

Appendix 1: Resources Delivery Plan 2020/21 - Year-end Progress

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

Ob More affordable and suitable housing options

| Performance Indicator | 2019/20 | | 2020/21 | | | | | 2021/22 | Assigned To | |
|--|---------|--------|---------|--------|---|---|---|---|-------------|---------------|
| | Value | Target | Value | Target | Status | Long Trend | Short Trend | Note | | Target |
| Time 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 | 24.2 | 25 | 18 | 25 |  |  |  | Targets met, an excellent achievement given impact COVID-19 had on the workload of the team. The improved processing times would have been of significant assistance to those claiming during the uncertainty of 2020/21. | 25 | Ryan Chalmers |
| Time 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 | 4.3 | 5 | 3 | 5 |  |  |  | | 5 | Ryan Chalmers |

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

Ob Strong and active communities

| Performance Indicator | 2019/20 | | 2020/21 | | | | | 2021/22 | Assigned To | |
|--|---------|--------|-------------------|--------|--------|------------|-------------|---|-------------|---------------------------------|
| | Value | Target | Value | Target | Status | Long Trend | Short Trend | Note | | Target |
| % of council resources directed by communities | 0.42% | 0.6% | Not yet available | 0.8% | N/A | N/A | N/A | This PI will be available in draft following year end processes and is expected by 31 May 2021. | 1% | Amanda Graham; Gillian McNeilly |

P Open, accountable and accessible local government

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

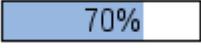
| Performance Indicator | 2019/20 | | 2020/21 | | | | | 2021/22 | Assigned To | |
|--|---------|--------|-------------------|--------|--------|------------|-------------|--|-------------|------------------|
| | Value | Target | Value | Target | Status | Long Trend | Short Trend | Note | | Target |
| Amount of free reserves as a percentage of the prudential reserve target - HRA | 100% | 100% | Not yet available | 100% | N/A | N/A | N/A | This PI will be available in draft following year end processes and is expected June 2021. | 100% | Gillian McNeilly |
| Amount of free reserves as a percentage of the prudential reserve target - General | 57% | 100% | Not yet available | 100% | N/A | N/A | N/A | This PI will be available in draft after the completion of the draft Financial Statements, due to be reported to Council in June 2021. | 100% | Gillian McNeilly |

| Performance Indicator | 2019/20 | | 2020/21 | | | | | 2021/22 | Assigned To | |
|--|---------|--------|-------------------|--------|---|---|---|---|-------------|------------------|
| | Value | Target | Value | Target | Status | Long Trend | Short Trend | Note | | Target |
| services | | | | | | | | | | |
| Value of outstanding sundry debt as a percentage of total that is more than 90 days old from date of invoice | 59.61% | 55% | 61.8% | 65% |  |  |  | Target met despite impact of COVID-19 on debtors' finances and the sundry debt processes were reviewed as a result, to ensure relevant support/assistance and contact methods were in place for debtors to contact to set up suitable arrangements. | 64% | Ryan Chalmers |
| Rent collected as a % of total rent due | 98.11% | 98% | 98.88% | 97.5% |  |  |  | Target met despite the impact of COVID-19 on tenants and also our rent arrears recovery process. | 98% | Ryan Chalmers |
| % variance to budget projected (General Services budget) | -0.13% | 0% | Not yet available | 0% | N/A | N/A | N/A | This PI will be available in draft after the completion of the draft Financial Statements, due to be reported to Council in June 2021. | 0% | Gillian McNeilly |
| % of Audit Plan completed | 87.5% | 100% | 70% | 85% |  |  |  | A temporary reduction in staff numbers contributed to missing target. This will form part of the Internal Audit Annual Report and Assurance Statement for 20-21 which is due by end of May 2021. | 85% | Andi Priestman |

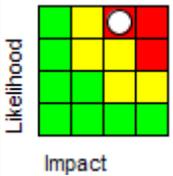
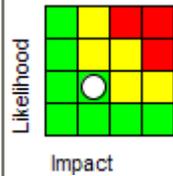
| Performance Indicator | 2019/20 | | 2020/21 | | | | | 2021/22 | Assigned To | |
|--|---------|--------|-------------------|--------|--|---|---|--|-------------|----------------|
| | Value | Target | Value | Target | Status | Long Trend | Short Trend | Note | | Target |
| % of corporate fraud savings target achieved | 205% | 100% | 183% | 100% |  |  |  | Actual savings and re-billings were £412,210 against an annual target of £225,000. | 100% | Andi Priestman |
| Support services as a % of total gross expenditure | 3.93% | 4% | Not yet available | 3.82% | N/A | N/A | N/A | This annual measure is set at 1st April each year but it is not available until completion of the council's Final Accounts which have a deadline each year of 30 June. This measure is therefore not available until early July each year. | 3.87% | Adrian Gray |
| Cost of collecting council tax per dwelling £ | £5.40 | £5.00 | Not yet available | £5.00 | N/A | N/A | N/A | Figure will be populated by end of April once year end processing is complete. | TBC | Ryan Chalmers |
| Current tenants' arrears as a percentage of total rent due % | 11.46% | 11% | 11.9% | 14% |  |  |  | Target met. | 13% | Ryan Chalmers |
| Gross rent arrears (all tenants) as at 31 March each year as a percentage of rent due for the reporting year | 10.08% | 9% | 10.35% | 9.7% |  |  |  | Target not met due to impact of COVID-19 on tenants' finances and it also impacted on our recovery process as court actions for non-payment of rent being suspended during 2020/21 regardless of the reason for non-payment. Although gross rent arrears | 10.5% | Ryan Chalmers |

| Performance Indicator | 2019/20 | | 2020/21 | | | | | 2021/22 | Assigned To | |
|-----------------------|---------|--------|---------|--------|--------|------------|-------------|---|-------------|--------|
| | Value | Target | Value | Target | Status | Long Trend | Short Trend | Note | | Target |
| | | | | | | | | have slightly increased since 2019/20, there has been a decrease in the number of tenants in rent arrears during 2020/21. | | |

| Action | Status | Progress | Due Date | Comment | Assigned To |
|---|---|---|-------------|---|-----------------|
| Review ways of decreasing corporate debt through continued improvements to debt collection processes in relation to sundry, NDR, Council Tax and rent |  |  | 31-Mar-2021 | Action completed with various milestones through-out the year, including completing a review of the debt recovery process as a result of COVID-19 and also that of our debt partners. | Ryan Chalmers |
| Continue to review ways to improve rent collection rates in conjunction with Housing and W4U |  |  | 31-Mar-2021 | A full review of our rent collection process was carried out due to the impact of COVID-19 with improved contact measures introduced and also improvements in the process between Housing and Corporate Debt to ensure early intervention and suitable supports were made available where required. A review of the Universal Credit process with the Department for Work & Pensions (DWP) was completed which streamlined the Alternative Payment Arrangements resulting in improved rent collection in this area. | Ryan Chalmers |
| Ensure continued compliance with the Code |  |  | 31-Mar-2021 | The 2019-20 Code of Good Governance was reviewed and refreshed. Self-assessment checklists completed by COs | Andi Priestman; |

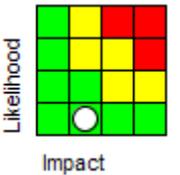
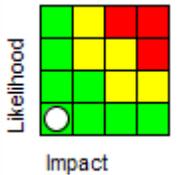
| Action | Status | Progress | Due Date | Comment | Assigned To |
|--|---|---|-------------|---|----------------|
| of Good Governance | | | | were used in the evaluation of compliance with the Code of Good Governance. Governance issues were included in the AGS presented as part of the Annual Report and Accounts for 2019-20 which went to the June 2020 Audit Committee. | Stephen West |
| Submit draft Annual Governance Statement to the Audit Committee |  |  | 31-Mar-2021 | The 2019-20 Code of Good Governance was reviewed and refreshed. Self-assessment checklists completed by COs were used in the evaluation of compliance with the Code of Good Governance. Governance issues were included in the AGS presented as part of the Annual Report and Accounts for 2019-20. | Andi Priestman |
| Continue to improve and deliver the Assurance Statement to support the Annual Governance Statement |  |  | 31-Mar-2021 | The 2019-20 Code of Good Governance was reviewed and refreshed. Self-assessment checklists completed by COs were used in the evaluation of compliance with the Code of Good Governance. Governance issues were included in the AGS presented as part of the Annual Report and Accounts for 2019-20. The Internal Audit Assurance Statement 2019-2020 was reviewed and updated to reflect best practice. | Andi Priestman |
| Deliver Internal Audit & Corporate Fraud Plan for 2020/21 |  |  | 31-Mar-2021 | 8 audits were completed and work is ongoing to finalise fieldwork for a further 4 audits by the end of May 2021. Two remaining audits are at planning stage and will be completed in 21/22. A temporary reduction in staff numbers contributed to the delay. However, the remaining audit work was reprioritised and reallocated and accordingly and we are on track to complete 85% of the fieldwork by the end of May which will meet the target set for the corresponding performance indicator. | Andi Priestman |

| Action | Status | Progress | Due Date | Comment | Assigned To |
|--|---|---|-------------|--|------------------|
| Review and update long term finance strategy |  |  | 31-Mar-2021 | Council agreed 2021/22 budget on 22 March 2021. | Stephen West |
| Provide timely and accurate budgetary control reporting for Council and associated bodies |  |  | 31-Mar-2021 | Period 11 BCR is complete and reported to PMRG. BCRs continue to be reported to PMRG monthly and Council / Committees when relevant. | Gillian McNeilly |
| Report agreed savings options and management adjustments through the budgetary control process |  |  | 31-Mar-2021 | Period 11 BCR is complete and reported to PMRG. BCRs continue to be reported to PMRG monthly and Council / Committees when relevant. | Gillian McNeilly |
| Provide timely and accurate financial statements for the Council and associated bodies |  |  | 31-Mar-2021 | All financial statements were drafted/ audited and reported prior to the appropriate deadlines. | Gillian McNeilly |

| Risk | Current Risk Matrix | Date Reviewed | Latest Note | Target Risk Matrix | Assigned To |
|--|---|---------------|--|---|------------------|
| Strategic Risk: Significant financial funding reductions / limitations from Scottish Government |  | 09-Apr-2021 | Given the impact of COVID-19 on the UK economy, together with continuing reduction to the Scottish population living in West Dunbartonshire, we continue to project that there will be a reduction in the general funding availability from the Scottish Government in future years. |  | Gillian McNeilly |

| Risk | Current Risk Matrix | Date Reviewed | Latest Note | Target Risk Matrix | Assigned To |
|--|---------------------|---------------|---|--------------------|------------------|
| Failure to meet statutory deadlines for external returns (including HMRC) and financial statements | | 09-Apr-2021 | Although currently harder to gauge due to COVID-19, the likelihood of this has increased from the previous review. However, there are a range of controls in place to ensure that the likelihood of this risk occurring remains low. The risk is also affected by Council decisions (e.g. budget setting date). | | Gillian McNeilly |
| Financial projections are significantly incorrect | | 09-Apr-2021 | Although currently harder to gauge due to COVID-19, the likelihood of this has increased from the previous review. In general, many factors that influence this risk are out with our control, including Scottish Government funding. However, the future projections of cost continue to be significantly more difficult to predict currently, due to COVID-19, such as demand for services, availability of those services, the general economy and funding streams available. These are continually monitored and projections updated. | | Gillian McNeilly |
| Failure to provide assurance of the system of financial controls | | 08-Apr-2021 | No change in the risk profile. The annual audit plan for 20/21 is underway and the year end process for the annual governance statement including the review of the Code of Good Governance and the Chief Officer self-assessment checklists will be completed by end of May 2021. | | Andi Priestman |
| Debt is not recovered efficiently or effectively, with inherent risk of financial loss | | 13-Apr-2021 | Effectively implement the Corporate Debt Policy, ensure income maximisation in collaboration with W4U. Improved process around Council Tax Reduction claims for UC claimants. | | Ryan Chalmers |

| Risk | Current Risk Matrix | Date Reviewed | Latest Note | Target Risk Matrix | Assigned To |
|---|---------------------|---------------|---|--------------------|---------------|
| Increase in the level of rent arrears due to the level of Welfare Reform changes and general state of economy | | 13-Apr-2021 | Arrears have increased despite joint working between Corporate Debt, Housing and Working4U. | | 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 | | 13-Apr-2021 | Continue to monitor any delays or underlying impact on systems. | | Ryan Chalmers |
| COVID-19 impact on Resources Workforce | | 12-Apr-2021 | Based on experience through lockdown and levels of staff absence linked to COVID-19, these risks have been assessed as now being unlikely to happen. | | Stephen West |
| COVID-19 impact on Resources Service Delivery | | 12-Apr-2021 | However, if they did happen there is a risk of moderate impact to service provision. | | Stephen West |
| COVID-19 impact on Resources in relation to Protection | | 12-Apr-2021 | This risk continues to be minimal for the Resources team. The vast majority of staff continue to work from home. Where a small number of tasks are required to be carried out within Council premises then staff will follow appropriate Council guidance in safe working practices. Given the score, it is not considered a risk | | Stephen West |

| Risk | Current Risk Matrix | Date Reviewed | Latest Note | Target Risk Matrix | Assigned To |
|--|---|---------------|--|---|--------------|
| | | | going forward for this service. | | |
| COVID-19 impact on Resources in relation to Public Uncertainty |  | 12-Apr-2021 | This risk continues to be minimal for the Resources team and it is not considered a risk going forward for this service. |  | Stephen West |

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

Ob A committed and skilled workforce

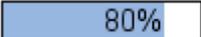
| Action | Status | Progress | Due Date | Comment | Assigned To |
|--|---|---|-------------|--|------------------|
| Continue to develop the staff within our services to ensure they have the appropriate training and knowledge to support service needs and transformational projects within the Council |  |  | 31-Mar-2021 | <p>A significant amount of training undertaken by staff is 'on the job training' which continues with support provided by process guidance; more senior officers; and officers previously involved with the functions. The additional training allows for reductions to resilience issues.</p> <p>Staff training has been ongoing in 20/21 in specific areas such as DHN modelling, capital processes, asset register processes, election processes, Agresso, VAT, as well as financial regulatory updates through emails, the finance forum and attending of CIPFA courses.</p> | Gillian McNeilly |
| Implement improvement actions arising from the 2019 Employee Survey |  |  | 31-Mar-2021 | Actions all completed during 2020/21. Will review effectiveness in 2021/22. | Stephen West |

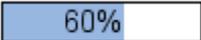
| Action | Status | Progress | Due Date | Comment | Assigned To |
|---|---|---|-------------|--|--------------|
| Plan, develop, consult and roll out a Communication Plan for every service area |  | <div style="width: 100%;"><div style="width: 100%; background-color: #4F81BD; color: white; text-align: center;">100%</div></div> | 31-Mar-2021 | All Service Managers implemented communication plans during 2020/21. | Stephen West |

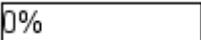
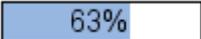
Ob A continuously improving Council delivering best value

| Performance Indicator | 2019/20 | | 2020/21 | | | | | 2021/22 | Assigned To | |
|--|---------|--------|---------|--------|--|---|---|---|-------------|---------------------------------|
| | Value | Target | Value | Target | Status | Long Trend | Short Trend | Note | | Target |
| Number of customer feedback processes undertaken and evaluated | 3 | 3 | 5 | 8 |  |  |  | 3 surveys were postponed until 2021/22 due to COVID-19 resulting in changes to service priorities. Analysis of one completed survey is on-going. | 3 | Stephen West |
| % of income due from council tax received by the end of the year % | 95.15% | 95.6% | 94.18% | 93.5% |  |  |  | Revised target met however in year collection rate impacted by COVID-19's impact on residents' financial position. Various supports were introduced to support residents impacted by COVID-19, including extending arrangements in the next financial year. | 94% | Ryan Chalmers |
| Number of invoices paid within 30 calendar days of receipt as a | 95% | 96% | 91.37% | 95% |  |  |  | Data shows overall Webuy % on time at 68%. All other payment methods, Cheque, BACS and Corporate Purchase Card, % on | 93% | Elaine Chisholm; Stella Kinloch |

| Performance Indicator | 2019/20 | | 2020/21 | | | | | 2021/22 | Assigned To | |
|---|---------|--------|-------------------|--------|--------|------------|-------------|--|-------------|------------------|
| | Value | Target | Value | Target | Status | Long Trend | Short Trend | Note | | Target |
| percentage of all invoices paid | | | | | | | | time at 92%. Mismatch and delay in approval of Webuy POs causing overall reduction in the % of invoices paid on time. Difficulties with remote working across services and suppliers causing some delays. | | |
| Income generated as a % of total revenue budget | 12.59 | 13 | Not yet available | 13 | N/A | N/A | N/A | This indicator will be available in draft following year end processes and is expected by 31 May 2021. | 13 | Gillian McNeilly |

| Action | Status | Progress | Due Date | Comment | Assigned To |
|--|---|---|-------------|--|----------------|
| Maximise automation opportunities across the organisation to improve efficiency |  |  | 31-Mar-2021 | Development progressing well. There have been small delays with a couple of automations which have been reported to the Automation Board. Work is also underway to develop the automation pipeline for Phase 2 albeit proving challenging. | Arun Menon |
| Review Audit & Fraud service structure in line with agreed management adjustments |  |  | 31-Mar-2021 | There were no specific management adjustments required for Audit and Fraud however a mini restructure has been completed for the audit team. | Andi Priestman |
| Use benchmarking data to evaluate service delivery and performance within Internal Audit & Fraud |  |  | 31-Mar-2021 | Benchmarking group continued to meet during 2020-21. However, due to COVID-19, audit plans for some councils have had to be amended with carry forward into future years due to reallocation of audit and fraud resources to | Andi Priestman |

| Action | Status | Progress | Due Date | Comment | Assigned To |
|--|--|--|-------------|---|------------------|
| | | | | other key Council tasks. It is hoped that plans for 21/22 will stabilise and allow benchmarking to be undertaken. | |
| Continue the development of Agresso reporting functionality to maximise automation for annual national returns (e.g. LFR, WGA, POBE, Financial Statements) |  |  | 31-Mar-2021 | This continued to run slightly later than expected due to COVID-19 (for example, funding streams and BCR and year end processes taking longer than usual). However, there was some progress in relation to priority developments and we will continue this action in 2021/22. | Gillian McNeilly |
| Develop Finance leadership, governance and controls across the Council |  |  | 31-Mar-2021 | <p>This action has been targeted in a slightly different way than expected during the current financial year, due to COVID-19 and new ways of working (i.e. working from home).</p> <p>Governance and controls have been reviewed where necessary to allow for a more electronic approach. However, the service would benefit further in this area by use of online forms (such as achieve forms) and are reliant currently on assistance from other services, so development has been limited at this time.</p> <p>The service is currently looking at a restructure to be taken forward in 2021/22 and this is ongoing and involved staff consultation.</p> <p>Consideration has been given to the role specifically accountants have within service areas (to be actioned in July following the year end processes) and involved some professional development for employees and resilience of</p> | Gillian McNeilly |

| Action | Status | Progress | Due Date | Comment | Assigned To |
|--|---|---|-------------|--|------------------|
| | | | | functions. | |
| Use benchmarking data to evaluate service delivery and performance within Finance Services |  |  | 31-Mar-2021 | No progress has been made during 2020/21 on this action. Benchmarking requires co-operation with other councils and at this point, there is little interest. This will not be pursued in the coming year but we will continue to benchmark Finance services through the Local Government Benchmarking Framework. | Gillian McNeilly |
| Implement appropriate levels of service satisfaction surveys |  |  | 31-Mar-2021 | 5 of 8 surveys were completed as planned. 3 surveys were postponed until 2021/22 due to COVID-19 resulting in changes to service priorities. | Stephen West |
| Review all complaints received to ensure any lessons available are learned and service improvements implemented |  |  | 31-Mar-2021 | All complaints reviewed on regular basis and any improvement actions identified are implemented. | Stephen West |
| Engage with Organisational Development to link in with the work being undertaken by Scottish Digital Office to identify synergies with Business Support transformation |  |  | 31-Mar-2021 | Progressing as planned around the various Digital work streams. | Arun Menon |

| Action Status | | Risk Status | |
|---|-----------|---|-----------|
|  | Overdue |  | Alert |
|  | Completed |  | High Risk |
| | |  | Warning |
| | |  | OK |

| PI Status | | Long Term Trends | | Short Term Trends | |
|---|-----------------------------|---|---------------|---|---------------|
|  | Significantly Missed Target |  | Improving |  | Improving |
|  | Missed Target |  | No Change |  | No Change |
|  | Met or Exceeded Target |  | Getting Worse |  | Getting Worse |

