


Appendix 1: Resources Delivery Plan 2024/25 - Mid-year Progress


P 1. Our Communities

Ob Our residents are supported to increase life and learning skills

Action	Status	Progress	Due Date	Note	Owner
Progress the redevelopment of Glencairn House		<div style="width: 50%;"><div style="background-color: #4F81BD; color: white; padding: 2px;">50%</div></div>	31-Mar-2025	Progressing as planned. Project currently on programme to be delivered on the contractual completion date. Handover of the refurbished facility will take place April 2025.	Michelle Lynn

P 2. Our Environment

Ob Our neighbourhoods are sustainable and attractive

Action	Status	Progress	Due Date	Note	Owner
Progress the building upgrades programme		<div style="width: 50%;"><div style="background-color: #4F81BD; color: white; padding: 2px;">50%</div></div>	31-Mar-2025	Progressing as planned. A number of projects are complete as per programme. The progress of the building upgrades programme is reflected in the performance of the associated PIs including the proportion of operational buildings that are suitable for their current use, the proportion of internal floor area of operational buildings in satisfactory condition, and the percentage of council buildings in which all public areas are suitable for and accessible to people with a disability, all of which met or exceeded targets at year-end 2023/24. We also continue to perform favourably against other local authorities.	Michelle Lynn

P 3. Our Economy

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


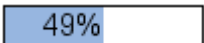

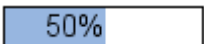


Performance Indicator	Q1 2024/25					Q2 2024/25					Note	Owner
	Status	Value	Target	Short Trend	Long Trend	Status	Value	Target	Short Trend	Long Trend		
Number of invoices paid within 30 calendar days of receipt as a percentage of all invoices paid		91.3%	91%				92.4%	91%			Q1 and Q2 targets met.	Ryan Chalmers

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

Performance Indicator	Q1 2024/25					Q2 2024/25					Note	Owner
	Status	Value	Target	Short Trend	Long Trend	Status	Value	Target	Short Trend	Long Trend		
Time for processing applications for new Housing Benefits claims from application receipt date to day claim is decided		22	23				19.8	23			Q1 and Q2 targets met despite the increased contact due to migration to universal credits for customers.	Ryan Chalmers
Time for processing applications for notifications of changes of circumstances for Housing Benefits from the application receipt date to the day the claim is decided		4.66	5				5	5			Q1 and Q2 targets met despite the increased contact due to migration to universal credits for customers	Ryan Chalmers

P 4. Our Council







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


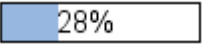

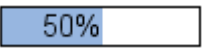

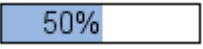



Action	Status	Progress	Due Date	Note	Owner
Workforce Planning: Develop and implement wellbeing, employee engagement, equality, and learning and development plans to enable capabilities, improve resilience and promote a diverse workforce			31-Mar-2025	Progressing as planned. A temporary structure change is to be implemented in the Finance team which will provide career development opportunities and support the service on a longer-term workforce planning basis. Within Asset Management, we are looking at a growing your own initiative to develop staff. Business Support continue to support staff through a fully flexible approach to working and Internal Audit and Fraud are currently considering their structure to provide for a more structured career pathway.	Laurence Slavin
Workforce Planning: Develop and implement employee life cycle plans in line with the People First Strategy to attract and retain the workforce			31-Mar-2025	Progressing as planned. The temporary structure change to be implemented in the Finance team and consideration of the future structure in the Internal Audit and Fraud teams will provide career development and pathway opportunities. The Automation team will continue to engage with services to identify opportunities to automate tasks which will free up resource and provide for greater job satisfaction.	Laurence Slavin
Workforce Planning: Implement service review process including role design, use of new technology, and new ways of working to add resilience, address gaps, and establish opportunities for efficiencies			31-Mar-2025	Progressing as planned. The revised Finance and Internal Audit and Fraud structures will add greater resilience and reduce single points of dependency. We continue to work with colleagues in Business Support and Information Technology in relation to opportunities for automation and embracing new technology.	Laurence Slavin

Action	Status	Progress	Due Date	Note	Owner
Workforce Planning: Develop and implement learning and development plans and development opportunities to improve capabilities and resilience within the workforce		<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #ADD8E6; display: inline-block; margin: 2px;"></div> 35%	31-Mar-2025	Progressing as planned. The revised Finance and Internal Audit and Fraud structures will provide for development opportunities and greater resilience. The Business Support team work closely with the Council's digital team to explore new ways of working and have also worked with colleagues in Housing to improve efficiencies in debt recovery.	Laurence Slavin

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

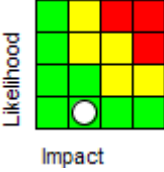
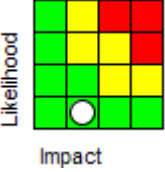
Performance Indicator	Q1 2024/25					Q2 2024/25					Note	Owner
	Status	Value	Target	Short Trend	Long Trend	Status	Value	Target	Short Trend	Long Trend		
Percentage of income due from council tax received by the end of the year		29.5%	28%				54.5%	53%			Q1 and Q2 targets met and meeting arranged with debt partners to review cases of non-payment to continue increase in collection rate.	Ryan Chalmers
Current tenants' arrears as a percentage of total rent due		11.1%	10.5%				10.4%	10.5%			Ambitious target not met in Q1 due to impact of cost of living on tenants. Contact from tenants not in debt has increased as they look for support and those on arrangements are struggling to maintain at the level originally set. Arrangements reviewed	Ryan Chalmers

Performance Indicator	Q1 2024/25					Q2 2024/25					Owner	
	Status	Value	Target	Short Trend	Long Trend	Status	Value	Target	Short Trend	Long Trend		Note
											to ensure they are manageable but also cover charges as required. Performance improved in Q2 and target met.	
Gross rent arrears (all tenants) as at 31 March each year as a percentage of rent due for the reporting year		10.1%	9.3%				9.9%	9.3%			While ambitious targets weren't met, performance improved in Q2. Arrears have been impacted due to the cost of living on tenants. Contact from tenants not in debt has increased as they look for support and those on arrangements are struggling to maintain at the level originally set. Arrangements reviewed to ensure they are manageable but also cover charges as required.	Ryan Chalmers






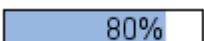
Action	Status	Progress	Due Date	Note	Owner
Review ways of decreasing corporate debt through continued improvements to debt collection processes in relation to sundry, non-domestic rates, Council Tax and rent			31-Mar-2025	Progressing as planned. Reviewed the process between Housing and Corp Debt, in relation to rent collection and progressing the remaining milestones within action plan to meet completion dates in second half of year.	Ryan Chalmers
Review ways to improve rent collection rates in conjunction with Housing and W4U			31-Mar-2025	Progressing as planned. Reviewed processes between Housing and Corp Debt and also between Department for Work & Pensions and Council in relation to Universal Credit and Alternative Payment Arrangements. Remaining milestones in action plan are all on target to meet completion dates.	Ryan Chalmers
Maximise automation opportunities across the Council			31-Mar-2025	Progressing as planned. New idea for automation explored and added to the pipeline. Existing builds progress well, albeit some delayed due to change in scope mid-way and some down to the complexity of automations. Chatbot project progressing well and new ideas being implemented.	Arun Menon
Commence the introduction of a supported Financial Management System for implementation in 2025/26			31-Mar-2025	Progressing as planned. Surveyed local authorities in Scotland and reviewed responses to understand ledger systems currently in use. The next stage is a scoping and needs assessment to define and document the system requirements.	Carol Alderson; Arun Menon
Incorporate Earmarked Reserve spend through the Ledger			31-Mar-2025	While preparatory work has been completed, this action will be implemented once the new Financial Management System is in place. The Period 3 Budgetary Control Reports submitted to Council in August provided a more transparent approach to reporting the Earmarked Reserve spend.	Carol Alderson

Action	Status	Progress	Due Date	Note	Owner
Review the Common Good Fund			31-Mar-2025	Progressing as planned. Community groups who currently benefit from Common Good Fund grants have been asked to reapply. Once received, applications will be reviewed and grant awards agreed.	Carol Alderson
Progress the disposal of key strategic sites			31-Mar-2025	Progressing as planned. Capital receipts on programme to deliver anticipated income.	Michelle Lynn
Progress the depot refurbishment programme			31-Mar-2025	Progressing as planned. Consultants engaged in relation to new build garage design, project board has been reconvened, and amended scope has commenced with service areas.	Michelle Lynn
Develop and implement plans and support services to achieve the asset related options agreed by Council			31-Mar-2025	Progressing as planned with all actions on target to assist delivery of savings across a number of service areas.	Michelle Lynn

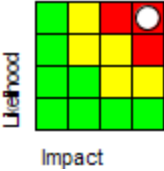
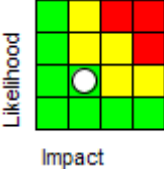
Risk	Description	Current Assessment	Target Assessment	Date Reviewed	Note	Owner
Debt is not recovered efficiently or effectively, with inherent risk of financial loss	The processes deployed in collection of monies owed to the Council are inefficient and ineffective resulting in money not collected on time or having to be written off.			26-Sep-2024	Effectively implement the Corporate Debt Policy and ensure income maximisation in collaboration with W4U. Improvements to automation of collecting debt to be implemented.	Ryan Chalmers
Increase in the level of rent arrears due to the level of Welfare Reform changes	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.			26-Sep-2024	The risk of an increase in rent arrears is due to the current cost of living that's linked to increasing energy costs, food costs and inflation. Financial support and advice are provided to those impacted by the	Ryan Chalmers





Risk	Description	Current Assessment	Target Assessment	Date Reviewed	Note	Owner
and general state of economy					cost of living with arrangements being reviewed as appropriate.	
Maintaining Council Assets that are fit for purpose	The risk that the Council's assets and facilities are not fully fit for purpose with consequent adverse impact on our ability to deliver efficient and effective services. Assets included in this assessment are the Council's property portfolio.			19-Sep-2024	The risk score remains low due to the ongoing capital programme of works on operational buildings.	Michelle Lynn







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




Action	Status	Progress	Due Date	Note	Owner
Prepare and submit draft Annual Governance Statement for 2023/24 to the Audit Committee			30-Jun-2024	Completed. Report submitted to Audit Committee 12 June 2024.	Andi Priestman
Continue to improve and deliver the Assurance Statement for 2023/24 to support the Annual Governance Statement			30-Jun-2024	Completed. Report submitted to Audit Committee 12 June 2024.	Andi Priestman
Complete the Internal Audit & Corporate Fraud Plan 2023/24 and report to Audit Committee as part of the Annual Assurance Statement			31-Aug-2024	Due to reduced staff resources for several months, the due date for this action has been extended from 31 August to 31 December 2024. A progress report was submitted to Audit Committee in August with a further report due in December, outlining final progress on the 2023/24 Plan and setting out the audits planned for the current year, 2024/25.	Andi Priestman

Risk	Description	Current Assessment	Target Assessment	Date Reviewed	Note	Owner
Failure to provide assurance of the system of financial controls	Internal Audit is unable to provide assurances on the Council's financial control environment			19-Sep-2024	Internal Audit Annual Report for 2023/24 was presented to Audit Committee in June 2024.	Andi Priestman
Failure to meet statutory deadlines for external returns (including HMRC) and financial statements	Finance Services failing to meet statutory deadlines resulting in lost revenue or penalty costs			12-Sep-2024	The current assessment remains unchanged from year-end. While the risk remains high due to staff turnover and issues with business continuity, there are a range of controls in place to mitigate it.	Carol Alderson
Financial projections are significantly incorrect	Financial projections for both capital and revenue are significantly incorrect resulting in insufficient reserves being held.			12-Sep-2024	Information on projections is updated on an ongoing basis. However, with the volatility of the economy, inflation and bank interest rates, the figures are changing regularly. The Council's Chief Financial Officer engages regularly with the Directors of Finance across all 32 Scottish Councils to sense check material assumptions in financial forecasts. Furthermore, there is regular engagement with the Council's appointed Treasury advisors in relation to projected future changes to bank interest rates.	Laurence Slavin

Risk	Description	Current Assessment	Target Assessment	Date Reviewed	Note	Owner
Significant financial funding reductions / limitations from Scottish Government	<p>It is expected that the Council will continue to be faced with significant real term funding reductions from the Scottish Government settlement. This is based on local government settlements in recent years and an ongoing narrative about limited funds available to support public services. This coincides with a period where costs are continuing to rise in relation to social care, significant inflationary increases, the impact of increases in the bank interest rate on the cost of borrowing and pay award pressures linked to inflation. Whilst there are ongoing discussions between the Scottish Government and Local Government on reducing the ring fencing of funding, the reality is that material elements of funding remains ring fenced which significantly restricts how the Council can most effectively use the funds made available to it.</p>			12-Sep-2024	Assumptions on future Scottish Government funding and other material budget assumptions are updated regularly and reported to Council periodically throughout the year. It is expected that future Scottish Government funding will be insufficient to pay for current levels of service delivery. Furthermore, it is expected that future local government settlements will be a real terms reduction in local government funding.	Laurence Slavin

Action Status	
	Cancelled
	Overdue
	In progress and on track
	Completed

PI Status		Long Term Trends		Short Term Trends	
	Target narrowly missed		Improving		Improving
	Target met or exceeded		Declining		Declining

Risk Status	
	Alert
	Warning
	OK

