

Appendix 1: Resources Delivery Plan 2021/22 - Year-end Progress

P Supported individuals, families and carers living independently and with dignity

Ob More affordable and suitable housing options

Performance Indicator	2020/21	2021/22					Owner	
	Value	Status	Value	Target	Short Trend	Long Trend		Note
Time (days) for processing applications for new Housing Benefits claims from the date of receipt of the application to the day on which the claim is decided	18		24	24			Target met despite the increase in caseload and changes in reported circumstances which impacts the volume of work received by the section.	Ryan Chalmers
Time (days) for processing applications for notifications of changes of circumstances for Housing Benefits from the date of receipt of the application to the day on which the claim is decided	3		2.9	5			Target met and performance has improved despite the increase number of changes actioned by the section.	Ryan Chalmers






















P Meaningful engagement with active, empowered and informed citizens who feel safe and engaged

Ob Strong and active communities

Performance Indicator	2020/21	2021/22					Owner	
	Value	Status	Value	Target	Short Trend	Long Trend		Note
% of council resources directed by communities	1.07%		Not yet available	1%			This will be available at the end of August 2022 when the data is submitted to Scottish Government.	Clare English; Gillian McNeilly; Elaine Troup










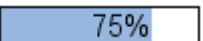











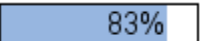
P Open, accountable and accessible local government



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

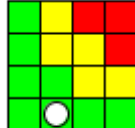
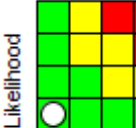
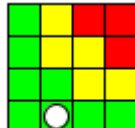

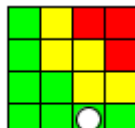
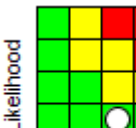
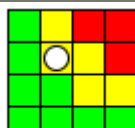
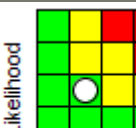
Performance Indicator	2020/21	2021/22					Owner	
	Value	Status	Value	Target	Short Trend	Long Trend		Note
Amount of free reserves as a percentage of the prudential reserve target - HRA	100%		100%	100%			Target met. Value is draft until audit of financial statements is complete towards the end of the calendar year.	Gillian McNeilly
Amount of free reserves as a percentage of the prudential reserve target - General services	111%		112%	100%			Target met. Value is draft until audit of financial statements is complete towards the end of the calendar year.	Gillian McNeilly
Value of outstanding sundry debt as a percentage of total that is more than 90 days old from date of invoice	61.8%		76.5%	64%			Target not met. This is due to increased collection of newer debts, reduction in total debts outstanding and many older debts are on arrangements which take longer to fully recover. The overall debt outstanding has reduced from approximately £13.1m to £7.6m, and collection of new debts has improved resulting in significantly lower debts outstanding less than 90 days old. Early collection of new debts impacts on this PI along with older debts on long term arrangements for repayment.	Ryan Chalmers
Rent collected as a % of total rent due	98.88%		98.39%	98%			Target met despite the continued impact of COVID-19 on tenants. Significant support was provided from sections to assist many tenants moving to long term arrangements.	Ryan Chalmers
Percentage variance to budget projected (General Services budget)	-0.26%		-0.06%	0%			Target met with actual spend slightly below budget. Value is draft until audit of financial statements is complete towards the end of the calendar year.	Gillian McNeilly
Percentage of Audit Plan completed	70%		75%	85%			Target missed. Fieldwork was completed for 12 of 16 reviews. Completion of 2021/22 was impacted by resourcing issues during the year and completion of carry forward from the 2020/21 audit plan which were completed in 2021/22. The final 4 reviews for 2021/22 will be carried forward to 2022/23 audit plan and targeted to be completed by September 2022.	Andi Priestman
Percentage of corporate fraud savings target achieved	183%		114%	100%			The team achieved corporate fraud savings of £284,883 against an annual target of £250,000.	Andi Priestman

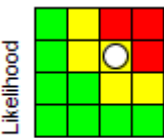
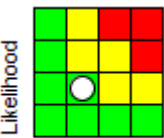
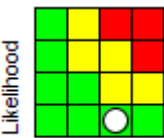
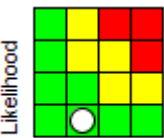

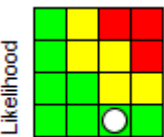
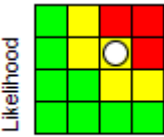
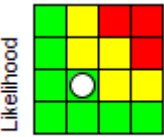
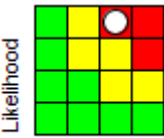
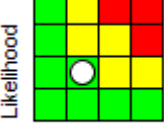
Performance Indicator	2020/21	2021/22					Owner	
	Value	Status	Value	Target	Short Trend	Long Trend		Note
Support services as a % of total gross expenditure	3.76%		3.42%	3.87%			Target met. Value is draft until audit of financial statements is complete towards the end of the calendar year.	Adrian Gray
Cost of collecting council tax per dwelling £	£6.84		£5.85	£5.00			Cost of collection has improved from 2020/21 however costs are still impacted by COVID-19 recovery process and additional support/assistance provided to tax payers during and following the pandemic.	Ryan Chalmers
Total useable reserves as a % of council annual budgeted revenue	6.5%		6.45%	N/A as data only PI			The calculation of the PI does not take account of the extent that useable reserves are earmarked for specific purposes.	Gillian McNeilly
Uncommitted General Fund Balance as a % of council annual budgeted net revenue	2.19%		1.38%	1.28%			Value is draft until audit of financial statements is complete towards the end of the calendar year.	Gillian McNeilly
Ratio of Financing Costs to Net Revenue Stream - General Fund	4.07		3.28	N/A as data only PI			Value is draft until audit of financial statements is complete towards the end of the calendar year.	Gillian McNeilly
Ratio of Financing Costs to Net Revenue Stream - Housing Revenue Account	23.59		23.55	N/A as data only PI			Value is draft until audit of financial statements is complete towards the end of the calendar year.	Gillian McNeilly
Actual outturn as a percentage of budgeted expenditure	99.74%		99.94%	100%			Target met. Value is draft until audit of financial statements is complete towards the end of the calendar year.	Gillian McNeilly
Current tenants' arrears as a percentage of total rent due %	11.9%		11.16%	13%			Targets met; a good achievement given the continued impact COVID-19 had on our tenants and also the increased cost of living.	Ryan Chalmers
Gross rent arrears (all tenants) as at 31 March each year as a percentage of rent due for the reporting year	10.35%		9.24%	10.35%			The cost of living is expected to increase significantly in 2022/23 and processes are in place to support tenants and provide assistance. However, this is likely to impact on performance.	Ryan Chalmers

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-2022	Recovery of debts has been impacted by COVID-19. However, a review of all processes within Corporate Debt was carried out to streamline to maximise recovery and reduce costs of contact.	Ryan Chalmers


Action	Status	Progress	Due Date	Note	Owner
				<p>We have reviewed process for recovery of Council Tax debt with our debt partners, improving the interface between systems to allow earlier contact.</p> <p>System improvements have been implemented with our Corporate Arrears Recovery System to allow bulk requests for DWP for debt recoveries which has resulted in increased recoveries.</p>	
Continue to review ways to improve rent collection rates in conjunction with Housing and W4U			31-Mar-2022	Following a review of the process, the role of managing arrears within Housing changed from generic to specialised which has seen an improvement in terms of case management and escalation of cases. This change has been extended to September 2022 and the process will be reviewed at the end of the first quarter in 2022.	Ryan Chalmers
Ensure continued compliance with the Code of Good Governance			31-Mar-2022	Completed as part of the annual review of Annual Governance Statement 2021 and reported to Audit Committee 16 June 2021.	Andi Priestman
Submit draft Annual Governance Statement to the Audit Committee for 20/21 Plan			30-Jun-2021	Annual Governance Statement submitted to Audit Committee 16 June 2021.	Andi Priestman
Continue to improve and deliver the Assurance Statement to support the Annual Governance Statement			31-Mar-2022	Presentation given to PMRG and attended CO SMT meetings to provide advice and support on the process.	Andi Priestman
Deliver Internal Audit & Corporate Fraud plan for 2021/22			31-Mar-2022	12 of 16 reviews completed with the final 4 carried over to the 22/23 plan. Regular progress updates reported to Audit Committee (latest June 2022) together with the Internal Audit Annual Assurance Statement for 2021/22, setting out the completion status of the 2021/22 Audit and Fraud Plan.	Andi Priestman
Complete Internal Audit & Corporate Fraud plan for 2020/21			31-Aug-2021	The 2020/21 audit plan is now complete.	Andi Priestman
Review and update the long term finance strategy			31-Mar-2022	An update on the Long Term Finance Strategy was reported to Council 27 October 2021 and the budget was set 9 March 2022.	Laurence Slavin
Provide timely and accurate budgetary control reporting for Council and associated bodies			31-Mar-2022	All budgetary control reports for Council and associated bodies prepared and provided as planned.	Gillian McNeilly
Report agreed savings options and management adjustments through the budgetary control process			31-Mar-2022	All reports prepared and submitted as planned.	Gillian McNeilly
Provide timely and accurate financial statements for the Council and associated bodies			31-Mar-2022	The audits of the draft Statements are progressing as planned, with some Statements now finalised for the West Dunbartonshire Leisure Trust and Clydebank Property Company.	Gillian McNeilly
Provide finance services to the new West Dunbartonshire Energy Ltd company			31-Mar-2022	Five of the six milestones were completed as planned. The final milestone has been delayed due to issues with the Agresso upgrade project which have had a knock on effect on this project. The revised completion date is	Adrian Gray; Gillian McNeilly; Jackie Nicol-

Action	Status	Progress	Due Date	Note	Owner
				30 September 2022 and this will be carried over to the 22/23 delivery plan.	Thomson; Karen Shannon
Upgrade payments received governance processes and IT systems			31-Mar-2022	The upgrade to the cash receiving system was implemented in January 2022. The service will continue to review on an ongoing basis to continually improve and enhance options available in respect of payments made to the Council.	Karen Shannon




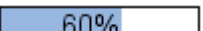
Risk	Description	Current Assessment	Target Assessment	Date Reviewed	Note	Owner
COVID-19 impact on Resources Service Delivery	Resources SLA is faced with significant delivery demands in relation to moving services online, disruption, reduction and quality.	Likelihood  Impact	Likelihood  Impact	20-Apr-2022	Based on experience throughout the pandemic, the likelihood of COVID-19 impacting significantly on service delivery and workforce is low, whilst recognising that if it did happen then there would be some level of disruption. Appropriate contingency plans are in place to allow the vast majority of tasks to be completed remotely should another significant lockdown event occur.	Laurence Slavin
COVID-19 impact on Resources Workforce	Resources SLA is faced with significant workforce demands in relation to absence, reduction, recruitment and wellbeing.	Likelihood  Impact	Likelihood  Impact	20-Apr-2022		Laurence Slavin
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-Apr-2022	New plan for 2022/23 presented to Audit Committee in June.	Andi Priestman
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	29-Apr-2022	Effectively implement the Corporate Debt Policy, ensure income maximisation in collaboration with W4U. Improvements to automation of collecting debt to be considered and 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	29-Apr-2022	Arrears have decreased however risk of increase due to current cost of living linked to energy and food cost increasing and inflation.	Ryan Chalmers
National delays in implementing Welfare Reform changes; ineffective ICT systems or processes e.g. with the DWP affecting delivery of Welfare Reform changes	Issues with system supporting delivery of Welfare Reform changes affects service delivery	 Likelihood Impact	 Likelihood Impact	29-Apr-2022	No change in risk	Ryan Chalmers
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	20-May-2022	The risk assessment at year-end remains unchanged. There are a range of controls in place to ensure that the likelihood of this risk occurring remains low.	Gillian McNeilly
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	20-May-2022	The risk assessment at year-end remains unchanged. In general, many factors that influence this risk are out with our control, including Scottish Government funding. Future projections of cost continue to be difficult to predict in key areas where cost pressures are increasing nationally, for example, utility costs, inflationary impacts, and pressures on supply chains. These are continually monitored and projections updated.	Gillian McNeilly
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 and ongoing projected population change with West Dunbartonshire. This coincides with a period where costs are expected to rise in	 Likelihood Impact	 Likelihood Impact	20-May-2022	As reported to the Council on 9 March 2022 the Scottish Parliament Information Centre (SPICE) analysis of the UK Budget highlighted that the total (unadjusted) Scottish block grant will increase from £36.7 billion (excluding COVID funding) in 2021/22 to £41.8 billion by 2024/25. This is a 2.4% real terms increase over the period	Gillian McNeilly

Risk	Description	Current Assessment	Target Assessment	Date Reviewed	Note	Owner
	<p>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; likely increased 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. Pay awards and other inflationary pressures are expected to continue to be higher than any settlement position.</p> <p>COVID-19 introduces a risk in relation to the potential net cost to the Council versus the ongoing funding support and/or financial flexibilities provided by the Scottish Government, though this is anticipated to be fully funded.</p>				<p>of the Spending Review. However this increase is front loaded with a 7.7% real terms increase in 2022/23 (10.6% cash terms increase) followed by small percentage real term reductions in the following two years. Despite the 10.6% cash increase in the Scotland Block Grant in 2022/23, the Council's general revenue grant in 2022/23 was virtually flat cash. As a flat cash allocation has occurred in the year where the Scotland Block Grant has increased significantly, and future year cash increases are far lower, it is almost certain there will be reductions to Local Government funding in future years.</p>	

 Efficient and effective frontline services that improve the everyday lives of residents



 A committed and skilled workforce




Action	Status	Progress	Due Date	Note	Owner
Continue to develop staff within Finance services to ensure they have the appropriate training and knowledge to support service needs and transformational projects within the Council			31-Mar-2022	Specific staff training is ongoing as accounting developments are announced, with planned training completed.	Gillian McNeilly
Carry out a survey of employees in relation to 121s, team meetings and communication			31-Mar-2022	Surveys are now undertaken in different ways, linked to the corporate approach to staff surveys. Furthermore communications with Resources staff is now being carried out in a different way than in previous years. Consequently this action has been discontinued.	Laurence Slavin











 A continuously improving Council delivering best value




Performance Indicator	2020/21	2021/22					Owner	
	Value	Status	Value	Target	Short Trend	Long Trend		Note
Number of service user feedback processes undertaken and evaluated	5		12	3			Internal Audit seeks feedback from services following each audit and this is embedded in their audit process. In 2022/23, 12 surveys were carried out and the feedback used to improve the process.	Laurence Slavin
Percentage of income due from council tax received by the end of the year %	94.18%		94.53%	93.5%			Target met and improved on collection rate in 21/22 due to close working with debt partners. It is positive that collection has improved given the continued impact that COVID-19 had in 2021/22 on the ability of people to pay council tax. The Council continued to allow eased payment terms and follow up processes to assist residents impacted, provided key financial support and assistance during the year and would expect payments to be caught-up in future years.	Ryan Chalmers
Number of invoices paid within 30 calendar days of receipt as a percentage of all invoices paid	91.37%		91.5%	93%			Target narrowly missed due to delays from services in sending invoices for processing. We will continue to communicate to services the importance of processing invoices on time.	Stella Kinloch
Income generated as a % of total revenue budget	11.11%		Not yet available	13%			This will be available at the end of August.	Gillian McNeilly

Action	Status	Progress	Due Date	Note	Owner
Use benchmarking data to evaluate service delivery and performance within Internal Audit & Fraud			31-Mar-2022	Participated with other councils involved in the benchmarking process throughout the year.	Andi Priestman
Increase levels of process automation across the Council to improve efficiency			31-Mar-2022	New and improved automations were delivered throughout the year. There were some delays due to technical challenges which were reported to both the Digital Board and the Automation Board. This impacted the Sickness Absence automation which will now be carried into 2022/23 for delivery by end of August 2022 and will form part of the wider pipeline of automations.	Arun Menon
Continue the development of Agresso reporting functionality to maximise automation for annual national returns (e.g. LFR, WGA, POBE, Financial Statements)			31-Mar-2022	Planned work is ongoing in two areas, Valuation Joint Board and West Dunbartonshire Energy Company. Both slipped due to external factors out with our control and will be continued in 2022/23.	Gillian McNeilly

Action	Status	Progress	Due Date	Note	Owner
Develop Finance leadership, governance and controls across the Council		<div style="border: 1px solid black; background-color: #ccccff; padding: 2px; display: inline-block;">75%</div>	31-Mar-2022	Work is ongoing in specific areas due to staffing vacancies. This action will be continued into 2022/23.	Gillian McNeilly
Implement appropriate levels of service satisfaction surveys		<div style="border: 1px solid black; background-color: #ccccff; padding: 2px; display: inline-block;">100%</div>	31-Mar-2022	Surveys were undertaken with Internal Audit and feedback used to inform improvement.	Laurence Slavin

Action Status	
	Overdue
	Completed
	Cancelled

PI Status		Long Term Trends		Short Term Trends	
	Significantly Missed Target		Improving		Improving
	Narrowly Missed Target		No Change		No Change
	Met or Exceeded Target		Declining		Declining
	Data Only				

Risk Status	
	Alert
	Warning
	OK




Appendix 2: Quality Standards - Year-end Progress

Ob	Business Support
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Performance Indicator	2020/21	2021/22					Owner	
	Value	Status	Value	Target	Short Trend	Long Trend		Note
Time (days) for processing applications for new Housing Benefits claims from the date of receipt of the application to the day on which the claim is decided	18		24	24			Target met despite the increase in caseload and changes in reported circumstances which impacts the volume of work being received by the section.	Ryan Chalmers
Time (days) for processing applications for notifications of changes of circumstances for Housing Benefits from the date of receipt of the application to the day on which the claim is decided	3		2.9	5			Target met and performance has improved despite the increase in number of changes being actioned by the section.	Ryan Chalmers
Number of invoices paid within 30 calendar days of receipt as a percentage of all invoices paid	91.37%		91.5%	93%			Target narrowly missed due to delays from services in sending invoices for processing. We will continue to communicate to services the importance of processing invoices on time.	Stella Kinloch






















Ob	Finance
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Performance Indicator	2020/21	2021/22					Owner	
	Value	Status	Value	Target	Short Trend	Long Trend		Note
Number of errors within VAT returns submitted to HMRC	2		1	0			Following standard sample checking processes within the Council, one voluntary disclosure was made.	Gillian McNeilly; Karen Shannon
Percentage of weekly treasury summaries issued within 5 working days of week end	100%		100%	100%			All reports were delivered within the timescale agreed.	Gillian McNeilly; Jackie Nicol-Thomson
Percentage of new insurance claims dealt with within 5 working days	96.2%		99.5%	100%			The target was narrowly missed with only 1 claim from 200 not meeting the 5 working day target.	Karen Shannon
Percentage of reconciliations signed off by the end of the following period	83.65%		68.4%	100%			There was a drop in the PI mainly due to job rotation/training to increase resilience within	Gillian McNeilly; Karen Shannon

Performance Indicator	2020/21	2021/22					Owner	
	Value	Status	Value	Target	Short Trend	Long Trend		Note
							the team as per an Audit recommendation. We will continue to aim to meet the target.	
Percentage of budgetary control reports completed by due dates	100%		92%	100%			All reports were submitted by required dates with the exception of the year-end report which was due to Council in June but will now go in August together with the draft financial statements.	Gillian McNeilly



Internal Audit & Fraud

Performance Indicator	2020/21	2021/22					Owner	
	Value	Status	Value	Target	Short Trend	Long Trend		Note
Percentage of draft audit reports issued within 21 days of fieldwork completion	100%		100%	90%			Target met with all draft reports issued within the timescale.	Andi Priestman
Percentage of final audit reports issued within 14 days of issue of draft report	84.6%		83.3%	100%			While target was missed, some final reports were issued just outside the agreed service standard but delay was not excessive.	Andi Priestman
Level of full compliance with the Public Sector Internal Audit Standards (PSIAS)	92%		95%	90%			Target met. Annual Review of PSIAS has confirmed a high level of general conformance to the requirements. An external assessment will be carried out in 2022/23.	Andi Priestman
Percentage of respondents who rate the overall quality of internal audits as satisfactory or above	100%		100%	100%			Target met. Feedback forms received are analysed on an ongoing basis to inform continuous improvement.	Andi Priestman
Percentage of audits completed on time and within budget	73.7%		83%	85%			Target narrowly missed. Improved position from 20/21 in terms of adherence to budgets and service standards.	Andi Priestman
Percentage of agreed Red and Amber rated internal audit action plans followed up	100%		100%	100%			Target met.	Andi Priestman
Number of training hours undertaken to support CPD requirements	100		100	100			Target met. All staff undertake relevant CPD courses as required by professional bodies.	Andi Priestman

PI Status		Long Term Trends		Short Term Trends	
	Significantly Missed Target		Improving		Improving
	Narrowly Missed Target		No Change		No Change
	Met or Exceeded Target		Declining		Declining