

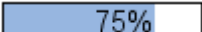

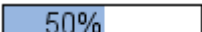


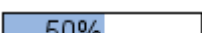


## Appendix 1: Resources Delivery Plan 2022/23 – Interim Progress

	Our Council
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	Our workforce is resilient and skilled where digital technology supports service delivery for our residents
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Action	Status	Progress	Due Date	Note	Owner
Develop and implement wellbeing, employee engagement, equality and training plans to enable capabilities, improved resilience and promotion of a diverse workforce.			31-Mar-2023	Across the service, regular team meetings and 'Be-the Best conversations, have taken place throughout 2022/23 as has engagement using 'Trickle'. A new Finance Manager will be in post in March 2023 and a further review will be carried out of employee engagement within Finance once the new appointment is in post. Furthermore, the Chief Officer is actively supportive of fully flexible working arrangements to support the workforce to maintain a healthy work-life balance. Staff are consulted with ahead of major operational and/or process related changes to explain clearly the rationale for the change.	Management Team
Develop and implement employee life cycle plans in line with the People First Strategy to attract and retain the workforce.			31-Mar-2023	A review of the Finance structure is currently on hold due to a new Finance Manager being appointed but not in post until March 2023. Review to be rescheduled for 2023/24 to allow new appointee time to review current arrangements. Across the service, the establishment has been considered as part of activity to deliver an effective service and identify efficiencies in order to deliver a balanced 2023/24 revenue budget.	Management Team
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				This is considered in all areas of Resources on an ongoing basis. Within Finance, a review of the structure is currently on hold due to a new Finance Manager being appointed but not in post until March 2023. Review of Finance to be rescheduled for 2023/24 to allow new appointee time to review current arrangements.	Management Team
Develop and implement training plans and development opportunities to improve capabilities and resilience within the workforce.			31-Mar-2023	This is on-going in all areas of Resources. Within Finance, the resignation of the Council's Finance Manager has provided an opportunity to reconsider the allocation of responsibilities across the Finance Team. This includes a focus on providing development opportunities, training and building resilience as we look further ahead to the possibility of multiple retirements in the next 3 to 5 years. This will be developed further in 2023/24 when the new Finance Manager is in post.	Management Team













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

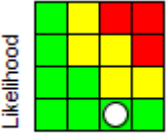
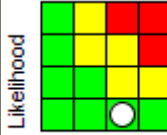
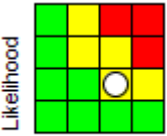
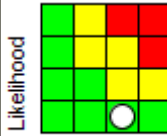
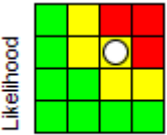
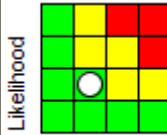
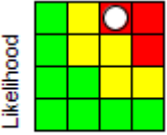
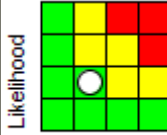
Action	Status	Progress	Due Date	Note	Owner
Review ways of decreasing corporate debt through continued improvements to debt collection processes in relation to sundry, NDR, Council Tax and rent		<div style="width: 55%;"><div style="background-color: #4F81BD; height: 10px; width: 55%;"></div></div> 55%	31-Mar-2023	Reviews completed in relation to the rent collection processes between Housing and Corporate Debt, the Universal Credit/Alternative Payment Arrangements process with the Department for Work and Pensions, and the debt recovery process and the impact of cost living increases. All have resulted in improvements to systems and processes. In addition, informal benchmarking has been completed which confirmed our processes are robust, efficient and effective at collections whilst being value for money. The remaining milestones are all on track with completion dates of 31 March 2023.	Ryan Chalmers
Review ways to improve rent collection rates in conjunction with Housing and W4U		<div style="width: 50%;"><div style="background-color: #4F81BD; height: 10px; width: 50%;"></div></div> 50%	31-Mar-2023	The Universal Credit/Alternative Payment Arrangements process with the Department for Work and Pensions has been reviewed to ensure rental income is maximised, including automating UC payments. The remaining milestones are due by 31 March and are progressing as planned.	Ryan Chalmers; Stefan Kristmanns
Maximise automation opportunities across the organisation to improve efficiency		<div style="width: 40%;"><div style="background-color: #4F81BD; height: 10px; width: 40%;"></div></div> 40%	31-Mar-2023	Some automations have been adjusted to factor system issues. Progressing well otherwise with updates provided to Automation Board.	Arun Menon

Risk	Description	Current Assessment	Target Assessment	Date Reviewed	Note	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	<div style="display: flex; flex-direction: column; align-items: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: 8px;">Likelihood</div> </div> <div style="display: flex; flex-direction: column; align-items: center;"> <div style="font-size: 8px;">Impact</div> </div>	<div style="display: flex; flex-direction: column; align-items: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: 8px;">Likelihood</div> </div> <div style="display: flex; flex-direction: column; align-items: center;"> <div style="font-size: 8px;">Impact</div> </div>	15-Dec-2022	Effectively implement the Corporate Debt Policy and ensure income maximisation in collaboration with W4U. Improvements to automation of collecting debt to be considered and implemented.	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	<div style="display: flex; flex-direction: column; align-items: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: 8px;">Likelihood</div> </div> <div style="display: flex; flex-direction: column; align-items: center;"> <div style="font-size: 8px;">Impact</div> </div>	<div style="display: flex; flex-direction: column; align-items: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: 8px;">Likelihood</div> </div> <div style="display: flex; flex-direction: column; align-items: center;"> <div style="font-size: 8px;">Impact</div> </div>	15-Dec-2022	The risk of an increase in rent arrears is due to the current cost of living that's linked to increasing energy costs, food costs and inflation. Financial support and advice is provided to those impacted by the cost of living with arrangements being reviewed as appropriate.	Ryan Chalmers




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




Action	Status	Progress	Due Date	Note	Owner
Revise the Code of Good Governance		<div style="width: 100%;"><div style="width: 100%; background-color: #4f81bd; color: white; text-align: center;">100%</div></div>	31-Mar-2023	The Code of Good Governance was reviewed and updated as part of the 2021/22 Annual Governance Statement review.	Andi Priestman
Ensure continued compliance with the Code of Good Governance during 2022/23		<div style="width: 100%;"><div style="width: 100%; background-color: #4f81bd; color: white; text-align: center;">100%</div></div>	31-Mar-2023	The Code of Good Governance was reviewed for compliance as part of the 2021/22 Annual Governance Statement review.	Andi Priestman
Prepare and submit draft Annual Governance Statement for 2021/22 to the Audit Committee		<div style="width: 100%;"><div style="width: 100%; background-color: #4f81bd; color: white; text-align: center;">100%</div></div>	30-Jun-2022	The Draft Annual Governance Statement for 2021/22 was approved by the Audit Committee in June 2022.	Andi Priestman
Continue to improve and deliver the Assurance Statement for 2021/22 to support the Annual Governance Statement		<div style="width: 100%;"><div style="width: 100%; background-color: #4f81bd; color: white; text-align: center;">100%</div></div>	30-Jun-2022	The Annual Governance Statement was reviewed for best practice as part of the 2021/22 exercise.	Andi Priestman
Complete the Internal Audit & Corporate Fraud Plan 2021/22 and report to Audit Committee as part of the Annual Assurance Statement		<div style="width: 100%;"><div style="width: 100%; background-color: #4f81bd; color: white; text-align: center;">100%</div></div>	31-Aug-2022	The Internal Audit Annual Report and Assurance Statement was presented to the June 2022 Audit Committee and regular progress updates on the 2022/23 audit plan continue to be reported on a regular basis to Audit Committee.	Andi Priestman
Implement the change to the Accounting Code of Practice in relation to leasing		<div style="width: 25%;"><div style="width: 25%; background-color: #4f81bd; color: white; text-align: center;">25%</div></div>	31-Mar-2023	The implementation date was reviewed by Scottish Government and changed nationally. Due to this timelines have been adjusted accordingly. Work to implement the change to the Accounting Code of Practice is ongoing. Relevant officers within the Authority have been briefed on requirements and information required to comply is being collected. We are in the process of procuring software to use for the collation and processing of information.	Jackie Nicol-Thomson
Develop and provide financial services to West Dunbartonshire Energy Limited		<div style="width: 25%;"><div style="width: 25%; background-color: #4f81bd; color: white; text-align: center;">25%</div></div>	31-Mar-2023	We continue to provide financial services to the energy company and we are working to develop a separate entity in Agresso. However, this requires an upgrade to the system which has been delayed due to a number of technical issues. We are working to resolve these and continue to progress this action.	Adrian Gray; Laurence Slavin
Review reconciliations and VAT processes for automation and implement those identified as appropriate		<div style="width: 60%;"><div style="width: 60%; background-color: #4f81bd; color: white; text-align: center;">60%</div></div>	31-Mar-2023	The reconciliation and VAT processes have been reviewed and areas identified for possible automation. One reconciliation was initially identified as a test and processes have been documented and are currently with the automation team for consideration and prioritisation. The VAT processes will be documented for onward submission to the automation team.	Laurence Slavin; Karen Shannon
Review capital programme, monitoring and reporting		<div style="width: 100%;"><div style="width: 100%; background-color: #4f81bd; color: white; text-align: center;">100%</div></div>	31-Mar-2023	The capital programme has been reviewed and a report presented to Council on 21 December 2022. The next phase will review monitoring and reporting arrangements. This will take place in 2023/24, led by the new Finance Manager.	Laurence Slavin

Action	Status	Progress	Due Date	Note	Owner
Review financial arrangements against the CIPFA financial code of practice		100%	30-Sep-2022	The Code was reviewed and passed to external audit for information.	Laurence Slavin

Risk	Description	Current Assessment	Target Assessment	Date Reviewed	Note	Owner
Failure to provide assurance of the system of financial controls	Either Internal Audit or External Audit is unable to provide assurances on the Council's financial control environment	 Likelihood Impact	 Likelihood Impact	14-Dec-2022	Audit plan for 2021/22 is complete. New plan for 2022/23 was approved by Audit Committee in June 2022 and regular progress reports are presented to Audit Committee at each cycle.	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	 Likelihood Impact	 Likelihood Impact	14-Dec-2022	The risk assessment remains unchanged. There are a range of controls in place to ensure that the likelihood of this risk occurring remains relatively low.	Laurence Slavin
Financial projections are significantly incorrect	Financial projections for both capital and revenue are significantly incorrect for various reasons – including unexpected costs – resulting in insufficient reserves being held	 Likelihood Impact	 Likelihood Impact	16-Dec-2022	Information on projections are updated on an ongoing basis. However, with the volatility of the economy, inflation and bank interest rates, the figures are changing regularly.	Laurence Slavin
Significant financial funding reductions / limitations from Scottish Government	It is expected that the Council will be faced with significant ongoing funding reductions/limited increases from the Scottish Government settlement. This is based on recent settlements, the March 2022 Resource Spending Review which states that Council funding will remain as 'flat cash' (at current 2022/23 levels) until 2025/26 with a £100m added in 2026/27 – the real term impact of this (taking inflation into account) for the next four years is a 7% reduction between 2022/23 and 2026/27. This coincides with a period where costs are expected to rise in relation to social care due to an aging population; inflationary increases with RPI at a level not seen since 1991; post-COVID-19 ongoing costs; increases in the	 Likelihood Impact	 Likelihood Impact	16-Dec-2022	The Chief Officer for Resources provided a verbal update to Council on 21 December 2022 on the 2023/24 local government settlement. Assumptions on future Scottish Government funding are updated regularly and a further update will be provided when Council agrees the 2023/24 budget in March 2023. It is still expected that future Scottish Government funding will be insufficient to pay for current levels of service delivery.	Laurence Slavin

Risk	Description	Current Assessment	Target Assessment	Date Reviewed	Note	Owner
	cost of borrowing as interest rates increase and pay award pressures linked to inflation. The ongoing population decline of West Dunbartonshire versus the average population for the whole of Scotland leads directly to funding reductions with marginal impact on service delivery cost/need.					

Action Status	
	Cancelled; postponed for this year
	In progress and on track
	Completed

Risk Status	
	Alert
	Warning
	OK