

# 2021-22 DELIVERY PLAN

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## RESOURCES



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## 1. Overview

Resources comprises Finance, Business Support and Internal Audit & Fraud. It provides services to the Council and external clients including the West Dunbartonshire Leisure Trust, the Valuation Joint Board, Clydebank Property Company, charities and trusts, Clydebank Municipal Bank, and West Dunbartonshire Energy Ltd. Company. These services cover accountancy, treasury management, internal audit and fraud, and business support. In addition, it provide direct services to residents of West Dunbartonshire, records management, planning, building standards, environmental health, democratic and registration services, and economic development. It has a gross revenue budget of £47.806m, a net revenue budget of £5.275m, and a capital budget of £0.132m. A structure chart and service profiles are set out in Appendix 1.

Resources is one of 8 strategic areas responsible for delivering the Council's Strategic Plan. Key actions to help achieve that are set out in this Delivery Plan, together with actions to address the performance issues and service priorities identified in our planning process. This Plan also provides an overview of services and resources, including employees and budgets, sets out the performance indicators we will use to monitor our progress and considers the relevant risks.

Progress will be monitored and managed at management team meetings and reported to Corporate Services Committee twice yearly, at mid-year and year-end.

## **2. Performance Review**

The management team completed a detailed performance review of 2020/21. This highlighted our key achievements as well as a number of challenges to be addressed in 2021/22.

### **Performance Review**

#### **Delivery Plan**

Monitoring and analysing performance indicators (PIs) over time helps us to identify trends and highlight areas we need to improve in order to meet our objectives and priorities. Where available at this time, year-end values for the PIs in our 2020/21 Delivery Plan are set out in Appendix 2.

The full year-end progress report on the 2020/21 Delivery Plan, which also includes actions and risks as well as PIs, was submitted to Committee in May and is available here. (hyperlink when published).

#### **Benchmarking**

Within Resources, benchmarking is primarily carried out via the Local Government Benchmarking Framework (LGBF) and local benchmarking groups.

##### *Local Government Benchmarking Framework (LGBF)*

All 32 councils in Scotland measure a common set of performance indicators called the Local Government Benchmarking Framework. It comprises service delivery, cost, and satisfaction indicators covering all major council service areas, including education, housing, social work, and leisure.

Using the same indicators across all councils allows us to compare our performance so that we can identify best practice, learn from each other, and improve what we do. The most recent comparative data for all councils was published in February 2021 and relates to the period 2019/20. Details are set out in Appendix 3.

##### *Local Benchmarking Groups*

Services within Resources have sought to improve opportunities for benchmarking by establishing or joining local benchmarking groups. Details are set out in Appendix 3.

#### **User Feedback**

The Council has a clear focus on learning from the feedback we receive from our service users. Complaints data and a range of other feedback mechanisms, including surveys of internal and external service users, provide invaluable feedback to help us improve our services. Details are set out in Appendix 3.

#### **Continuous Improvement**

To support continuous improvement, the Council has embarked on a programme of Fit for Future service reviews. Information is gathered and reviewed from a range of sources including how users interact with the service, feedback from employees, processes and data, ICT technology and systems, and structures and roles. The

information and feedback gathered from these sources informs a set of recommendations for the service.

Finance will participate in the programme in 2021/22.

### **Quality Standards**

Quality standards help to define what users of our services can expect to receive, and remind both the organisation and our employees of the challenges and obligations they face in delivering best value services.

The quality standards for Resources are set out in Appendix 4 and our performance report for 2020/21, which was submitted to Committee in May, is available here. (hyperlink when published).

### **Key Achievements in 2020/21**

#### **Responding to the COVID-19 Pandemic**

It should be noted that the vast majority of staff were required to work from home at very short notice as the Scottish Government lockdown arrangements were implemented and continued through the year. This has been a difficult time for everyone involved and staff have continued to show high levels of commitment and delivered an ongoing service in changed circumstances. Often this will have been whilst also juggling other demands caused by lockdown – such as home schooling, working in confined spaces, etc. This is a significant achievement overall and individually by all staff.

The Resources service has responded very well to the challenges posed by COVID-19. Staff adapted very quickly to meet the significant additional demands of the pandemic and the national and local response to it. This included:

- Successfully implemented home working for all staff within days of the COVID-19 lockdown measures being introduced to provide support to residents and businesses;
- All services within Business Support Services, implemented new ways of working and methods of contact during lockdown. This included not only internal contact between staff and the areas we support but also with external service users where a number of supports to those impacted by COVID-19, including discretionary housing payments, extended payment arrangements to assist during furlough and/or to allow time for relevant benefit applications to be made and processed;
- Internal Audit supported the Finance team through the year-end process as priorities required to change to meet Statutory dates; and
- CAS team supported Education to process Free School Meal and Spring Break payments at short notice.

#### **Finance**

- Completed a number of audited annual Financial Statements within the statutory deadlines, with no qualifications, under very different circumstances from previous years (e.g. pandemic, new computer systems such as IHMS);

- Continued to support the implementation of IT systems such as IHMS; ongoing development of workflows in the Figtree System to enhance ways of working; further development of the Agresso system, including developments in relation to direct debit functionality development as well as Valuation Joint Board new statutory requirements;
- A significant amount of work was undertaken to ensure an acceptable service was provided to customers of the Municipal Bank without compromising on governance and controls, whilst working from home due to COVID-19;
- Development of systems to provide financial support to a new subsidiary company of the Council (District Heating Network);
- Supported transformation projects within the Council, including a number of ad hoc one-off projects (e.g. early years expansion, district heating network; Faifley super school early options appraisals);
- Following the implementation of the new corporate structure, finance structure has adapted reporting templates for e.g. budgets, year-end Financial Statements and required ledger changes;
- Developed acceptable practices regarding financial flexibilities afforded to councils by Scottish Government to help fund COVID-19 short term which ensures working practices / papers are acceptable to auditors; and
- Full automation was progressed regarding a historically manual task of inputting specific payments into rent accounts.

### **Internal Audit & Fraud**

- The Audit Team prioritised work early in lockdown to assist the Finance Team in preparing the final accounts;
- Delivered 85% of Audit Plan for 2020/21 as was anticipated; and
- As a result of Corporate Fraud Team activity during 2020/21, actual savings and re-billings were £412,210 against an annual target of £225,000.

### **Business Support**

- Continued to develop Direct Debit functionality for Sundry Debt;
- Continued to work in collaboration with Housing and W4U on improving rent collection;
- Improved processes within the Corporate Debt Team which include automation of the direct deductions requests to DWP to recover debts and also improved our Council Tax Reduction process between the Housing Benefits team and DWP. This has been key given the significant increase in residents applying for CTR;
- Due to the challenges presented by COVID-19, the original collection target was revised from 95.2% to 93.5%. Officers managed to meet the revised target with the collection outturning at 94.18%. Although the revised target was met, in year collection rate was impacted by COVID-19's impact on residents' financial position. Various supports were introduced for our residents impacted by COVID-19, including extending arrangements into the next financial year.
- Achieved overall improvement in the percentage employee debt with arrangements through effective interventions;
- Undertook a range of improvement work to support the CAS processes as well as a range of new processes to align with the new ways of working in the main due to COVID-19 to minimise impact on internal and/or external service users; and

- Procured UiPath as the Council's Automation solution and commenced successful development of automations. This is a key project within the Council's Digital Strategy.

### **Challenges in 2020/21**

Along with the achievements noted above, there were significant challenges in 2020/21, not least the COVID-19 pandemic.

#### **COVID-19 Pandemic**

- Working from home - as much as this has been highlighted as an achievement, it should also be noted as a significant challenge. Often working from home involved other demands caused by lockdown, such as home schooling, working in confined spaces, having the necessary office equipment to achieve business as usual (such as broadband/ telephones) etc.
- Working from home – developing adequate and acceptable electronic working processes quickly to ensure business as usual continued, e.g.:
  - Treasury daily cash management;
  - Year end Financial Statements;
  - dealing with the audit enquiries to an acceptable standard given no access to office paperwork/ printers;
  - Finance Service Centre's ability to meet the targets for payments to Creditors within 30 days due to delays in receiving invoices and them being processed while staff work remotely across Council service areas. The value at end of the year was 91.37% against a target of 95%;
  - Staffing challenges such as maintaining face to face contacts with the team; technology issues and interruptions with staff working from home and balancing other domestic requirements e.g. home schooling and caring;
  - Addressing efficiency of the physical mail handling process; and
  - Corporate Fraud team have been unable to carry out face to face interviews and had to introduce different processes to gather relevant information from individuals through correspondence and telephone calls.
- Continuing communication with staff, ensuring all staff had adequate knowledge and training (including new staff) to complete required tasks (including new ways of working through electronic means);
- Meeting deadlines for business as usual whilst ensuring all new monitoring and reporting requirements within set deadlines were met and workload absorbed by current staffing levels (e.g. a significant number of Scottish Government new COVID-related funding has been received on an ongoing basis, requiring ledger reconciliation, monitoring and completion of a number of return claim forms; monitoring of education flexibilities);
- Continued reconciliations of budgetary adjustments required to ensure a significant number of new funding and changes to the budgetary spend due to COVID were reliable;
- Furloughing and reduced availability of staff in other organisations created some challenges for particularly the banking, governance and reconciliation teams as to



the timing of information being received and ensuring the financial information was as up to date as possible;

- Working remotely hampered the ability of the Audit team to carry out audits with services in the early stages of the coronavirus pandemic. However, the roll-out of MS Teams across the Council addressed this, allowing officers to undertake meetings and continue to implement the audit plan. We have also issued more internal control questionnaires during this period to support our audit work; and
- Impact on debt collection due to pause on use of summary warrants being issued to courts and sheriff officers during lockdown; and
- In relation to recovery of overpayments identified by the Corporate Fraud Team, due to the pandemic this has resulted in difficulties for the Council in terms of recovering these overpayments due to individuals not being able to pay in full or afford repayments if a repayment plan is in place resulting in a reduction in repayment plans or invoices being sent out which do not get paid.

### **Rent Arrears**

The amount of rent arrears owed to the Council is an area of concern aggravated by the impact of COVID-19. Current tenants' arrears as a percentage of total rent due was 11.9% in 2020/21, against a target of 14% set for the year. The target was revised from 12% to 14% due to the impact of COVID-19. COVID-19 not only impacted tenants' finances but also impacted the council's recovery process as court actions for non-payment of rent was suspended during 2020/21 regardless of the reason for non-payment. Despite the restrictions around face to face contact since the end of March 2020, officers have reviewed processes and introduced an enhanced text message system to allow us to engage with tenants which proved successful. Officers also saw a 100.4% increase in Universal Credit applications being made in our area compared to the six month period prior to March 2020. Although gross rent arrears have slightly increased since 2019/20, there has been a decrease in the number of tenants in rent arrears during 2020/21.

### **Council Tax Collection**

Council Tax (CT) collection has been impacted by COVID-19 with many tax-payers suffering both financial and personal hardship. Assistance for those struggling to maintain CT is available via CT Reduction, which is a means tested reduction available to those on low income. However, the Council has also introduced a number of supports which not only include flexibility for tax payers to adjust the amounts within the Council tax year 2020/21 but also extended payment arrangements into 2021/22 given the significant impact COVID-19 has had. These arrangements are being managed on a case by case basis given the nature of each but have impacted on our collection rate for 2020/21. The restrictions in place have also affected the ability of our debt partners in collecting outstanding CT which has reduced collection.

The Council collected 94.18% in 2020/21 despite UC challenges and COVID-19 impacting on Council Tax Reduction (CTR) claims being received from citizens.

The target for Council Tax collection was revised from 95.2% to 93.5%. Officers met the revised target as Council Tax collection stood at 94.18%.



### **Sundry Debt Collection**

Similar to Council Tax, collection of Sundry Debt has also been greatly impacted due to COVID-19 which is being managed in line with the Corporate Debt policy and a range of flexible measures.

In 2020/2021 the Council achieved an outturn of 61.8% against a target of 65% for the value of outstanding sundry debt as a percentage of the total that is more than 90 days old from the date of invoice. Target was met despite impact of COVID-19 on debtor's finances. As a result the sundry debt processes were reviewed to ensure relevant support/assistance and contact methods were in place for debtors to contact to set up suitable arrangements.

### **Sustaining Transformation with a Reduced Complement of Resources**

The ongoing transformational changes within the Council require continuous financial support including communication of changes; audit issues regarding changing processes; training and transfer of knowledge of financial aspects to non-financial budget holders; and reconciliations on continuing change of Council structures. This support needs to be identified from existing staffing resources through streamlining and identifying efficiencies in other support areas

Finance were not able to take forward the benchmarking exercise planned for 20/21 to support transformation. Benchmarking commenced as planned in 2019/20 but faltered due to a lack of willing benchmarking partners and progress was further delayed in 2020/21 by the pandemic.

Throughout 2020/21, COVID-19 placed a significant resource pressure on all Council teams. The ongoing pressure of the pandemic will make the task of sustaining speedy transformation challenging but we will continue to pursue improvement opportunities where possible.

In order to support transformational changes and maintain the rate of change with reduced resources, in 2021/22 we will:

- implement process automation to streamline processes; and
- engage with Organisational Development to link in with the work being undertaken by Scottish Digital Office to identify synergies with Business Support transformation.

With opportunities being explored as part of the commercialisation workstream, there will be greater demand on the Finance team to cost services accurately.

### **Closure of local branches of the Council's main banker**

This is an ongoing process as branches close for a number of different bankers. However this does bring with it operational challenges which affect all services of the Council and result in continued review of processes and options.

### **3. Strategic Assessment**

The Resources management team completed a strategic assessment to determine the major influences on service delivery and priorities going forward into 2021/22. As a result of this assessment, the following key factors were recognised as significant.

#### **Key Factors**

##### **Financial Challenges**

The entire public sector is facing significant financial challenges. When the 2021/22 budget was set in March 2021, the Council was predicting cumulative funding gaps in 2022/23 and 2023/24 of £4.890m and £10.422m respectively. Funding pressures relating to COVID-19 continue into 2021/22, and with costs related to COVID-19 difficult to predict and some funding from the Scottish Government already announced, we will continue to monitor the overall financial position of the Council. The long term finance strategy is due to be reported to Council later in 2021, together with a draft 3-year detailed budget position. This means that further action continues to be required to balance our budget and protect services for residents.

This will undoubtedly mean that within the Resources service area, available funding will be reduced and we will need to change how we do our jobs, where we work, and reduce the number of people employed.

To deliver the Council's objectives and meet those financial challenges, the Resources management team will implement the actions set out in the action plan in Appendix 2 under strong financial governance and sustainable budget management.

##### **Budget Sensitivity Analysis**

In reviewing the service budget projections, consideration has been given to the sensitivity of these budgets, in particular for higher risk/ higher value budgets which may have a significant impact on budgetary control and future budget projections. The analysis has considered sensitivity around demand, costs and charges, and income levels.

Within this service, there were no budgets identified as being more susceptible to fluctuations.

##### **Resource Services Support for Key Council Transformational Projects**

As the Council continues to transform services to the public, the need for expertise and input is paramount. Without this, there is the potential for projections of future costs and income to be inaccurate which could materially affect the Council's ongoing financial position.

To address this in 2021/22, we will 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. We will continue as business as usual whilst progressing with structure reviews and training of staff for purposes of service resilience and ongoing professional development.

### **Automation of Processes and Information Provision**

Staff across Resources are employed in a number of manual processes and information provision, such as invoice processing, journal entries (correcting errors), reconciling service commitment accounting systems to the general ledger, and updating transactional spreadsheets for information purposes. These manual processes divert attention from other priorities.

We will seek to maximise automation, allowing staff to re-focus on key areas which will assist services in competently monitoring their financial positions for ongoing development projects.

In 2021/22 we will:

- continue to increase levels of process automation across the organisation to make these more efficient; and
- continue the development of Agresso reporting functionality to maximise automation for annual national returns (e.g. LFR, WGA, POBE, and Financial Statements).

### **Increased Corporate Debt**

Due to the wider economic factors impacting on the collection of rent, Council Tax and sundry debt (described in the Challenges section of this Plan) the Council is finding it more difficult to collect all the money it is owed resulting in increased levels of debt across a range of debt types. This has been exacerbated by the impact of the COVID-19 pandemic.

We will continue to review processes to address this where it is within our control and in 2021/22 we will:

- continue to review ways of decreasing corporate debt (sundry, NDR, Council Tax and rent) through process improvements where feasible; and
- assess where rent collection rates can be improved by continuing to work closely with Housing and W4U and continue to assess the effectiveness of the Housing pilot and address issues timeously; maximise write off former tenant debt; and maximise use of Discretionary Housing Payments.

### **Code of Good Governance**

We will continue to ensure the Council complies with the Code of Good Governance and report this to Audit Committee and embed within the Annual Governance Statement.

### **West Dunbartonshire Energy Limited**

The District Heating System provides low carbon heating and cooling solutions to the Queens Quay regeneration site and will provide the base from which to develop a larger network. It aims to significantly reduce fuel poverty and deprivation within some of the poorer neighbourhoods of West Dunbartonshire and crucially contribute to key climate change targets. The newly established West Dunbartonshire Energy Limited will progress the district heating network at Queens Quay.

Resources will provide ongoing services to the new company including reconciliations, final accounts preparation, budgets, monthly financial reports, VAT returns, and invoicing (debtors and creditors), etc.

### **Upgrading of payments received governance processes and IT systems**

The Council has a responsibility to be 'Payment Card Industry Data Security Standard' (PCI DSS) compliant and work continues to take this forward as a priority. The Council's cash receipting system is also due to proceed with an upgrade to ensure the required controls and governance remain.

### **COVID-19**

The ongoing impact of the pandemic is unclear at this stage as the virus mutates and the vaccine programme is implemented. There is therefore an ongoing risk in terms of provision of business as usual services. This will be monitored and managed as required.

### **Equality Outcomes**

The Council is committed to ensuring equalities underpin all of the work that we do. Over the last year it has set out a range of equality outcomes for 2021/25 in line with its statutory duty. By focusing on outcomes, the Council aims to bring practical improvements to the life chances of those who experience discrimination and disadvantage. Resources will support the delivery of any equality outcomes that relate to our services as well as those that pertain to all Council services.

### **Action Plan**

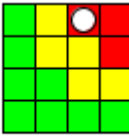
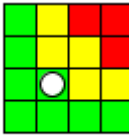
The challenges and issues identified in the performance review and strategic assessment sections have informed Resources priorities for 2021/22. The management team has developed an action plan to address them (Appendix 2), supported by a range of performance indicators to enable progress to be monitored and reported to stakeholders. Progress will be monitored and managed on a regular basis and reported twice yearly to Committee, at mid-year and year end.

## 4. Risks

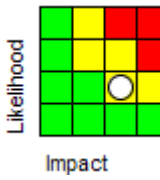
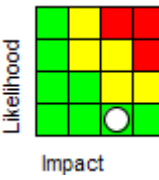

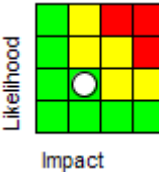
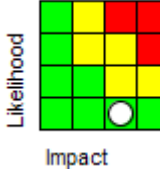
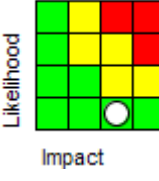
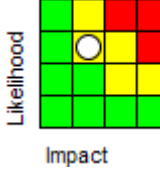
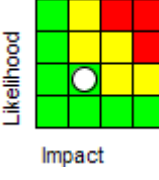
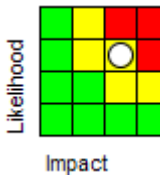
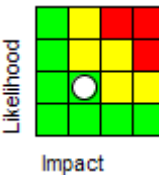
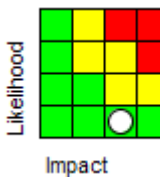
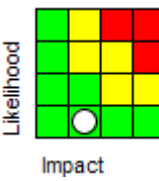
The Council has identified risks at both a strategic and service level. Strategic risks represent the potential for the Council to take advantage of opportunities or fail to meet stated strategic objectives and those that require strategic leadership. Service risks relate to service delivery and represent the potential for impact on individual services, or the experience of those who work within the services, i.e. employees, partners, contractors and volunteers or service users and clients in receipt of the services provided.

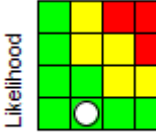
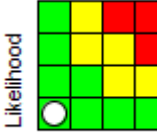
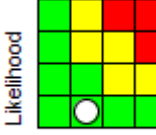
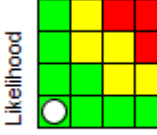
Resources has lead responsibility for one of the Council's strategic risks: failure to deliver strong financial governance and sustainable budget management. In addition, the management team identified service specific risks for 2021/22 and considered the impact of COVID-19. All risks are detailed in the tables below. Actions to mitigate these risks are set out in Appendix 2, with the aim of improving or maintaining the current position (i.e. the current risk score).

### Strategic Risk

Title	Description	Current Risk Score	Target Risk Score	Assigned To
Significant financial funding reductions / limitations from Scottish Government	<p>The Council is faced with significant ongoing funding reductions from the Scottish Government. Austerity or the financial impact of previous austerity measures is expected to continue for a number of years into the future and likely to result in funding reductions or limitations. This coincides with a period where costs are expected to rise in relation to Social Care due to an aging population and capped powers to raise funds through Council Tax. The ongoing population decline of West Dunbartonshire versus the average population for the whole of Scotland is also expected to generate ongoing funding reductions with little impact on service delivery cost/need.</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.</p>			Gillian McNeilly

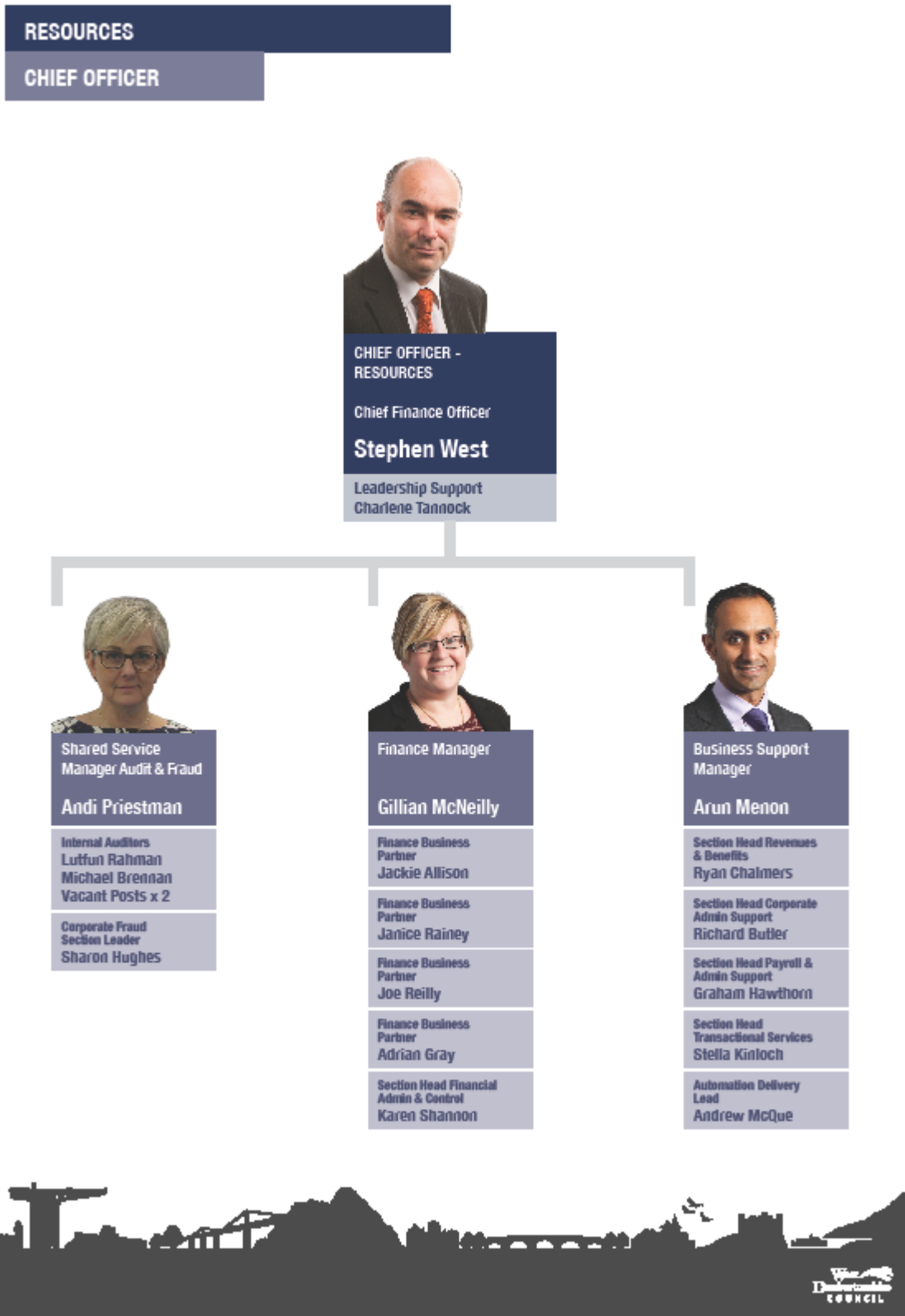
## Service Risks

Title	Description	Current Risk Score	Target Risk Score	Assigned To
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			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			Gillian McNeilly
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			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			Ryan Chalmers
Increase in the level of rent arrears due to the level of Welfare Reform changes and general state of economy	The Council sees an increase in its level of rent arrears due to lower disposable income and national changes to the national benefits regime and the ongoing economic position			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			Ryan Chalmers

Title	Description	Current Risk Score	Target Risk Score	Assigned To
COVID-19 impact on Resources Workforce	Resources SLA is faced with significant workforce demands in relation to absence, reduction, recruitment and wellbeing.			Stephen West
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.			Stephen West



# Appendix 1 - Structure Chart & Service Profiles



### **Internal Audit & Fraud**

The internal audit and fraud team is led by the Shared Service Manager - Audit & Fraud, providing internal audit and assurance services. The team also delivers the corporate fraud service for the Council. The Shared Service Manager - Audit & Fraud also provides the Chief Internal Auditor role to Inverclyde Council as part of a shared management arrangement.

### **Finance**

The Finance team is responsible for financial support and management, providing accountancy, including treasury and capital planning, cash and bank management, reconciliations, and insurance services. It provides these services to the Council as well as a number of external organisations such as West Dunbartonshire Leisure Trust, Clydebank Property Company, Municipal Bank, District Heating Network and other Trust Funds

### **Business Support**

The business support team is responsible for managing the revenues collection (Council Tax, housing rents, non-domestic rates and miscellaneous invoicing); benefits processing and management; debtor management and creditors functions including corporate purchasing card management. The team also incorporates the Corporate Administrative Service (CAS) consolidating all clerical and administrative support functions across the Council except schools and Health & Social Care Partnership. The section is also leading the Automation workstream within the Council's Digital Strategy.

## Appendix 2 - Action Plan

<b>P</b>	Supported individuals, families and carers living independently and with dignity						
<b>Ob</b>	More affordable and suitable housing options						
Performance Indicator		2019/20		2020/21		2021/22	Assigned To
		Value	Target	Value	Target	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	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
<b>P</b>	Meaningful engagement with active, empowered and informed citizens who feel safe and engaged						
<b>Ob</b>	Strong and active communities						
Performance Indicator		2019/20		2020/21		2021/22	Assigned To
		Value	Target	Value Empty cell = not yet available	Target	Target	
% of council resources directed by communities		0.42%	0.6%		0.8%	1%	Gillian McNeilly; Elaine Troup

**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 Empty cell = not yet available	Target	Target	
Amount of free reserves as a percentage of the prudential reserve target - HRA	100%	100%		100%	100%	Gillian McNeilly
Amount of free reserves as a percentage of the prudential reserve target - General services	57%	100%		100%	100%	Gillian McNeilly
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%	64%	Ryan Chalmers
Rent collected as a % of total rent due	98.11%	98%	98.88%	97.5%	98%	Ryan Chalmers
% variance to budget projected (General Services budget)	-0.13%	0%		0%	0%	Gillian McNeilly
% of Audit Plan completed	87.5%	100%	70%	85%	85%	Andi Priestman
% of corporate fraud savings target achieved	205%	100%	183%	100%	100%	Andi Priestman
Support services as a % of total gross expenditure	3.93%	4%		3.82%	3.87%	Adrian Gray
Cost of collecting council tax per dwelling £	£5.40	£5.00		£5.00	TBC	Ryan Chalmers
Total useable reserves as a % of council annual	4.54%	Data only		Data only	Data only	Gillian McNeilly

Performance Indicator	2019/20		2020/21		2021/22	Assigned To
	Value	Target	Value Empty cell = not yet available	Target	Target	
budgeted revenue (LGBF new)		PI		PI	PI	
Uncommitted General Fund Balance as a % of council annual budgeted net revenue (LGBF new)	1.26%	New LGBF for 21/22		1.275%	1.275%	Gillian McNeilly
Ratio of Financing Costs to Net Revenue Stream - General Fund (LGBF new)	4.59	Data only PI		Data only PI	Data only PI	Gillian McNeilly
Ratio of Financing Costs to Net Revenue Stream - Housing Revenue Account (LGBF new)	25.55	Data only PI		Data only PI	Data only PI	Gillian McNeilly
Actual outturn as a percentage of budgeted expenditure (LGBF new)	99.74%	100%		100%	100%	Gillian McNeilly
Current tenants' arrears as a percentage of total rent due %	11.46%	11%	11.9%	14%	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%	10.5%	Ryan Chalmers

Action	Start Date	Due Date	Assigned To
Review ways of decreasing corporate debt through continued improvements to debt collection processes in relation to sundry, NDR, Council Tax and rent	01-Apr-2021	31-Mar-2022	Ryan Chalmers
Continue to review ways to improve rent collection rates in conjunction with Housing and W4U	01-Apr-2021	31-Mar-2022	Ryan Chalmers

Action	Start Date	Due Date	Assigned To
Ensure continued compliance with the Code of Good Governance	01-Apr-2021	31-Mar-2022	Andi Priestman
Submit draft Annual Governance Statement to the Audit Committee	01-Apr-2021	31-Mar-2022	Andi Priestman
Continue to improve and deliver the Assurance Statement to support the Annual Governance Statement	01-Apr-2021	31-Mar-2022	Andi Priestman
Complete Internal Audit & Corporate Fraud plan for 2020/21	01-Apr-2021	30-Jun-2021	Andi Priestman
Deliver Internal Audit & Corporate Fraud plan for 2021/22	01-Apr-2021	31-Mar-2022	Andi Priestman
Review and update the long term finance strategy	01-Apr-2021	31-Mar-2022	Stephen West
Provide timely and accurate budgetary control reporting for Council and associated bodies	01-Apr-2021	31-Mar-2022	Gillian McNeilly
Report agreed savings options and management adjustments through the budgetary control process	01-Apr-2021	31-Mar-2022	Gillian McNeilly
Provide timely and accurate financial statements for the Council and associated bodies	01-Apr-2021	31-Mar-2022	Gillian McNeilly
Provide finance services to the new West Dunbartonshire Energy Ltd company	01-Apr-2021	31-Mar-2022	Gillian McNeilly
Upgrade payments received governance processes and IT systems	01-Apr-2021	31-Mar-2022	Karen Shannon

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

**Ob** A committed and skilled workforce

Action	Start Date	Due Date	Assigned To
Continue to develop staff within Finance services to ensure they have the	01-Apr-2021	31-Mar-2022	Gillian McNeilly

appropriate training and knowledge to support service needs and transformational projects within the Council			
Carry out a survey of employees in relation to 121s, team meetings and communication	01-Apr-2021	31-Mar-2022	Stephen West

Ob A continuously improving Council delivering best value						
Performance Indicator	2019/20		2020/21		2021/22	Assigned To
	Value	Target	Value Empty cell = not yet available	Target	Target	
Number of customer feedback processes undertaken and evaluated	3	3	5	8	3	Stephen West
% of income due from council tax received by the end of the year %	95.15%	95.6%	94.18%	93.5%	94%	Ryan Chalmers
Number of invoices paid within 30 calendar days of receipt as a percentage of all invoices paid	95%	96%	91.37%	95%	93%	Elaine Chisholm; Stella Kinloch
Income generated as a % of total revenue budget	12.59	13		13	13	Gillian McNeilly

Action	Start Date	Due Date	Assigned To
Use benchmarking data to evaluate service delivery and performance within Internal Audit & Fraud	01-Apr-2021	31-Mar-2022	Andi Priestman
Increase levels of process automation across the Council to improve efficiency	01-Apr-2021	31-Mar-2022	Arun Menon
Continue the development of Agresso reporting functionality to maximise automation for annual national returns (e.g. LFR, WGA, POBE, Financial	01-Apr-2021	31-Mar-2022	Gillian McNeilly



Action	Start Date	Due Date	Assigned To
Statements)			
Develop Finance leadership, governance and controls across the Council	01-Apr-2021	31-Mar-2022	Gillian McNeilly
Implement appropriate levels of service satisfaction surveys	01-Apr-2021	31-Mar-2022	Stephen West
Review all complaints received and make any necessary service improvements	01-Apr-2021	31-Mar-2022	Stephen West

## Appendix 3 - Performance Review

### Benchmarking

#### LGBF

The most recent LGBF comparative data for all councils was published in February 2021 and relates to the period 2019/20:

Description	2018/19 Value	2018/19 Rank*	2019/20 Value	2019/20 Rank*	Scotland Value 2019/20	Change in Rank
Support services as a % of total gross expenditure (CORP01)	4.65%	24	5.21	26	4.07	↓
The cost per dwelling of collecting Council Tax (CORP04)	£5.59	5	£5.40	8	£6.58	↓
Percentage of income due from Council Tax received by the end of the year (CORP07)	95.55%	25	95.15	24	95.76	↑
Percentage of invoices sampled that were paid within 30 days (CORP08)	98.34%	1	94.70	14	91.72	↓
Gross rent arrears (all tenants) as at 31 March each year as a percentage of rent due for the reporting year (HSN1B)	9.71%	23 (of 26 LAs)	10.08	22	7.31	↑
Total useable reserves as a % of council annual budgeted revenue (FINSUS1)	5.64	27	4.54	28	16.87	↓
Uncommitted General Fund Balance as a % of council annual budgeted net revenue (FINSUS2)	2.25	1	1.26	24	3.80	↓

Description	2018/19 Value	2018/19 Rank*	2019/20 Value	2019/20 Rank*	Scotland Value 2019/20	Change in Rank
Ratio of Financing Costs to Net Revenue Stream - General Fund (FINSUS3)	4.78	3	4.59	7	7.20	↓
Ratio of financing costs to net revenue stream - Housing Revenue Account (FINSUS4)	24.41	16	25.55	17	22.56	↓
Actual outturn as a percentage of budgeted expenditure (FINSUS5)	99.69	16	99.74	8	99.35	↑

\*Rank based on 32 local authorities unless stated otherwise

Note: Cash values for 2018/19 have been updated in line with inflation to make them comparable with 2019/20 values.

### Local Benchmarking Groups

In comparing the performance of councils, as in the LGBF table above, it is essential to understand the context within which they operate. For example, expenditure is driven by local strategic priorities so higher expenditure may reflect that. In addition, there are variations in how councils calculate their figures despite agreed definitions. Engaging with other councils via local benchmarking groups enables us to look at the data in greater detail, take account of the context, seek to understand the variations and identify improvements.

### *Business Support*

In 2020, Business Support concluded a benchmarking exercise with similar local authorities to assess performance against a range of indicators across a number of key business support processes. The benchmarking exercise with East Dunbartonshire Council (EDC), Inverclyde Council (IC), North Ayrshire Council (NAC), and South Lanarkshire Council (SLC) focused on performance in relation to:

- Benefits (Housing Benefits and Council Tax Reduction)
- Council Tax
- Sundry Debt
- Creditors

A members briefing was circulated in November 2020 covering the findings in relation to the above.

### *Internal Audit*

Internal Audit has entered into a benchmarking group which involves six Scottish Councils. The Chief Auditors of these six Councils have met on a regular basis over the last year in order to discuss their respective ways of working and consider topical issues with the objective being to identify best practice. In addition, a set of performance indicators has been developed. The benchmarking group has continued to hold meetings during 2020/21 to discuss further the reasons for variations in the calculated performance indicators across the six Councils. WDC will consider if any changes are required to ways of working in order to effect any improvements.

### **User Feedback**

#### **Complaints**

Resources received a total of 61 complaints between 1 April and 31 December 2020. The breakdown of complaints by service area is set out below:

Service Area	1 April 2020 - 31 December 2020				
	Total Complaints Received	Closed Stage 1	Closed Stage 2	Upheld Stage 1	Upheld Stage 2
Accountancy/Treasury	1	1	0	0	0
Benefits	14	8	0	6	0
Council Tax	25	15	1	7	0
Creditors	0	0	0	0	0
Debtors	3	2	0	0	0
Fraud Investigation	0	0	0	0	0
Corporate Debt	13	7	2	4	0
Intensive Management	0	0	0	0	0
Non Domestic Rates	3	1	1	0	0
Insurance Claims	2	0	1	0	1
<b>Total</b>	<b>61</b>	<b>34</b>	<b>5</b>	<b>17</b>	<b>1</b>

The breakdown of complaints by complaint category is set out below:

Complaint Category	1 April 2020 - 31 December 2020		
	Total Complaints Received	Upheld Stage 1	Upheld Stage 2
Citizen expectation not met - quality of service	35	7	1
Citizen expectation not met – timescales	13	8	0
Council policy – charges	3	0	0
Employee behaviour	1	0	0
Error in Service Delivery	9	2	0
<b>Total</b>	<b>61</b>	<b>17</b>	<b>1</b>

The majority of upheld complaints in April to December 2020/21 related to Council Tax and Housing Benefit. In response to these, a number of process improvements were implemented and training carried out.

## Surveys of Service Users

Finance and Internal Audit & Fraud carried out surveys in January 2020 and the results were reported in the 2020/21 Delivery Plan. Business Support surveyed internal users in 2020/21 and the results are set out below:

### *Business Support*

<b>Service:</b>	<b>Corporate Administrative Support</b>	<b>FSC</b>
<b>Percentage of respondents who are satisfied or very satisfied with:</b>	<b>(52 responses)</b>	
Subject knowledge	N/A	80%
Helpfulness	N/A	87%
Understanding of support requirements	N/A	94%
Response time for requests	N/A	73%
Speed of response to additional/special/adhoc support request (satisfactory and above)	70%	N/A
Quality of service delivery during COVID-19 (satisfactory and above)	80%	93%
<b>Overall satisfaction rate</b>	<b>90%</b>	<b>87%</b>
<b>Respondents who would recommend service to others</b>	<b>N/A</b>	<b>N/A</b>

### *Revenues & Benefits*

In addition, Revenues and Benefits surveyed its external service users covering Council Tax and Corporate Debt. The findings are summarised below:

Council Tax (88 responses):

- 100% stated the Council Tax advisor was able to answer their query;
- The quality of the service provided scored an average rating of 4.1 out of 5;
- 98% of tax payers that contacted to advise they had been impacted by COVID-19 felt they were provided with suitable payment arrangement and/or support;

- 96% of tax payers that contacted in relation to a discount/exemption were satisfied with the update provided, 4% were unhappy with the length or % of discount provided however these are set by Scottish Government and out with the Council's control;
- 98.7% of tax payers felt they were treated in a respectable and professional manner during the call; and
- An average rating of 4.2 out of 5 was given on how tax payers would rate their experience with the Council Tax team.

Corporate Debt (65 responses):

- 100% advised that Corporate Debt Team (CDT) explained the nature of their call;
- 96.4% advised they were given clear detail on the nature of their debts with the Council;
- 49% advised their ability to pay debts was affected by COVID-19
  - ✓ Of that number, 77% felt they were provided with suitable support and assistance; and
  - ✓ Those that didn't advised the assistance available wasn't enough given the total level of household's debts they had and also some advised the assistance in relation to self-employed and to businesses wasn't adequate. These additional supports are provided by Scottish Government and out with our control.
- 94.2% advised the member of staff provided clear details on what options were available to them in repaying debt;
- 100% advised they were treated in a respectable and professional manner; and
- The team achieved an average 4.8 out of 5 in how debtors rated their experience with CD team

The Resources management team will continue to review all sources of user feedback on a regular basis in order to identify and address any issues that emerge.



## Appendix 4 - Quality Standards

West Dunbartonshire Council has a Good Governance Code based on guidance from CIPFA (Chartered Institute of Public Finance & Accountancy). It sets out a range of principles which the Council should adhere to, and details the behaviours and actions which demonstrate good governance in practice. The Council's compliance with this Code is reviewed each year and a supporting action plan is developed to improve compliance. As part of the Good Governance Code, we must consider our approach to quality standards.

The quality standards for Resources are set out below. They will be monitored and managed by the management team and reported to Committee at year end together with the delivery plan.

### Business Support

Quality Standard	How it will be measured	2020/21
		Target check
We will process new claims for Housing Benefit and Council Tax reduction within 25 days of receipt	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.	25
We will process change in circumstances notifications for Housing Benefit and Council Tax reductions within 5 days of receipt	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.	5
We will aim to pay all of creditor invoices within 30 calendar days of receipt but as a minimum we will pay 93% within 30 days	Number of invoices paid within 30 calendar days of receipt as a percentage of all invoices paid	93%

## Finance

Quality Standard	Performance Indicator	2021/22
		Target
We will have no errors within the VAT returns submitted to HMRC	Number of errors within VAT returns submitted to HMRC	0
We will issue a weekly treasury summary within 5 working days of week end	Percentage of weekly cash summaries issued within 5 working days of week end	100%
We will deal with new insurance claims within 5 working days (including acknowledge claimant, send to claims handling company, update system, and forward to service for report if required)	Percentage of new insurance claims dealt with within 5 working days	100%
We will sign off all reconciliations by the end of the following period	Percentage of reconciliations signed off by the end of the following period	100%
We will meet all corporate budgetary control reports deadlines	Percentage of budgetary control reports completed by due dates – to Strategic Lead by 12 <sup>th</sup> of each month	100%

## Internal Audit & Fraud

Quality Standards	Performance Indicator	2021/22
		Target
We will issue draft audit reports within 21 calendar days of fieldwork completion	Percentage of draft audit reports issued within 21 days of fieldwork completion	90%
We will issue final audit reports within 14 calendar days of issue of draft audit report	Percentage of final audit reports issued within 14 days of issue of draft report	100%
We will comply with the Public Sector Audit Standards	Level of full compliance with the Public Sector Internal Audit Standards (PSIAS)	90%
We will seek feedback on the audit experience and use this to improve our service	Percentage of respondents who rate the overall quality of internal audits as satisfactory or above	100%

Quality Standards	Performance Indicator	2021/22
		Target
We will aim to complete all audits within the annual plan on time and within budget	Percentage of audits completed on time and within budget	85%
We will carry out regular monthly follow up of all agreed Red and Amber risk internal audit action plans	Percentage of agreed Red and Amber rated internal audit action plans followed up	100%
We will ensure staff undertake relevant training to support CPD requirements	Number of training hours undertaken to support CPD requirements	100hrs

## Appendix 5 - Resources

### Finance

The 2021/22 net revenue budget for Resources is £5.275m. A breakdown by service area is given below. We will make the best use of the resources available to deliver on key priority areas and secure external/match funding where this is possible.

Service Area	Gross Expenditure 2021/22 (£m)	Gross Income 2021/22 (£m)	Net Expenditure 2021/22 (£m)	Capital Budget 2021/22 (£m)
Finance	1.578	-0.214	1.363	0.132
Audit & Fraud	0.422	-0.272	0.150	0.000
Business Support	43.365	-42.045	1.321	0.000
CAS	2.441	0.000	2.441	0.000
<b>Total</b>	<b>47.806</b>	<b>-42.531</b>	<b>5.275</b>	<b>0.132</b>

### Employees

#### Absence in 2020/21

The quarterly absence statistics for Resources are shown below together with the Council average for the same periods for comparison. The figures for Resources have been lower than the Council average throughout 2020/21:

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Annual FTE days lost per FTE employee
<b>Resources</b>	1.25	1.15	1.22	1.63	4.67
<b>COUNCIL WIDE TOTAL</b>	2.0	2.12	3.25	2.61	7.58

## Employee Numbers

The headcount and full time equivalent employees in each service area (as of 31<sup>st</sup> March 2021) are as follows:

Resources	Headcount	FTE
Audit and Fraud	7	6.31
Business Support	194	169.30
Finance	47	38.87
<b>TOTAL</b>	<b>248</b>	<b>214.49</b>

## Workforce Plan

Workforce planning is integrated within the strategic planning process, highlighting the key workforce related activities for the year and reflecting the longer term strategic aims of the services. Each Chief Officer is responsible for the annual review of requirements for their respective service areas to ensure that any key actions are identified at an early stage. The workforce plan is set out below.

Workforce Plan 2017-2022 – Annual Action Plan 2021/22:

<b>Addressing the gap between current workforce supply and predicted future demand</b>				
<b>Strategy</b>				
Planned service review to address gap taking cognisance of opportunities to realise savings through voluntary turnover				
<b>Expected Outcome</b>				
Gap is addressed, whilst:				
<ul style="list-style-type: none"> <li>. Protecting critical roles (and avoiding associated turnover)</li> <li>. Ensuring service priorities are met</li> <li>. Avoiding or minimising risk of voluntary or compulsory redundancy</li> <li>. Enabling flexibility to address fluctuations in service demand through appropriate management of fixed-term contracts</li> </ul>				
Action Title	Resources needed	Measure of Outcome	Due Date	Assigned To
Proactive identification of opportunities to develop the workforce	Workforce	Successfully utilising appropriate programmes and funding streams by working with Working 4 U	31-Mar-2022	Gillian McNeilly; Arun Menon; Andi Priestman

Continue to support culture of continuous improvement, developing quality improvement skills across middle managers	OD Team Senior Managers	Improved skills, service improvements, improved project managements skills	31-Mar-2022	Gillian McNeilly; Arun Menon; Andi Priestman
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**Addressing the gap between current and required additional workforce capabilities**

**Strategy**  
Continued review and implementation of associated training plans to enable capabilities to be developed within existing workforce

**Expected Outcome**  
Gap is addressed, whilst:

- . Ensuring value for money in terms of training solutions
- . Minimising requirement to recruit for new capabilities (and thereby avoiding or minimising risk of voluntary or compulsory redundancy)
- . Ensuring service priorities are met as a result of application of those new capabilities
- . Ensuring employees are encouraged to re-train and re-align to newer digital skills to allow the Council to reduce attrition while making jobs interesting

Action Title	Resources needed	Measure of Outcome	Due Date	Assigned To
Continue to review current and future staffing requirements and changes to working practices to identify training needs following implementation of a range of process improvements	Workforce	Effective working practices with minimal processing delays and errors	31-Mar-2022	Arun Menon
Build career paths that develop breadth and depth of experience at all levels by; creating professional development frameworks, supporting talent management and practical training opportunities.	Workforce	Level of re-training within existing staff groups; level of interest in council's Digital projects; map of skills and expertise along with a structured development programme for staff; avail and encourage adoption of self-	31-Mar-2022	Gillian McNeilly; Arun Menon; Andi Priestman

		training via tools such as LinkedIn Learning based on strategic priority areas		
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<b>Improve resilience within teams</b>
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<p><b>Strategy</b> Develop and implement training plan in relation to critical roles</p>
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<p><b>Expected Outcome</b> Improved resilience across teams and retention of knowledge and skills associated with critical roles</p>
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Action Title	Resources needed	Measure of Outcome	Due Date	Assigned To
Continue supporting implementation of Employee Wellbeing Strategy	Workforce	Improved employee engagement, lower sickness absence rates	31-Mar-2022	Gillian McNeilly; Arun Menon; Andi Priestman
Continue to embed 'Be the Best' conversations into organisational culture to ensure opportunities exist to recognise employee contribution, employee wellbeing and learning and development	Workforce	Improved employee engagement, communication and performance Review 6 monthly; completed Be-the-best conversations; improved outcomes in the Employee Survey	31-Mar-2022	Gillian McNeilly; Arun Menon; Andi Priestman



<b>Improved use of technology and new ways of working</b>				
<b>Strategy</b> . Implement Workplace of the Future Strategy . Develop and implement workforce and organisational development solutions				
<b>Expected Outcome</b> Improved efficiency and effectiveness of service provision				
<b>Action Title</b>	<b>Resources needed</b>	<b>Measure of Outcome</b>	<b>Due Date</b>	<b>Assigned To</b>
Strengthen skills levels within the Automation Centre of Excellence (CoE) by regular skills development and retrospectives	Workforce	Resilience within the RPA CoE in developing automation in-house	31-Mar-2022	Arun Menon

