

Appendix 2: Resources Delivery Plan 2024/25

2024/25
DELIVERY PLAN

RESOURCES



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1. Introduction

Resources comprises Finance, Business Support, Internal Audit & Fraud and Asset Management. It provides accountancy, treasury management, business support, internal audit and fraud and asset management services to the Council and external clients including the West Dunbartonshire Leisure Trust, the Valuation Joint Board, Clydebank Property Company, charities and trusts, and West Dunbartonshire Energy Ltd. Company. In addition, it provides direct services to residents of West Dunbartonshire.

It is one of seven strategic areas responsible for delivering the Council's Strategic Plan. Key actions to help achieve that are set out in this Delivery Plan, together with actions to address any performance issues and service priorities identified in the planning process. Progress will be monitored and managed by the management team and reported to Corporate Services Committee and Infrastructure, Regeneration & Economic Development Committee (asset management elements only) twice yearly, at mid-year and year-end.

2. Performance Review

The Resources management team completed a detailed review of 2023/24 performance, focusing on:

- 2023/24 Delivery Plan year-end progress
- Local Government Benchmarking Framework (LGBF) comparative data
- Citizens' Panel feedback
- Telephone Survey feedback
- Complaints.

This review highlighted our key achievements and challenges in 2023/24. These are summarised below.

Key Achievements in 2023/24

Finance

- Completed draft Financial Statements within statutory deadlines.
- Delivered service and financial returns to public sector bodies.
- Supported transformation projects within the Council, including the District Heating Network, ongoing development of revised costing models and financial reporting within Housing Maintenance Trading Account.

- Reviewed capital programme reporting to improve effectiveness and efficiency including comprehensive review of capital programme expenditure profiling.
- Progressed the creation of a lease register and accounting template in preparation for the change to the Code of Practice on Local Authority Accounting issued by the Chartered Institute of Public Finance & Accountancy.

Business Support

- Processed £637,650 in Clothing Grants to parents and carers of 4,251 school pupils.
- Processed £2.7m in Discretionary Housing Payments to assist 3,745 vulnerable tenants with housing costs.
- Processed £30.6m in Housing Benefit payments to assist residents with housing costs
- Processed £9.1m in Council Tax Reduction payments to assist residents with council tax charges
- Improved the rent arrears process working in partnership with Housing and Department for Work and Pensions
- Increased efficiency by developing and improving automation solutions to process Employee New Start, Sickness Absence, Teachers Pension Notification, Free School Meals, Clothing Grants and Discretionary Housing payments.

Internal Audit & Fraud

- Finalised the 2022/23 annual audit plan and progressed the 2023/24 audit plan.
- Delivered actual savings and re-billings of £184,495 through the Corporate Fraud Team.

Asset Management

- Supported the delivery of major capital projects including Faifley Community Campus, new build housing projects, development phase of Exxon City Deal Project and other general services projects.
- Further developed office accommodation plans and managed access and occupancy rates.
- Continued to deliver the Disposal Strategy outcomes and delivered income via capital receipts.
- Developed and implemented a new Council Asset Management Framework and Property Asset Plan.
- Progressed the programme of the Council Assets capital funded improvement projects.

Key Challenges in 2023/24

Finance

- Reconciling and managing a significant number of funding streams mainly due to Scottish Government priorities within limited resource constraints.

- Providing personal development for staff by allocating new roles to officers resulting in a significant learning curve whilst continuing to provide a quality service to customers.
- Review of entire capital programme to better align forecast expenditure to projected timescales of project activity.

Business Support

- Level of rent arrears was aggravated by the cost of living crisis.
- Collection of sundry debt was greatly impacted by cost of living crisis which is being managed in line with the Corporate Debt policy and a range of flexible measures.
- Managing levels of service delivery with the levels of budget cuts.

Asset Management

- Staff turnover coupled with the time taken to replace, recruit and train employees continued to be a challenge in 2023/24.
- High sickness absence reduced available resource resulting in increased expenditure for sub contracted works and agency costs.
- The national skills shortage of qualified and experienced officers in Corporate Asset Management resulted in reduced workforce numbers and increased demands on existing teams. This resulted in alternative service delivery models being introduced.
- Increasing issues relating to the supply of labour and materials, due to increased energy, transport and raw material costs, impacted supply chains and third parties and our ability to carry out works within budget and on time.

3. Strategic Assessment

The Resources management team completed a strategic assessment to determine the major influences on service delivery and priorities in 2024/25. The key factors are summarised below.

Key Factors

Financial Challenges

The entire public sector is continuing to face significant financial challenges due to a range of factors including inflationary cost increases, pay awards not being fully funded by the Scottish Government and insufficient overall funding to support the delivery of front line and back office services. The Council are currently faced with an estimated cumulative funding gap in 2025/26 of £9.8m rising to £40.4m by 2028/29. We will

continue to monitor the overall financial position of the Council and updates on estimated future budget gaps will be reported to Elected Members throughout 2024/25.

These challenges require further action to balance our budget and protect services for residents. Within Resources, this means that available funding will be reduced over time and we will need to reconfigure how we work, what we do, where we work, and potentially reduce the number of people employed. In this context, we will aim to continue to provide a sustainable, quality service to internal clients and the public.

Budget Sensitivity Analysis

In reviewing the service budget projections, consideration has been given to sensitivity of these budgets, in particular for higher risk/ higher value budgets which may have a significant impact on budgetary control and future budget projections. The analysis has considered sensitivity around demand, costs and charges, and income levels.

Within Resources, budgets which have been identified as being more susceptible to fluctuations include:

- Building Materials
- Labour costs
- Transport fuel costs
- Capital Plan

On a more Council-wide basis, the Council's cost of borrowing is susceptible to fluctuations in the bank interest rate due to the level of the Council's short-term borrowing.

Financial Management System

The main financial management system (FMS) used by Finance to manage the General Ledger, Accounts Payable and Accounts Receivable functions is Agresso. During 2023/24 the current service provider announced they would cease support for the system as at 31 December 2024. As a business-critical system, it would not be practical for Finance to use the system unsupported longer term for reasons of compliance and cyber-security protection. A steering group and project team have been set up to oversee the introduction of a cloud-based FMS. A procurement exercise has commenced to identify an appropriate solution and information will be requested from other councils who have recently undertaken a similar project to benefit from their experience and lessons learned.

In 2024/25, we will continue with the procurement exercise and gather information to ensure the system procured meets the needs of Finance and the wider service users within the council. It is anticipated that this project will extend over two financial years with a proposed go-live date of 1 April 2026.

Managing Earmarked Reserves (EMR)

Currently expenditure of EMR is recorded on a spreadsheet and reported to Committee as part of the Budgetary Control Report process. This has resulted in an inconsistent approach across Finance and requires manual adjustments that opens up a risk of error. To improve transparency and reporting of EMR spend, we will develop a coding structure that facilitates the tracking of spend against the reserves through the ledger. This is likely to align to the introduction of the supported Financial Management System.

Dumbarton Common Good Fund

As part of the 2024/25 budget setting process, it was recognised that Dumbarton Common Good spend will exceed income which means there will be a need to fund the shortfall from reserves. Whilst there are sufficient funds in the Dumbarton Common Good to absorb this deficit in the short term, it is not a sustainable position in the medium to longer term. In 2024/25, a review will be carried out of all recurring grants to ensure funds are still being applied for reasons consistent with the purpose of the common good and to ensure long term sustainability of the fund.

Increased Corporate Debt

Wider economic factors, in particular the cost of living crisis, have impacted the collection of rent, Council Tax and sundry debt. The Council is finding it more difficult to collect all the money it is owed resulting in increased levels of debt across a range of debt types. In 2024/25, we will:

- continue to review ways of decreasing corporate debt through continued improvements to debt collection processes in relation to sundry, non-domestic rates, Council Tax and rent
- continue to review ways to improve rent collection rates in conjunction with Housing and W4U.

Automation of Processes and Information Provision

Staff across the Council are employed in manual processes and information provision, such as processing invoices and updating transactional spreadsheets. Many such processes can be automated, providing benefits such as faster service delivery, improved quality and greater flexibility, as well as enabling staff to refocus on more complex tasks rather than repetitive tasks. In 2024/25, we will continue to pursue automation opportunities across the Council to improve efficiency.

Income from Capital Receipts

Continuing to secure income for the Council is a key priority and the Corporate Asset Management Framework supports this through the delivery of capital receipts from the disposal of key strategic sites. The Framework will highlight non-performing property assets, inform the process for considering future disposals, and generate additional income through the disposal of redundant assets. In 2024/25, we will monitor the progress against the Framework and the disposal of key strategic sites and provide an annual update on progress.

Glencairn House Redevelopment

The Levelling Up Fund is a UK government initiative for regenerating town centres and high streets, upgrading local transport, and investing in cultural and heritage assets. Following a successful bid to the Fund, work is underway to progress the redevelopment of Glencairn House in Dumbarton town centre as a combined museum, library and community facility. Planning permission has been approved and a contractor appointed. In 2024/25, we will progress the redevelopment in line with the agreed plan with progress reported to the Levelling Up Project Board.

Building Upgrades

The 2024/25 programme for delivering Corporate Assets building upgrades includes renovation, remodelling and refreshing corporate buildings in accordance with the Corporate Asset Management Plan. In 2024/25, we will progress the buildings upgrades programme in line with the agreed Plan and timeframe.

Depot Refurbishment

The Council's depot estate is no longer fit-for-purpose. Following a review of the complete estate and the preparation of a feasibility report, it has been agreed to refurbish the estate rather than progress with a new build due to cost restrictions. In 2024/25, the Depots Project Board will take forward the depot refurbishment programme.

Asset Related Council Savings Options

In line with the Council's agreed savings options for 2024/25, there are a number of initiatives that include changes to Council assets that will require support from the Asset Management team. In the coming year, we will work in partnership with the relevant services to develop and implement plans and provide support to deliver the asset related savings agreed by Council.

Continuous Improvement

Continuous improvement is central to all that we do. The actions set out in this section, as well as those at an operational level not included in this Delivery Plan, demonstrate our commitment to continuous improvement and take account of the wider Best Value focus on vision and leadership; governance and accountability; effective use of resources; partnerships and collaborative working; working with communities; sustainability; and fairness and equality.

Action Plan

The challenges identified in Section 2 and the key factors identified in Section 3 have informed Resources priorities for 2024/25. Appendix 1 sets out the action plan to address them. It also includes:

- performance indicators and targets that will enable progress to be monitored and reported to stakeholders
- strategic workforce actions to address workforce issues identified in the planning process
- strategic and/or service risks.

In relation to the latter, strategic risks represent the potential for the Council to take advantage of opportunities or fail to meet stated strategic objectives and those that require strategic leadership. Service risks relate to service delivery and represent the potential for impact on individual services, or the experience of those who work within the services, i.e. employees, partners, contractors and volunteers or service users and clients in receipt of the services provided. In identifying the relevant risks for 2024/25 and actions to mitigate them, the aim is to improve or maintain the current position (i.e. the current risk score) set out in the appendix.

4. Resources

Finance

The Finance team are currently creating the detailed service budgets to accurately reflect all savings, management adjustments and other budget adjustments agreed by Council on 6 March 2024. Once this is complete the service plans will be updated with each Service's Gross Expenditure, Gross Income and Net Revenue Expenditure Budgets.

Employees

Employee Numbers

The headcount and full time equivalent staff in each service area (as of 31st March 2024) are as follows:

Function	Headcount	FTE
Audit & Fraud	8	6.10
Business Support	74	66.32
Finance	35	32.61
Asset Management	50	46.93
Estate Management	3	3.00
TOTAL	170	154.96

Absence

The 2023/24 quarterly absence figures for Resources are shown below, together with the Council average for the same periods for comparison. The figures for Resources have been significantly lower than the Council average throughout 2023/24:

Absence in 2023/24	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Annual FTE days lost per FTE employee
Resources	0.8	1.73	2.46	1.98	5.92
COUNCIL WIDE TOTAL	3.64	3.36	4.67	5.01	13.74

Appendix 1: Action Plan

Please Note: PI targets for 2024/25 are indicative until 2023/24 year-end data becomes available.

P	1. Our Communities
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Ob	Our residents are supported to increase life and learning skills
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Action	Due Date	Owner
Progress the redevelopment of Glencairn House	31-Mar-2025	Michelle Lynn

P	2. Our Environment
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Ob	Our neighbourhoods are sustainable and attractive
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Action	Due Date	Owner
Progress the building upgrades programme	31-Mar-2025	Michelle Lynn

P	3. Our Economy
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Ob	Our area has the infrastructure for sustainable and inclusive growth where businesses can flourish
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Performance Indicator	2024/25	Owner
	Target	
Number of invoices paid within 30 calendar days of receipt as a percentage of all invoices paid	TBC	Ryan Chalmers

Ob Our partnerships support economic development to deliver increased prosperity for our area

Performance Indicator	2024/25	Owner
	Target	
Time for processing applications for new Housing Benefits claims from application receipt date to the day the claim is decided	23	Ryan Chalmers
Time for processing applications for notifications of changes of circumstances for Housing Benefits from the application receipt date to the day the claim is decided	5	Ryan Chalmers

P 4. Our Council

Ob Our workforce is resilient and skilled where digital technology supports service delivery for our residents

Action	Due Date	Owner
Develop and implement wellbeing, employee engagement, equality, and learning and development plans to enable capabilities, improve resilience and promote a diverse workforce	31-Mar-2025	Laurence Slavin
Develop and implement employee life cycle plans in line with the People First Strategy to attract and retain the workforce	31-Mar-2025	Laurence Slavin

Action	Due Date	Owner
Implement service review process including role design, use of new technology, and new ways of working to add resilience, address gaps, and establish opportunities for efficiencies	31-Mar-2025	Laurence Slavin
Develop and implement learning and development plans and development opportunities to improve capabilities and resilience within the workforce	31-Mar-2025	Laurence Slavin

Ob Our Council is adaptable and focused on delivering best value for our residents

Performance Indicator	2024/25	Owner
	Target	
Percentage of council buildings in which all public areas are suitable for and accessible to disabled people	97%	Michelle Lynn
Value of outstanding sundry debt as a percentage of total that is more than 90 days old from date of invoice	70%	Ryan Chalmers
Rent collected as a % of total rent due	TBC	Ryan Chalmers
Percentage of capital receipts achieved as forecast	90%	Michelle Lynn
Cost of collecting council tax per dwelling	TBC	Ryan Chalmers
Percentage of income due from council tax received by the end of the year	TBC	Ryan Chalmers
Proportion of operational buildings that are suitable for their current use	93%	Michelle Lynn
Proportion of internal floor area of operational buildings in satisfactory condition	91%	Michelle Lynn
Current tenants' arrears as a percentage of total rent due	TBC	Ryan Chalmers
Gross rent arrears (all tenants) as at 31 March each year as a percentage of rent due for the reporting year	10%	Ryan Chalmers
Income generated as a % of total revenue budget	11%	Carol Alderson

Action	Due Date	Owner
Review ways of decreasing corporate debt through continued improvements to debt collection processes in relation to sundry, NDR, Council Tax and rent	31-Mar-2025	Ryan Chalmers
Review ways to improve rent collection rates in conjunction with Housing and W4U	31-Mar-2025	Ryan Chalmers
Maximise automation opportunities across the Council	31-Mar-2025	Arun Menon
Commence the introduction of a supported Financial Management System for implementation in 2025/26	31-Mar-2025	Carol Alderson
Incorporate Earmarked Reserve (EMR) spend through the Ledger	31-Mar-2025	Carol Alderson
Review the Common Good Fund	31-Mar-2025	Carol Alderson
Progress the disposal of key strategic sites	31-Mar-2025	Michelle Lynn
Progress the depot refurbishment programme	31-Mar-2025	Michelle Lynn
Develop and implement plans and support services to achieve the asset related options agreed by Council	31-Mar-2025	Michelle Lynn

Risk	Description	Current Assessment	Target Assessment	Owner
Debt is not recovered efficiently or effectively, with inherent risk of financial loss	The processes deployed in collection of monies owed to the Council are inefficient and ineffective resulting in money not collected on time or having to be written off.	 Likelihood Impact	 Likelihood Impact	Ryan Chalmers
Increase in the level of rent arrears due to the level of Welfare Reform changes and general state of economy	The Council sees an increase in its level of rent arrears due to lower disposable income and national changes to the national benefits regime and the ongoing economic position	 Likelihood Impact	 Likelihood Impact	Ryan Chalmers

Risk	Description	Current Assessment	Target Assessment	Owner
Maintaining Council Assets that are fit for purpose	The risk that the Council's assets and facilities are not fully fit for purpose with consequent adverse impact on our ability to deliver efficient and effective services. Assets included in this assessment are; the Council's property portfolio.			Michelle Lynn

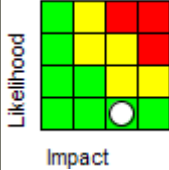
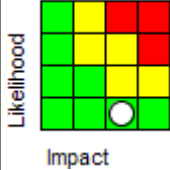
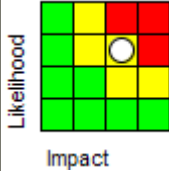
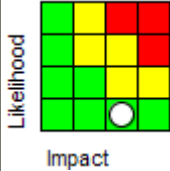
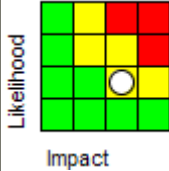
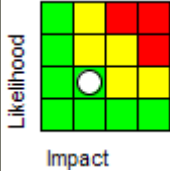
Ob Our residents are engaged and empowered

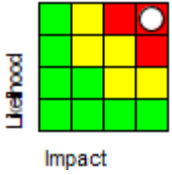
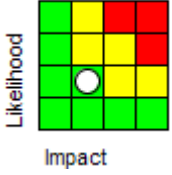
Performance Indicator	2024/25	Owner
	Target	
Percentage of council resources directed by communities	1%	Carol Alderson; Colin Smith; Elaine Troup

Ob Strong financial governance and sustainable budget management (Service Objective)

Performance Indicator	2024/25	Owner
	Target	
Amount of free reserves as a percentage of the prudential reserve target - HRA	100%	Carol Alderson
Amount of free reserves as a percentage of the prudential reserve target - General services	100%	Carol Alderson
Percentage variance to budget projected (General Services budget)	0%	Carol Alderson
Percentage of Audit Plan completed	85%	Andi Priestman

Action	Due Date	Owner
Prepare and submit draft Annual Governance Statement for 2023/24 to the Audit Committee	30-Jun-2024	Andi Priestman
Continue to improve and deliver the Assurance Statement for 2023/24 to support the Annual Governance Statement	30-Jun-2024	Andi Priestman
Complete the Internal Audit & Corporate Fraud Plan 2023/24 and report to Audit Committee as part of the Annual Assurance Statement	31-Aug-2024	Andi Priestman

Risk	Description	Current Assessment	Target Assessment	Owner
Failure to provide assurance of the system of financial controls	Internal Audit is unable to provide assurances on the Council's financial control environment			Andi Priestman
Failure to meet statutory deadlines for external returns (including HMRC) and financial statements	Finance Services failing to meet statutory deadlines resulting in lost revenue or penalty costs			Carol Alderson
Financial projections are significantly incorrect	Financial projections for both capital and revenue are significantly incorrect resulting in insufficient reserves being held.			Laurence Slavin

Risk	Description	Current Assessment	Target Assessment	Owner
Significant financial funding reductions / limitations from Scottish Government	<p>It is expected that the Council will continue to be faced with significant real term funding reductions from the Scottish Government settlement. This is based on recent settlements. This coincides with a period where costs are continuing to rise in relation to social care, significant inflationary increases impacting all services, the impact of increases in the bank interest rate on the cost of borrowing and pay award pressures linked to inflation. Whilst there are ongoing discussions between the Scottish Government and Local Government on reducing the ring fencing of funding is the reality is that material elements of funding remains ring fenced which significantly restricts how the Council can most effectively use the funds made available to it.</p>			Laurence Slavin