the number of 'Yes' assessments that each council has received in approximate quartile ranges. Within each quartile, councils are listed in alphabetical order.

Exhibit 4

Councils' level of full compliance with SPIs 1 and 2

Councils have been sorted into quartiles, in terms of their levels of full compliance with the eighteen themes in SPIs 1 and 2. In each quartile, councils are listed in alphabetical order.

	Quartile	Councils in this quartile
Better performance	**Q 1** (Full compliance with 15-18 themes)	• Aberdeenshire • Angus • East Ayrshire • East Dunbartonshire • East Lothian • East Renfrewshire • City of Edinburgh • Fife • Inverclyde • Midlothian • Moray • North Ayrshire • North Lanarkshire • Perth & Kinross • South Lanarkshire • Stirling • West Dunbartonshire • West Lothian
	Q 2 (Full compliance with 10-14 themes)	• Argyll & Bute • Clackmannanshire • Dumfries & Galloway • Dundee City • Glasgow City • Orkney Islands • Renfrewshire • Scottish Borders
	Q3 (Full compliance with 5-9 themes)	• Eilean Siar • Falkirk • Highland • Shetland Islands • South Ayrshire
	Q4 (Full compliance with 0-4 themes)	• Aberdeen City

There was a wide range of performance among SPI 1 themes

23. Across the seven themes in SPI 1, the number of councils meeting the 2015 assessment's requirements ranged between 18 (Employees) and 29 (Revenues and service costs).

24. Councils were found to be good at reporting on engaging with their communities through mechanisms such as online consultations, citizens' panels and surveys – but less good at demonstrating how feedback from the public had been utilised to improve council services and the council's overall performance. Councils also performed well overall on the provision of information about their income and expenditure, utilising the body of data already used routinely for management information purposes. PPR about sustainable development has benefited from accumulating a sizeable range of performance

indicators over the years. Where PPR was weaker, it often lacked supporting narrative explanation in layman's terms.

25. The three weakest themes were the provision of performance information on employees (18 councils), procurement (19) and equalities and diversity (20). Reporting on these themes was also relatively weak in 2014 and tended to use a small number of indicators. However, the number of councils found to meet the assessment characteristics for assets rose from three in 2014 to 21 in 2015, and the number of councils nearly trebled for equalities and diversity, from seven to 20.

There was also a wide range of performance among SPI 2 themes

26. Across the 11 themes in SPI 2, the number of councils meeting the 2015 assessment's characteristics ranged between 18 (criminal justice social work) and 29 (the education of children). The number of councils doubled or more for three themes (benefits administration; cultural and community services; and protective services).

27. The two weakest themes overall were criminal justice social work (18 councils) and protective services (20 councils), yet some councils' response to the SPIs was of a high standard on these themes. Across all SPI themes, reasons for changes between 2014 and 2015 varied widely among councils, but factors included:

- Quantity – the use of additional performance indicators within each theme, eg including indicators of service performance that are linked to corporate objectives in the council's Single Outcome Agreement, thereby demonstrating how performance improvements are aligned with the council's and its partners' strategic objectives.

- Quality – better quality reporting on performance indicators, eg including the use of colour exhibits; information on targets, trends, family group comparisons; and narrative clearly explaining performance.

All councils complied with SPI 3

28. In 2015, all councils reported their performance through the LGBF arrangements, in line with the Commission's expectations under SPI 3. The LGBF uses data which is largely drawn from Scottish Government public data sources and is therefore subject to Scottish Government validation processes. For data submitted directly to the Improvement Service, detailed guidance and metadata ensure consistent data are returned across all councils. Protocols for validating and cleaning data are also in place. All data received are compared against previous years' data and other councils' to check consistency; and all outliers are checked, queried and confirmed with the source.

29. Areas where consistency can be strengthened further through clearer guidance are identified by a working group that has been established to develop family-group comparisons, and are then addressed via council-led task groups (eg the LGBF's Directors of Finance subgroup).

30. Also, the Improvement Service has recently reviewed the reporting of LGBF information and considered how the approach can be strengthened. It made a web page template available to councils, comprising a virtual 'contents page' framework which councils could use to structure their online PPR. The review identified five councils which largely followed the guidance in the template (Dumfries & Galloway, Falkirk, Fife, Perth and West Dunbartonshire) and others that have taken its general principles on board.

Good practice

31. This report aims to support continuous improvement by highlighting examples of an effective overall approach to PPR. The examples in **Exhibit 5** are set out in full at Appendix 5. They are not necessarily best practice and should more accurately be considered as 'interesting practice' that may be of benefit to other councils.

Exhibit 5

Good practice

This is a sample of good council practice.

Overall quality characteristics of PPR	Councils
A well-structured approach to PPR	• Dumfries & Galloway, Fife
Effective use of customer satisfaction info	• South Ayrshire, West Dunbartonshire
Balanced picture of performance	• East Renfrewshire, South Lanarkshire
Good use of comparators	• City of Edinburgh
Good use of financial and cost information	• Glasgow City
Dialogue with the public	• Aberdeen City, Perth & Kinross
Accessibility	• Argyll & Bute, Eilean Siar (Western Isles)

Exhibit 6 illustrates aspects of public performance that councils could strengthen, and others presenting risks that councils should be alert to.

Exhibit 6

Scope for further improvement

Councils should aim to improve on a range of aspects.

Improve	• Consistently high quality presentation of information for all SPI 1 & 2 themes. • Plain English narrative to explain complex datasets, describe performance and trends in layman's terms and target improvements for the following year. • Infographics to summarise complex financial information. • Information on customer satisfaction, feedback and complaints for individual council services; any improvement actions taken as a result of feedback. • Use of benchmarking against family groups – an aspect of the LGBF currently being developed by the Improvement Service – to set performance in context, identify performance strengths, and to prioritise improvements.
Reduce	• Convoluted and lengthy website pathways to performance information. • Inconsistent treatment of performance information on different themes. • Reliance on detailed committee reports for public performance reporting. • Bureaucratic language. • Broken web links.

Recommendations

32. It is recommended that the Commission:

- Note that councils' response to SPI 1 and SPI 2 has continued to improve overall, in terms of their handling of public performance reporting.

- Note that all councils are complying with SPI 3, on the Local Government Benchmarking Framework, which was introduced with the Direction 2012 for performance in 2013/14.

- Note that councils' progress with responding to the areas for improvement identified in this assessment will be monitored through our annual audit and Best Value processes.

- Consider writing to all councils reporting the progress that has been made in this area across the local government sector during 2014/15 offering further encouragement for councils to make further progress with improving PPR. The Commission may also wish to take this as an opportunity to refer to its consideration of its long-term strategic direction in relation to SPIs.

Fraser McKinlay
Director of Performance Audit and Best Value/Controller of Audit
11 June 2015

APPENDICES

Appendix 1. Indicators in the SPI Direction 2012

The Direction 2012 specified three high-level indicators, and bulleted a range of supporting themes for SPI 1 and SPI 2. This information formed the cornerstones of the 2015 PPR assessments.

SPI 1. Corporate management – Each council will report a range of information, sufficient to demonstrate that it is securing Best Value in relation to:

- responsiveness to its communities

- revenues and service costs

- employees

- assets

- procurement

- sustainable development

- equalities and diversity.

SPI 2. Service performance – Each council will report a range of information sufficient to demonstrate that it is securing Best Value in providing the following services (in partnership with others where appropriate):

- benefits administration

- community care

- criminal justice social work

- cultural & community services (covering at least sport & leisure, museums, the arts and libraries)

- planning (both environmental and development management)

- the education of children

- child protection and children's social work

- housing & homelessness

- protective services including environmental health & trading standards

- roads and lighting

- waste management services.

SPI 3. SOLACE benchmarks – Each council will report its performance in accordance with the requirements of the Society of Local Authority Chief Executive (SOLACE) benchmark project.

Appendix 2. Example assessment

Column A – SPI themes

Under each SPI, sit a number of themes, as set out in the Direction 2012 – eg Responsiveness to Communities. These are taken directly from the Direction 2012.

Column B – characteristics of PPR.

The criteria for the assessment are set out as a broad set of characteristics that describe what is expected under each theme that the council may report to demonstrate that it is securing Best Value

Column C – evidence on the council's PPR

For each characteristic, the assessment team sourced evidence from:

- local auditors

- councils' websites

- an invitation to each council to submit evidence of its 2013/14 PPR

- e-copies of council publications, eg council newspapers, Council Tax leaflet, etc.

Column D – a summary narrative assessment

This was drafted by the assessment team. Councils were able to comment on the narrative for each SPI theme, but the final assessment was made and articulated in this summary by Audit Scotland

Column E – overall assessment rating for each aspect, as either:

- Yes = meets the criteria, or

- AFI = area for improvement.

X COUNCIL – ASSESSMENT OF THE COUNCIL'S PUBLIC PERFORMANCE REPORTING FOR 2013/14

Roles	Organisation	Name & title	Email	Telephone
Audit Scotland	PABV Group	Name of Audit Manager	Email address	Number
Auditor	Audit Scotland/firm	Name & title of appointed auditor	Email address	Number
Auditor	Audit Scotland/firm	Name & title of audit manager	Email address	Number
Council	Council name	Name & /title of lead contact for SPI/PPR purposes	Email address	Number

Key links

SPI1. Corporate management

- Link from the council's Home page to its lead page for performance information
- Link from the lead performance page to the corporate annual performance report (if any)
- Links from the lead performance page to performance information on the themes in SPI 1 (if any)

SPI2. Service performance – links from the lead performance page to:

- Performance information on the themes in SPI 2 (if any)

SPI 3. LGBF – links from the lead performance page to:

- Information about the LGBF
- Performance against LGBF indicators
  - The online benchmarking tool at http://scotland.mylocalcouncil.info/

Links to SPIs / summary of ratings

SPI 1. Corporate	Rating	SPI 2. Service	Rating	SPI 3.	Rating	4. Overall aspects	Rating	Good practice
1.1 Responsiveness to communities	YES	2.1 Benefits administration	AFI	3.1 **LGBF**	YES	4.1 Structured approach	YES	
1.2 Revenues & service costs	YES	2.2 Child protection/social work	AFI			4.2 Customer satisfaction	YES	
1.3 Employees	YES	2.3 Community care	AFI			4.3 Balanced picture	YES	
1.4 Assets	AFI	2.4 Criminal justice social work	AFI			4.4 Comparators	YES	
1.5 Procurement	YES	2.5 Cultural & community services	AFI			4.5 Financial and cost info	YES	
1.6 Sustainable development	YES	2.6 Education of children	AFI			4.6 Dialogue with the public	YES	
1.7 Equalities and diversity	AFI	2.7 Housing homelessness	YES			4.7 Accessibility	AFI	
		2.8 Planning	YES					
		2.9 Protective services	AFI					
		2.10 Roads & lighting	AFI					
		2.11 Waste management	AFI					
Number of Yes	**5**		**2**		**1**		**6**	
Number of AFI	**2**		**9**		**-**		**1**	

Assessment detail

The summary **Rating** should be noted as **Yes** (fully meets requirements) or **AFI** (area for improvement).

Key to other terms: **CPO** = Community Payback Order. **CPP** = Community Planning Partnership. **FOI** = Freedom of Information. **Info** = information. **KPI** = performance indicator. **LGBF** = Local Government Benchmarking Framework. **PPR** = Public Performance Reporting. **SOA** = Single Outcome Agreement. **SPI** = Statutory Performance Indicator.

Aspect	Characteristics include…	Evidence (key facts / links to web pages)	Summary judgement	Rating
SPI 1. CORPORATE MANAGEMENT – Each council should report a range of information sufficient to demonstrate that it is securing Best Value in relation to:				
1.1 Responsiveness to communities • Engagement • Customer feedback • Satisfaction survey • Consultation • Citizen panel • Customer care • Complaints • FOI requests • Contact centre	1.1.a. A range of PPR info gives a broad overview of performance.	The Corporate performance reporting page links to: the Public Performance Report 2014; 2013/14 Benchmarking summary overview report; the Public Performance Policy and Performance indicators for 2013/14. Each page has an A-Z menu bar at the top, giving easy access to detailed info on complaints, FOI, Citizens' panel, consultations, customer care.	The council provides the reader with comprehensive, contextual information on performance in responsiveness to communities and links to relevant documents. It would also be helpful to demonstrate consistently how the council has reacted to feedback gleaned through consultations and to include working links.	YES
	1.1.b. PPR includes local indicators that give a full picture, eg on: • how well the council meets the needs of specific communities • data from its surveys and consultations • how it has reacted to feedback • how it has improved services.	The council's Performance indicators 2013/14 include six responsiveness to communities-related indicators, such as: • the percentage availability of the COUNCIL website • the number of complaints per 1,000 population • the customer satisfaction index score. The council's **Recent consultation & feedback** page features closed consultations spanning from 2012 to 2015. There were 13 consultations in 2013/14. There is an issue with consistency in the way consultations are reported, eg the Adult social care contributions policy consultation has a helpful 'you said, we did' approach, but other consultations do not include this info.		
	1.1.c. The council actively seeks feedback on corporate and service issues.	The **Consultations and have your say** page has a link to a feedback, complaints and suggestions online form. In addition, each webpage has a 'Rate this page' tab which opens a feedback form.		
	1.1.d. Complaints data are reported for all services.	The **Complaints page** contains the section 'Complaints analysis and performance indicators', where the **2013/14 Annual complaints report** is located, providing complaints data for the year. However, a customer satisfaction survey for the complaints service was not carried out in 2013/14.		
	1.1.e. It is easy to make a complaint or a FOI request.	Links to complaints and FOI pages are at the bottom of each web page. Both pages explain requests/complaints.		

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Aspect	Characteristics include…	Evidence (key facts / links to web pages)	Summary judgement	Rating
1.2 Revenues and service costs • Budget • Revenue • Expenditure • Income • Service cost • Council tax	1.2.a. A range of PPR info gives a broad overview of performance.	A **Statement of accounts 2013/14** is accessed through Council and government > Annual reports. The document provides a brief overview of finances and financial performance throughout the year and highlights the council's financial position as at 31 March 2014 as well as budget, expenditure and revenues. There is info on how **Council Tax** works. An A-Z search brings up a **Revenue Budget** page comparing 2013/14 budget with 2014/15 budget and includes a breakdown of budgets by service area.	Comprehensive, relevant performance information is available, providing a good overview of revenues and service costs.	YES
	1.2.b. PPR includes local indicators giving a full picture, eg on: • unit costs/service expenditure • efficiency targets.	The Statement of accounts 2013/14 outlines seven financial performance indicators, including the Council Tax in-year collection rate and the impact of capital investments on Council Tax and weekly rents. The council's Key indicators 2013/14 include info on total cash efficiency savings for the year. A Confirmation of efficiencies delivered in 2013/14 document, accessible via the performance page, summarises efficiency savings in five different activities, eg asset management and energy efficiencies. Unit cost-related indicators, eg annual property costs per m^2 and the cost of collecting Council Tax per dwelling are found in the Key indicators 2013/14.		
1.3 Employees • Sickness absence • Staff survey • Staff engagement • Staff feedback • Staff turnover • Staff satisfaction • Staff training	1.3.a. A range of PPR info gives a broad overview of performance.	The council's Performance Indicators 2013/14 provide some info on sickness-absence rates and include info on employee surveys for 2012/13; but this info is not available for 2013/14 until sometime later in 2015. In addition, the path: Council and government>Performance reporting> Service performance leads the reader to the **2013/14 Performance monitoring statements**, which includes further employee-related indicators.	The council reports on a number of employee-related performance measures, providing a comprehensive overview of this aspect of corporate performance. However, PPR would benefit from updated information on the council's workforce.	YES
	1.3.b. PPR includes local indicators that give a full picture, eg on: • wider performance measures such as job satisfaction • the cost of the HR	The 2013/14 **Revised revenue budget** provides info on the cost of HR & ICT for 2013/14 and 2014/15, under Corporate services. **Statistical info on the workforce** is available through the 2013/14 Performance indicators link and refers to the period 1 Nov 2012 – 31 Oct 2013. This includes data on staff turnover and sickness-absences for the period, with bar charts, indicating		

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Aspect	Characteristics include…	Evidence (key facts / links to web pages)	Summary judgement	Rating
	function • staff engagement • workforce changes, eg staffing reductions through voluntary severance or redundancy • senior management restructuring.	trends over time. In addition, an **Employee survey – results summary 2013** provides information on staff satisfaction and staff feedback on council issues.		
1.4 Assets • Asset management • Property maintenance • Property repairs • Buildings • Vehicles • Equipment	1.4.a. PPR includes local indicators that give a full picture, eg on: • corporate asset management plan • key projects (eg new HQ) • property repairs • property maintenance spend • work with partners to best use joint assets.	The council's Performance indicators 2013/14 booklet includes eight indicators on assets and the vehicle fleet, eg: • the proportion of properties at a satisfactory standard • the cost of required maintenance • customer satisfaction with building cleaning and catering • the average mileage of pool cars.	The council reports on a number of asset-related indicators, but there was no evidence of actions taken to improve performance.	AFI
1.5 Procurement • Procurement • **Procurement Capability Assessment** (PCA)	1.5.a. PPR includes local indicators that give a full picture, eg on: • e-procurement. • PCA score • Improvements from joint spend with partner bodies.	The council produces a **Procurement performance (2013/14) and priority report (2014/15)**, which gives an overview of procurement performance for 2013/14 and includes narrative on the PCA score as well as an e-tendering system, but there is no performance info on this aspect. The council's Key indicators 2013/14 include two procurement-related indicators, eg, the total cash savings achieved through procurement. The document has info on procurement performance and links the reader to a set of **tables** that provide further procurement performance info, eg: • total cash savings achieved through procurement in 2013/14 • updates against procurement targets for 2013/14.	There is a good range of performance information on procurement and on the PCA score, but the council could usefully provide information on any joint spend.	YES

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Aspect	Characteristics include…	Evidence (key facts / links to web pages)	Summary judgement	Rating
1.6 Sustainable development (Focusing on environmental aspects) • Sustainability • Environmental • Green, Ecology • Street cleaning • Carbon emissions • Energy efficiency • Biodiversity	1.6.a. A range of PPR info gives a broad overview of performance.	Seven sustainable development indicators, plus commentary on performance and targets met within the **Carbon management plan 2009-2014**, are found in the Key indicators 2013/14 document. A report on Carbon management is included in the commentary, and provides further info on performance against targets set in the plan. An **Annual energy report 2013/14** details the council's performance in energy consumption (including graphs) and gives info on sustainable development schemes, such as an energy awareness initiative.	The council reports on a range of sustainable development-related PPR material, which paints an overall picture of performance in this area.	YES
	1.6.b. PPR includes local indicators that give a full picture, eg on: • biodiversity actions and targets • energy consumption • vehicle fleet CO_2 emissions • derelict land • parks and outdoor spaces.	Indicators cover: derelict land; annual energy consumption; and annual CO2 emissions. In addition, the **Performance monitoring statements** includes two performance indicators – on the percentage of adults satisfied with parks and open spaces, and on the cost of parks. Performance info is compared with previous years' and quarters and measured with a 'traffic light' scale.		
1.7 Equalities and diversity • Equality • Diversity • Female employees • Disability • Ethnic minority	1.7.a. A range of PPR info gives a broad overview of performance.	An **Equality impact assessment** for the calendar year 2013 details impacts identified in the year and areas for improvement in 2014. An **Equality outcomes 2013-2017** report sets out equality outcomes for the council and a **Mainstreaming report 2013** gives material on mainstreaming activities and comprehensive coverage of the workforce, including the employee profile.	There is some performance information on equalities and diversity. However, there is no information on the wider aspects of the council's role in promoting equality and diversity.	AFI
	1.7.b. PPR recognises equalities & diversity in its broader sense, and covers how well the council is tackling inequality.	See 1.7.a.		
	1.7.c. PPR includes commentary on the council's response to its statutory duties on diversity and	See 1.7.a.		

Aspect	Characteristics include…	Evidence (key facts / links to web pages)	Summary judgement	Rating
	equality.			
	1.7.d. PPR includes local indicators that give a full picture, eg on: • complaints by ethnic minorities • user satisfaction with services.	There are three indicators in the Key indicators 2013/14 document, eg: • % of highest paid 5% of earners that are women • % of primary school pupils taking school meals. Additional indicators, such as on disabilities and satisfaction levels, would be helpful.		
SPI 2. SERVICE PERFORMANCE - Each council will report a range of information sufficient to demonstrate that it is securing Best Value in providing the following services (in partnership with others where appropriate)				
2.1 Benefits administration • Benefit • Benefit fraud • Welfare reform	2.1.a. A range of PPR info gives a broad overview of performance.	The **Benefits administration page** links to the PPR calendar 2015, service business plan progress reports, Exchequer PIs, Benefits Business Plan, Welfare Reform, Improvement Service dashboard, and discretionary housing payments. PPR calendar refers to 2 indicators and Welfare Fund. No trend data provided.	The website contains a lot of information on benefits and the welfare reform. While the two reports contain data on 2013/14 performance, the absence of trend data makes it difficult to establish what progress has been made over time.	AFI
	2.1.b. PPR includes local indicators that give a full picture, eg on: • how well the council has responded to welfare reforms • service impacts as a result.	The Counter Fraud Business Plan 2014/15 provides a number of indicators, but there is no trend data or values for 2013/14 with targets. Comments are provided for the indicators that did not meet the target. KPIs are included in the Finance and Corporate resources report, but no trend data are provided.		
	2.1.c. PPR has clear links to higher-level strategic themes in the SOA and/or CPP plan/strategy.	The Benefit and Counter Fraud Business Plan 2014/15 makes no reference to the SOA.		

Aspect	Characteristics include…	Evidence (key facts / links to web pages)	Summary judgement	Rating
2.2 Child protection & children's social work • Child protection • Children looked after at home • Child care • Foster care • Supervision order	2.2.a. A range of PPR info gives a broad overview of performance.	The **Child Protection and Children's Social Work** page links to the PPR calendar 2015, service business plan progress reports, The 2010-14 Children's Services Performance Report, The Chief Social Work Officer report 2013/14 and info pages.	The website contains a lot of information on child protection & children's social work, but no local indicators with trend data are provided in any of the reviewed reports.	AFI
	2.2.b. PPR includes local indicators that give a full picture, eg on: • placement of looked after children • % of children seen by a supervisor officer < 15 days • children on the child protection register.	Three indicators included in the PPR calendar, but no trend data are provided. The 2010-14 Children's Services Performance Report includes several indicators with trend data and comparison with the Scottish average, as well local authority ranking (LBGF indicators). Neither contextual narrative nor local indicators are provided in the report. The Chief Social Work Officer report 2013/14 contains considerable contextual info, but has no indicators. The Education & Children's Services KPI quarterly progress report has a number of indicators, but there is no trend data.		
	2.2.c. PPR has clear links to higher-level strategic themes in the SOA and/or CPP plan/strategy	No reference to the SOA in the reviewed reports. The KPI report links to higher themes in council's strategies.		
2.3 Community care • Community care • Delayed discharge • Respite care • Care satisfaction • Waiting times • Service user survey • Telecare • Care staff training • Personal care	2.3.a. A range of PPR info gives a broad overview of performance.	The **Community Care page** contains links to the PPR calendar 2015, service business plan progress reports, the adult social care performance report and other related pages – like satisfaction surveys, complaints procedures and Care Inspectorate reports.	The council's performance page contains a lot of information on child protection & children's social work, but no local indicators with trend data are provided in any of the reviewed reports.	AFI
	2.3.b. PPR includes local indicators that give a full picture, eg on: • service user satisfaction • no. of people waiting longer than target time for service • % of personal carers qualified to Scottish	The 2010-14 Adult Social Care performance report includes LGBF indicators with trend data and Scottish average comparisons. Neither contextual narrative nor local indicators are provided in the report. The Social and Community Services KPI progress report includes a number of relevant indicators, but no trend data. The SOA Measuring Success 2013/14 report includes one relevant indicator (Number of older people aged 65+ with intensive care needs receiving personal care at home (Rate per 1000		

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Aspect	Characteristics include…	Evidence (key facts / links to web pages)	Summary judgement	Rating
	Social Services Council standard.	population)). The Expenditure on Adult Social Care Services in Scotland 2003-04 to 2013-14 report is a national report with no local data.		
	2.3.c. PPR includes commentary on the integration of adult health and social care and other relevant policy developments, eg Self-Directed Support.	Yes, a Self-Directed support indicator is included in the Social and Community Services KPI progress report. References are included to integration in the KPI report. There are also references to the health and social care integration and self-directed support in the PPR calendar.		
	2.3.d. PPR has clear links to higher-level strategic themes in the SOA and/or CPP plan/strategy	No reference to the SOA in the reviewed reports. The KPI report links to higher themes in council's strategies.		
2.4 Criminal justice social work • Criminal justice • Community payback orders • Reconviction rates • Child reporting • Young offenders • Probation orders • Payback orders	2.4.a. A range of PPR info gives a broad overview of performance.	The **Criminal Justice Social Work** page contains links to the PPR calendar 2015, service business plan progress reports, the Northern Community Justice website and links to the relevant Scottish Government pages on reconviction rates and crime and justice.	There are a few links on the council page, but no 2013/14 performance information.	AFI
	2.4.b. PPR includes local indicators that give a full picture, eg on: • no. of community payback orders started <7 working days • % of community payback orders successfully completed • reconviction rates.	Unable to find any performance info in the documents provided on the website. Two relevant indicators in the SOA Measuring Success 2013/14 report, but no data for 2013/14 are provided.		
	2.4.c. PPR has clear links to higher-level strategic themes in the SOA and/or CPP plan/strategy	There are a few references in the PPR calendar, connecting to aspirations and local outcomes.		

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Aspect	Characteristics include…	Evidence (key facts / links to web pages)	Summary judgement	Rating
2.5 Cultural & community services • Community access • Satisfaction survey • Cultural heritage • Learning centres	2.5.a. A range of PPR info gives a broad overview of performance.	The **Culture and Community Services page** contains links to the PPR calendar 2015, service business plan progress reports, a link to the performance report on culture and leisure services, social media pages to relevant services and other info pages.	The website contains a lot of information on cultural and community services, but no local indicators with trend data are provided in any of the reviewed reports.	AFI
	2.5.b. PPR includes local indicators that give a full picture, eg on: • cost per attendance at a sport/leisure facility • service user satisfaction • specific improvement commitments/ actions.	The 2010-2014 Culture and Leisure Performance Report is an extract of the LGBF report. Trend data and comparisons with Scottish average are included, but no supporting narrative. No additional local indicators included. A few indicators are included in the PPR calendar. No trend data. The SOA Measuring Success 2013/14 report contains one indicator on volunteering, but no 2013/14 data are provided.		
	2.5.c. PPR has clear links to higher-level strategic themes in the SOA and/or CPP plan/strategy.	There are a few references in the PPR calendar, so performance info linked to corporate aspirations and target local outcomes.		
2.6 Education of children • Young people • Attainment • School inspections • School leaver • Education cost • School survey • Exclusion • Attendance • +ve destinations • School meals • Eco schools • Special education	2.6.a. A range of PPR info gives a broad overview of performance.	The performance page for the **Education of Children** contains links to the PPR calendar 2015, service business plan progress reports, the 2010-2014 Children's Services Performance Report, and the Chief Social Worker's repor.t	The website contains a lot of information on the education of children, but no local indicators with trend data are provided in any of the reviewed reports. The PPR calendar provides broadly sufficient information on this area.	AFI
	2.6.b. PPR includes local indicators that give a full picture, eg on: • Education Scotland inspection results and satisfaction info • SQA/SCQF attainment levels.	The 2010-2014 Children's Services Performance Report is an extract of the LGBF report. Trend data and comparisons with Scottish average are included, but no supporting narrative. No additional local indicators feature. A few indicators are included in the PPR calendar, but no trend data. The Chief Social Work Officer report 2013/14 contains contextual information, but there are no indicators in the report A lot of contextual info and performance data (presented as infographics, are featured but no trend data are available for any indicators in the PPR calendar. The SOA Measuring Success 2013/14 report contains two relevant indicators (eg school leavers positive and sustained destinations), but 2013/14 data are provided for only one of		

Aspect	Characteristics include…	Evidence (key facts / links to web pages)	Summary judgement	Rating
		them.		
	2.6.c. PPR has clear links to higher-level strategic themes in the SOA and/or CPP plan/strategy	References are made in the PPR calendar, linking performance to the council's aspirations and local outcomes.		
2.7 Housing & homelessness • Homeless • House repair • Domestic noise • House building • Affordable homes • Rent arrears • Scottish Housing Quality Survey • Building investment • Energy efficiency	2.7.a. A range of PPR info gives a broad overview of performance.	**The Housing and Homelessness page** links to the Homeless Annual report, Housing Services page, and local strategy housing review documents.	The Homelessness Annual report 2013/14 and the PPR calendar jointly provide sufficient coverage of this aspect.	YES
	2.7.b. PPR includes local indicators that give a full picture, eg on: • rent arrears • energy efficiency • house building rates • affordable homes • homelessness • tenant engagement.	The Housing Services page contains a table with a selected number of performance indicators (including a local one) with trend data and targets. Some data are missing. The Homelessness Annual Report 2013/14 includes a number of indicators (some of them locally developed) along with trend data and supportive narrative. References to homelessness are made in the PPR calendar and a few indicators included with (infographics).		
	c. PPR has clear links to higher-level strategic themes in the SOA and/or CPP plan/strategy	References are made in the PPR calendar, linking performance to the council's aspirations and local outcomes.		
2.8 Planning • Planning applications • Building warrants • Use of land • Building standards	2.8.a. A range of PPR info gives a broad overview of performance.	The **Planning page** contains links to the PPR calendar, the council's annual report, planning stats on the Scottish Government website, customer satisfaction survey and levels, the building standard scorecard and other related pages.	The reports included on the website provide sufficient information on the council's performance on this aspect.	YES
	2.8.b. PPR includes local indicators that give a full picture, eg on: • the council's aims • service costs • customer satisfaction.	One indicator is mentioned in the PPR calendar (with infographics). The Planning Performance Framework Annual Report 2013/14 has indicators and contextual info (trends provided for 2012/13). The Planning Performance Framework Feedback report provides additional info on performance in this area. The Building Standards performance indicators report includes		

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Aspect	Characteristics include…	Evidence (key facts / links to web pages)	Summary judgement	Rating
		local indicators and data for 2012/13 and 2013/14. Survey results are published on the website, but there is no info on what the council is planning to do as a result of the feedback received. However, the Balanced Scorecard for 2014/15 provides additional info on the progress of key actions.		
2.9 Protective services • Protective services • Environment • Trading Standards • Food safety • Pest control • Food hygiene • Noise complaints • Flood alleviation	2.9.a. A range of PPR info gives a broad overview of performance.	The **Protective Services page** contains links to the Consumer and Environmental Services Monitoring reports, the annual review report, the PPR calendar, social media, and the LGBF report, and the press releases.	Documents on the website give insufficient performance information. No local indicators with trend or comparative information are provided for this aspect.	AFI
	2.9.b. PPR includes local indicators that give a full picture, eg on: • food safety • pest control • flood alleviation • customer satisfaction.	Noise complaints indicators (without trend data) are included in the PPR calendar. The LGBF report contains no local indicators and no supporting narrative. Most indicators in this report refer to Waste Management. Quarterly reports provide info and data, but no trends. The Service Plan 2012/13 Review contains some trend data for a few indicators, including food safety inspections.		
	2.9.c. PPR has clear links to higher-level strategic themes in the SOA and/or CPP plan/strategy.	References are made in the PPR calendar, linking performance to the council's aspirations and local outcomes.		
2.10 Roads & lighting • Roads • Lighting • Cost of repairs • Road resurfacing • Road satisfaction	2.10.a. A range of PPR info gives a broad overview of performance.	The **Roads and Lighting** page contains links to the PPR calendar 2015, service business plan progress reports, and a number of transport and street lighting documents.	Apart from a few reference in the PPR calendar, no other performance info is available on the website.	AFI
	2.10.b. PPR includes local indicators that give a full picture, eg on: • traffic light failure repairs • winter maintenance works completed in target time period • % of road network resurfaced.	A few roads indicators are included in the PPR calendar. No performance info is found in the documents provided on the web page.		

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Aspect	Characteristics include…	Evidence (key facts / links to web pages)	Summary judgement	Rating
	2.10.c. PPR has clear links to higher-level strategic themes in the SOA and/or CPP plan/strategy	References are made in the PPR calendar, linking performance to the council's aspirations and local outcomes.		
2.11 Waste management • Waste collection • Waste recycling • Missed collections • Landfill • Satisfaction survey • Complaints	2.11.a. A range of PPR info gives a broad overview of performance.	The **Waste Management Services page** contains links to the PPR calendar 2015, service business plan progress reports, and waste documents. The LGBF profile link does not work.	Apart from a few reference in the PPR calendar, no other performance info is available on the website.	AFI
	2.11. b. PPR includes local indicators that give a full picture, eg on refuse bin collection rates.	References to waste on the PPR calendar and a few indicators included. No other performance info is available in the documents provided on the page.		
	2.11.c. PPR has clear links to higher-level strategic themes in the SOA and/or CPP plan/strategy	References are made in the PPR calendar, linking performance to the council's aspirations and local outcomes.		
3. SPI 3. Each council will report its performance in accordance with the requirements of the Local Government Benchmarking Framework (LGBF)				
3.1 LGBF • Framework • Benchmarking • Service • Performance	3.1.a. The council reports its performance against the performance indicators in the LGBF.	Yes	There is a link from the main PPR page to the LGBF page on the council's website. The page contains links to individual reports, LGBF dashboard and Family Groups Performance Graphs report.	YES
	3.1.b. The council reports its performance at mylocalcouncil	Yes		
4. OVERALL				
4.1 Structured approach to PPR, with clear presentation of information	4.1.a. PPR info is linked directly from website's Home page.	From **Home** > **Council and democracy** > **Council performance** Performance pages can also be found using the A to Z function or search box.	The council provides its information in a structured and clear manor so that the relevant information needed was accessible.	YES
	4.1.b. There is a coherent look & feel to how info is presented and structured.	Yes – the info is presented in tables and narrative that follow a coherent form from indicator to indicator. Performance pages can also be found using the A to Z function or search box.		

Aspect	Characteristics include…	Evidence (key facts / links to web pages)	Summary judgement	Rating
	4.1.c. There is a high-level summary on the council's overall performance.	Yes – provided in the **annual performance report**, which outlines the overall performance of the council.		
	4.1.d. There is clear layering and signposting of info, which is easy for the reader to navigate.	Yes – the council's website is clear and easy to navigate, with clear labels for the different tabs.		
	4.1.e. There is relevant explanatory narrative, which is in Plain English	Yes – explanatory text was found in the annual performance report that described what was seen in the table in the SPIs		
	4.1.f. There are supporting, informative graphics, eg charts, tables, and diagrams.	Yes – there were tables that laid out the info, but there was a lack of infographics.		
	4.1.g. Web links to other PPR info work.	Yes – all the links tried worked.		
	4.1.h The council reports on additional indicators that contribute to an overall view of their performance.	Yes – some local indicators mentioned in the Annual performance report as contributing to the council's overall performance.		
4.2 Effective use of customer satisfaction information	4.2.a. PPR explains consultations and/or satisfaction surveys carried out, and specify the findings.	Yes – as seen with the info in section 1.1, the council carries out surveys. Also through the additional papers and key documents that the council provides with the SPIs the public can gain a greater explanation into results and findings.	There is evidence of customer satisfaction information being gathered and utilised by the council.	YES
	4.2.b. PPR explains what the council is doing as a result of feedback.	Yes – see section 1.1. There is a paper on the complaints info received and what the council does about it.		
4.3 Balanced picture of performance	4.3.a. The council presents a balanced picture of performance.	Yes – the council presents indicators that tell a balanced a good and a bad story.	The council provides the public with a balanced picture of its performance.	YES
	4.3.b. Traffic light-style colours or symbols give a helpful overview.	Arrows are used to highlight which indicators are performing well and those which have seen a decrease in performance.		

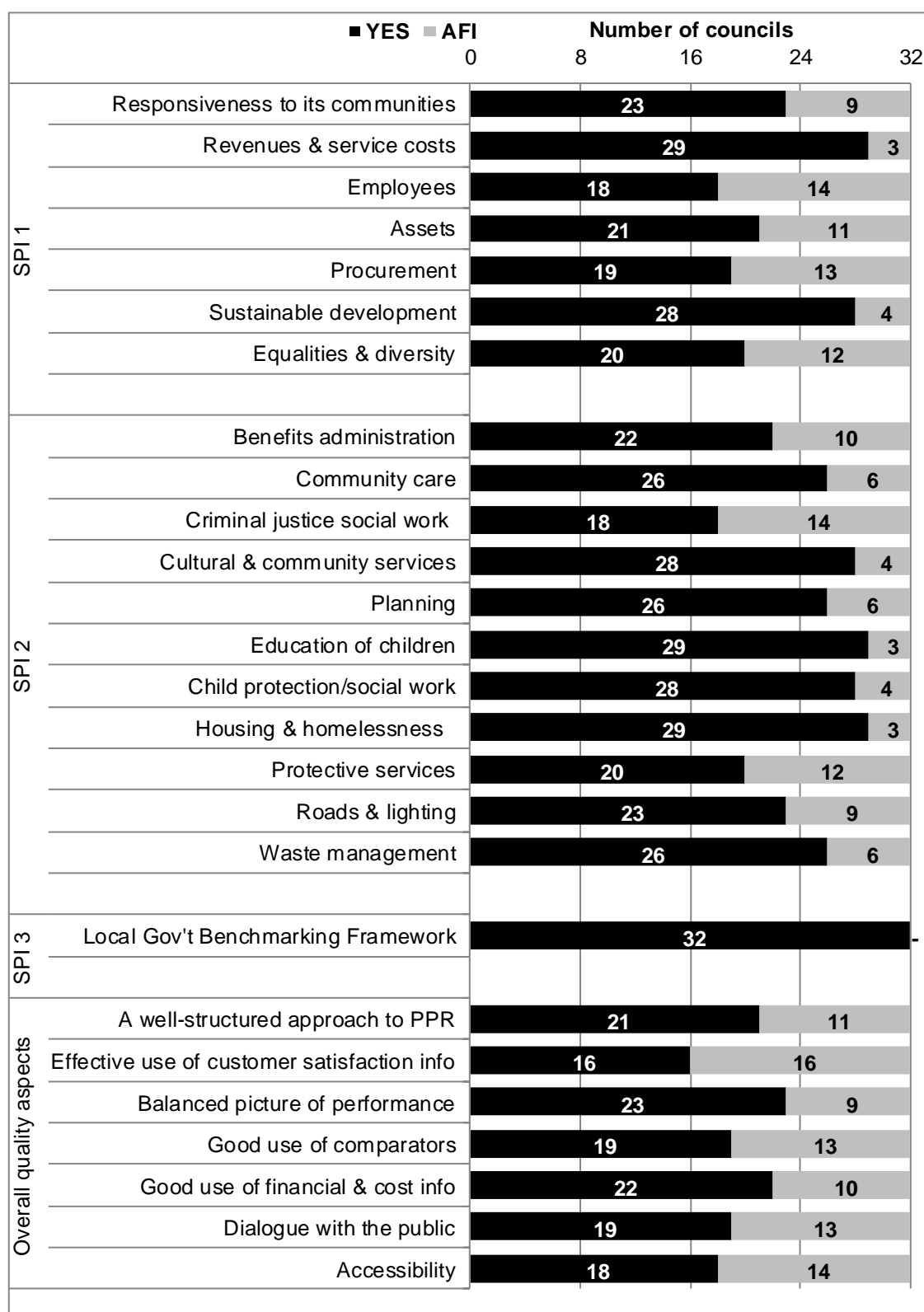| Aspect	Characteristics include…	Evidence (key facts / links to web pages)	Summary judgement	Rating
	4.3.c. Priorities for improvement by the council is clear to the reader.	Through the narrative, it is clear to the reader which topics need the most work.		
4.4 Good use of comparators	4.4.a. Performance is set in context using comparators and trends.	Yes – the narratives used to describe the performance of the council make use of time periods to explain trends and patterns in the council	The council uses comparators and trends through out its performance pages, and makes comparisons with family-group councils, where possible.	YES
	4.4.b. Trends are included for all council indicators, as appropriate.	Yes – the council's indicators are set out in tables that include previous years' data.		
	4.4.c. There are meaningful comparisons with other councils, eg in family groups, and overall.	Family groups were observed once in this assessment, and the narrative describes collaborative work with surrounding councils to ensure that services are offered at the most efficient price.		
4.5 Good use of financial and cost information	4.5.a. PPR features the costs and other financial aspects of service delivery.	Yes – in a number of indicators, the cost per individual is quoted. Eg, for education, there is a cost per pupil and in community care, there is a cost for each hour of care received.	The council utilises financial costs effectively to demonstrate to the significance of the different indicators and there impact on the council's budget	YES
	4.5.b. Financial info is well structured and clearly presented.	Yes – it is easy to understand how the numbers relate year-to-year.		
	4.5.c. There is info on services' unit costs, eg £ per primary school pupil.	Yes – See 4.5a		
	4.5.d. PPR includes info on the council's budgets for major services.	Within the **Annual performance report** there are tables showing the costs of the major service groups.		
	4.5.e. Plain language explains the figures.	There is good use of narrative about figures in the **Annual performance report**, informing the reader of the meaning of the figures.		

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Aspect	Characteristics include…	Evidence (key facts / links to web pages)	Summary judgement	Rating
4.6 Dialogue with the public	4.6.a. The council has consulted the public on what it wants from PPR.	No evidence of the council collecting direct feedback on PPR, but it does offer the over the public the opportunity to provide overall feedback, and this could incorporate PPR feedback.	The council offers the public opportunity to give feedback, although it does not necessarily ask for PPR feedback. It also provides links to social media, but how it uses social media to inform its approach to PPR is unclear	YES
	4.6.b. The council uses social media to engage the public and have a dialogue on performance.	Yes – links at the bottom of each council web page take the reader to media such as Facebook and Twitter. However, how it uses social media to shape PPR is unclear. For example, the Twitter feed carries news snippets but no information on the council's Twitter policy is listed under T in the A-Z toolbar.		
4.7 Accessibility	4.7.a. PPR features a range of outputs that target specific audiences.	The range of outputs is thorough and can be used by diverse audiences.	The council offers a range of outputs, but options for viewing them in other languages and in other document formats are unclear.	AFI
	4.7.b. Info is available in different languages, on request.	Not evidenced.		
	4.7c. Printed info is available on request.	Not evidenced.		

Appendix 3. Overview of 2015 PPR assessments – by SPI theme

Councils' PPR performance varied widely among the themes in SPI, SPI 2, and the overall quality aspects

	■ YES ■ AFI	Number of councils
		YES	AFI
SPI 1	Responsiveness to its communities	23	9
	Revenues & service costs	29	3
	Employees	18	14
	Assets	21	11
	Procurement	19	13
	Sustainable development	28	4
	Equalities & diversity	20	12
SPI 2	Benefits administration	22	10
	Community care	26	6
	Criminal justice social work	18	14
	Cultural & community services	28	4
	Planning	26	6
	Education of children	29	3
	Child protection/social work	28	4
	Housing & homelessness	29	3
	Protective services	20	12
	Roads & lighting	23	9
	Waste management	26	6
SPI 3	Local Gov't Benchmarking Framework	32	-
Overall quality aspects	A well-structured approach to PPR	21	11
	Effective use of customer satisfaction info	16	16
	Balanced picture of performance	23	9
	Good use of comparators	19	13
	Good use of financial & cost info	22	10
	Dialogue with the public	19	13
	Accessibility	18	14

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Appendix 4. Councils' PPR performance

	Yes	AFI
SPI 1. Corporate management		
Responsiveness to its communities	Aberdeenshire, Angus, Clackmannanshire, Dundee City, East Ayrshire, East Lothian, East Renfrewshire, City of Edinburgh, Eilean Siar, Falkirk, Fife, Highland, Inverclyde, Midlothian, Moray, North Ayrshire, North Lanarkshire, Scottish Borders, Shetland Islands, South Lanarkshire, Stirling, West Dunbartonshire, West Lothian.	Aberdeen City, Argyll & Bute, Dumfries & Galloway, East Dunbartonshire, Glasgow City, Orkney Islands, Perth & Kinross, Renfrewshire, South Ayrshire.
Revenues & service costs	Aberdeenshire, Angus, Argyll & Bute, Clackmannanshire, Dumfries & Galloway, East Ayrshire, East Dunbartonshire, East Lothian, East Renfrewshire, City of Edinburgh, Eilean Siar, Falkirk, Fife, Glasgow City, Highland, Inverclyde, Midlothian, Moray, North Ayrshire, North Lanarkshire, Orkney Islands, Perth & Kinross, Renfrewshire, Scottish Borders, South Ayrshire, South Lanarkshire, Stirling, West Dunbartonshire, West Lothian.	Aberdeen City, Dundee City, Shetland Islands.
Employees	Aberdeenshire, Angus, Clackmannanshire, Dumfries & Galloway, East Ayrshire, East Lothian, East Renfrewshire, City of Edinburgh, Fife, Highland, Inverclyde, Moray, North Lanarkshire, Orkney Islands, Perth & Kinross, Stirling, West Dunbartonshire.	Aberdeen City, Argyll & Bute, Dundee City, East Dunbartonshire, Eilean Siar, Falkirk, Glasgow City, Midlothian, North Ayrshire, Renfrewshire, South Ayrshire, Scottish Borders, Shetland Islands, West Lothian.
Assets	Aberdeenshire, Angus, Clackmannanshire, Dundee City, East Ayrshire, East Dunbartonshire, East Renfrewshire, City of Edinburgh, Eilean Siar, Fife, Midlothian, Moray, North Ayrshire, Orkney Islands, Perth & Kinross, Shetland Islands, South Ayrshire, South Lanarkshire, Stirling, West Dunbartonshire, West Lothian.	Aberdeen City, Argyll & Bute, Dumfries & Galloway, East Lothian, Falkirk, Glasgow City, Highland, Inverclyde, North Lanarkshire, Renfrewshire, Scottish Borders.
Procurement	Angus, Clackmannanshire, Dundee City, East Ayrshire, East Dunbartonshire, City of Edinburgh, Eilean Siar, Falkirk, Fife, Inverclyde, Moray, North Ayrshire, North Lanarkshire, Perth & Kinross, Scottish Borders, Shetland Islands, South Lanarkshire, West Dunbartonshire, West Lothian.	Aberdeen City, Aberdeenshire, Argyll & Bute, Dumfries & Galloway, East Lothian, East Renfrewshire, Glasgow City, Highland, Midlothian, Orkney Islands, Renfrewshire, South Ayrshire, Stirling.

	Yes	AFI
Sustainable development	Aberdeenshire, Angus, Clackmannanshire, Dundee City, Dumfries & Galloway, East Ayrshire, East Dunbartonshire, East Lothian, East Renfrewshire, City of Edinburgh, Eilean Siar, Falkirk, Fife, Glasgow City, Highland, Midlothian, Moray, North Ayrshire, North Lanarkshire, Orkney Islands, Perth & Kinross, Renfrewshire, Scottish Borders, South Ayrshire, South Lanarkshire, Stirling, West Dunbartonshire, West Lothian.	Aberdeen City, Argyll & Bute, Inverclyde, Shetland Islands.
Equalities and diversity	Angus, Argyll & Bute, Clackmannanshire, East Ayrshire, East Dunbartonshire, East Lothian, East Renfrewshire, Eilean Siar, Fife, Inverclyde, Midlothian, Moray, North Lanarkshire, Orkney Islands, Perth & Kinross, Scottish Borders, Shetland Islands, South Lanarkshire, Stirling, West Dunbartonshire,	Aberdeen City, Aberdeenshire, Dundee City, Dumfries & Galloway, City of Edinburgh, Falkirk, Glasgow City, Highland, North Ayrshire, Renfrewshire, South Ayrshire, West Lothian,
SPI 2. Service performance		
Benefits administration	Aberdeenshire, Angus, Argyll & Bute, Dundee City, Dumfries & Galloway, East Ayrshire, East Dunbartonshire, East Lothian, East Renfrewshire, City of Edinburgh, Fife, Inverclyde, Midlothian, Moray, North Ayrshire, Orkney Islands, Perth & Kinross, Renfrewshire, South Lanarkshire, Stirling, West Dunbartonshire, West Lothian.	Aberdeen City, Clackmannanshire, Eilean Siar, Falkirk, Glasgow City, Highland, North Lanarkshire, South Ayrshire, Scottish Borders, Shetland Islands.
Community care	Aberdeenshire, Angus, Argyll & Bute, Dumfries & Galloway, East Ayrshire, East Dunbartonshire, East Lothian, East Renfrewshire, City of Edinburgh, Fife, Glasgow City, Inverclyde, Midlothian, Moray, North Ayrshire, North Lanarkshire, Orkney Islands, Perth & Kinross, Renfrewshire, Scottish Borders, Shetland Islands, South Ayrshire, South Lanarkshire, Stirling, West Dunbartonshire, West Lothian.	Aberdeen City, Clackmannanshire, Dundee City, Eilean Siar, Falkirk, Highland.
Criminal justice social work	Aberdeenshire, Angus, Argyll & Bute, Dundee City, East Ayrshire, East Dunbartonshire, East Lothian, City of Edinburgh, Fife, Inverclyde, Glasgow City, Midlothian, North Ayrshire, Orkney Islands, Perth & Kinross, Renfrewshire, West Dunbartonshire, West Lothian.	Aberdeen City, Clackmannanshire, Dumfries & Galloway, East Renfrewshire, Eilean Siar, Falkirk, Highland, Moray, North Lanarkshire, Scottish Borders, Shetland Islands, South Ayrshire, South Lanarkshire, Stirling.

	Yes	AFI
Cultural & community services	Aberdeen City, Aberdeenshire, Angus, Argyll & Bute, Clackmannanshire, Dundee City, Dumfries & Galloway, East Ayrshire, East Dunbartonshire, East Lothian, East Renfrewshire, City of Edinburgh, Falkirk, Fife, Glasgow City, Highland, Inverclyde, Midlothian, Moray, North Ayrshire, North Lanarkshire, Orkney Islands, Perth & Kinross, Renfrewshire, South Lanarkshire, West Dunbartonshire, Stirling, West Lothian.	Eilean Siar, Scottish Borders, Shetland Islands, South Ayrshire.
Planning	Aberdeenshire, Angus, Clackmannanshire, Dundee City, Dumfries & Galloway, East Ayrshire, East Dunbartonshire, East Lothian, East Renfrewshire, Eilean Siar, Falkirk, Fife, Glasgow City, Inverclyde, Midlothian, Moray, North Ayrshire, North Lanarkshire, Orkney Islands, Perth & Kinross, Scottish Borders, Shetland Islands, South Ayrshire, South Lanarkshire, Stirling, West Lothian.	Aberdeen City, Argyll & Bute, City of Edinburgh, Highland, Renfrewshire, West Dunbartonshire.
The education of children	Aberdeen City, Aberdeenshire, Angus, Argyll & Bute, Clackmannanshire, Dumfries & Galloway, East Ayrshire, East Dunbartonshire, East Lothian, East Renfrewshire, City of Edinburgh, Eilean Siar, Falkirk, Fife, Glasgow City, Inverclyde, Midlothian, Moray, North Ayrshire, North Lanarkshire, Orkney Islands, Perth & Kinross, Renfrewshire, Scottish Borders, South Ayrshire, South Lanarkshire, Stirling, West Dunbartonshire, West Lothian.	Dundee City, Highland, Shetland Islands.
Child protection & children's social work	Aberdeenshire, Angus, Argyll & Bute, Dundee City, Dumfries & Galloway, East Ayrshire, East Dunbartonshire, East Lothian, East Renfrewshire, City of Edinburgh, Falkirk, Fife, Glasgow City, Inverclyde, Midlothian, Moray, North Ayrshire, North Lanarkshire, Orkney Islands, Perth & Kinross, Renfrewshire, South Ayrshire, Scottish Borders, Shetland Islands, South Lanarkshire, Stirling, West Dunbartonshire, West Lothian.	Aberdeen City, Clackmannanshire, Eilean Siar, Highland.

	Yes	AFI
Housing & homelessness	Aberdeen City, Aberdeenshire, Angus, Dundee City, Dumfries & Galloway, East Ayrshire, East Dunbartonshire, East Lothian, East Renfrewshire, City of Edinburgh, Eilean Siar, Falkirk, Fife, Glasgow City, Highland, Inverclyde, Midlothian, Moray, North Ayrshire, North Lanarkshire, Perth & Kinross, Renfrewshire, Scottish Borders, Shetland Islands, South Ayrshire, South Lanarkshire, Stirling, West Dunbartonshire, West Lothian.	Argyll & Bute, Clackmannanshire, Orkney Islands.
Protective services	Aberdeenshire, Angus, Argyll & Bute, Dundee City, Dumfries & Galloway, East Ayrshire, East Dunbartonshire, East Lothian, East Renfrewshire, Fife, Inverclyde, Midlothian, Moray, North Ayrshire, North Lanarkshire, Perth & Kinross, Shetland Islands, South Lanarkshire, Stirling, West Lothian.	Aberdeen City, Clackmannanshire, City of Edinburgh, Eilean Siar, Falkirk, Glasgow City, Highland, Orkney Islands, Renfrewshire, Scottish Borders, South Ayrshire, West Dunbartonshire.
Roads and lighting	Aberdeenshire, Angus, Argyll & Bute, Dumfries & Galloway, East Ayrshire, East Dunbartonshire, East Lothian, East Renfrewshire, City of Edinburgh, Fife, Glasgow City, Highland, Inverclyde, Midlothian, Moray, North Ayrshire, North Lanarkshire, Perth & Kinross, Renfrewshire, Scottish Borders, South Lanarkshire, Stirling, West Lothian.	Aberdeen City, Clackmannanshire, Dundee City Eilean Siar, Falkirk, Orkney Islands, Shetland Islands, South Ayrshire, West Dunbartonshire.
Waste management	Aberdeen City, Aberdeenshire, Angus, Clackmannanshire, Dumfries & Galloway, East Ayrshire, East Dunbartonshire, East Lothian, East Renfrewshire, City of Edinburgh, Fife, Glasgow City, Inverclyde, Midlothian, Moray, North Ayrshire, North Lanarkshire, Orkney Islands, Perth & Kinross, Renfrewshire, Scottish Borders, South Ayrshire, South Lanarkshire, Stirling, West Dunbartonshire, West Lothian.	Argyll & Bute, Dundee City, Eilean Siar, Falkirk, Highland, Shetland Islands.
SPI 3. Solace benchmark framework / Local Government Benchmarking Framework		
LGBF	All councils	No councils
Overall quality themes		
A well-structured approach to PPR	Aberdeenshire, Angus, Clackmannanshire, Dumfries & Galloway, East Ayrshire, East Dunbartonshire, East Lothian, East Renfrewshire, City of Edinburgh, Fife, Highland, Inverclyde, Moray, North Ayrshire, North Lanarkshire, Perth & Kinross, Renfrewshire, Scottish Borders, South Lanarkshire, Stirling, West Dunbartonshire,	Aberdeen City, Argyll & Bute, Dundee City, Eilean Siar, Falkirk, Glasgow City, Midlothian, Orkney Islands, Shetland Islands, South Ayrshire, West Lothian,

	Yes	AFI
Effective use of customer satisfaction info	Aberdeenshire, Clackmannanshire, East Dunbartonshire, East Lothian, East Renfrewshire, Falkirk, Fife, Highland, Inverclyde, Moray, North Ayrshire, North Lanarkshire, Perth & Kinross, Stirling, West Dunbartonshire, West Lothian,	Aberdeen City, Angus, Argyll & Bute, Dumfries & Galloway, Dundee City, East Ayrshire, City of Edinburgh, Eilean Siar, Glasgow City, Midlothian, Orkney Islands, Renfrewshire, Scottish Borders, Shetland Islands, South Ayrshire, South Lanarkshire,
Balanced picture of performance	Aberdeenshire, Angus, Argyll & Bute, Clackmannanshire, Dumfries & Galloway, East Dunbartonshire, East Lothian, East Renfrewshire, Eilean Siar, Fife, Inverclyde, Midlothian, Moray, North Ayrshire, North Lanarkshire, Orkney Islands, Perth & Kinross, Renfrewshire, Scottish Borders, Shetland Islands, South Lanarkshire, Stirling, West Dunbartonshire,	Aberdeen City, Dundee City, East Ayrshire, City of Edinburgh, Falkirk, Glasgow City, Highland, South Ayrshire, West Lothian,
Good use of comparators	Aberdeen City, Aberdeenshire, Argyll & Bute, Clackmannanshire, Dumfries & Galloway, East Ayrshire, East Dunbartonshire, East Renfrewshire, Fife, Glasgow City, Inverclyde, Midlothian, Moray, North Ayrshire, North Lanarkshire, Orkney Islands, Renfrewshire, Perth & Kinross, Stirling, West Dunbartonshire,	Angus, East Lothian, Dundee City, City of Edinburgh, Eilean Siar, Falkirk, Highland, Scottish Borders, Shetland Islands, South Ayrshire, South Lanarkshire, West Lothian,
Good use of financial & cost information	Aberdeenshire, Angus, Argyll & Bute, Clackmannanshire, Dumfries & Galloway, East Ayrshire, East Lothian, East Renfrewshire, City of Edinburgh, Eilean Siar, Fife, Glasgow City, Inverclyde, Moray, North Ayrshire, North Lanarkshire, Orkney Islands, Perth & Kinross, Scottish Borders, South Ayrshire, South Lanarkshire, West Dunbartonshire,	Aberdeen City, Dundee City, East Dunbartonshire, Falkirk, Highland, Midlothian, Renfrewshire, Shetland Islands, Stirling, West Lothian,
Dialogue with the public	Aberdeen City, Angus, Clackmannanshire, East Ayrshire, East Renfrewshire, Eilean Siar, Falkirk, Fife, Glasgow City, Highland, Inverclyde, North Lanarkshire, Perth & Kinross, Renfrewshire, Scottish Borders, Shetland Islands, Stirling, West Dunbartonshire, West Lothian,	Aberdeenshire, Argyll & Bute, Dumfries & Galloway, Dundee City, East Dunbartonshire, East Lothian, City of Edinburgh, Midlothian, Moray, North Ayrshire, Orkney Islands, South Ayrshire, South Lanarkshire,
Accessibility	Aberdeen City, Angus, Argyll & Bute, Clackmannanshire, Dumfries & Galloway, East Ayrshire, East Dunbartonshire, East Lothian, East Renfrewshire, Fife, Glasgow City, North Ayrshire, Orkney Islands, Perth & Kinross, Scottish Borders, South Ayrshire, South Lanarkshire, Stirling, West Dunbartonshire,	Aberdeenshire, Dundee City, City of Edinburgh, Eilean Siar, Falkirk, Highland, Inverclyde, Midlothian, Moray, North Lanarkshire, Shetland Islands, West Lothian,

Appendix 5. Examples of good practice

Structured approach

Dumfries and Galloway Council presents its performance indicator information in a coherent manner using a database system. A wide range of indicators is easily accessible by following the information tree to the end point for the indicator of interest. Each indicator is then presented in a similar fashion with graphs and tables as well as narrative on 'How we are performing' that provides a further description with a 'Comment on progress' and 'Action/s we will take'.
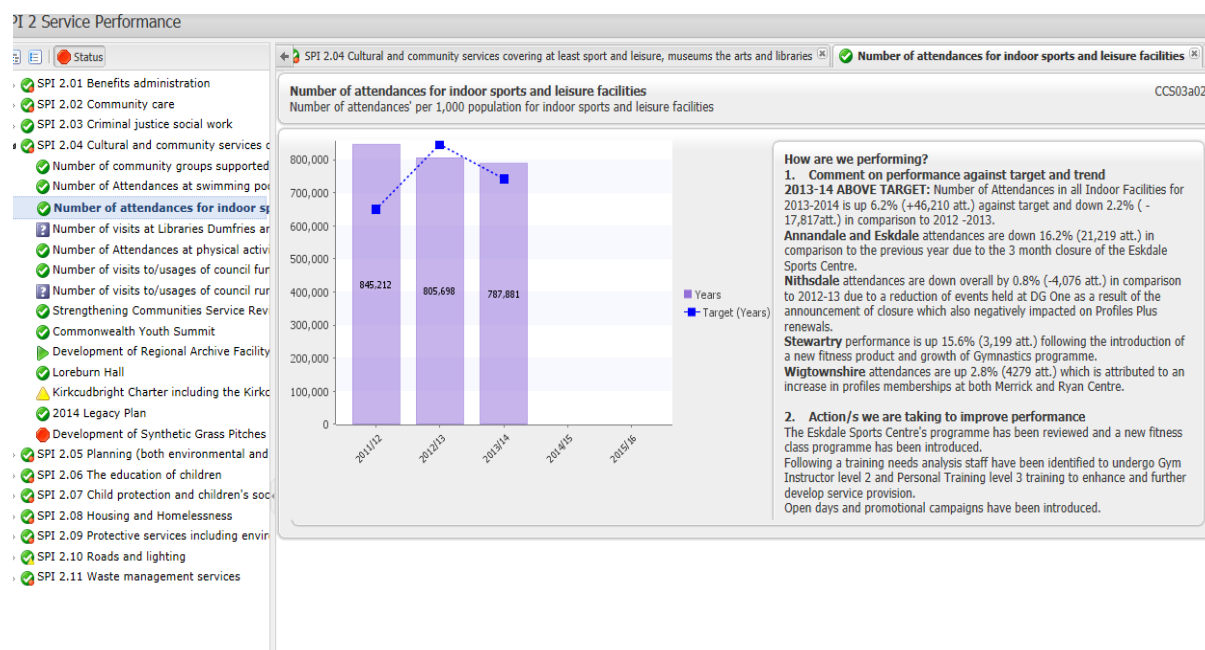
Fife Council uses mini-sites for each SPI theme. The sites contain a list of indicators including trend data, targets and trend arrows.

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Effective use of customer satisfaction information

West Dunbartonshire Council publishes the Citizens' Panel annual newsletter to inform the public on how services are using the feedback members of the public have provided in surveys and focus groups to improve levels of customer satisfaction. This allows the public to see what the council is doing in response to the feedback.

South Ayrshire Council produces the Housing Newsletter which follows a user friendly format and includes key facts about the council's progress, satisfaction and feedback information, as well as the council's actions and priorities using the 'You Said, We Did' format. The information is presented using interesting infographics like charts and tables.

Satisfaction & feedback

We use Satisfaction Surveys to gather feedback from our customers and this helps us to improve and develop services for the future. These surveys were developed in consultation with tenants and give you the opportunity to tell us how well we are doing as your landlord and whether there are things that we could do better. It is important to us that we hear from as many of our customers as possible and we would encourage you to take the time to complete our surveys.

Throughout last year we issued tracker surveys to gather your feedback on key elements of service. We have discussed the feedback received at events with tenant representatives, we have included some examples of changes we have already made to how we deliver services.

In early 2014, we conducted a full comprehensive satisfaction survey by post to all tenants, 1388 tenants returned the survey, which was a response rate of 17.75%. The overall results from the survey are as follows:

Satisfaction with the overall service provided by the Council as a Landlord

- 70.7% of tenants were satisfied, compared to the Scottish average of 87.8%
- 11.9% of tenants were neither satisfied nor dissatisfied
- 16.9% of tenants were dissatisfied
- 0.5% of tenants had no opinion

How good did tenants feel we were as a Landlord, at keeping them informed about our services and decisions?

- 63.1% of tenants felt we were good, compared to the Scottish average of 88.9%
- 23.1% of tenants felt we were neither good nor poor at keeping them informed
- 13.8% of tenants felt we were poor at keeping them informed

Satisfaction with the opportunities we gave tenants to participate in our decision making processes

- 52.1% of tenants were satisfied, compared to the Scottish average of 78.4%
- 37.4% of tenants were neither satisfied nor dissatisfied
- 10.5% of tenants were dissatisfied

71.53% of tenants were satisfied with the quality of their home.

YOU SAID	WE DID
Some tenants expressed concern that they did not receive enough contact from a Housing Officer during the time their home was being Modernised.	We reviewed our procedures and Housing Officers will now make weekly contact with tenants, during the period that work is taking place in their home.
The ability to visualise a new kitchen layout and design was difficult.	We have spoken with our contractor and have reached an agreement that tenants will be provided with a 3D drawing of their new kitchen layout.
The condition of gardens when properties are allocated was unacceptable.	We have reviewed our procedures and gardens are now inspected by the Housing Officer during the new tenancy visits. Gardens are also monitored on a regular basis by Housing Officers when they are carrying out visits within our neighbourhoods.
That on occasions the wrong tradesman was sent to a repair that was reported for a shower.	We have undertaken training with some of our Electricians and Plumbers in order for them to be multi-skilled when dealing with shower repairs.
You would like future repairs surveys to be analysed by town/village in order to identify any trends/issues arising by area.	We have agreed that future surveys will be analysed and reported by area to future tenant scrutiny meetings.
You would like calling cards to be left when external repairs have been carried out and the tenant is not at home.	We have reviewed our procedures. Trades Operatives will now leave a calling card to advise tenants that external repairs have been carried out while they were not at home.

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Balanced picture of performance highlighting strengths and areas for improvement

East Renfrewshire Council recognises the importance of reporting on both good and not-so-good performance. Traffic light system is used in the Annual Performance report to indicate good performance as well as areas for improvement.

People

Our employees are skilled, and supported to achieve our outcomes.

We believe that our employees are our greatest asset. In order to achieve our goal of being the best we can be, we recognise the need to invest in our people to ensure they are able to do their jobs well. This enables us to provide a more efficient service to local residents and more effectively meet our outcomes for the local area. We consult our employees annually and have in place an Employee Survey to gather feedback on working for the Council, and to identify areas staff could be better supported to improve the services they provide.

Training and Development
- 1,526 people attending corporate training courses such as customer care courses in 2013-14.
- 870 online e-learning courses were completed by employees in 2013-14, an 11% increase from 2012-13.
- Employees who began the accredited Professional Development Award in Project Management have almost completed the qualification. Eight more staff began the accreditation in late 2013.
- The percentage of staff with a Performance Review and Development plan in place has improved from 77% in 2012-13 to 81% in 2013-14 though we are not yet meeting our target of 100%.

Absence
- We are not meeting our target for absence and the current rate is 10.4 days per employee per year, against a target of 8.5 days. This is a decline in performance from 9.5 at year end 2012-13. We are working to address this and have developed a new absence management strategy as well as offering free health checks to all staff.

Employee Survey
- Survey response rate was 47.4%, a slight increase since 2012-13.
- There has been a reduction in staff who would recommend the Council as a good place to work and who know how their job contributes to the Council's objectives, largely accounted for by an increase in neither/nor responses as opposed to staff disagreeing with this. Employee survey figures will be monitored and more detailed data considered by managers to highlight and address any issues over 2014-15.

Annual Performance Report - Page 30

South Lanarkshire Council's Annual Performance Report highlights areas of achievement, areas for improvement and the council's next steps in regards to improving performance.

In addition, the 'More Choices, More Chances' and the '16+ Learning Choices' agendas will continue to be pursued as models for assisting young people to stay in learning after their 16th birthdays in order to secure long term employability prospects and prevent youth unemployment.

Achievements for 2013-14
- Over 16,000 adults were supported to engage in a range of adult learning programmes.
- The number of participants engaging in programmes of learning increased by 5%.
- South Lanarkshire Youth Council members won the Scottish final of the Money for Life Challenge with their project looking at financial literacy and numeracy.
- Over 1,100 parents have been supported to improve their literacy and numeracy skills through their participation in a range of opportunities provided by the Community Learning and Home School Partnership Teams.

A further **374 young people** have benefitted from participation in **18 literacy and numeracy programmes**

Areas for improvement and action
- We will deliver services and programmes through the Community Learning and Development Partnership to further improve literacy and numeracy skills among young people and adults.

Next steps
In facing the key challenges involved in increasing involvement in lifelong learning we will:
- Increase levels of achievement through learning for young people.
- Increase levels of achievement through learning for adults: adult literacy and numeracy.
- Increase levels of achievement through 'community capacity building' which means adopting methods that will strengthen the combined skills of the community.

Link to Education of children performance at a glance report

Annual Performance Report

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Good use of comparators

Edinburgh City Council includes the Scottish comparative statistics in the Key Fact and Figures Booklet on the performance web page.

<div align="center">

SCOTTISH COMPARATIVE STATISTICS

Net Expenditure

	2013-2014		2012-2013	
	Total £'000	Per head of Population £	Total £'000	Per head of Population £
Aberdeen	421,114	1,910	451,600	2,080
Dundee	331,458	2,277	374,863	2,598
Edinburgh	960,040	1,938	1,047,380	2,155
Glasgow	1,493,627	2,494	1,555,220	2,623
	3,206,239	2,196	3,429,063	2,381

Total Revenue Funding from Scottish Government

	2013-2014		2012-2013	
	Total £'000	Per head of Population £	Total £'000	Per head of Population £
Aberdeen	320,420	1,454	365,674	1,684
Dundee	285,017	1,958	316,396	2,193
Edinburgh	731,242	1,476	818,726	1,684
Glasgow	1,240,022	2,071	1,386,067	2,338
	2,576,701	1,765	2,886,863	2,004

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Moreover, **Edinburgh City Council's** LGBF Children's services report includes meaningful comparisons with other councils and the Scottish average. These are supported with contextual narrative.

How much does my Council spend on secondary pupils?
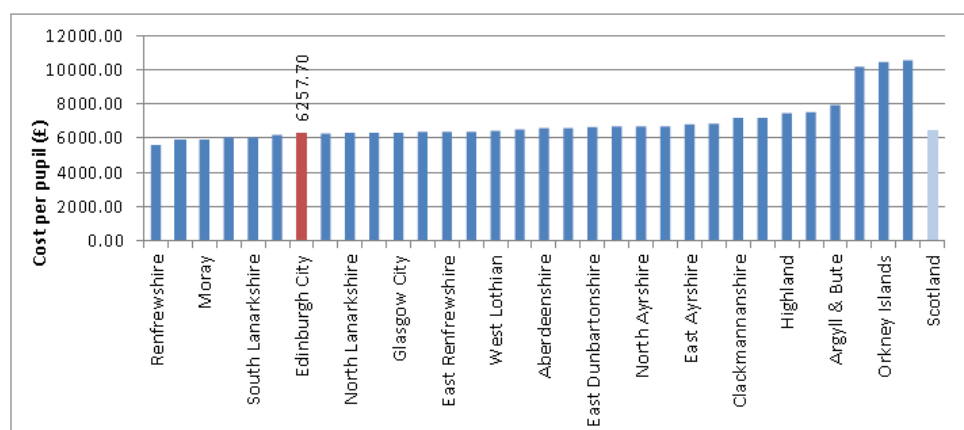
Source: Improvement Service, Local Government Benchmarking Framework 2013/14

Effective use of financial and cost information

Glasgow City Council's Annual Performance Report has a breakdown of spend by service and how each £1 of Council Tax is spent.

TOTAL SPEND BY SERVICE
£ millions

£ Social Work
554

£ Housing
535

£ Education
512

£ Other
473

£ Cultural and Related Services
175

£ Central Services
48

£ Roads and Tranport
81
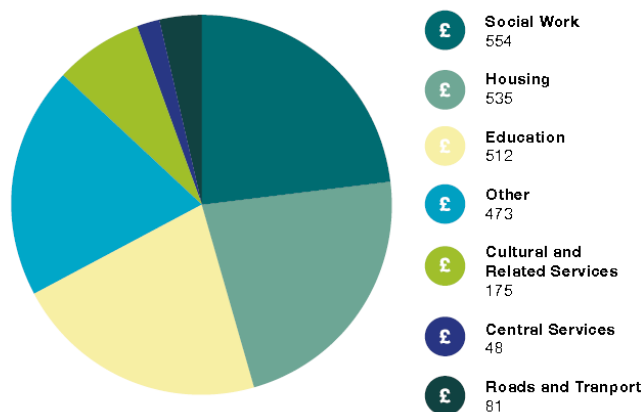
To deliver these services, we spent the following:

Employee costs	£679 million	28%
Financing Costs	£101 million	4%
Third-party payments	£632 million	26%
Transfer payments	£505 million	23%
Premises	£87 million	4%
Supplies	£218 million	9%
Transport	£70 million	3%
Other	£86 million	4%

This diagram shows how we spent the money we collected from Council Tax in 2013/14. Some services we pay for are provided by other organisations, such as Police Scotland and Scottish Fire and Rescue.

WE SPEND EACH £1 OF COUNCIL TAX ON

37p Education

33p Social Work

9p Other Services

7p Culture and Leisure

6p Environmental Protection

4p Development and Regeneration

3p Roads and Lighting

1p Transport and Subsidies and Concessionary Fares

40
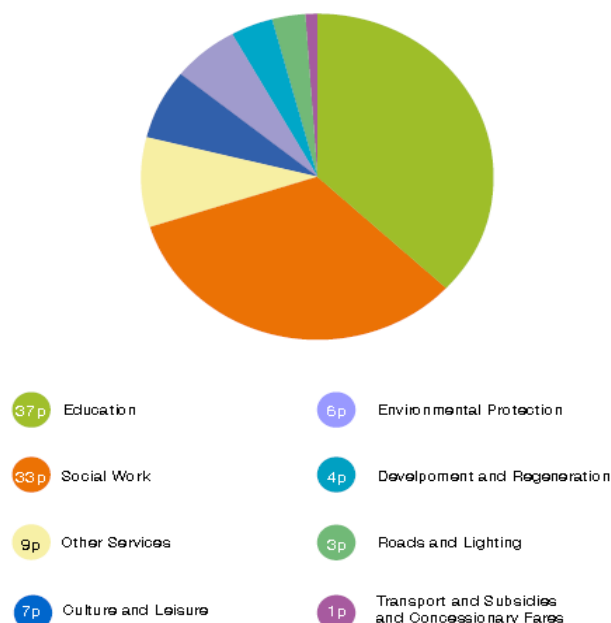
Dialogue with the public

Aberdeen City Council uses an online questionnaire to ask the public for their views on the council's approach to public performance reporting.

Tell us what you think - Performance Report form

We would like to hear your views on our performance report. This short questionnaire gives you an opportunity to tell us what you think. We would be grateful if you could take some time to complete:

* Indicates required information

Did you...

- find Aberdeen Performs easy to navigate?
○ Yes ○ No

- understand the information?
○ Yes ○ No

- feel the site offers the information about our services and functions which you are interested in?
○ Yes ○ No

- get a clear picture of our performance?
○ Yes ○ No

If you answered 'No' to any of the above, please tell us why:

Perth and Kinross Council uses social media, e.g. Twitter, for public performance reporting by publishing statistics under a dedicated hashtag #pkperforms.

Perth&KinrossCouncil @PerthandKinross · Apr 8
Our recycling & composting rates remain amongst Scotland's highest, with overall recycling in 2013/14 reaching 52% **#pkperforms**

★ 1

Perth&KinrossCouncil @PerthandKinross · Apr 2
Our prevention focus has reduced homeless applications from households by 16% and from young people by 16% over the past 3 years **#pkperforms**

RETWEETS FAVOURITES
2   2

11:52 am - 2 Apr 2015 · Details

Perth&KinrossCouncil @PerthandKinross · Mar 25
pkc.gov.uk/businesssupport with our support 314 new businesses started in 2013/14 and 541 jobs were created. **#pkperforms**

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Accessibility

Eilean Siar uses infographics in the Public Performance Calendar, which makes complex information engaging and accessible.

Local Outcome 5: The communities of the Outer Hebrides are stronger and more able to identify, articulate and take action and responsibility regarding their needs and aspirations

Sun	Mon	Tue	Wed	Thu	Fri	Sat
30	31					1
2	3 Hol (L, H, B)	4	5	6	7	8
9	10	11	12	13 School Op	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

For more information on the Comhairle's performance please visit the public performance reporting pages on our website:
http://www.cne-siar.gov.uk/

Communities
Coimhearsnachdan

58% of our residents were satisfied with street cleaning in 2013/14. This is below the Scottish average of 74%

529 Home insulation and energy efficiency measures completed in 2013/14

86% of residents were satisfied with their refuse collection in 2013/14. This is above the Scottish average of 83%

Spend on parks and open spaces per 1000 population has reduced from £1,851 in 2012/13 to £581 in 2013/14

56 new affordable homes due to be constructed in 2015 in partnership with Hebridean Housing Partnership (HHP)

6% reduction in homelessness applications in 2013/14 compared with the previous year

100% the Comhairle's street cleanliness score for 2013/14

12 complaints of domestic noise were received in 2013/14

9.39 the average time (hours) taken for attendance at site following a domestic noise complaint

Argyll and Bute Council produces the Annual Performance report which is available in different formats and languages on request.

If you would like this document in another language, Braille or easy–read format, or if you require the services of an interpreter, please contact us.

Ma tha sibh ag iarraidh an sgrìobhainn seo ann an cànan no riochd eile, no ma tha sibh a' feumachdainn seirbheis eadar, feuch gun leig sibh fios thugainn.

Jezeli chcieliby Pañstwo otrzymaO ten dokument w innym jzyku lub w innym formacie albo jeeli potrzebna jest pomoc Uumacza, to prosimy o kontakt z nami.

यह दस्तावेज़ यदि आपको किसी अन्य भाषा या अन्य रूप में चाहिये, या आपको अनुवाद-सेवाओं की आवश्यक्ता हो तो हमसे संपर्क करें

یہ دستاویز اگر آپ کو کسی دیگرز بان یا دیگر شکل میں درکارہو، یا اگرآپ کوتر جمان کی خدمات چاہئیں توبراۓ مہربانی ہم سے رابطہ کیجئے۔

ਜੇ ਇਹ ਦਸਤਾਵੇਜ਼ ਤੁਹਾਨੂੰ ਕਿਸੇ ਹੋਰ ਭਾਸ਼ਾ ਵਿਚ ਜਾਂ ਕਿਸੇ ਹੋਰ ਰੂਪ ਵਿਚ ਚਾਹੀਦਾ ਹੈ, ਜਾਂ ਜੇ ਤੁਹਾਨੂੰ ਗੱਲਬਾਤ ਸਮਝਾਉਣ ਲਈ ਕਿਸੇ ਇੰਟਰਪ੍ਰੈਟਰ ਦੀ ਲੋੜ ਹੈ, ਤਾਂ ਤੁਸੀਂ ਸਾਨੂੰ ਦੱਸੋ।

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Appendix 2

ASSESSMENT OF THE COUNCIL'S PUBLIC PERFORMANCE REPORTING FOR 2013/14 AT 26/06/2015

Organisation	Role	Name, title	Email	Telephone
Audit Scotland	Auditor	Douglas Black, Audit Manager	SPIquery@audit-scotland.gov.uk	0131 625 1856
Audit Scotland	Auditor	Dave McConnell, Assistant Director	DMcConnell@audit-scotland.gov.uk	0131 625 1969
Audit Scotland	Auditor	Elaine Boyd, Senior Audit Manager	EBoyd@audit-scotland.gov.uk	0131 625 1762
West Dunbartonshire	Council	Amanda Coulthard, Corporate & Community Planning Manager	amanda.coulthard@west-dunbarton.gov.uk	01389 737 271

Key links – if a link does not open the web page/document you seek, please copy and paste the link into your web browser. Links valid as at April 2015.

SPI1. Corporate management
- Home > **Your council** > **Performance and spending** – leads to:
  - **Public performance reporting 2013/14**
  - **West Dunbartonshire annual performance report 2013/14** – a 27 page report
  - **Strategic plan performance 2013/14 booklet –** this 31 page booklet is one in a series of booklets, each focusing on a different area of performance
  - **A set of performance indicators for 2013/14**.
  - **Financial Statements** – including **statements for 2013/14**.

SPI2. Service performance
- **Public Performance Reporting 2013/14** leads to **key performance indicators 2013/14** booklet; **LGBF** leads to **Children's services**, **Corporate services**, **Adult social care services**, **Economic development**, **Environmental services**, **Culture & Leisure Services**, **Housing Services**.

SPI3. LGBF
- **Mylocalcouncil**; **LGBF**

Links to SPIs / summary of ratings

SPI1. Corporate	Rating	SPI2. Service	Rating	SPI3. LGBF	Rating	4. Overall aspects	Rating
1.1 Responsiveness to communities	YES	2.1 Benefits administration	YES	3.1 LGBF	YES	4.1 Structured approach	YES
1.2 Revenues & service costs	YES	2.2 Community care	YES			4.2 Customer satisfaction	YES
1.3 Employees	YES	2.3 Criminal justice social work	YES			4.3 Balanced picture	YES
1.4 Assets	YES	2.4 Cultural & community services	YES			4.4 Comparators	YES
1.5 Procurement	YES	2.5 Planning	AFI			4.5 Financial & cost information	YES
1.6 Sustainable development	YES	2.6 Education of children	YES			4.6 Dialogue with public	YES
1.7 Equalities & diversity	YES	2.7 Child protection/social work	YES			4.7 Accessibility	YES
		2.8 Housing & homelessness	YES				
		2.9 Protective services	AFI				
		2.10 Roads & lighting	AFI				
		2.11 Waste management	YES				
Number of YES	7		8		1		7
Number of AFI	-		3		-		-

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Assessment detail

The summary **Rating** should be noted as **Yes** (fully meets requirements) or **AFI** (area for improvement). **Key to other terms**: **CPO** = Community Payback Order. **CPP** = Community Planning Partnership. **FOI** = Freedom of Information. **LGBF** = Local Government Benchmarking Framework. **Page** = web page. **PI** = performance indicator. **PPR** = Public Performance reporting. **RAG** = red, Amber, Green. **SOA** = Single Outcome Agreement. **SPI** = Statutory Performance Indicator.

Theme	Characteristics include	Evidence (key facts / links to web pages)	Summary judgement	Rating
SPI1. CORPORATE MANAGEMENT – Each council should report a range of information sufficient to demonstrate that it is securing Best Value in relation to:				
1.1 Responsiveness to communities • Engagement • Customer feedback • Satisfaction survey • Consultation • Citizen panel • Customer care • Complaints • FOI requests • Contact centre	1.1.a. A range of PPR information gives a broad overview of performance.	The council's **Performance and spending** page contains a link to Public Performance Reporting 2013/14 and the **Annual report 2013/14.** Chapter 5, titled *Feedback and Customer Satisfaction*, provides an overview of work by the Citizens' Panel, a revised complaints process, telephone satisfaction surveys and a 'Your voice, Your Choice' budget consultation. In addition, there is a **Key performance indicators 2013/14** booklet with four 'Response to Communities' performance indicators, with a RAG status.	The Performance and Spending page provides the reader with links to consultation reports and summaries, eg the Citizen's Panel Annual Newsletter highlights findings of surveys and actions taken by the council. In addition, there are opportunities for the reader to give feedback on service issues and performance.	YES
	1.1.b. PPR includes local indicators that give a full picture, eg on: • how well the council meets the needs of specific communities • data from its surveys and consultations • how it has reacted to feedback • how it has improved services.	The Annual Report 2013/14 gives three examples of where actions have been taken based on feedback from the Citizens' Panel, for example, an upgrade to toilet facilities at Dalmuir and Balloch parks and improvements to the council's website page on winter maintenance. There is evidence of closed surveys on the council's Citizens' panel annual feedback newsletter and how it had reacted to feedback.		
	1.1.c. The council actively seeks feedback on corporate and service issues.	At the end of the Annual Report 2013/14 there is a short optional questionnaire for readers to complete, which the council uses to help improve future performance publications. There is also contact information on the back of the Annual Report for anyone interested in giving feedback or enquiring about PPR information. The **Complaints and feedback** page has a further link to **Customer feedback**, which provides an online **Customer feedback form**.		

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Theme	Characteristics include	Evidence (key facts / links to web pages)	Summary judgement	Rating
	1.1.d. Complaints data are reported for all services.	Complaints and FOI requests can be made through a two-click search from the Home page's A-Z bar. The council adopted a new, two-stage complaints process in 2013/14. Stage 1 allows five working days for resolving straightforward complaints, and stage 2 relates to complaints requiring more detailed investigations. The Annual Report 2013/14 details the proportion of complaints dealt with at stage 1 but there is no trend data as this is the first year of the new system.		
	1.1.e. It is easy to make a complaint or a FOI request.	The Complaints and Feedback page has a link to **Making a complaint**, which gives access to an online form and phone number. The council's lead **FOI page** is easily found from the A-Z bar on the Home page. This also contains links for **making a FOI request**.		
1.2 Revenues & service costs • Budget • Revenue • Expenditure • Income • Service cost • Council tax	1.2.a. A range of PPR information gives a broad overview of performance.	In section 4 of the council's Annual Report 2013/14, there is a breakdown of expenditure across all services for the year. The Annual financial statements for 2013/14 state the council's income/revenue, budgets and expenditure. Seven revenue and service costs indicators are reported in PPR material in the Key performance indicators 2013/14 booklet, eg the cost of collecting council tax per dwelling. Each is measured with a RAG 'traffic light' colour status.	The council has produced a range of useful information. In particular, reporting a breakdown of service expenditure in the Annual Report 2013/14 and reporting cost information in the Key Performance Indicator booklet is helpful to the public.	YES
	1.2.b. PPR includes local indicators giving a full picture, eg on: • unit costs/service expenditure • efficiency targets.	A breakdown of service expenditure is included in the Annual Report 2013/14. Unit costs are reported throughout the KPI booklet (see 1.2.a) but there is no evidence of efficiency targets being reported on.		

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Theme	Characteristics include	Evidence (key facts / links to web pages)	Summary judgement	Rating
1.3 Employees • Sickness absence • Staff survey • Staff engagement • Staff feedback • Staff turnover • Staff satisfaction • Staff training	1.3.a. A range of PPR information gives a broad overview of performance.	Section 4 of the Annual Report 2013/14 has narrative on: • Workforce management (notably a mention of promoting higher attendance levels). • The reduction in staff absences. • Employee surveys (carried out every 2 years; last one in 2013 – but no results show). In addition, there are five employee-related indicators in the council's key performance indicators 2013/14 link, eg the average number of working days lost per employee through sickness-absence	The council reports on sickness-absence, staff survey, staff satisfaction and staff performance and development plans. Performance on these is helpfully compared with previous years' performance.	YES
	1.3.b. PPR includes local indicators that give a full picture, eg on: • wider performance measures such as job satisfaction • the cost of the HR function • staff engagement • workforce changes, eg staffing reductions through voluntary severance or redundancy • senior management restructuring.	Five performance indicators (see 1.3.a) provide data on staff absences; staff satisfaction; and the proportion of staff with a performance and development plan in place. No evidence on workforce changes.		

Theme	Characteristics include	Evidence (key facts / links to web pages)	Summary judgement	Rating
1.4 Assets • Asset management • Property maintenance • Property repairs • Buildings • Vehicles • Equipment	1.4.a. PPR includes local indicators that give a full picture, eg on: • corporate asset management plan • key projects (eg new HQ) • property repairs • property maintenance spend • work with partners to best use joint assets.	There are two performance indicators under 'Assets' in the KPIs 2013/14 booklet, detailing operational accommodation's condition and suitability for use. Further performance indicators are found in the Strategic plan performance 2013/14. The Annual Report 2013/14 contains narrative on the operational accommodation and details four key projects progressed by the asset management team. The council's **2013/14 Annual charter performance report for tenants and other customers** provides performance information on property repairs and maintenance. No additional indicators on joint working or vehicles.	The council has produced a range of useful information, which could be strengthened further with coverage of vehicles and equipment.	YES
1.5 Procurement • Procurement • **Procurement Capability Assessment** (PCA)	1.5.a. PPR includes local indicators that give a full picture, eg on: • e-procurement. • PCA score • Improvements from joint spend with partner bodies.	The Key Performance Indicator 2013/14 booklet contains procurement indicators, with yearly comparisons, on the PCA score as well as two further indicators. There is also narrative on e-procurement in the **Corporate procurement strategy: 2015-17** but no performance information.	There is some performance information on procurement and the PCA score, with trend information for comparisons. This could be strengthened with more coverage of e-procurement and joint spend with partner bodies.	YES
1.6 Sustainable development (Focusing on environmental aspects) • Sustainability • Environmental • Green, Ecology • Street cleaning • Carbon emissions • Energy efficiency • Biodiversity	1.6.a. A range of PPR information gives a broad overview of performance.	The council's Annual Report 2013/14 provides contextual information on the council's sustainable development, including waste and climate change. The key performance indicator 2013/14 booklet and **Strategic plan performance 2013/14** booklet also provide some PPR material.	There is a range of PPR material reported, like performance indicator information and what the council is doing with regards to sustainable development giving the reader a broad overview of performance.	YES

Theme	Characteristics include	Evidence (key facts / links to web pages)	Summary judgement	Rating
	1.6.b. PPR includes local indicators that give a full picture, eg on: • biodiversity actions and targets • energy consumption • vehicle fleet CO_2 emissions • derelict land • parks and outdoor spaces.	The Annual Report has narrative about work undertaken to make the council more sustainable as an organisation, as well as work to promote sustainable development in the community it serves. There is a section on waste reduction targets achieved and actions taken to improve recycling performance as well as projects delivered during the year to support reduced carbon emissions and energy. There are also two relevant indicators in the Key performance indicators booklet, on carbon emissions and schools achieving Eco-Schools green flag awards. Further performance data are found at the Environmental services **Overview** page.		
1.7 Equalities & diversity • Equality • Diversity • Female employees • Disability • Ethnic minority	1.7.a. A range of PPR information gives a broad overview of performance.	An **Employment equalities monitoring report** exists for 2010/11. There is no is no up-to-date version but the report noted at 1.7.a has equivalent content. Five performance indicators on equalities & diversity are reported on in the KPI booklet using 'traffic lights'.	There is comprehensive performance information on equalities and diversity. Key Performance Indicators are assessed by the 'traffic light' status method, with comparisons and trend information. However, there is scope for more current employment monitoring information.	YES
	1.7.b. PPR recognises equalities & diversity in its broader sense, and covers how well the council is tackling inequality.	The council's five performance indicators provide an overview on workforce gender, access for disabled people, equality impact assessments and employee opinions on council's approach to promoting equality and diversity.		
	1.7.c. PPR includes commentary on the council's response to its statutory duties on diversity and equality.	The council's **Equalities bulletin 2014** gives updates on equalities work across the council during the calendar year. In addition, the **Equalities mainstreaming report and equalities outcomes 2013-17** gives a detailed overview of the council's equality work. It includes material on how the council is taking account of its changing environment; and comprehensive coverage of the workforce including profiles of employees' grievances and the gender pay gap.		
	1.7.d. PPR includes local indicators that give a full picture, eg on: • complaints by ethnic minorities • user satisfaction with services.	As above in 1.7.b.		

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Theme	Characteristics include	Evidence (key facts / links to web pages)	Summary judgement	Rating
SPI2. SERVICE PERFORMANCE - Each council will report a range of information sufficient to demonstrate that it is securing Best Value in providing the following services (in partnership with others where appropriate)				
2.1 Benefits administration • Benefit • Benefit fraud • Welfare reform	2.1.a. A range of PPR information gives a broad overview of performance.	The Home page's A-Z gives easy access to contextual information on benefits advice and benefits fraud, with narrative on **Housing and council tax benefit fraud performance** for 2012/13. The Annual report 2013/14 has narrative on benefits claimed during the year. A Key performance indicators booklet contains a section on benefits administration.	The council has produced a range of accessible information, which could be enhanced with coverage of welfare reform.	YES
	2.1.b. PPR includes local indicators that give a full picture, eg on: • how well the council has responded to welfare reforms • service impacts as a result.	The council's Key performance indicators booklet has three performance indicators under Benefits Administration, eg cost per housing benefit case and applications' processing time.		
	2.1.c. PPR has clear links to higher-level strategic themes in the SOA and/or CPP plan/strategy.	No information on benefits administration in the **SOA 2014-17**		
2.2 Community care • Community care • Delayed discharge • Respite care • Care satisfaction • Waiting times • Service user survey • Telecare • Care staff training • Personal care	2.2.a. A range of PPR information gives a broad overview of performance.	The **Adult social care services** page provides a comprehensive overview of performance, areas for development and actions the council is taking to improve services. It includes a link to the **Community health and care partnership strategic plan 2014/15**	Comprehensive, relevant performance information is available.	YES
	2.2.b. PPR includes local indicators that give a full picture, eg on: • service user satisfaction • no. of people waiting longer than target time for service • Percentage of personal carers qualified to	The Annual report 2013/14 provides contextual information on carers, wellbeing and improved care for older people. As well as the PPR material presented in 2.3.a, the key performance indicators booklet details 12 indicators, with comparative data on previous years including: • Percentage of homecare clients receiving personal care • Number of patients waiting more than 28 days to be discharged from hospital into a more appropriate care		

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Theme	Characteristics include	Evidence (key facts / links to web pages)	Summary judgement	Rating
	Scottish Social Services Council standard.	setting once treatment has been completed.		
	2.2.c. PPR includes commentary on the integration of adult health and social care and other relevant policy developments, eg Self-Directed Support.	The Adult social care services page (1) has a section on 'What we are doing to improve services'. which includes narrative on a number of developments, eg: • Self-directed support. • Establishment of a Health and Social Care Partnership in April 2015.		
	2.2.d. PPR has clear links to higher-level strategic themes in the SOA and/or CPP plan/strategy	Indicators are mapped to the Community planning partnership single outcomes agreement 2014-17 and level themes in the Corporate services departmental plan 2014/15.		
2.3 Criminal justice social work • Criminal justice • Community payback orders • Reconviction rates • Child reporting • Young offenders • Probation orders • Community payback orders (CPO)	2.3.a. A range of PPR information gives a broad overview of performance.	The council is part of a formal partnership with Argyll & Bute Council; East Dunbartonshire Council and West Dunbartonshire Council for the strategic management and delivery of criminal justice social works services. This arrangement includes accountability to a joint committee. Probation Orders were replaced by CPOs in 2011 and over subsequent years have declined almost to vanishing point (in 2013-14, two were received) The council's Annual report 2013/14 provides contextual information on schemes developed to help vulnerable people in the community. Further, the KPI booklet contains three performance indicators in this area, which are assessed by the RAG status method.	Comprehensive, relevant performance information is available.	YES
	2.3.b. PPR includes local indicators that give a full picture, eg on: • no. of community payback orders started <7 working days • Percentage of community payback orders successfully completed • reconviction rates.	Three key performance indicators include: • Percentage of people with community payback orders attending an induction session within 5 working days of sentence • Percentage of unpaid work and other activity requirements commenced within 7 working days of sentence. The Scottish Government publishes re-conviction rates annually, two years in arrears. It is important to note that currently reconviction rates are reported by CJAs. The publication of re-conviction rates is by court area, so they are		

Theme	Characteristics include	Evidence (key facts / links to web pages)	Summary judgement	Rating
		not fully co-terminous with local authority boundaries. Work is about to start work on a report to the joint (partnership) committee for the most recent stats, which were published in March of this year, and refers to 2012-13. Comparisons are drawn where appropriate between partner and other authorities and the national average. KPIs are reported to the joint committee (the last one was in Sept 2014).		
	2.3.c. PPR has clear links to higher-level strategic themes in the SOA and/or CPP plan/strategy	Indicators are mapped to the Community planning partnership single outcomes agreement 2014-17 and to themes in the Corporate services departmental plan 2014/15.		
2.4 Cultural & community services • Community access • Satisfaction survey • Cultural heritage • Learning centres	2.4.a. A range of PPR information gives a broad overview of performance.	The **Culture & leisure services** web page provides a broad overview of performance during the year. In addition, the KPI booklet contains six performance indicators, measured by RAG status and compared with previous years.	Comprehensive, relevant performance information is available.	YES
	2.4.b. PPR includes local indicators that give a full picture, eg on: • cost per attendance at a sport/leisure facility • service user satisfaction • specific improvement commitments/ actions.	The Culture & leisure services web page contains information on: • cost per attendance/visit • service user satisfaction • what the council is doing to improve services. The KPI booklet has further PPR material on: • number of attendances/visits		
	2.4.c. PPR has clear links to higher-level strategic themes in the SOA and/or CPP plan/strategy.	Indicators are linked to high-level objectives in the council's Strategic plan 2012-17 and the Corporate services departmental plan 2014/15.		
2.5 Planning • Planning applications • Building warrants • Use of land • Building standards	2.5.a. A range of PPR information gives a broad overview of performance.	An A-Z search brings up the **Planning applications** page, which contains a link to **Service and performance** From here, the reader has access to monthly performance summaries.	Performance information does exist but additional local indicators and explanations would be helpful.	AFI
	2.5.b. PPR includes local indicators that give a full picture, eg on:	The performance summaries cover the percentage of applications determined within 2 months, and 4 months. The KPI booklet presents three indicators dealing with		

Theme	Characteristics include	Evidence (key facts / links to web pages)	Summary judgement	Rating
	• the council's aims • service costs • customer satisfaction.	planning applications. There was no evidence of additional performance information, for example, on customer satisfaction.		
2.6 Education of children • Young people • Attainment • School inspections • School leaver • Education cost • School survey • Exclusion • Attendance • +ve destinations • School meals • Eco schools • Special education	2.6.a. A range of PPR information gives a broad overview of performance.	The **Children's services** page provides a broad overview of performance. Also, the KPI booklet gives information on four indicators, assessed by the RAG status method.	Comprehensive, relevant performance information is available.	YES
	2.6.b. PPR includes local indicators that give a full picture, eg on: • Education Scotland inspection results and satisfaction information • SQA/SCQF attainment levels.	The Children's Services page has comprehensive PPR material on areas such as: • attainment • education cost • parents' satisfaction levels. The KPI booklet provides information on attainment and leavers in positive destinations; and more detailed indicators are included in the **Educational services service plan 2012-17 2014 update.**		
	2.6.c. PPR has clear links to higher-level strategic themes in the SOA and/or CPP plan/strategy.	Indicators are linked to high-level objectives in the Strategic plan 2012-17 and Corporate services departmental plan 2012-17.		
2.7 Child protection & children's social work • Child protection • Children looked after at home • Child care • Foster care • Supervision order	2.7.a. A range of PPR information gives a broad overview of performance.	The Annual Report 2013/14 has contextual information on child protection & social work, eg a fostering campaign and support for looked after children. The KPI booklet provides information on three indicators in this area and further indicators are reported in the **Community Health and Care Partnership End Year Performance Report 2013/14**.	Comprehensive, relevant performance information is available.	YES
	2.7.b. PPR includes local indicators that give a full picture, eg on: • placement of looked after children • percentage of children seen by a supervisor officer < 15 days • children on the child protection register.	As above in 2.2.a, six performance indicators are reported in PPR material including the percentage of 16-17 year olds in positive destinations after leaving care, and the percentage of children on the child protection register who have a completed and current risk assessment. A Google search returns the West Dunbartonshire Community Health & Care Partnership **www.wdchcp.org.uk** which provides information about services and **wellbeing indicators** but no performance information.		

Theme	Characteristics include	Evidence (key facts / links to web pages)	Summary judgement	Rating
	2.7.c. PPR has clear links to higher-level strategic themes in the SOA and/or CPP plan/strategy	The **Integrated children's service plan 2013-15** includes 27 wellbeing performance indicator measures (of which three are reported in the KPI booklet), which assess performance in delivering SOA commitments to services for children.		
2.8 Housing & homelessness • Homeless • House repair • Domestic noise • House building • Affordable homes • Rent arrears • Scottish Housing Quality Survey Building investment • Energy efficiency	2.8.a. A range of PPR information gives a broad overview of performance.	The **Housing services** page provides a broad overview of performance and links the reader to the Social Housing Charter Performance Report page with links to the **2013/14 Annual charter performance report** and **Summary**.	Comprehensive, relevant performance information is available.	YES
	2.8.b. PPR includes local indicators that give a full picture, eg on: • rent arrears • energy efficiency • house building rates • affordable homes • homelessness • tenant engagement.	A two-page summary of the Housing service's performance covers a range of issues, eg rent arrears, homeless people, repairs and communication. More detailed information is found in the annual charter performance report and the KPI booklet, which contains 20 indicators split by estate management, homelessness and rent management. In addition, the Housing services' page provides further PPR material on energy efficiency and the percentage of housing stock meeting Scottish housing quality standards.		
	2.8.c. PPR has clear links to higher-level strategic themes in the SOA and/or CPP plan/strategy	Indicators are linked to high-level objectives in the council's Strategic plan 2012-17, Corporate services departmental plan 2012-17 and the **Housing, environmental and economic development (HEED) strategic plan 2014-18.**		
2.9 Protective services • Protective services • Environment • Trading Standards • Food safety • Pest control • Food hygiene • Noise complaints • Flood alleviation	2.9.a. A range of PPR information gives a broad overview of performance.	The KPI booklet presents seven indicators. There is no information in the Annual Report and an A-Z search for a number of protective services issues brings up pages with narrative, but no PPR information.	The council reports on a number of protective services issues but additional local indicators and explanations would be helpful, eg on pest control and food safety.	AFI
	2.9.b. PPR includes local indicators that give a full picture, eg on: • food safety • pest control • flood alleviation • customer satisfaction.	Seven performance indicators cover: • Air quality. • Trading standards consumer complaints. • Customer/business satisfaction scores.		

Theme	Characteristics include	Evidence (key facts / links to web pages)	Summary judgement	Rating
	2.9.c. PPR has clear links to higher-level strategic themes in the SOA and/or CPP plan/strategy	Indicators are linked to high-level objectives in the Strategic plan 2012/17, Corporate services departmental plan 2012/17 and **HEED strategic plan 2014-18.**		
2.10 Roads & lighting • Roads • Lighting • Cost of repairs • Road resurfacing • Road satisfaction	2.10.a. A range of PPR information gives a broad overview of performance.	The **Environmental services** page contains a broad overview of performance in road maintenance. In the KPI booklet, the council reports only one indicator on road maintenance.	The council reports on few performance issues and does not include PPR material on lighting matters. Therefore, additional local indicators and explanations are required.	AFI
	2.10.b. PPR includes local indicators that give a full picture, eg on: • traffic light failure repairs • winter maintenance works completed in target time period • percentage of road network resurfaced.	PPR material included in the Environmental services page includes: • Road maintenance cost. • Percentage of roads that should be considered for maintenance purposes. No PPR material was identified for lighting.		
	2.10.c. PPR has clear links to higher-level strategic themes in the SOA and/or CPP plan/strategy	Indicators are linked to high-level objectives in the council's Strategic plan 2012-17, Corporate services departmental plan 2012-17 and the HEED strategic plan 2014-18.		
2.11 Waste management • Waste collection • Waste recycling • Missed collections • Landfill • Satisfaction survey • Complaints	2.11.a. A range of PPR information gives a broad overview of performance.	The Annual Report contains some narrative around waste and recycling. In addition, the Environmental Services page provides a broad overview of waste management performance.	Comprehensive, relevant performance information is available.	YES
	2.11.b. PPR includes local indicators that give a full picture, eg on: • refuse bin collection rates.	The council's KPI booklet contains four indicators such as: • net cost of refuse collection per premise • Percentage of waste collected that was recycled. The Environmental services page includes further PPR material on customer satisfaction and cleanliness score but there is no information on missed collections or waste management complaints.		

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Theme	Characteristics include	Evidence (key facts / links to web pages)	Summary judgement	Rating
	2.11.c. PPR has clear links to higher-level strategic themes in the SOA and/or CPP plan/strategy	Indicators are linked to high-level objectives in the council's Strategic plan 2012-17; Corporate services departmental plan 2012-17; and the HEED Strategic plan 2014-18.		
SPI3. Each council will report its performance in accordance with the requirements of the Local Government Benchmarking Framework (LGBF)				
3.1 LGBF • Framework • Benchmarking • Service • Performance	3.1.a. The council reports its performance against the performance indicators in the LGBF.	Information is at Home >Council >Performance and spending >**Local Government Benchmarking Framework**. The council reports in line with the LGBF indicators set.	The council is reporting against the LGBF indicators and reports its performance at mylocalcouncil.	YES
	3.1.b. The council reports its performance at **mylocalcouncil**	The council's performance is reported online at *mylocalcounc*il and there is a clear link to the site from the council's LGBF page.		
4. OVERALL				
4.1 Structured approach to PPR, with clear presentation of information	4.1.a. PPR information is linked directly from website's Home page.	The council's Home page does not directly link to its main performance page but this is easily accessed through the A-Z bar, search bar, or the 'Council' tab. The council produce a number of PPR-specific documents	Performance information is accessed easily from the council's Home page and can be reached in different ways. Layering and signposting of information is well-structured. Most major services provide detailed performance information.	YES
	4.1.b. There is a coherent look & feel to how information is presented and structured.	The council's key performance indicator booklet presents information in an uncluttered, consistent way. The LGBF performance indicators are presented using a standard template for each service area (eg, Children's services, Corporate services etc) and are laid out as follows: Overview; Council performance; and What we are doing to improve services.		
	4.1.c. There is a high-level summary on the council's overall performance.	The KPI report has a summary page on RAG status and summarises performance over the short and long trends in comparison to the previous year. The performance summaries in the Annual Report are lifted from the performance summaries in each of the other performance booklets, ie the Strategic Plan Performance booklet and the KPI booklet. There is a little more summary information in the booklet than in the Annual Report.		
		Each of the LGBF category pages (Children's' Services, Corporate Services, etc) includes a section called 'Overview of Performance Across Category'. This summarises performance in relation to the previous year, the council's ranking in relation to the previous year, how its compares to		

Theme	Characteristics include	Evidence (key facts / links to web pages)	Summary judgement	Rating
		the Scotland figure in relation to the previous year; and the council's current quartile position for all the PIs in the category. The council chose not to have an overall LGBF performance summary as this was not included in the standard page approach developed by the Improvement Service		
	4.1.d. There is clear layering and signposting of information, which is easy for the reader to navigate.	Under the LGBF section, on the Performance and spending page, there are links to summaries for each LGBF indicator, and subsequently links to documents providing further evidence of performance. The public performance reporting page has a direct link to the KPI booklet.		
	4.1.e. There is relevant explanatory narrative – which is in Plain English	The LGBF indicator templates provide commentary in plain English on performance indicators. The council's KPI booklet has introductory narrative on performance summary but no narrative on each indicator. The council decided not to report narrative on all LGBGF indicators under SPI 1 and 2, reasoning that: • Coverage of many of SPI 1 and 2 areas is included in other public specific performance reports, eg the Annual Report and the Strategic Plan Performance Report, where commentary is readily available in an accessible format. • A tabular format is one of these, uncluttered by commentary, suits some readers. • The volume of PIs in SPI 1 and 2 would result in an unwieldy document if they all had commentary.		
	4.1.f. There are supporting, informative graphics, eg charts, tables, and diagrams.	The KPI booklet introductory summary has a pie chart based on the traffic light status of all the council's KPIs. No further graphics observed.		
	4.1.g. Web links to other PPR information work.	All webpages accessed in this assessment were working.		
	4.1.h The council reports on additional indicators that contribute to an overall view of their performance.	The council also reports on **Economic its development strategy.** The council reports on the percentage of unemployed people assisted into work through employability programmes, and what the council are doing to improve the service, eg through a modern apprenticeship programme.		

WEST DUNBARTONSHIRE COUNCIL

Theme	Characteristics include	Evidence (key facts / links to web pages)	Summary judgement	Rating
4.2 Effective use of customer satisfaction information	4.2.a. PPR explains consultations and/or satisfaction surveys carried out, and specify the findings.	A **Citizens' Panel annual feedback newsletter** for 2013/14 is accessible via the Public performance reporting page and summarises five surveys undertaken during the year, specifying their findings.	The Citizens' Panel annual feedback newsletter is effective in explaining how customer surveys have helped influence service delivery and, helpfully, explains what the council is doing as a result of feedback.	YES
	4.2.b. PPR explains what the council is doing as a result of feedback.	The newsletter states survey findings and follows this up with actions taken as a result of the feedback.		
4.3 Balanced picture of performance	4.3.a. The council presents a balanced picture of performance.	The 2013/14 KPI booklet assesses performance information by the traffic light status method and compares performance (both service and corporate) with targets and previous years. In addition, LGBF service area indicator overviews report on individual service area performance highlights and areas for development.	Performance reporting is balanced, with areas for development highlighted.	YES
	4.3.b. Traffic light-style colours or symbols give a helpful overview.	See 4.3.a.		
	4.3.c. Priorities for improvement by the council are clear to the reader.	See 4.3.a.		
4.4 Good use of comparators	4.4.a. Performance is set in context using comparators and trends.	The 2013/14 KPI booklet compares performance information with targets for 2013/14 and performance in 2011/12 and 2012/13.	The council compares its performance with that in previous years and shows trends for all service areas, along with family group comparisons.	YES
	4.4.b. Trends are included for all council areas and indicators, as appropriate.	The booklet presents trend columns – a short trend, which compares current performance against the previous year, and the long trend which compares current performance against previous two years.		
	4.4.c. There are meaningful comparisons with other councils, e.g. in family groups, and overall.	SPI 3/LGBF sets out how the council compares itself to other local authorities; both in the performance summaries included in the LGBF category pages and in relation to specific LGBF PIs referred to in the category pages. A section on 'Family groups' in each of the LGBF category pages sets out the link to the Improvement Service's LGBF site where outputs from family group work is reported.		

Theme	Characteristics include	Evidence (key facts / links to web pages)	Summary judgement	Rating
4.5 Good use of financial and cost information	4.5.a. PPR features the costs and other financial aspects of service delivery.	The costs of service areas are reported in the corporate Annual report 2013/14, under section 4 on *How we use our resources.* Some costing information is reported in the KPI booklet as indicators, eg the net cost of refuse collection per premises. Further, each service area reports financial aspects and costs of service delivery in the services performance overview template.	Performance information includes coverage of financial information including a breakdown of service costs and individual unit costs.	YES
	4.5.b. Financial information is well structured and clearly presented.	Financial information in the annual report is clearly presented, evidencing spend in each service area. Other financial information is found in the statement of accounts 2013/14, although this may be challenging for the average reader to interpret.		
	4.5.c. There is information on services' unit costs, eg £ per primary school pupil.	The KPI booklet reports on costs per unit, eg the cost of collecting council tax per dwelling. LGBF indicators also report on costs, eg the annual cost per secondary school pupil.		
	4.5.d. PPR includes information on the council's budgets for major services.	See 4.5.a.		
	4.5.e. Plain language explains the figures.	Figures and charts in the annual report are well set out and explained clearly. LGBF indicators on cost are explained in plain language.		
4.6 Dialogue with the public	4.6.a. The council has consulted the public on what it wants from PPR.	The Annual report 2013/14 has narrative on monthly telephone satisfaction surveys: residents are asked about key services e.g. social work. In addition, the **West Dunbartonshire Citizens' Panel** page shows consultations and focus group reports.	The council has ensured good engagement with members of the public through various methods.	YES
	4.6.b. The council uses social media to engage the public and have a dialogue on performance.	At the bottom of each website page, there are links to the council's accounts for Twitter (approx 4,800 followers), Facebook (approx 9,000 Likes); and Flickr (approx 40 followers).		

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Theme	Characteristics include	Evidence (key facts / links to web pages)	Summary judgement	Rating
4.7 Accessibility	4.7.a. PPR features a range of outputs that target specific audiences.	The council reports on performance through various media, namely the Annual report 2013/14, Key performance indicators booklet and the LGBF categories templates. The three types of reporting are different in presentation and narrative, and each would appeal to different audiences. The Annual report has some graphs and visuals and the KPI booklet provides trend information.	PPR material is reported in a number of ways, eg through visuals, statistics, narrative - and the council provides information on how to request material in other languages, Braille and printed versions.	YES
	4.7.b. Info is available in different languages, on request.	The Annual report 2013/14 provides commentary on its back page that it can be provided in large print, Braille or different languages.		
	4.7.c. Printed information is available on request.	See above 4.7.b.		

WEST DUNBARTONSHIRE COUNCIL

Interesting practice

Which council is this about?	**West Dunbartonshire Council**
Headline topic	Effective use of customer satisfaction information.
What is the practice, and what makes it interesting?	The council publishes an annual Citizens' Panel newsletter to inform the public on how services are using the feedback they have provided in surveys and focus groups, to in turn improve levels of customer satisfaction. This helps to give the council an overview of the public's satisfaction in different service areas and allows the public to see what the council is doing in response to their views.
What has contributed to its success in this council?	By publishing its reaction to feedback, the council demonstrates to the public that it is serious about taking their views into account and makes good use of the public's views in improving services, where possible.
Links to key web pages and/or documents	The Citizens' Panel webpage is at **http://www.wdcpp.org.uk/get-involved/west-dunbartonshire-citizens-panel/** The Citizens' Panel annual update, summer 2014 is at **http://www.wdcpp.org.uk/media/188047/citizenfeedbacksummer14.pdf**
Who to contact in the council for further information (include contact details)	Amanda Coulthard Corporate & Community Planning Manager West Dunbartonshire Council Council Offices Garshake Road Dumbarton G82 3PU Tel 01389 737 271 **amanda.coulthard@west-dunbarton.gov.uk**

WEST DUNBARTONSHIRE COUNCIL

Report by Executive Director of Corporate Services

Audit & Performance Review Committee: 23 September 2015

Subject: **Public Interest Disclosures for the period 1st January 2015 to 30th June 2015**

1.   Purpose

1.1   The purpose of this report is to advise Committee of public interest disclosures received during the period 1st January 2015 to 30th June 2015.

2.   Recommendations

2.1   It is recommended that Members note the content of this report.

3.   Background

3.1   A disclosure in the public interest is where a concern is raised about a danger or illegality that has a public interest aspect to it.   A confidential reporting facility is managed by Internal Audit as part of the WDC Public Interest Disclosure Policy. Internal Audit maintains a central record of all concerns raised under the Public Interest Disclosure Policy.

4.   Main Issues

4.1   Of the three cases recorded as outstanding in the previous report, submitted to committee on 11 March 2015, two have been completed as unfounded and one is still in progress.

4.2   A total of 7 disclosures were received during the period January 2015 to June 2015 as summarised below:

Ref	Date Received	Detail	Date completed	Outcome
1.	25-Mar-15	Complaint that employee using WDC vehicle for personal use	6-Jul-15	Investigated - unfounded
2.	1-Apr-15	Allegation of removal of equipment from Council premises	24-Apr-15	Investigated - unfounded
3.	24-Apr-15	Allegation that HR had divulged confidential information	3-Jul-15	Investigated - unfounded
4.	8-May-15	Complaint that person was falsifying timesheets	2-Jul-15	Investigated - unfounded

5.	1-Jun-15	Allegation that funds of local group are being mis-managed	-	Investigation in progress
6.	8-Jun-15	Allegation of theft materials and inappropriate use of vehicles by unnamed employee/s	-	Investigation in progress
7.	10-Jun-15	Complaint disclosure checks not being carried out as appropriate	26-Jun-15	Unfounded – PVG process not relevant to nature of activity

4.3 Activity relating to public interest disclosure for recent reporting periods is as follows:

Period	No. of Cases
1st January 2013 to 30th June 2013	8
1st July 2013 to 31st December 2013	12
1st January 2014 to 30th June 2014	7
1st July 2014 to 31st December 2014	13
1st January 2015 to 30th June 2015	7

5.   People Implications

5.1 There are no personnel implications with this report.

6.   Financial and Procurement Implications

6.1 There are neither financial nor procurement implications with this report.

7.   Risk Analysis

7.1 There are risks to the Council in financial, legal, operational and reputational terms of not providing a service to enable a disclosure in the public interest.

8.   Equalities Impact Assessment (EIA)

8.1 There are no issues identified.

9.   Consultation

9.1 This report has been subject to a check by Legal, Democratic and Regulatory Services.

10.   Strategic Assessment

10.1 The Public Interest Disclosure Policy contributes to Council's strategic priorities by ensuring that early warnings of malpractice may mitigate the extent of financial losses to the Council, contributes to better asset management by utilising employees to manage risks to the organisation's reputation and supports fit for purpose services through the continuation and promotion of robust employment practice.

Angela Wilson
Executive Director of Corporate Services
Date: 27 August 2015

Person to Contact:	Colin McDougall, Audit and Risk Manager, Council Offices, Garshake Road, Dumbarton Telephone (01389-737436). Email: colin.mcdougall@west-dunbarton.gov.uk
Appendices:	None
Background Papers:	Revised Public Interest Disclosure Policy agreed by the Corporate Services Committee on 13th August 2014
Wards Affected:	All

WEST DUNBARTONSHIRE COUNCIL

Report by Executive Director of Corporate Services

Audit and Performance Review Committee: 23 September 2015

Subject: Counter Fraud Progress Report

1.   Purpose

1.1   The purpose of this report is to advise Members of the results from
           investigating matched datasets provided to the Council through
           participation in the National Fraud Initiative and other work taking place
           within the Corporate Fraud team.

2.   Recommendations

2.1   It is recommended that the committee note the contents of this report.

3.   Background

3.1   The Benefits Fraud Team transferred to join Internal Audit from 1 April
           2015, thereby enabling a joined-up approach to fraud investigation and
           detection and this will gradually see the WDC fraud team shift focus
           more onto corporate fraud areas.

3.2   The National Fraud Initiative (NFI) in Scotland is Audit Scotland's data
           matching exercise that takes place every two years in line with the
           Audit Commission's NFI timetable. The Audit Commission processes
           the data for NFI in Scotland on behalf of Audit Scotland, and provides
           its secure website and NFI application for bodies and auditors to use in
           Scotland. The NFI is designed to help participating bodies identify
           possible cases of fraud or error and detect and correct any
           consequential overpayments from the public purse. It should be noted
           that as of 1 April 2015, the Audit Commission's powers to conduct the
           National Fraud Initiative passed to the Cabinet Office and the NFI has
           run under Cabinet Office powers from that date.

3.3   Data extracts for the 2014/15 NFI exercise were submitted to the Audit
           Commission NFI team last October and matched datasets were made
           available to participating bodies for investigation from 29 January 2015.

3.4   A further NFI exercise is also in progress, involving the matching of
           Council Tax data to Electoral Register data with the principal objective
           being to identify instances where the Council Tax single person's
           discount has been incorrectly awarded.

3.5   The Corporate Fraud Team have taken a more prominent role in the
           investigation of matched datasets provided by the NFI process

compared to their previous role as the Benefits Fraud Team, with Internal Audit resources now significantly reduced in this area of work.

4.   Main Issues

NFI – main exercise

4.1   Filtering facilities within the database allow the number of cases to be reduced according to a pre-determined set of criteria. This is known as the "recommended filter". For the 2014/15 exercise, a total of 5,499 matched items was provided to WDC for investigation, with 1,010 (18.4%) of these items being classified as "recommended filter matches".

4.2   The WDC approach to investigating these datasets has been to:

- Initially investigate all individual cases listed through using the "recommended filter" feature; and
- Review other cases, in order to determine if there is anything else of note, particularly where the amounts reported are relatively high.

4.3   A summary of progress as at 21 August 2015 on the examination of individual matches is as follows:

Details	Recommended Matches	Other Matches	TOTAL	Values
Matches cleared with no further action	495	352	847	£0
Matches where fraud discovered	3	0	3	£13,209
Matches where error discovered	6	0	6	£1,003
Matches where Investigations are in progress	77	25	102	Not yet determined
Matches not yet examined	429	0	429	Not yet determined
TOTAL	**1,010**	**377**	**1,387**	**£14,212**

4.4   The three fraud cases relate to pension fraud. Action is underway to recover these amounts. Prosecution is being progressed for two of these cases.

4.5   Recovery of the amounts due from the error cases is in progress.

<u>NFI – Single Person's Discount</u>

4.6 Investigation work on data provided from the matching of Council Tax data to the Electoral Register data has been carried out in the main by the Council Tax team with some involvement of the Corporate Fraud team. Of the 1,712 matched datasets provided to WDC for investigation, 1,398 have been cleared with no further action and 80 are still in progress. For the remaining 234 cases, invalid single person's discount has been identified for a total value of £136,310, with revised Council Tax bills issued as a consequence. Prosecution in relation to some of these cases is being considered.

<u>Other Corporate Fraud Team Activity</u>

4.7 In addition to the work carried out on NFI, the Corporate Fraud team has received 69 referrals of which 34 did not warrant further investigation. Of the 35 cases investigated, the key outcomes have been as follows:

Category	Value
Council Tax Reduction scheme overpayments	£17,046
Single Person's Discount cases (in addition to the NFI exercise referred to at paragraphs 4.6 and 4.7 above)	£2,630
Social Care Fraud	£40,155
TOTAL	**£59,831**

4.8 A Corporate Fraud Management data warehouse module has been purchased at a cost of £13K which it is anticipated will go live on 1 October 2015. This module will allow the Corporate Fraud team to carry out regular internal data matching exercises amongst the following datasets:

- Electoral Register;
- Council Tax;
- HR / Payroll;
- Housing Allocations; and
- Homelessness.

There is the opportunity in due course to add further datasets at additional cost.

5. **People Implications**

5.1 There are no personnel implications with this report.

6. **Financial and Procurement Implications**

6.1 The investigation activity described above has resulted in additional Council Tax billing of £155,986 and recoveries to the value of £54,367 are being progressed in other areas.

6.2 The Corporate Fraud Team has a savings target of £50K in 2015/16 resulting from counter fraud activity and their work to date has contributed to £83,707 of the recoveries identified at paragraph 6.1 above.

6.3 There are no procurement implications.

7. **Risk Analysis**

7.1 If matched dataset cases are not investigated sufficiently, particularly the "recommended filter" matches (see Section 4 above) or other information brought to the attention of the Corporate Fraud Team is not investigated as appropriate, there is a risk that instances of error and fraud may not be detected. The plan is to investigate fully all remaining matches.

8. **Equalities Impact Assessment (EIA)**

8.1 EIA is not appropriate.

9. **Consultation**

9.1 Consultation has taken place with Finance Services and Legal, Democratic and Regulatory Services and neither have reported any issues with this report.

10. **Strategic Assessment**

10.1 Participation in National Fraud Initiative Exercise and other fraud investigation work contributes to Council's strategic priorities by identifying and taking action to stop, reduce and recover fraud and error.

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Angela Wilson
Executive Director of Corporate Services
Date: 27 August 2015

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Person to Contact: Colin McDougall, Audit and Risk Manager,

Council Offices, Garshake Road, Dumbarton
Telephone (01389-737436).
Email: colin.mcdougall@west-dunbarton.gov.uk

Appendices: None

Background Papers: None

Wards Affected: All Wards

WEST DUNBARTONSHIRE COUNCIL

Report by Executive Director of Corporate Services

Audit and Performance Review Committee: 23 September 2015

Subject: **West Dunbartonshire Health and Social Care Partnership (HSCP) – Due Diligence Process and 2015/16 Budget**

1.   Purpose

1.1   The purpose of this report is to advise the Committee of the due diligence processes that have been followed in the creation of the West Dunbartonshire Health & Social Care Partnership (HSCP) budget for the 2015/16 financial year.

2.   Recommendations

2.1   It is recommended that Members consider and note the contents of this report in respect of the due diligence process that has been followed.

3.   Background

3.1   The Scottish Government established the Integrated Resources Advisory Group (IRAG) to consider the financial implications of integrating health and social care and to help develop professional guidance.

3.2   It is important for a due diligence process to be carried out in order to ensure that the budget provided for the HSCP is sufficient, identifies current and historical pressures and demands and allows the HSCP to operate on a sound financial basis and to enable it to meet outcomes contained within the Strategic Plan for 2015/16.

4.   Main Issues

4.1   The HSCP was formally established on 1st July 2015. A report entitled "West Dunbartonshire Health and Social Care Integration (HSCP) – Due Diligence Process and 2015/16 Budget" was submitted to the initial meeting of the HSCP Board on 1st July 2015.

4.2   The purpose of the report was to provide assurance to the HSCP that the resources allocated by West Dunbartonshire Council and NHS Greater Glasgow & Clyde are sufficient to deliver the outcomes contained in the strategic plan. To achieve this, a process of due diligence was carried out. A key element of the due diligence process was the 2015/16 budget being assessed against actual expenditure for the most recent three financial years (2012/13, 2013/14 and 2014/15), along with consideration of planned efficiencies and investments.

4.3 The report was prepared by Jeanne Middleton, Chief Finance Officer for the HSCP and confirmed that the initial budget allocated to the HSCP is sufficient to deliver on the outcomes highlighted within the Strategic Plan for 2015/16, subject to effective risk mitigation and the successful delivery of efficiencies as detailed in the report.

4.4 Given the needs led nature of Health and Social care services, it is possible that there will be in-year financial pressures during the course of the financial year. Robust budgetary control, monitoring and reporting procedures are in place and any budget variances arising during the financial year and appropriate remedial proposals will be brought to the attention of the HSCP Joint Board at the earliest opportunity.

4.5 At the HSCP Board the Board:

1) noted the due diligence work undertaken as the basis for 2015/16; and
2) approved the 2015/16 budget.

4.6 West Dunbartonshire Council's Audit and Risk Manager is satisfied that an appropriate and robust due diligence process has been followed in order to ensure that the budget provided for the HSCP is sufficient, identifies current and historical pressures and demands and allows the HSCP to operate on a sound financial basis and to enable it to meet outcomes contained within the Strategic Plan for 2015/16.

5. People Implications

5.1 There are no personnel issues with this report.

6. Financial and Procurement Implications

6.1 There are neither financial nor procurement implications with this report.

7. Risk Analysis

7.1 Failure to carry about an effective due diligence process could result in the HSCP having insufficient resources available to achieve the outcomes contained within the Strategic Plan 2015/16. The due diligence process that has been carried out should ensure that the HSCP has sufficient resources available subject to appropriate controls being in place as noted at 4.4.

8. Equalities Impact Assessment (EIA)

8.1 There are no issues identified.

9. Consultation

9.1 This report has been subject to a check by Finance and Legal, Democratic & Regulatory Services.

10. Strategic Assessment

10.1 The due diligence work carried out provides assurance that the HSCP will have sufficient resources available to achieve its Strategic Plan.

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Angela Wilson
Executive Director of Corporate Services
Date: 28 August 2015

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Person to Contact:	Colin McDougall, Audit and Risk Manager Telephone 01389 737436 E-mail – colin.mcdougall@west-dunbarton.gov.uk
Appendices:	None
Background Papers:	Papers presented to West Dunbartonshire Health and Social Care Partnership Board on 1 July 2015 and 19 August 2015
Wards Affected:	All Wards