

2020-21 DELIVERY PLAN

RESOURCES

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1. Overview & Profile

Overview

This Plan sets out key actions to help deliver the Council's priorities (as described in strategic documents such as the Strategic Plan 2017-2022 and Equality Outcomes & Mainstreaming Report 2017-2021) as well as actions to address performance issues and service priorities identified in our planning process. It outlines the performance indicators we will use to measure our success, provides an overview of services and resources, including employees and budgets, and considers the relevant risks.

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

Profile

Resources is one of 8 strategic Council areas, providing services to the Council and external clients including the West Dunbartonshire Leisure Trust, the Valuation Joint Board, Clydebank Property Company, charities and trusts, and Clydebank Municipal Bank. Services cover accountancy, treasury management, internal audit and fraud, and business support. In addition we also provide direct services to residents of West Dunbartonshire. The following are the main areas of responsibility and service provision within Resources. A structure chart is included at Appendix 1.

Finance

The Finance team is responsible for financial support and management, providing accountancy, treasury and capital planning, cash and bank management, reconciliations, and insurance services.

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.

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.

2. Performance Review

The Resources management team completed a detailed performance review of 2019/20, looking at:

- current and previous performance;
- how our performance compares with other local authorities (known as benchmarking);
- feedback from service users gathered through our Citizen Panel, surveys of our internal users, and complaints; and
- self-evaluations and external validations.

The performance review highlighted our key achievements in 2019/20 and a number of performance challenges to be addressed in 2020/21.

Key Achievements

Finance

- Completed a number of audited annual Financial Statements within the statutory deadlines, with no qualifications.
- Developed and introduced a new Cash Receipting System which improves end user experience, as well as more efficient ways of working for staff.
- Supported the implementation of the IHMS and systems through design and build phases.
- Developed and introduced Stage 1 of 'Making Tax Digital' for the Council, Leisure Trust & Clydebank Property Company.
- Developed workflows in the Figtree System to enhance ways of working.
- Developed the Agresso system, including developments in relation to "Purchase to Pay", including Basware, embedded Purchase Card, Flexi Fields for Spikes Cavell and Whole of Government Accounts; overtime information - all enabling less manual keying, reducing costs (such as postages) and more sophisticated reporting to assist with more efficient preparation of returns.
- Supported transformation projects within the Council, including a number of ad hoc one-off projects (e.g. early years, district heating).

Internal Audit & Fraud

- Delivered Audit Plan for 2019/20.
- As a result of Corporate Fraud Team activity during 2019/20, actual recoveries for the year is £0.462m against an annual target of £0.225m.

Business Support

- Continued to deliver the debtors review project with key focus on implementing Direct Debit functionality for Sundry Debt.
- Continued to work in collaboration with Housing and W4U on improving rent collection.
- Marginally fell short of meeting our Council Tax collection target for 2019/20. The outturn was 95.15%, which was slightly lower than the previous year at 95.55%.

Although the target was missed, the income collected increased by £1.072m and a full review of our single person discount was carried out in 2019/20 which resulted in discounts to the value of £215,083 being removed. These are being collected via payment arrangements.

- Achieved overall improvement in the level of staff debt of 12% through effective interventions. Debt levels for rent, Council Tax and sundry for staff reduced.
- Supported implementation of the IHMS system through design and build phases. The solution went live on 6 November 2019.
- Undertook a range of improvement work to support the CAS processes.
- Undertook a benchmarking exercise with 4 other councils covering Housing Benefits, Council Tax Reduction, Council Tax collection, Sundry Debt and Creditors performance. This allowed officers to compare the performance of WDC with these councils, including the level of resourcing and other associated factors that impact on performance.
- Led the proof of concept around process automation which was approved by the Change Board for implementation. This is a key project within the Council's Digital Strategy.

Challenges

The challenges identified by the performance review are set out below. These areas will be the focus of improvement activity in 2020/21:

- rent arrears;
- Council Tax collection;
- sundry debt collection; and
- sustaining transformation with a reduced complement of resources.

Rent Arrears

The amount of rent arrears owed to the Council is an area of concern. Current tenants' arrears as a percentage of total rent due was 11.46% in 2019/20, above the target of 11% set for the year. However it did improve marginally compared to the 2018/19 outturn of 11.61%.

The main reason for not achieving the target was due to the impact of Universal Credit (UC). This was slightly exasperated by the Covid-19 pandemic to impact the nation during March 2020. The target for 2020/21 reflects the current situation both on account of UC and Covid-19 given the increase in UC tenants and studying the impact of Covid-19 on the ability of tenants to pay rent.

The process between Housing and Corporate Debt was reviewed during 2019/20 following which a revised approach was implemented to reduce the caseload managed by Housing Officers, allowing them to focus on new tenants at sign up and also allowing Corporate Debt staff to target cases at an earlier date. This will continue to be reviewed in 2020/21.

Council Tax Collection

The Council collected 95.15% in 2019/20 despite UC challenges impacting on Council Tax Reduction (CTR) claims being received from citizens.

Although the target for Council Tax collection was not met, the income collected increased by £1.072m and a full review of the Council's Single Person Discount was undertaken in 2019/20 resulting in discounts to the value of £215,083 being removed, which is being collected through payment arrangements in 2020/21.

Sundry Debt Collection

Due to the wider economic factors described above, the Council has not been able to recover all the money it is owed.

In 2019/2020 the Council achieved an outturn of 59.61% against a target of 55% 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. While the target was not met, the Council has improved on its 2018/19 outturn. Despite a 4% increase in the value of outstanding debt compared to 2018/19, the council noticed a 6% reduction in the value of outstanding debt that was more than 90 days old. This indicates the Council was more effective at collecting debt despite the highlighted challenges. That said, the level of austerity and now the impact of Covid-19 is likely to see a greater strain on the Council's efforts in collecting debt.

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.

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

In order to support transformational changes and maintain the rate of change with reduced resources, in 2020/21 we will:

- engage in benchmarking via the West of Scotland Directors of Finance to compare performance;
- 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.

It should be noted that benchmarking activity commenced as planned in 2019/20. However, due to lack of benchmarking partners, processes have taken significantly longer than expected. Business Services has completed a benchmarking process and will report to September 2020 Corporate Services Committee.

Service Users' Feedback

The Council has a clear focus on learning from the feedback we receive from our service users. Complaints data, monthly telephone surveys and service user surveys provide invaluable feedback to help us improve our services.

Complaints

Between 1 April 2019 and 31 March 2020, Resources received a total of 91 complaints, comprising 85 Stage 1 and 6 Stage 2 complaints. During the same period, 82 complaints were closed, 77 at Stage 1 and 5 at Stage 2.

Of the 77 complaints closed at Stage 1, 45 (58%) met the 5 working days target set for resolving Stage 1 complaints, with an average of 7 working days to resolve all complaints closed at Stage 1. Of the 5 complaints closed at Stage 2, 3 (60%) met the 20 working days target, with an average of 14 days to resolve all Stage 2 complaints.

Fifty-four (70%) of the complaints closed at Stage 1 were upheld and none at Stage 2. These are shown in the tables below by service area and by complaint category:

Table 1:

Service Area	Upheld Stage 1
Benefits	19
Council Tax	30
Debtors	1
Fraud Investigation	1
Corporate Debt	3
Total	54

Table 2:

Complaint Category	Upheld Stage 1
Citizen expectation not met - quality of service	23
Citizen expectation not met – timescales	16
Council policy – charges	2
Employee behaviour	3
Error in Service Delivery	10
Total	54

The majority of upheld complaints in 2019/20 related to Council Tax and Housing Benefit. In response to these, a number of process improvements were implemented and training carried out. For example:

- In relation to complaints received about requesting/allocating DWP deductions in order to recover outstanding debts, we worked with our software supplier and redesigned our process, introducing automation to ensure only relevant cases are selected and monies received are allocated to the correct debtors balances;

- In addition to carrying out refresher training for our staff, we trained those in other sections, such as Citizens Services, who manage telephone enquiries in relation to Council Tax and Housing Benefit, to ensure the correct information is gathered during the initial call in order to reduce customer contact and resolve any issues as quickly as possible. We also arranged for our Debt Partners to provide debtor telephone training to new members of our Corporate Debt team; and
- We have arranged for further team refresher training sessions on a number of specific subjects within each team which will be carried out in quarter 3 and 4 of this year via MS teams. These are related to complaints received and also areas highlighted by staff during staff survey carried out within R&B's by Section Head.

We aim to improve the level of service we provide and reduce the number of complaints received. We will continue to review each complaint and either provide feedback, support and/or training to staff members and emphasise the importance of providing a consistently high level of service.

Citizens' Panel

A Citizens' Panel survey carried out in 2019 looked at the various ways residents are able to make payments and their experience of these. It highlighted that:

- the majority of respondents, 75%, use direct debit or standing order with 98% of them finding it easy or very easy to do;
- 31% use, or have used, the online payment facility with 86% finding it easy to do;
- the post office/ pay point facility is used by 17% of respondents and telephone payments by 13%; in both cases the use is mainly occasional; and
- 4% of respondents use, regularly or occasionally, the bank giro payment option and of those, over one third find it difficult to use.

A further Citizens' Panel survey, reporting in March 2020, looked at Council Tax and Housing Benefit services. It showed that:

- 71% of respondents who had used the Council Tax service in the last 12 months were satisfied with the service;
- providing the information needed and explaining the decision were rated highest at 78% at 76% respectively;
- making contact with the relevant person who can resolve the query and returning phone calls were rated lowest at 61% and 46% respectively; and
- while only 5% of respondents had used the Housing Benefit service in the last 12 months, they rated the knowledge of staff highest at 92% and providing the information needed was rated lowest satisfaction 67%.

We will continue to review feedback from Citizens' Panel surveys and identify how we can address any issues that emerge.

Surveys of Service Users

Resources supports other Council services to deliver services to residents. A survey of these internal service users was carried out in January 2020, focusing on those who had used the service in the last twelve months.

The results for Finance and Audit & Fraud are set out below. Each manager will review the more detailed results for their respective service and, where necessary, identify actions to address any issues that have emerged. Business Support issued an internal user survey in May 2018. Repeated bi-annually, the next survey was planned and prepared for May 2020. However, this was postponed as a result of the impact of Covid-19 on services and is now scheduled to run by December 2020.

We will continue to seek feedback from our service users to help us continuously improve our services.

Service:	Audit & Fraud	Finance
Percentage of respondents who are satisfied or very satisfied with:	10 responses	32 responses
Subject knowledge	78%	89%
Helpfulness	70%	91%
Understanding of support requirements	78%	87%
Response time for requests	60%	84%
Helpfulness in identifying areas for improvement in respondent's service	60%	N/A
How clear and understandable the Audit reports issued to service areas are	78%	N/A
Overall satisfaction rate	71%	88%
Respondents who would recommend service to others	82%	91%

Continuous Improvement

Self-Evaluation Programme

The Council recently completed a three year self-evaluation programme using a checklist approach implemented through an online survey. As part of this, self-evaluations of all Resources services were carried out and improvement plans implemented.

Now that the first three year programme is complete, we are reviewing the process to inform the development of self-evaluation going forward.

Benchmarking Programme

The Council has a three year programme to ensure that all services benchmark their performance in relation to service delivery, cost and user satisfaction. Within Resources, this is carried out via the Local Government Benchmarking Programme (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 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 January 2020 and relates to the period 2018/19. The indicators for Resources are set out in the table at Appendix 5 and cover the cost of support services, Council Tax collection and income, rent arrears and payment of invoices. In summary, year on year performance has improved for three of the five PIs, resulting in a significant increase in ranking for two PIs of 15 and 10 places respectively for cost of collecting Council Tax per dwelling and payment of invoices. Both year on year performance and rank have fallen for two of the 5 PIs: gross rent arrears (all tenants) as at 31 March each year as a percentage of rent due for the reporting year; and support services as a % of total gross expenditure.

In 2020/21, we will focus our improvement activity on rent arrears and Council Tax collection. These issues have been covered in more detail in the Challenges section of this Plan and actions to address them included in the action plan at Appendix 2.

Local Benchmarking Groups

Finance

Following a request to other Chief Financial Officers through the Strategic Lead - Resources, a benchmarking template covering cost, staffing, service delivery, and customer satisfaction was sent to 3 other local authorities. Due to other priorities, the benchmarking process was not completed during 2019/20.

Business Support

Business Support has just concluded a detailed benchmarking exercise with East Dunbartonshire, Inverclyde, North Ayrshire, and South Lanarkshire councils. This focused on Housing Benefits, Council Tax Reduction, Council Tax Collection, Accounts Payable and Account Receivable. It was agreed via the Directors of Finance group this benchmarking process would go beyond simply comparing the CIPFA PIs and required councils to provide details of their calculations. This in turn would be shared across all participating councils and would serve to better inform understanding of different levels of service provision, and key cost drivers. It was ensured all participating Councils provided their supporting details in a similar format to allow like-for-like comparison. Information was also sought around the level of complaints to assess whether that had any impact on service PIs. i.e. favourable PIs at the expense of increased volume of complaints.

Some of the highlight areas of the benchmarking are:

For Housing Benefits (HB) and Council Tax Reduction (CTR) comparison of a range of PIs shows that WDC provides a cost effective service per case due to lower levels of staff. Part of this is down to the use of “workflow” within the IT system used to manage the claims process internally. WDC also had the lowest levels of appeals for HB and CTR claims while none for change of circumstance. It also had second lowest levels of complaints following Inverclyde Council.

For Council Tax, WDC had the lowest cost/dwelling despite our position in respect to levels of deprivation as well as the lowest net cost across the four councils compared. Some of the PIs for Council Tax are influenced by Statutory Additions which ranged across the council's compared but one where WDC has little influence. WDC had the second lowest in-year collection rate (95.55%) from the benchmarking group but still met its internal target and performance has generally been marginally improving year-on-year.

For Sundry Debt, whilst WDC did not have best performing figures both with respect to cost of collection and income received, it does undertake a fair amount of diligence internally before passing cases to the Sheriff Officers. With respect to income collected work is well underway to stream the billing and payment options but the level of deprivation does have an impact on this PI. WDC was the second best performing in value of debt raised per FTE employee in the team. Officers will consider if there is merit in transferring debt sooner to sheriff officers thereby possibly reducing internal costs. This will have to be assessed vis-à-vis the level of collection and write-offs.

For Creditors, WDC was the fastest (98.28%) in processing invoices within 30 days and also second highest at 99.61% for payments by electronic means. Process improvements in this areas continue to be progressed. Officers will consider feasibility to stop payments by cheques, similar to Inverclyde Council. This will still need to factor legislative payments such as Housing Benefits where recipient suggest they don't have a bank account.

Based on the analysis of the overall PIs, it can be reasonably concluded that WDC is well performing in the many of the areas benchmarked. This has been concluded based on the outturn achieved vis-à-vis the level of resources assigned. It is also factoring the volume of work undertaken in-house, complaints, appeals, etc. WDC will continue to work with other Councils to learn where our performance can be improved on an ongoing basis.

Internal Audit

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

Employee Survey 2019

62% of Resources employees completed the Employee Survey. The results, published in November 2019, highlight areas of high and improved satisfaction across Resources as a whole as well as areas for improvement at service level:

High satisfaction

- 89% of respondents have a clear understanding of their role and responsibilities;
- 86% feel that their direct line manager is sufficiently approachable; and
- 77% feel reasonably informed about what is happening across the Council from team meetings, staff bulletin, employee intranet, administrator emails.

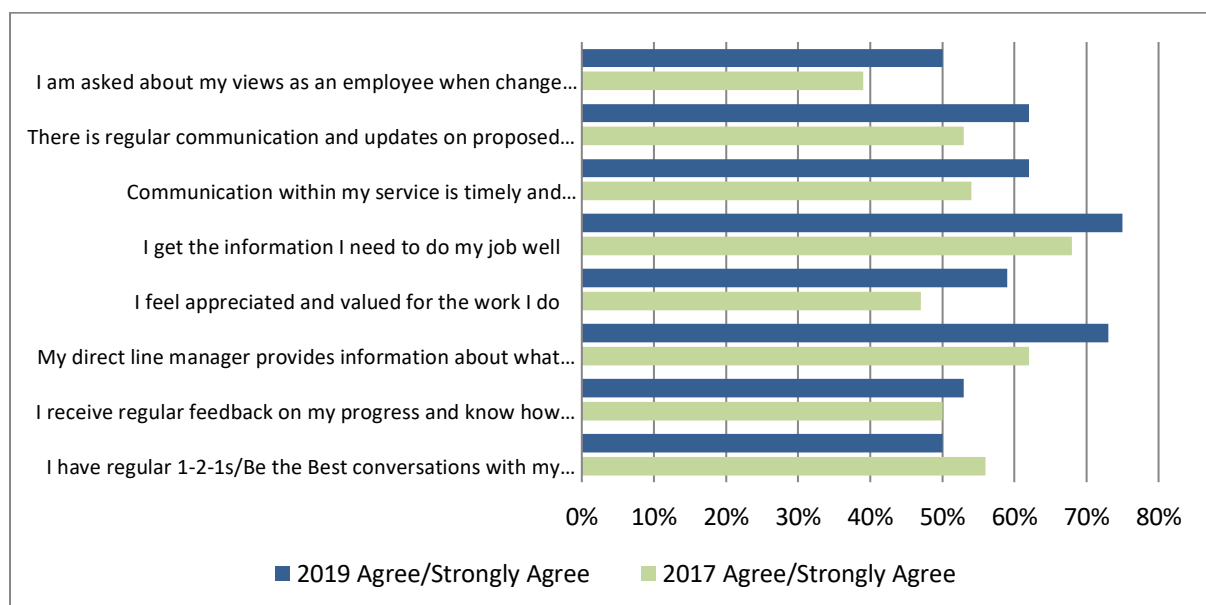
Evidence of improvement

- I feel appreciated and valued for the work I do, up 12 percentage points (pp) to 59%;
- My direct line manager provides information about what is going on across the Council, up 11pp to 73%;
- I am asked about my views as an employee when change directly affecting me is taking place, up 11pp to 50%;
- There is regular communication and updates on proposed change in my service area, up 9pp to 62%;
- Communication within my service is timely and straightforward, up 8pp to 62%; and
- I get the information I need to do my job well, up 7pp to 75%.

Key areas for improvement at service level in 2020/21 are:

- Improve number and frequency of 1 to 1 meetings;
- Improve number and frequency of team meetings;
- Improve performance information feedback to employees as part of service planning processes; and
- Expand on Core Brief process to keep employees up to date with wider Council issues and developments.

Indicators recording significant improvement and areas of focus are set out below:



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.

Quality standards for Resources are set out in Appendix 3. These will be monitored and managed by the Resources management team on a regular basis and reported annually to Corporate Services Committee.

3. Strategic Assessment

The Resources management team completed a detailed strategic assessment to determine the major influences on service delivery and priorities in 2020/21 and beyond. This covered a review of the financial context, local and national political priorities, new legislation and technology, and Council policies among others.

Key Factors

Financial Challenges

The entire public sector is facing significant financial challenges. When the 2020/21 budget was set in March 2020, the Council was predicting cumulative funding gaps in 2021/22 and 2022/23 of £6.051m and £13.067m respectively. Since last reported, the Council's likely financial projections have changed, with the projected level of available reserves held by the Council and the unknown longer term cost outcomes associated with COVID-19 both increasing the likely gaps. The long term finance strategy is due to be reported to Council in November 2020, 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.

Structural Review

As new approaches are implemented around modernised ways of working then processes will become more efficient. This is likely to result in a reduction in workload in a number of service areas.

In 2020/21, management will continue to work closely with staff to seek to ensure that the workforce resource required is employed in a manner that recognises future developments and change. In order to support this, we will:

- continue to improve our *Be the Best Conversations* with our staff and that training, competency and succession planning are discussed regularly;
- continue to improve the sharing of knowledge and experience within our teams; and
- plan, develop, consult and roll out a Communication Plan for every service area.

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, 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.

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. In 2020/21, 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 2020/21 we will continue to increase levels of process automation across the organisation to make these more efficient.

Increased Corporate Debt

Due to wider economic factors described above and now the impact of Covid-19 pandemic, 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. Sundry debt, one type of corporate debt, has already been highlighted as an issue in the Challenges section of this Plan.

We will continue to review processes to address this where it is within our control and in 2020/21 we will:

- review ways of decreasing corporate debt through continued improvements to debt collection processes (sundry, NDR, Council Tax and rent); and
- improve rent collection rates by working 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.

Community Empowerment Strategy

The West Dunbartonshire Community Empowerment Strategy was approved by Council in November 2019. It details the ambitions of the Council and its partners to deliver the Community Empowerment (Scotland) Act 2015. Informed by an engagement process with local community organisations and citizens, the strategy sets out objectives to be delivered in partnership with communities, underpinned by clear principles for empowerment.

To support the implementation of the strategy, a partnership and community owned delivery plan is being developed, setting out specific actions and ownership for taking forward. The Resources strategic lead area will fully support the development of these actions and will include empowerment related activity in future delivery

plans to support community empowerment. This includes supporting the development of community led Participatory Budgeting that is being led by the Communities Team.

Action Plan

The challenges and issues identified in the performance review and strategic assessment sections have informed Resources priorities for 2020/21. 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 Corporate Services 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.

The Resources management team 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 2020/21. Both strategic and service risks are detailed in the tables below:

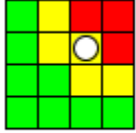
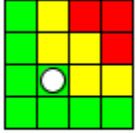
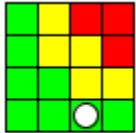
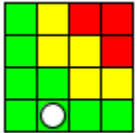
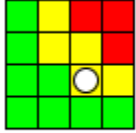
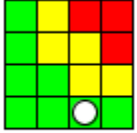
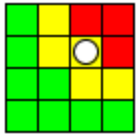
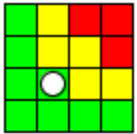
Actions to mitigate these risks are set out in Appendix 2 or in Resources operational plans, with the aim of improving or maintaining the current position (i.e. the current risk score).

Strategic Risk

Risk	Description	Current Risk Score	Target Risk Score
Significant financial funding reductions from Scottish Government	The Council is faced with significant ongoing funding reductions from the Scottish Government. Austerity is expected to continue for a number of years into the future and likely to result in funding reductions. 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.		

Service Risks

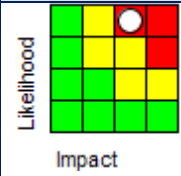
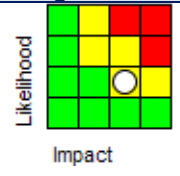
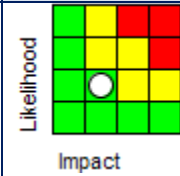
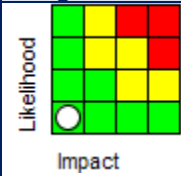
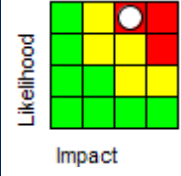
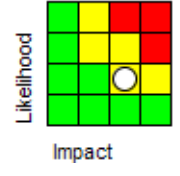
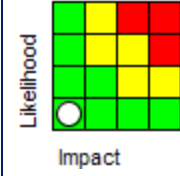
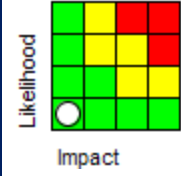
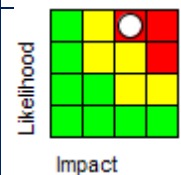
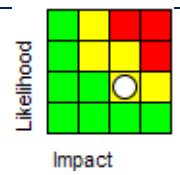
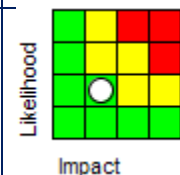
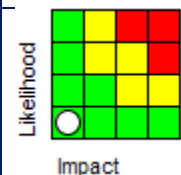
Risk	Description	Current Risk Score	Target Risk Score
Failure to provide assurance of the system of financial controls	Either Internal Audit or External Audit is unable to provide assurances on the Council's financial control environment		
Debt is not recovered efficiently or effectively, with inherent 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		

Risk	Description	Current Risk Score	Target Risk Score
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		
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		
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		
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		

COVID-19 Risks

This table sets out the Council-wide risks associated with the COVID-19 pandemic and our assessment of their impact and likelihood in relation to Resources services.

Council-wide Risk				Resources Assessment of Risk			
Risk	Description	Current Risk	Target Risk	Note	Current Risk	Target Risk	
COVID-19 Significant Service and Workforce Disruption	The Council is faced with significant ongoing demands with disruption to service delivery, increasing PPE and workforce pressures as a result of COVID-19 and subsequent local and national outbreaks. This involves both responding to the crisis and from services returning to a new normality based on Response, Recovery and Renew guidance produced by Scottish and National Government. NB. Financial risk is also reflected in SR001			The Resources service has been able to continue to deliver services throughout the pandemic as the vast majority of tasks have been able to be completed remotely and the vast majority of staff have been able to work from home with a mixture of Council an employee's own ICT kit. As time has passed the ICT provision and other provisions to ensure compliance with DSE legislation has been updated to allow ongoing provision of the service primarily at home should the requirement for this continue into the future. This also allows significant flexibility generally. The main risk would be in a situation where high levels of infection amongst the team was experienced simultaneously and in such a circumstance then the service has identified a hierarchy of service delivery priority to ensure that essential tasks are continued.		N/A	
Sub-risk	Description	Current Risk	Target Risk	Note	Current Risk	Target Risk	
Workforce	The Council is faced with significant workforce demands in relation to absence, reduction, recruitment and wellbeing.			The main risk would be in a situation where high levels of infection amongst the team was experienced simultaneously and in such a circumstance then the service has identified a hierarchy of service delivery priority to ensure that essential tasks are continued. The ability of the vast majority of tasks to be carried out remotely by staff working from home mitigates this risk.			

Sub-risk	Description	Current Risk	Target Risk		Current Risk	Target Risk
Service Delivery	The Council is faced with significant delivery demands in relation to moving services online, disruption, reduction and quality.			The Resources team has continued to provide services throughout the pandemic as the vast majority of tasks have been able to be carried out from home and staff have been able to work from home. As time has passed ICT support and DSE support to staff working from home has been enhanced and this capacity remains high.		
Protection	The Council is faced with significant demands for protection in relation to additional and constant changing legislation and guidelines, PPE requirements, supply chain, cost of PPE and ensuring workforce safety.			This risk is minimal for the Resources team as the vast majority of staff have been and continue to be working 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.		
Public Uncertainty	The Council is faced with significant demands around public uncertainty and leads to additional burdens upon services, seeking information, advice and support.			The Resources team, as it has been able to work almost completely from home, has been able to provide ongoing service provision. Should significant rates of infection occur amongst the team in the future then the prioritisation of tasks will seek to ensure that essential services provided to service users are maintained.		

Appendix 1: Structure Chart

CHIEF EXECUTIVE

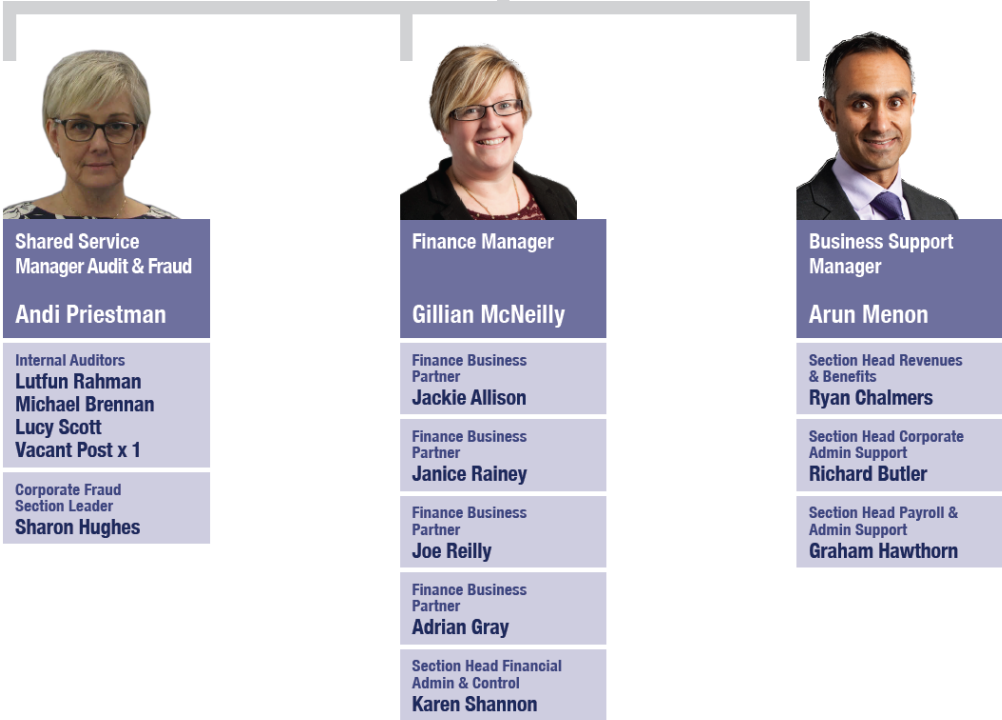
STRATEGIC LEADS



STRATEGIC LEAD - RESOURCES

Chief Finance Officer
Stephen West







Leadership Support
 Charlene Tannock




Appendix 2: Action Plan




	Supported individuals, families and carers living independently and with dignity
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	More affordable and suitable housing options
-----------------------------------------------------------------------------------	----------------------------------------------

Performance Indicator	2019/20					2020/21	Assigned To
	Value	Target	Status	Long Trend	Short Trend	Target	
The 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				25	Ryan Chalmers
The 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				5	Ryan Chalmers

	Meaningful engagement with active, empowered and informed citizens who feel safe and engaged
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	Strong and active communities
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Performance Indicator	2019/20					2020/21	Assigned To
	Value	Target	Status	Long Trend	Short Trend	Target	
% of council resources directed by communities	0.42%	0.6%				0.8%	Amanda Coulthard; Gillian McNeilly

	Open, accountable and accessible local government
-------------------------------------------------------------------------------------	---------------------------------------------------

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

Performance Indicator	2019/20					2020/21	Assigned To
	Value	Target	Status	Long Trend	Short Trend	Target	
Amount of free reserves as a percentage of the prudential reserve target - HRA	100%	100%				100%	Gillian McNeilly
Amount of free reserves as a percentage of the prudential reserve target - General services	57%	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%				65%	Ryan Chalmers
Rent collected as a % of total rent due	98.11%	98%				97.5%	Ryan Chalmers
Percentage variance to budget projected (General Services budget)	-0.13%	0%				0%	Gillian McNeilly
Percentage of Audit Plan completed	87.5%	100%				85%	Andi Priestman
Percentage of corporate fraud savings target achieved	205%	100%				100%	Andi Priestman
Support services as a % of total gross expenditure	3.84%	4%				3.82%	Adrian Gray
Cost of collecting council tax per dwelling £	£5.40	£5.00				£5.00	Ryan Chalmers
Current tenants' arrears as a percentage of total rent due %	11.46%	11%				14%	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%				9.7%	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-2020	31-Mar-2021	Ryan Chalmers
Continue to review ways to improve rent collection rates in conjunction with Housing and W4U	01-Apr-2020	31-Mar-2021	Ryan Chalmers
Ensure continued compliance with the Code of Good Governance	01-Apr-2020	31-Mar-2021	Andi Priestman; Stephen West
Submit draft Annual Governance Statement to the Audit Committee	01-Apr-2020	31-Mar-2021	Andi Priestman
Continue to improve and deliver the Assurance Statement to support the Annual Governance Statement	01-Apr-2020	31-Mar-2021	Andi Priestman
Deliver Internal Audit & Corporate Fraud Plan for 2020/21	01-Apr-2020	31-Mar-2021	Andi Priestman
Review and update long term finance strategy	01-Apr-2020	16-Dec-2020	Stephen West













Action	Start Date	Due Date	Assigned To
Provide timely and accurate budgetary control reporting for Council and associated bodies	01-Apr-2020	31-Mar-2021	Gillian McNeilly
Report agreed savings options and management adjustments through the budgetary control process	01-Apr-2020	31-Mar-2021	Gillian McNeilly
Provide timely and accurate financial statements for the Council and associated bodies	01-Apr-2020	31-Mar-2021	Gillian McNeilly

	Efficient and effective frontline services that improve the everyday lives of residents
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	A committed and skilled workforce
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Action	Start Date	Due Date	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	01-Apr-2020	31-Mar-2021	Gillian McNeilly
Implement improvement actions arising from the 2019 Employee Survey	01-Apr-2020	31-Mar-2021	Stephen West
Plan, develop, consult and roll out a Communication Plan for every service area	01-Apr-2020	31-Mar-2021	Stephen West

	A continuously improving Council delivering best value
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Performance Indicator	2019/20					2020/21	Assigned To
	Value	Target	Status	Long Trend	Short Trend	Target	
Number of customer feedback processes undertaken and evaluated	3	3				8	Stephen West
Percentage of income due from council tax received by the end of the year %	95.15%	95.6%				93.5%	Ryan Chalmers
Number of invoices paid within 30 calendar days of receipt as a percentage of all invoices paid	95%	96%				95%	Elaine Chisholm; Stella Kinloch
Income generated as a % of total revenue budget	12.59	13				13	Gillian McNeilly

Action	Start Date	Due Date	Assigned To
Maximise automation opportunities across the organisation to improve efficiency	01-Apr-2020	31-Mar-2021	Arun Menon

Action	Start Date	Due Date	Assigned To
Review Audit & Fraud service structure in line with agreed management adjustments	01-Apr-2020	31-Mar-2021	Andi Priestman
Use benchmarking data to evaluate service delivery and performance within Internal Audit & Fraud	01-Apr-2020	31-Mar-2021	Andi Priestman
Continue the development of Agresso reporting functionality to maximise automation for annual national returns (e.g. LFR, WGA, POBE, Financial Statements)	01-Apr-2020	31-Mar-2021	Gillian McNeilly
Develop Finance leadership, governance and controls across the Council	01-Apr-2020	31-Mar-2021	Gillian McNeilly
Use benchmarking data to evaluate service delivery and performance within Finance Services	01-Apr-2020	31-Mar-2021	Gillian McNeilly
Engage with Organisational Development to link in with the work being undertaken by Scottish Digital Office to identify synergies with Business Support transformation	01-Apr-2020	31-Mar-2021	Arun Menon
Implement appropriate levels of service satisfaction surveys	01-Apr-2020	31-Mar-2021	Stephen West
Review all complaints received to ensure any lessons available are learned and service improvements implemented	01-Apr-2020	31-Mar-2021	Stephen West




Appendix 3: 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. Quality standards help to define what service users 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 below, together with performance in 2019/20 and targets for 2020/21. They will be monitored and managed regularly by the management team and reported annually to Corporate Services committee, together with this delivery plan.

Business Support




Quality Standard	Performance Indicator	2019/20		2020/21
		Value	Status	Target
We will process new claims for Housing Benefit and Council Tax reduction within 25 days of receipt	The 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
We will process change in circumstances notifications for Housing Benefit and Council Tax reductions within 5 days of receipt	The 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
We will aim to pay all of creditor invoices within 30 calendar days of receipt but as a minimum we will pay 95% within 30 days	Number of invoices paid within 30 calendar days of receipt as a percentage of all invoices paid	95%		95%

Finance

Quality Standard	Performance Indicator	2019/20		2020/21
		Value	Status	Target
We will have no errors within the VAT returns submitted to HMRC	Number of errors within VAT returns submitted to HMRC	1		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%		100%

Quality Standard	Performance Indicator	2019/20		2020/21
		Value	Status	Target
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	96.7%		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	71.7%		100%
We will meet all corporate budgetary control reports deadlines	Percentage of budgetary control reports completed by due dates – to Strategic Lead by 12 th of each month	100%		100%

Internal Audit & Fraud

Quality Standard	Performance Indicator	2019/20		2020/21
		Value	Status	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	94.7%		90%
We will issue final audit reports within 14 calendar days of agreement of action plan	Percentage of final audit reports issued within 14 days of agreement of action plan	63.2%		100%
We will comply with the Public Sector Audit Standards	Level of full compliance with the Public Sector Internal Audit Standards (PSIAS)	92.3%		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	New PIs for 20/21		100%
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 high and medium risk internal audit action plans	Percentage of agreed high and medium risk 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			100

Appendix 4: Resources

Financial

The 2020/21 net revenue budget for Resources is £5.250m (updated following budget review on 01/09/20). 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 2020/21 (£m)	Gross Income 2020/21 (£m)	Net Expenditure 2020/21 (£m)
Audit & Fraud	0.413	-0.279	0.134
Finance	1.604	-0.202	1.402
Business Support	47.073	-43.359	3.714
Total	49.090	-43.840	5.250

Budget Sensitivity Analysis

In reviewing the service budget projections, consideration has been given to 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.

Employees

Absence in 2019/20

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 2019/20:

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Annual FTE days lost per FTE employee
Resources	2.76	2.98	2.07	2.51	5.10
COUNCIL WIDE TOTAL	2.83	2.54	3.50	3.35	10.25

Employee Numbers

The headcount and full time equivalent employees in each service area (as of 1 April 2020) are as follows:

Resources	Headcount	FTE
Audit and Fraud	9	7.41
Business Support	201	173.52
Finance	46	37.87
TOTAL	256	218.80

Annual 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 Strategic Lead 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 for 2020/21 is set out below:

1. Addressing the gap between current workforce supply and predicted future demand
<p>Strategy Planned service review to address gap taking cognisance of opportunities to realise savings through voluntary turnover</p> <p>Expected Outcome Gap is addressed, whilst:</p> <ul style="list-style-type: none"> . Protecting critical roles (and avoiding associated turnover) . Ensuring service priorities are met . Avoiding or minimising risk of voluntary or compulsory redundancy . Enabling flexibility to address fluctuations in service demand through appropriate management of fixed-term contracts

Action Title	Resources needed	Measure of Outcome	Due Date	Assigned To
Review structures and role profiles across HR Connect and Payroll teams not only in light of legislative changes but also Digital, Robotics and wider transformation projects to ensure the teams are efficient yet effective	Workforce/ Systems	Achievement of committed savings, Streamlined, more efficient processes	31-Mar-2021	Arun Menon
Explore and promote flexible working practices to attract and retain talent across Resources especially in project areas where skills and expertise is vital e.g. Agresso, Digital, RPA, etc.	Workforce	Ability to attract and retain experienced staff within key development areas; Improved on-boarding process for new staff	31-Mar-2021	Gillian McNeilly; Arun Menon; Andi Priestman

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-2021	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-2021	Gillian McNeilly; Arun Menon; Andi Priestman
Identify and support relevant projects for continuous improvement	Workforce	Service improvements	31-Mar-2021	Gillian McNeilly; Arun Menon; Andi Priestman
Continue to explore opportunities for cross organisational working	Workforce	Ongoing utilisation of programmes	31-Mar-2021	Gillian McNeilly; Arun Menon; Andi Priestman

2. 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
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-2021	Arun Menon

Action Title	Resources needed	Measure of Outcome	Due Date	Assigned To
Build career paths that develop breadth of experience and depth of expertise at all levels by creating professional development frameworks and practical training opportunities with the likes of RPA	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-training via tools such as LinkedIn Learning based on strategic priority areas	31-Mar-2021	Gillian McNeilly; Arun Menon; Andi Priestman
Review and implement training to support Self Serve initiatives	Workforce	Increased level of self service which enables delivery of savings or absorb additional workload. This is also measurable via the level of skills in Achieve form – a key tool for self service.	31-Mar-2021	Gillian McNeilly; Arun Menon; Andi Priestman
Further develop leadership skills within services in line with the People Management Framework. Continue to embed succession planning and talent management programmes	Workforce	Positive impact on employee surveys Positive impact on other indicators	31-Mar-2021	

3. Improve resilience within teams

Strategy

Develop and implement training plan in relation to critical roles

Expected Outcome

Improved resilience across teams and retention of knowledge and skills associated with critical roles

Action Title	Resources needed	Measure of Outcome	Due Date	Assigned To
Review capacity across Business support teams especially – CAS and Finance Service Centre – in line with process improvement, developments and business as usual to identify opportunities for building resilience	Workforce	Monitoring delivery plan actions; meeting agreed SLAs; assess instances where teams have successfully completed ad-hoc requests from services	31-Mar-2021	Arun Menon

Action Title	Resources needed	Measure of Outcome	Due Date	Assigned To
Reduce the number of locations for CAS staff to ensure more effective management of outputs and ease resilience especially for short term operational pressures	Section Head	Reduced CAS locations	31-Mar-2021	Arun Menon
Ensure appropriate processes are documented to enable smooth transition in areas of specialism	Section Heads	Review 6 monthly	31-Mar-2021	Gillian McNeilly; Arun Menon; Andi Priestman
Continue support implementation of Employee Wellbeing Strategy including providing representation on Employee Wellbeing Advocate and Managers Group	Workforce	Improved employee engagement, lower sickness absence rates	31-Mar-2021	Gillian McNeilly; Arun Menon; Andi Priestman
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-2021	Gillian McNeilly; Arun Menon; Andi Priestman

4. Addressing workforce diversity objectives

Strategy

Develop and implement action plans in relation to the following:

- . Increase diversity in the Council workforce
- . Reduce the disability pay gap
- . Decrease occupational segregation
- . Outcomes of the Equal Pay Audits

Expected Outcome

Council workforce-related equality outcomes are met, as demonstrated by achievement of associated improvement targets

Action Title	Resources needed	Measure of Outcome	Due Date	Assigned To
Where feasible address any equalities imbalances within Business Support	Workforce	Currently Business Support teams have around 30% staff within the 50-60 age group which needs planned for potential retirements and impact on services; 87% of Business Support teams is made up of females which also needs balanced where feasible	31-Mar-2021	Arun Menon

5. Improved use of technology and new ways of working

Strategy

- . Implement Workplace of the Future Strategy
- . Develop and implement workforce and organisational development solutions










Expected Outcome

Improved efficiency and effectiveness of service provision

Action Title	Resources needed	Measure of Outcome	Due Date	Assigned To
Review skills required for the Council to implement Robotic Process Automation through creation of a Centre of Excellence (CoE) to sustain automation developments in-house	Workforce	Establishment of a RPA CoE; Development of automation in-house; capacity released on account of automated processes	31-Mar-2021	Arun Menon
Review results of digital skills survey carrying out training needs analysis accordingly in order to support the digital transformation agenda; give service specific example if appropriate	Time Commitment OD & Change	Process efficiencies achieved Confidence and capability of employees increases Improvement to front line service delivery	31-Mar-2021	Gillian McNeilly; Arun Menon; Andi Priestman

Appendix 5: Benchmarking Data

Local Government Benchmarking Framework (LGBF)

Description	2017/18 Value & Rank*	2018/19 Value & Rank*	Scotland	2018/19 Vs 2017/18 Performance	Change in Rank
Support services as a % of total gross expenditure (CORP01)	4.37% 15	4.66% 23	4.37%		 Down 8 places
The cost per dwelling of collecting Council Tax (CORP04)	£8.32 20	£5.46 5	£6.92		 Up 15 places
Percentage of income due from Council Tax received by the end of the year (CORP07)	95.41% 25	95.55% 25	96.01%		Non mover
Percentage of invoices sampled that were paid within 30 days (CORP08)	95.27% 11	98.34% 1	92.68%		 Up 10 places
Gross rent arrears (all tenants) as at 31 March each year as a percentage of rent due for the reporting year (HSN1B)	8.83% 21 (of 26 LAs)	9.71% 23 (of 26 LAs)	7.33%		 Down 2 places

*Rank based on 32 local authorities unless stated otherwise

Note: Cash values for 2017/18 have been updated in line with inflation to make them comparable with 2018/19 values.

In considering the data, it is vital to understand that the details of the calculations can vary across the 32 Councils and until detailed benchmarking is undertaken to ensure that all councils are using the same methodology for calculating these PIs, a meaningful comparison is not feasible.