

Appendix 1: Resources Delivery Plan 2023/24 - Year-end Progress

P 1. Our Communities

Ob Our residents are supported to increase life and learning skills

Action	Status	Progress	Due Date	Note	Owner
Progress Glencairn House Improvements in line with agreed plan and timeframe		<div style="width: 100%;"><div style="width: 100%; background-color: #4f81bd; color: white; text-align: center;">100%</div></div>	31-Mar-2024	The 2023/24 phase of the redevelopment has been completed. A tender was completed, a contractor appointed and works have started on-site. The next phase commenced in April 2024.	Michelle Lynn

P 2. Our Environment

Ob Our neighbourhoods are sustainable and attractive

Action	Status	Progress	Due Date	Note	Owner
Progress the building upgrades programme		<div style="width: 100%;"><div style="width: 100%; background-color: #4f81bd; color: white; text-align: center;">100%</div></div>	31-Mar-2024	All projects completed on time, within scope and within budget.	Michelle Lynn







P 3. Our Economy

Ob Our area has the infrastructure for sustainable and inclusive growth where businesses can flourish

Performance Indicator	2022/23	2023/24					Owner	
	Value	Status	Value	Target	Short Trend	Long Trend		Note
Number of invoices paid within 30 calendar days of	88.77%			91%			2023/24 year-end data not yet available.	Ryan Chalmers



Performance Indicator	2022/23	2023/24					Owner	
	Value	Status	Value	Target	Short Trend	Long Trend		Note
receipt as a percentage of all invoices paid								



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



Performance Indicator	2022/23	2023/24					Owner	
	Value	Status	Value	Target	Short Trend	Long Trend		Note
Time for processing applications for new Housing Benefits claims from application receipt date to the day the claim is decided	22		23	23			Target met.	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	3.1		3	5			Target exceeded.	Ryan Chalmers

 4. Our Council

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

Action	Status	Progress	Due Date	Note	Owner
Develop and implement wellbeing, employee engagement, equality and learning and development plans to enable capabilities, improve resilience and promotion of a diverse workforce		<div style="width: 100%;"><div style="width: 100%; background-color: #4f81bd; color: white; text-align: center;">100%</div></div>	31-Mar-2024	<p>Across Resources staff are having regular 121 and team meetings.</p> <p>Within Business Support, Trickle is being used to communicate with teams where feasible. All roles across business support team have been reviewed as part of a restructure.</p> <p>Within Finance, weekly manager meetings have helped improve employee engagement, well-being and staff have been trained in essential business processes to reduce the risk of single point of failure. Finance Business Partners are also invited to regular Resources Management Team meetings.</p> <p>Within Asset Management, Trickle is being considered to communicate with the wider workforce where feasible. Following organisational change, roles and remits are being reviewed to ensure there are no single points of failure.</p>	Laurence Slavin
Develop and implement employee life cycle plans in line with the People First Strategy to attract and retain the workforce.		<div style="width: 95%;"><div style="width: 95%; background-color: #4f81bd; color: white; text-align: center;">95%</div></div>	31-Mar-2024	Business Support are working with Strategic HR to review of recruitment practices (including profiles) to attract and facilitate application processes for candidates.	Laurence Slavin










Action	Status	Progress	Due Date	Note	Owner
				<p>Finance have reviewed essential processes to mitigate the risk of single point of failure and work on succession planning is ongoing. We are reviewing Finance Business Partner workloads to allocate work across the wider team with some processes allocated across the wider Finance team to cover where savings options were taken. This will continue to be reviewed to ensure optimum use of capacity. A further workforce planning meeting is scheduled for June 2024 to review roles and responsibilities.</p> <p>Within Asset Management, following organisational change, role profiles and remits have been and are continuing to be reviewed. Opportunities to promote posts internally are being explored.</p> <p>Within Audit & Fraud the size of the team restricts opportunities for career development opportunities and the Chief Officer Resources is in discussions with S95 Officers at three other councils around longer term options to provide greater resilience and potentially a multi council approach to internal audit which would provide for more progression.</p>	
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-2024	<p>Business Support teams constantly reviewing processes in light of both Automation and digital agenda in general.</p> <p>Some processes have been allocated across the wider Finance team to cover where savings options were taken. This will continue to be reviewed to ensure</p>	Laurence Slavin

Action	Status	Progress	Due Date	Note	Owner
				<p>optimum use of capacity as a result of different ways of working.</p> <p>Asset Management savings for 23/24 have been achieved and further review for future savings options are being explored. Review of IHMS system and possible bots will be explored.</p> <p>Within Audit and Fraud the team has been subject to review as part of delivering saving option and a recent retirement and resilience added through new structure. The Chief Officer Resources is in discussions with S95 Officers at three other councils around longer term options to provide greater resilience and potentially a multi council approach to internal audit which would provide for more progression.</p>	
Develop and implement learning and development plans and development opportunities to improve capabilities and resilience within the workforce		 100%	31-Mar-2024	<p>Within Finance, staff have been trained in essential business processes to reduce the risk of single point of failure. We are in the process of reviewing existing Finance Business Partner provision with a view to succession planning. Finance are holding a workforce planning meeting in June to review roles and responsibilities.</p> <p>Within Asset Management, all managers are being supported through existing communication channels and all managers are completing internal "Inspiring Leaders" course. Other training opportunities are being explored for the wider workforce.</p>	Laurence Slavin



Action	Status	Progress	Due Date	Note	Owner
				Within Audit & Fraud the size of the team restricts opportunities for career development opportunities and the Chief Officer Resources is in discussions with S95 Officers at three other councils around longer term options to provide greater resilience and potentially a multi council approach to internal audit which would provide for more progression.	









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

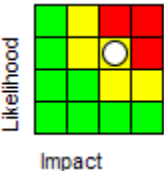
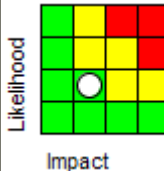
Performance Indicator	2022/23	2023/24					Owner	
	Value	Status	Value	Target	Short Trend	Long Trend		Note
CM4c: Percentage of council buildings in which all public areas are suitable for and accessible to disabled people	96.5%		97%	97%			Target achieved. Capital works completed to operational building to increase accessibility	Michelle Lynn
Value of outstanding sundry debt as a percentage of total that is more than 90 days old from date of invoice	61.56%		67.08%	70%			Target met for 2023/24. Debts outstanding over 12 months and the total debt outstanding has reduced during the year which is excellent and many cases are on long term sustainable arrangements which is key given the current cost of living impacted residents.	Ryan Chalmers
Rent collected as a % of total rent due	98.51%			98%			2023/24 year-end data not yet available.	Ryan Chalmers

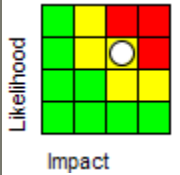
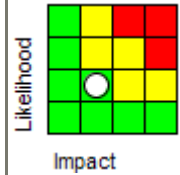
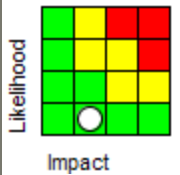
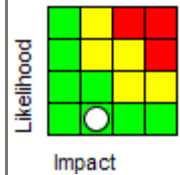
Performance Indicator	2022/23	2023/24					Owner	
	Value	Status	Value	Target	Short Trend	Long Trend		Note
% of capital receipts achieved as forecast	90%		90%	90%			Target achieved. Capital receipts delivered as per programme.	Michelle Lynn
Percentage of corporate fraud savings target achieved	102%			100%			2023/24 year-end data not yet available.	Andi Priestman
Cost of collecting council tax per dwelling £	£2.48			£3.00			2023/24 year-end data not yet available.	Ryan Chalmers
Percentage of income due from council tax received by the end of the year %	94.83%			94.5%			2023/24 year-end data not yet available.	Ryan Chalmers
Proportion of operational buildings that are suitable for their current use %	93.3%		93.3%	93%			Target achieved. Based on the most recent LGBF comparative data for 2022/23 (published by the Improvement Service in December 2023), performance was better than the Scottish average of 86.1%, with a ranking of 8 of 32 local authorities, down two places from the previous year.	Michelle Lynn
Proportion of internal floor area of operational buildings in satisfactory condition %	91%		91%	91%			Target met. Based on the LGBF comparative data for 2022/23 (published by the Improvement Service in December 2023), performance was better than the Scottish average of 89.7%, with a ranking of 16 of 32 local authorities,	Michelle Lynn

Performance Indicator	2022/23	2023/24					Owner	
	Value	Status	Value	Target	Short Trend	Long Trend		Note
							up two places from the previous year.	
Current tenants' arrears as a percentage of total rent due %	10.4%			11.4%			2023/24 year-end data not yet available.	Ryan Chalmers
Gross rent arrears (all tenants) as at 31 March each year as a percentage of rent due for the reporting year	10.04%			10%			2023/24 year-end data not yet available.	Ryan Chalmers
Income generated as a % of total revenue budget	11%			11%			2023/24 value will be available after 30 June 2024 following the completion of the draft financial statements.	Carol Alderson

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			31-Mar-2024	Processes reviewed and action plan agreed with managers to introduce changes and system improvements. Cost of living is having significant impact on contact from both those in debt and residents trying to avoid getting into debt, with support being provided to both groups. All other milestones completed as planned. However, cost of living has impacted all income collection streams and debt partners have confirmed this is being seen across the country.	Ryan Chalmers

Action	Status	Progress	Due Date	Note	Owner
Review ways to improve rent collection rates in conjunction with Housing and W4U			31-Mar-2024	Reviewed process, fully following DWP guidance and regular meetings held with Housing to discuss issues and/or complex cases. All other milestones completed as planned. However, the cost of living has impacted rent collection during 2023/24 with this expected to continue into 2024/25. This is being seen by most, if not all, social landlords across the country.	Ryan Chalmers
Maximise automation opportunities across the Council			31-Mar-2024	Deceased records taking longer than planned due to system challenges This will be carried over into 2024/25.	Arun Menon
Progress disposal of key strategic sites over 23/24			31-Mar-2024	Completed according to the disposal programme.	Michelle Lynn
Develop and implement plans and support services to achieve the various asset related options agreed by Council.			31-Mar-2024	Completed. Disposal and co-locations agreed.	Michelle Lynn

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.			11-Apr-2024	Effectively implement the Corporate Debt Policy and ensure income maximisation in collaboration with W4U. Improvements to automation of collecting debt to be implemented.	Ryan Chalmers

Risk	Description	Current Assessment	Target Assessment	Date Reviewed	Note	Owner
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			11-Apr-2024	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
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.			07-Mar-2024	Risk score remains low due to capital programme of works on operational building ongoing.	Michelle Lynn





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Our residents are engaged and empowered

Performance Indicator	2022/23	2023/24					Owner	
	Value	Status	Value	Target	Short Trend	Long Trend		Note
% of council resources directed by communities	1.27%			1%			2023/24 data will be available late August 2024 when it is submitted to CoSLA (Convention of Scottish Local Authorities).	Carol Alderson; Colin Smith; Elaine Troup

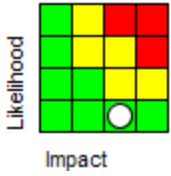
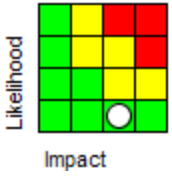
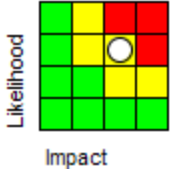
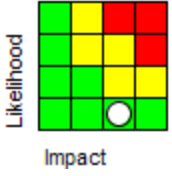
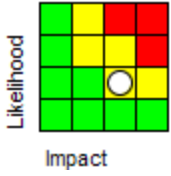
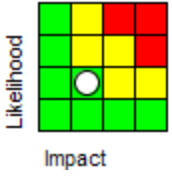
Ob Strong financial governance and sustainable budget management (Service Objective)

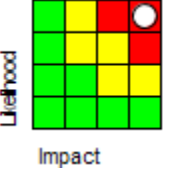
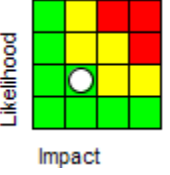
Performance Indicator	2022/23	2023/24					Owner	
	Value	Status	Value	Target	Short Trend	Long Trend		Note
Amount of free reserves as a percentage of the prudential reserve target - HRA	100%			100%			2023/24 value will be available after 30 June 2024 following the completion of the draft financial statements.	Carol Alderson
Amount of free reserves as a percentage of the prudential reserve target - General services	131%			100%			2023/24 value will be available after 30 June 2024 following the completion of the draft financial statements.	Carol Alderson
Percentage variance to budget projected (General Services budget)	0.27%			0%			2023/24 value will be available after 30 June 2024 following the completion of the draft financial statements.	Carol Alderson
Percentage of Audit Plan completed	80%			85%			2023/24 year-end data not yet available.	Andi Priestman



Action	Status	Progress	Due Date	Note	Owner
Review the published accounting guidance in relation to leasing to be incorporated into the 2024/25 financial statements			31-Mar-2024	Completed as planned. The budget impact of leases is included within the Treasury Management Strategy 2024/25 which was submitted to Council 27 March 2024.	Carol Alderson
Support the development of the business case to extend the district heating network and			31-Mar-2024	The annual audit is complete and the annual accounts were signed off by the 31 December 2023 deadline. A	Carol Alderson










Action	Status	Progress	Due Date	Note	Owner
strengthen the financial processes and controls of West Dunbartonshire Energy Limited				model has been developed to feed into the business case to extend the district heating network.	
Review the current capital programme reporting procedures	✓	 100%	31-Mar-2024	The current reporting procedures were reviewed and benchmarked against other local authority practice. Capital accounting templates and reports were then revised and agreed with stakeholders including Elected Members and the Senior Management team.	Carol Alderson
Review the Council's Support Services Model and implement any changes	✓	 100%	31-Mar-2024	The Central Support Services model was reviewed and updated and the changes communicated to relevant stakeholders.	Carol Alderson
Revise the Code of Good Governance	✓	 100%	31-Mar-2024	Completed. This will be reported to Audit Committee in June 2024 as part of the report on the Annual Governance Statement.	Andi Priestman
Ensure continued compliance with the Code of Good Governance during 2023/24	✓	 100%	31-Mar-2024	Compliance reviewed and included in the report on the review of the local code of governance and the annual governance statement for 2023/24 which will be submitted to the June 2024 Audit Committee.	Andi Priestman
Prepare and submit draft Annual Governance Statement for 2022/23 to the Audit Committee	✓	 100%	30-Jun-2023	Completed. The Annual Governance Statement was approved at Audit Committee in June 2023.	Andi Priestman
Continue to improve and deliver the Assurance Statement for 2022/23 to support the Annual Governance Statement	✓	 100%	30-Jun-2023	Completed. Internal Audit Annual Report and Assurance Report for 2022/23 was presented to the Audit Committee meeting in June 2023.	Andi Priestman
Complete Internal Audit & Corporate Fraud Plan 2022/23 and report to Audit Committee	✓	 100%	31-Aug-2023	Completed. Internal Audit Annual Report and Assurance Report for 2022/23 was presented to the Audit Committee meeting in June 2023.	Andi Priestman




Action	Status	Progress	Due Date	Note	Owner
as part of the Annual Assurance Statement					

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			05-Apr-2024	Internal Audit plan completion will be reported to the June 2024 Audit Committee (level of assurance will be provided on 10 May). The Annual Report to members on the 2023/24 Audit will be provided by external audit.	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			14-Mar-2024	The current assessment remains unchanged from mid-year. While the risk remains high due to staffing and issues with business continuity, there are a range of controls in place to mitigate it.	Carol Alderson
Financial projections are significantly incorrect	Financial projections for both capital and revenue are significantly incorrect resulting in insufficient reserves being held.			19-Apr-2024	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. The Council's Chief Financial Officer engages regularly with the Directors of	Laurence Slavin

Risk	Description	Current Assessment	Target Assessment	Date Reviewed	Note	Owner
					Finance across all 32 Scottish Councils to sense check material assumptions in financial forecasts.	
Significant financial funding reductions / limitations from Scottish Government	It is expected that the Council will continue to face 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.			19-Apr-2024	Assumptions on future Scottish Government funding, and other material budget assumptions, are updated regularly and reported to Council periodically throughout the year. It is expected that future Scottish Government funding will be insufficient to pay for current levels of service delivery, furthermore it is expected that future local government settlements will be a real terms reduction in local government funding.	Laurence Slavin

Action Status	
	Overdue
	Completed

PI Status		Long Term Trends		Short Term Trends	
	Target significantly missed		Improving		Improving
	Target narrowly missed		No change		No change
	Target met or exceeded		Declining		Declining

Risk Status	
	Alert
	Warning
	OK

