










Appendix 1: Resources Delivery Plan 2022/23 - Year-end Progress

P Our Economy

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



Performance Indicator	2021/22	2022/23					Owner	
	Value	Status	Value	Target	Short Trend	Long Trend		Note
Number of invoices paid within 30 calendar days of receipt as a percentage of all invoices paid	91.5%		88.77%	91%			Target narrowly missed due to service delays in processing invoices. This can include where suppliers have failed to provide full goods/service to the standards required and services require to delay payment until resolved. Services will be reminded of the importance of timeous processing as well as the use of our alternative processing methods such as Corporate Purchase Card to improve payment timescales.	Stella Kinloch


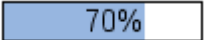


Ob Our partnerships support economic development to deliver increased prosperity for our area


Performance Indicator	2021/22	2022/23					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	24		22	23			Targets met despite the increased workload due to the impact of cost of living on residents resulting in a significant increase in change of circumstances and discretionary hardship payments being made to assist.	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	2.9		3.1	5				Ryan Chalmers


P Our Council

Ob 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 training plans to enable			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 was appointed in March 2023 and the	Management Team




Action	Status	Progress	Due Date	Note	Owner
capabilities, improved resilience and promotion of a diverse workforce.				Resources Management Team meetings have been extended in terms of invited participants to extend employee engagement more widely. A further review will be carried out of employee engagement within Finance in 23/24 as the new Finance Manager becomes more familiar with the team and its structure. Furthermore the Chief Officer and three Service Heads met with their HR Business Partner in March 2023 to discuss further actions which will be progressed in 2023/24 to support the delivery of this action. 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 ahead of major operational and/or process related changes to explain clearly the rationale for the change.	
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 was put on hold due to a new Finance Manager being appointed but not in post. The new Finance Manager started in March 2023 and the review has been 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			31-Mar-2023	This is considered in all areas of Resources on an ongoing basis. A review of the Finance structure is currently on hold following the appointment of a new Finance Manager in March 2023. Review rescheduled until 2023/24 to allow new manager time to review current arrangements.	Management Team







Action	Status	Progress	Due Date	Note	Owner
establish opportunities for efficiencies					
Develop and implement training plans and development opportunities to improve capabilities and resilience within the workforce.		<div style="width: 100%;"><div style="width: 100%; background-color: #4f81bd; color: white; text-align: center;">100%</div></div>	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 now that the new Finance Manager is in post. The Chief Officer and three Service Heads met with their HR Business Partner in March 2023 to discuss further actions which will be progressed in 2023/24 to support the delivery of this action.	Management Team

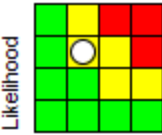
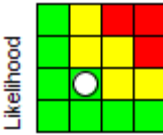
 Our Council is adaptable and focused on delivering best value for our residents

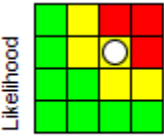
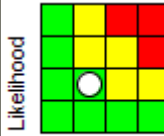
Performance Indicator	2021/22	2022/23					Owner
	Value	Status	Value	Target	Short Trend	Long Trend	
Value of outstanding sundry debt as a percentage of total that is more than 90 days old from date of invoice	76.5%	2022/23 data available in June.					Ryan Chalmers

Performance Indicator	2021/22	2022/23					Owner	
	Value	Status	Value	Target	Short Trend	Long Trend		Note
Percentage of corporate fraud savings target achieved	114%		102%	100%			Delivered actual savings and re-billings of £255,563 against an annual target of £250,000 through the Corporate Fraud Team.	Andi Priestman
Current tenants' arrears as a percentage of total rent due %	11.16%		10.4%	11.5%			Target met despite the significant impact of the cost of living on tenants. Following the Corporate Debt policy ensures tenants are contacted as soon as arrears begin and provided with the required support and assistance to manage this. We have seen a significant increase in tenants requiring support and assistance with many long term arrangements set up for review later in 2023/24. The Cost of Living (Tenant Protection) (Scotland) Act 2022 provides protection for tenants. Unfortunately there are tenants who fail to engage and due to this and the level of arrears, court action would be the next step in our process. However, we are unable to consider this until arrears reach £2,250 which is impacting on our rent collection process and level of arrears.	Ryan Chalmers
Rent collected as a % of total rent due	98.39%	2022/23 data available in June.					Ryan Chalmers	

Performance Indicator	2021/22	2022/23						Owner
	Value	Status	Value	Target	Short Trend	Long Trend	Note	
Gross rent arrears (all tenants) as at 31 March each year as a percentage of rent due for the reporting year	9.24%	2022/23 data available in June.						Ryan Chalmers
Percentage of income due from council tax received by the end of the year %	94.53%		94.83%	94.8%			<p>Target met despite the impact of cost on living on citizens. Collection rate improved due to the £150 cost of living payments which were allocated to the accounts in April 2023 thereby reducing the payments citizens were due to make. For those citizens who did not fully pay, the collection would be improved by this payment made to their account, as it may not have been received.</p> <p>Council Tax collection slowed in quarter 4 of 2022/23 and unfortunately the cost of living impact it is likely to continue in 2023/24 which will continue to impact on collection rates.</p>	Ryan Chalmers
Cost of collecting council tax per dwelling £	£5.85	2022/23 data available in June.						Ryan Chalmers
Support services as a % of total gross expenditure	3.42%	2022/23 data available in June.						Adrian Gray
Income generated as a % of total revenue budget	10.43%	2022/23 data available in June.						Laurence Slavin

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-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.	Ryan Chalmers
Review ways to improve rent collection rates in conjunction with Housing and W4U			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.	Ryan Chalmers; Stefan Kristmanns
Maximise automation opportunities across the organisation to improve efficiency			31-Mar-2023	The three milestones - Refunds, Pension notification and Building Services automation have had to be carried into 2023/24 due to some technical challenges and reduction in the capacity within the automation Team.	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.			13-Apr-2023	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	 Likelihood Impact	 Likelihood Impact	13-Apr-2023	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










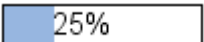

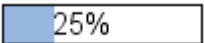
Ob Our residents are engaged and empowered


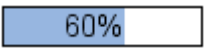




Performance Indicator	2021/22	2022/23					Owner
	Value	Status	Value	Target	Short Trend	Long Trend	
% of council resources directed by communities	0.11%	2022/23 data available at the end of August 2023 when it is submitted to Scottish Government.					Laurence Slavin; Clare English; Elaine Troup

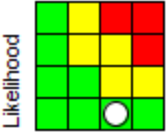
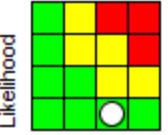
Ob Strong financial governance and sustainable budget management (Service Objective)

Performance Indicator	2021/22	2022/23					Owner	
	Value	Status	Value	Target	Short Trend	Long Trend		Note
Amount of free reserves as a percentage of the prudential reserve target - HRA	100%	2022/23 data available in June.					Laurence Slavin	
Amount of free reserves as a percentage of the prudential reserve target - General services	112%	2022/23 data available in June.					Laurence Slavin	
Percentage variance to budget projected (General Services budget)	-0.06%	2022/23 data available in June.					Laurence Slavin	
Percentage of Audit Plan completed	75%		80%	85%			Two audits have been deferred to 2023/24 audit plan and fieldwork is underway for 6 audits. Fieldwork is complete and reports being prepared for 2 audits and reports have been finalised for 9 audits.	Andi Priestman

Action	Status	Progress	Due Date	Note	Owner
Revise the Code of Good Governance		<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #ADD8E6; display: flex; align-items: center; justify-content: center;">100%</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




Action	Status	Progress	Due Date	Note	Owner
Ensure continued compliance with the Code of Good Governance during 2022/23			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			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			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			31-Aug-2022	The plan for 2021/22 was completed and the Internal Audit Annual Report and Assurance Statement presented to the June 2022 Audit Committee.	Andi Priestman
Implement the change to the Accounting Code of Practice in relation to leasing			31-Mar-2023	The implementation date required by Scottish Government has changed and is now 2024/25. Work did commence in 2022/23, however, including briefing relevant officers on requirements, collecting information required to comply, and procuring software to use for the collation and processing of information. Work will now progress within the new timescale.	Jackie Nicol-Thomson
Develop and provide financial services to West Dunbartonshire Energy Limited			31-Mar-2023	No progress has been made. Technical difficulties with Agresso server are hampering an Agresso upgrade which needs to be completed prior to any further development of the Energy Company client. Finance continue to provide financial services to the Energy Company via the council's ledger.	Adrian Gray; Laurence Slavin










Action	Status	Progress	Due Date	Note	Owner
Review reconciliations and VAT processes for automation and implement those identified as appropriate			31-Mar-2023	While this is still under consideration by the reconciliation, VAT, and automation teams, there has been a reduction in the size of teams and discussions will be required in 2023/24 to determine whether further efficiencies can be delivered via automation and how they will be prioritised against competing automation projects. Any progression of this action in 2023/24 will be part of the wider automation action: Maximise automation opportunities across the organisation to improve efficiency.	Laurence Slavin; Karen Shannon
Review capital programme, monitoring and reporting			31-Mar-2023	The capital programme has been reviewed and a report presented to Council on 21 December 2022. The next phase will review the monitoring and reporting arrangements. This will take place in 2023/24, led by the new Finance Manager.	Laurence Slavin
Review financial arrangements against the CIPFA financial code of practice			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	13-Apr-2023	2021/22 Audit plan was completed and 2022/23 plan was approved by Audit Committee in June 2022. Regular progress reports are presented to Audit Committee at each cycle.	Andi Priestman

Risk	Description	Current Assessment	Target Assessment	Date Reviewed	Note	Owner
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			15-Mar-2023	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 resulting in insufficient reserves being held.			15-Mar-2023	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 Finance across all 32 Scottish Councils to sense check material assumptions in financial forecasts.	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)			15-Mar-2023	Assumptions on future Scottish Government funding 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	Laurence Slavin

Risk	Description	Current Assessment	Target Assessment	Date Reviewed	Note	Owner
	<p>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 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.</p>				<p>levels of service delivery, furthermore it is expected that future local government settlements will be a real terms reduction in local government funding.</p>	

Action Status	
	Cancelled
	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		Getting worse		Getting worse

Risk Status	
	Alert
	High risk
	Warning
	OK