

How Good Is Our Service

Finance & Shared Services

April 2015 – March 2016

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1. Local Delivery Story

Revenues & Benefits

The DWP/Audit Scotland review of Housing Benefit administration was reported to Council in June 2015. From the previous review in 2012 a number of actions have been progressed and closed out. Officers have prepared an action plan for DWP on the next range of improvements and this has been accepted by DWP. Since the Audit the DWP's Performance Team were approached to provide a review of internal operating arrangements. The outcome of the review will be included in the outcome of the Service Review.

The UK Government's Welfare Reforms continue to be delivered successfully by the teams within Revenues & Benefits, including with Universal Credit going live in East Dunbartonshire in December 2015. As a consequence of the changes, customer contacts have increased significantly and the personal difficulties experienced by individual claimants have increased. However all key priority areas have maintained effective performance to maximise the mitigation actions the Council can take.

The Service implemented the Total Employee Resourcing Budget Savings and cost effectiveness has improved but there was a short-term deterioration in the Performance of PI's in Quarters 1 and 2. The longer-term resolution of this area will be addressed in the forthcoming Revenues and Benefits Service Review within the SPPF and Transformation Agendas. As a short-term measure the team were augmented by external resources and processing timescales were reduced in Quarters 3 and 4.

In other areas, performance will be supported by a shift in emphasis in the delivery of frontline transactional and enquiry services for Revenues and Benefits through maximum migration to the Community Hub network and electronic transactions. A number of "Spend-to-Save" projects are underway that will improve performance and contribute to financial efficiency. These include introduction of text messaging services for Council Tax initially; the Auddis/Addacs and paperless direct debits and introducing e-revenues & e-benefits which will enable customers to channel shift to self-service. All of these initiatives will assist in continuous improvement across the service and compliance with the Council's click, call, come in customer service strategy.

DWP's Housing Benefit size restriction "Bedroom Tax" applied to social sector tenants from 1 April 2013 limits the maximum amount of benefit that working age households can receive but the Scottish Government are funding arrangements to mitigate the impact of the size restrictions. Scottish Government provide additional funding to councils to top up the Discretionary Housing Payment (DHP) fund to ensure those affected by the restrictions who apply for a DHP will receive assistance. Fulfillment of this policy aim, in conjunction with ensuring equity of access to the DHP fund for all residents in all housing tenures throughout the year, has resulted in the Council having to set aside further funding of £160,000 for 2015/16. Demand for DHP assistance continues to rise, with an increase of 400% increase in applications since 2013. The Council reconsidered its DHP policy in 2015 and now reflects a more sustainable framework.

The Corporate Fraud function and the fraud investigators are now part of the Corporate Debt Team. As a result, investigating officers devoted more time to investigating all types of fraud perpetrated against the Council and have also been working in partnership with several local Housing Associations to prevent

tenancy and other fraud in the area. Reports have been provided to the Crown Office in relation to tenancy and school placements and the Team are working through NFI Data matches.

The Scottish Welfare Fund (SWF) applications continue to be prioritised but this area remains a significant pressure on the Teams. Initial software flaws and the demand from applicants in crisis and need, on top of already challenging demands from customers, are ongoing pressures. Extensive training and support arrangements continue to prove effective and the Council continues to broadly meet Scottish Government targets, increased demand, and the needs of vulnerable residents. Following the interim SWF arrangements the SWF will become a permanent scheme under legislation due to be implemented from 1 April 2016, and during the Summer of 2015 the Council hosted a visit from the Housing Minister.

Further welfare reform is on the horizon and the service will continue to face ongoing challenges. Work was completed for the implementation of the national roll out of Universal Credit which applied to working age residents from December 2015. The service continues to be an active member of the multi-agency Welfare Reform Group, and the Universal Credit Sub Group.

Council Tax collection levels proved resilient despite economic challenges. The new Scottish Water direct deductions have contributed to this improvement in collection. The number of direct debit payers continues to increase. The contract for Sheriff Officer services went out to tender in collaboration with other Local Authorities and the contract awarded for 3 years at more competitive rates will be closely reviewed and managed. Collection levels achieved in-year for 2015/16 were the highest ever achieved by the Council.

The administration of Non-domestic rates has moved from a specialised team to a generic team due to the implementation of changes resulting from the organisational planning structure and initial arrangements have now bedded in. This area is also an increase from 2014/15.

Sundry debtors invoicing and collection performance continues to be maintained within the Corporate Debt Team, and additional staff are being up-skilled in this area following the structural changes to the service.

The Municipal Bank ceased trading in February 2015 and the company is moving towards being wound up early in 2016/17.

The income management system is currently under review and a major upgrade is underway. This will further enhance service delivery and should enable continuous improvement in reconciliation and financial reporting areas, addressing control improvement recommendations from Audit Scotland.

Revenues & Benefits Service Review commenced during 2015/16 and will address areas of performance and internal financial controls in a Strategic manner, consistent with the Council's Strategic Planning and Performance Framework. External audit comment has been very positive in relation to the regularity of financial reconciliation of the Council's key areas of income and reflecting a significant improvement to the internal controls environment.

Corporate Procurement

The Corporate Procurement Strategy was presented to Council in June 2015, with an accompanying Strategy for securing the targetted savings of a cumulative £5 million for the period to 2017/18. This Strategy sets the high level road map for improvement of all procurement activity across the Council taking account of best practice achieved in other Councils and across the Scottish Public sector. Procurement is contained as a Pillar of Transformation and progress will be monitored as part of the Transformation Programme.

Partnering support provided by Scotland Excel is ongoing and officers are progressing the agreed a Procurement Improvement Action Plan. Good progress has been made to address the dependency on labour intensive transactional activity. This has allowed the professional procurement officers to focus on the key value-adding activities adding value and securing financial benefits. Strong relationships are being formed across Directorates, facilitating improvements in Sourcing, self-service and Contract Management. A range of Best Practice Indicators have been agreed and will be used to monitor the rate of progress across the Council.

This Strategy and Improvement Plan will be reviewed on an ongoing basis, specifically in early 2016 to take cognisance of the emerging legislation associated with the Procurement Reform Bill and EU statutes. Ongoing tracking will be co-ordinated by the Programme Management Office, with this visibility improving governance and scrutiny

Long-term modernisation for Procurement is closely associated with on the implementation of the “Procure-To-Pay” (P2P) process, which is centring on the Oracle IProc module, but also linking into the Service systems of SEEMIS and Servitor. The advantage is that this will create a single management information source for procurement activity across the entire organisation. The multi-service Project Team have worked successfully to ensure “go-live” in 2015 and a continuous roll-out is underway. Project managed and supported by Customer Services & Transformation, it is anticipated to be fully rolled out in 2016.

The new Procurement Capability Assessment is being road-tested by Scotland Excel and will be introduced in 2016; EDC has a date in August agreed with Scotland Excel for the new “Procurement Services Improvement Plan”. Officers are focussed on building on the rate of progress recently achieved for continuous improvement to meet future requirements.

In the early summer the Team were nominated for a national award which measures excellence, innovation and performance in procurement and it is to their credit that they were awarded first place in the “Team of the Year” category. A further application to the Local Government Chronicle led to the Team being shortlisted for the 2016 LGC Team of the Year category.

Finance

Following the audit process, the Council received a “clean” audit certificate for financial accounting and the financial statements of 2014/15. The report was presented to the Audit and Risk Management Sub-Committee on 24 September 2015.

In an evolving environment, changes to financial statements arising from compliance with International Financial Reporting Standards and other LASAAC accounting guidance and regulations are monitored to ensure readiness for implementing any changes to accounting best practice and legislation. The most significant changes in 2015/16 were ensuring the Council’s compliance with Infrastructure Accounting requirements and the support required for the new Integration Joint Board (IJB) for the newly implemented Health & Social Care Partnership.

Revenue and Capital Budget monitoring has reported regularly to Council and Committees in 2015/16 with requests for further information accommodated. Given the ongoing challenges faced due to tightening budgets, constrained scope and rising demands for services, utilisation of resources is all the more important. Pressures within the Adult Social Care services that are within the scope of the IJB Work were evident and are being closely monitored and reported to the IJB Chief Officer and Chief Finance Officer. The implementation of the budgetary reflection of new Organisational Planning structures were progressed throughout the year, requiring close scrutiny to ensure delivery of budgeted savings and the reporting of this to P&R Committee. Systems integration work on P2P project was successfully implemented with further development ongoing. All financial systems and processes were updated to accommodate necessary changes. Further work with the implementation subject matter expert and liaison with other Councils is being progressed.

The Reprofilling of the 10-Year Capital Programme was agreed by Council in March 2016 . This resulted in a number of changes over the planned ten year period and this is now being monitored and reported presented to Council.

Treasury management and financing plans have been adjusted and reassurance has been provided that the Council’s plans are still affordable and sustainable, despite the wider financial austerity across the public sector. Steps were taken during the year to secure the long-term affordability of the Capital Programme. This will also address any assessed risks associated with the Council’s under-borrowing position, and securing favourable interest rates as agreed in the 2015/16 Treasury Management Strategy. Officers will seek to take advantage of low long-term interest rates for new borrowing. The importance of this is heightened by the Council securing access to the highly favourable “Project Rate” with a discount of 0.4% for new borrowing. This position will continue to be monitored. A national report on local authority borrowing was released by Audit Scotland and the recommendations were reported to Committee for consideration, and a resulting Elected Members Seminar was held, supported by Capita (EDC’s treasury management advisers) and CIPFA (focussing on the scrutiny considerations associated with Treasury Management).

The primary School Improvement Plan has been supported and all packages within the consultation programme were costed and reviewed and the aggregate effect has been factored into the Financial Plan.

Other reviews are underway and financial partnering and support was provided in relation to the Neighbourhood Services Reviews, Housing Business Plan, Trusts/Charities, Clyde Valley Waste project, Health and Care Integration and internal charging.

The creation of the new Health & Social Care Partnership has been described as the most significant structural change to local authorities since local Government reorganisation in 1996. Work continued in relation to governance and financial regulation updates, with joint finance workstream meetings with NHS and other Councils taking place throughout the year to establish a consistent approach.

The Organisational Planning report approved by Council resulted in an interim Finance structure, and this has worked well. A Finance service review commenced in 2014, and is scheduled to conclude in 2016. This will address the concerns raised by Audit Scotland on the capacity of the Finance Teams.

Shared Services

The vision and outlined overview of the structure, operating model, accountabilities and opportunities from internal shared services was agreed by Council but a series of further reviews and developments were planned to maximise the transition of transactional activities to the service. Within the Transformation Programme the further stages are outlined and progress will be monitored and reported by the PMO team on an ongoing basis.

A number of key milestones have been achieved.

- The structure was fully in place following a matching, recruitment and selection process with further workforce planning and resourcing taking place to achieve further future efficiencies.
- A detailed analysis of key processes to be delivered within a Shared Services model was approved and the Team are progressing the 'to be' processes that have been developed. These are in the process of being rolled out to achieve efficiencies in the way support is being delivered.
- The remaining Finance and Business support teams across the Council were co-located within the new premises at the Marina.
- A key principle of the Shared Services model was to maximise opportunities for managers self-service across a range of processes principally centred around employee absence management. The processes were streamlined, training and support was provided on key systems. This has led to an improved oversight of employee absence and management and further improvements in the Employee Input team will arise from the new integrated HR/Payroll systems.
- Service level agreements were developed and will be finalised and signed off during 2015/16.
- The management of co-dependencies and the advantages of new systems and technology are the key aspects and enablers of Shared Services and engagement continues with the Change Team, PMO and ICT to progress this.

There was significant progression of the Information & Records management agenda ahead of an inspection by the Records Keeper late in 2015 and it was a great commendation that a compliance assessment was awarded.

Workshops have been held with identified champions across all Council service areas to progress work packages which will improve the way the Council uses, stores and disposes of records and information. There have been updates to key policies governing this area including the Information and Records Management, Preservation and Archives Policy and the Data Protection policy.

Progression of the procurement of an Electronic Document & Records Management System (EDRMS) was ceased as the Business Case did not demonstrate in Best Value outcome is well underway with the tender process nearing conclusion. There has also been significant improvement and investment in the Council's Internal Print service for the printing and distribution of Council papers and increased awareness across Council services including education to promote the use of this service to reduce print volumes and costs across the wider estate. Planning for the renewal of the managed print contract was well developed and the new contract award was made in March 2016.

Performance steadily improved in relation to the Council's response to freedom of information requests following focussed work on raising awareness of the statutory requirements in this area, improving performance reporting to Directorates and additional resources to improve processes for early distribution to key individuals.

The service will be constantly evolving and remains a key delivery element of the Council's Transformation Programme.

Legal Services

The newly recruited Chief Solicitor and Monitoring Officer took up employment with the Council in September 2015. This is a key role in the Corporate Governance of the Council an area of increasing importance as demonstrated by the findings of the Best Value work undertaken by Audit Scotland.

The Service provided a comprehensive legal support to the Council. Significant property transactions were concluded including common good court application for disposal of Huntershill House; completion of shared equity purchases & disposals and progression of contractual documentation associated with Lenzie Moss Primary School in advance of financial close and other Major Assets Projects. Transfer of the second phase of the former Coal Board site in Twechar from the Council to Places for People Developments Limited was concluded for a mix of affordable and market housing as part of an on-going development agreement process.

An important part of the Legal Service contribution towards economic development within East Dunbartonshire is the conclusion of planning agreements. Work continues on these and a number of agreements have been concluded during this period including for Lumloch Drive, Bishopbriggs (Taylor Wimpey) and Phase 2, Kirkintilloch Road, Bishopbriggs (Dawn Homes). In addition to supporting economic development, these agreements also secure the development of additional housing within the area.

The Service was also successful in an action to secure removal of unauthorised travellers' encampment at site of former Garscadden Depot. This is the first action of this kind by East Dunbartonshire Council. There was also success in obtaining an intervention order. This is a court order which authorised the Council to act make decisions on behalf of an adult with incapacity. In addition, the Service continues to provide support to adult services in challenging instances where an asset has been inappropriately disposed of to avoid care home fees.

The Team continued to support the Council's procurement activity. This includes participation on the City Deal Legal and Procurement Group and negotiation of ITC governance document regulating cooperation between EDC and WDC in relation to secondary server storage / emergency planning. Legal support was provided to the collaboration with Clyde Valley partner authorities on a second inter-authority agreement for the residual waste procurement project.

Looking to the future, a Legal Services service review is scheduled to conclude in 2016. The new structure will be designed to increase flexibility and responsiveness. This will focus on building capacity and resilience, and ensuring that tasks are undertaken by the most appropriate post. It will also be complimented by further development of staff to include involvement in strategic matters and in the governance and democratic process e.g. increased attendance and participation at committee meetings.

The main challenge for the Service going forward will be capacity to support the transformation process and major asset project transactions, whilst delivering business as usual.

As an efficiency measure, complementary to the in-house team, a procurement Framework for external legal provision will be sought following a competitive tender. The framework will comprise different lots representing defined areas of legal work and will take account of scale and volume. The Framework will provide the Council with easily accessible external support which can be tailored to meet specific needs and circumstances. It will also provide assurance as to best value and additional cost-neutral opportunities for development and training, through knowledge sharing and secondment opportunities.

In addition to the above, there are areas which have been identified as requiring further development. These include the consideration of applications for taxi and private hire operators' licences. Discussions have taken place about the most appropriate means of progressing low value property transactions and it is possible that pending the completion of the service review and implementation of a new structure, this work will be passed to external agents.

Work is continuing towards settlement of outstanding historic Equal Pay claims. This has been delayed by difficulties with recruitment necessary to undertake processing of and analysis of substantial amounts of data. This was settlements anticipated in 2016 addressed as a priority and a contingency plan has been developed. Where possible, progress has been made in relation to small groups of claimants.

2. Progress on SOA Implementation/Partnership Improvement

The Finance & Shared Directorate monitors Improvement and performance through the following performance indicators. The performance indicators incorporate the 'Solace' indicators allocated to the Directorate and are reported on a quarterly basis (included in the indicator table below).

The Director of Finance & Shared Services monitored performance on a regular basis at management team meetings, and at a more detailed level with Managers through the PDR process.

The following improvement indicators are designed to provide Elected Members and the Corporate Management Team with an overview of performance. They also highlight the key role played by the Directorate in the organisational change process and the implications of this for both our internal and external stakeholders and how the Directorate will contribute to improving services for the people and communities of East Dunbartonshire.

Team plans that will provide greater detail for Managers in terms of monitoring performance and progress. This provides employees with a clear line of sight from the outcomes in the SOA, through to BIP and eventually to individual PDRs. As a measure of overall performance the Directorate will continue to monitor progress through the annual Shared Risk Assessment report.

As a measure of overall performance the Directorate will also continue to monitor progress through the following annual indicators:

Indicator Name	Baseline 2014/15	Target 2015/16	Actual 2015/16	April – Sept 14 Progress
Procurement Capability Assessment (Successor in 2016)	60	N/A	N/A	New Assessment model in place from 2016. Aim will be to rank within 2 nd PCA Quartile.
Cost of Collecting Council Tax per Dwelling	£4.65	£8.19	£5.05*	Budget monitoring performance on target.
Gross Cost of Administering Benefits per case	£46.82	£46.82	£50.25*	Budget monitoring performance on target and additional funding may be available from DWP.

* Subject to Audit

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3A. Prioritised Performance Indicators

The Directorate does not “own” any Single Outcome Agreement PI's outright but as a support service has a role in facilitating and supporting delivery and planning of a range of Prioritised PI's that are the accountability of other Council Directorates.

Business Improvement Plan 15-16											
Code	PI Title	Annual Status	Quarters					Target	Annual		Latest Note
		2015/16	Q4 2014/15	Q1 2015/16	Q2 2015/16	Q3 2015/16	Q4 2015/16	Q4 2015/16	2015/16	Annual Target 2015/16	
		Status	Value	Value	Value	Value	Value	Target	Value		
FSS-01-BIP-1	Non-Domestic Rates - Percentage of NDR billed that is collected in-year		95.5%	15%	61%	81.7%	96%	96%	96%	96%	On target with an improvement from 2014/15.
FSS-05-BIP-4	Housing Benefit - Average Days to fully process new claims		31	39.9	39.4	27.7	30	35	34.3	35	Latest Scottish DWP published figures are for Q3 2015/16 and reported at 22 days. Actual performance for 2015/16 is slightly better than target, although the target has increased to reflect current resourcing.
FSS-06-BIP-4	Council Tax Reduction - Average Days to fully process new claims		29.4	36.4	34	25.3	24.9	35	30.3	35	Actual performance for 2015/16 is slightly better than target, although the target has increased to reflect current resourcing.
FSS-07-BIP-4	Housing Benefit - % of new claims decided within 14 days of receiving all information		82.8%	80.1%	79.2%	94%	89.1%	90%	85.5%	90%	Performance is below target but Q3 and Q4 evidenced improved performance. Targetted improvement for 2016/17.
FSS-08-BIP-4	Housing Benefit - Average days to process change events		4	11.4	14.4	8.4	3.5	7	8.3	7	1. Scottish average figure for Q3 2015-16 reported as 10 days, source DWP. 2. Actual performance for

Code	PI Title	Annual Status	Quarters					Target	Annual		Latest Note
		2015/16	Q4 2014/15	Q1 2015/16	Q2 2015/16	Q3 2015/16	Q4 2015/16	Q4 2015/16	2015/16	Annual Target 2015/16	
		Status	Value	Value	Value	Value	Value	Target	Value		
											2015/16 is slightly better than the Scottish average but less than the target set.
FSS-09-BIP-4	Council Tax Reduction - Average days to process change events		5.3	11.3	12.4	7.2	4.5	7	8.6	7	Actual performance for 2015/16 is less than the target. This is attributable to poor performance in the first months of the year due to resourcing issues.
FSS-31-BIP-4	Scottish Welfare Fund - Community Care Grants (CCG) % Fund/Total Annual Budget		30.3%	32.01%	20.42%	15.28%	24.3%	25%	96.9%	100%	Underspend will be carried forward to 16/17 and CCGs outstanding at 31/3/16 that were still to be fully decided will be granted in April 2016.
FSS-32-BIP-4	Scottish Welfare Fund - Crisis Grants (CG) % Fund/Total Annual Budget		17.2%	17.94%	13.32%	16.36%	17.88%	25%	65.5%	100%	Processing performance remains effective. Claim demand and volumes are lower. Any underspend in CG budget will be allocated to CCG budget.
FSS-34-BIP-1	Payment of Invoices: Percentage of all Payments made which are made by Electronic Means (by volume)		97.25%	97.15%	97.27%	97.29%	97.37%	95%	97.37%	95%	Ongoing engagement with suppliers resulted in high take-up.
FSS-44-BIP-4	Percentage of FOI's processed within the statutory timescales for response of 20 days		87.8%	88.4%	92%	90.7%	84.5%	85%	88.6%	85%	High volume of FOI requests in final Quarter.
FSS-47-BIP-4	Procurement Savings Target-Revenue/Capital		£127,859.65	£255,000.00	£200,000.00	£200,000.00	£275,000.00	£250,000.00	£930,000.00	£1,000,000.00	Savings capture to be completed and updated for report, awaiting finalisation of agreed reductions
FSS-48-BIP-9	% of Civic Government Licence Applications determined within 6 months of receipt		100%	100%	100%	100%	100%	100%	100%	100%	Performance on target.
FSS-51-BIP-9	% of Contract acceptances completed within 14 days of full instructions		100%	100%	100%	100%	100%	100%	100%	100%	Performance on target.

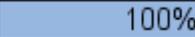
Code	PI Title	Annual Status	Quarters					Target	Annual		Latest Note
		2015/16	Q4 2014/15	Q1 2015/16	Q2 2015/16	Q3 2015/16	Q4 2015/16	Q4 2015/16	2015/16	Annual Target 2015/16	
		Status	Value	Value	Value	Value	Value	Target	Value		
FSS-53-BIP-9	% of property instructions concluded within 3 months of receipt of complete instructions		76%	70%	56%	22.22%	71%	65%	71%	75%	Staff resources were allocated to delivery of the Council's priorities - major asset projects (Huntershill, Bearsden Hub, Kilmardinny House, Kirkintilloch Town Hall, and St Agathas/St Flannans), BRR4 and work in support of the procurement service. Discussions are on-going in relation to legal support for the delivery of the 2016/17 General Capital Programme, Housing Capital Programme and Procurement savings.
FSS-54-BIP-9	% of Council House Sales completed within 26 weeks		14%	50%	57%	22.22%	21.43%	55%	21.43%	55%	This figure is affected by the fact that a significant number of long standing, historic applications were concluded during Q4.
FSS-BIP14-01-01	Percentage of Key Financial Returns Completed on Time		83.3%	100%	100%	90%	80%	100%	93.3%	100%	4 out of 5 financial returns completed on time. Delay in approval for the 2015/16 budget was the main reason.
FSS-SOL-CORP7	Council Tax Collection - Percentage of income due received by the end of the year		96.58%	28.65%	56.28%	84.28%	96.71%	96.6%	96.71%	96.6%	Target met - Improved collection on 2014/15 despite additional billing.
FSS-SOL-CORP8	Invoice Payments - Percentage of invoices paid within 30 days %		91.81%	89.97%	89.48%	90.12%	86.35%	92%	86.35%	92%	System down-time due to implementation of new iProc system and resourcing difficulties.

3B. Absence Management

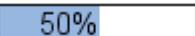
Percentage Absence		
	Finance & Shared Services	Council (excludes Teachers)
Quarter 1	3.48%	5.18%
Quarter 2	2.63%	4.66%
Quarter 3	3%	5.83%
Quarter 4	3.31%	5.48%

4. Progress on Business and Improvement Plans

Service Priority	1. FINANCE - Stewardship of financial planning, resources and accounting services	Key Delivery Partners	Audit Scotland
National Outcome			
Local Outcome	4. East Dunbartonshire is a safe and sustainable environment in which to live, work and visit		
Resources			

Area for Improvement	Improvement Activity	Status	Progress	Original Due Date	Current Timescale	Note
Develop best practice in the Corporate Finance function.	Ensure compliance with Accountancy Best Practice and develop IT systems and arrangements to support the Corporate Finance function.			31-Mar-2014	31-Mar-2016	Accounting Code of Practice will be adopted once formally released. Specific issues in 2015/16 include Transport Infrastructure Assets and arrangements for the new Health & Social Care Partnership. Inclusion of committed spend will be contained within budget monitoring reports following P2P go-live. Control improvements agreed with Audit Scotland are being progressed.

Area for Improvement	Improvement Activity	Status	Progress	Original Due Date	Current Timescale	Note
Strategic Planning & Resource Alignment	Following Council approval of the Finance & Resources Strategy the financial implications of the long-term strategic planning will be incorporated from Organisational Planning Reports			31-Mar-2014	31-Mar-2016	Financial Plan was refreshed in reports to Council in June 2015. This provides the context for the sale of budget savings to be delivered. The key variables within the Budget will be reviewed and the CCLS position will be reported to Council in December 2015.

Area for Improvement	Improvement Activity	Status	Progress	Original Due Date	Current Timescale	Note
Development of budget monitoring arrangements	Continue to develop budget monitoring arrangements to strengthen internal financial controls and monitor progress on delivering key financial objectives including drill down functions, reports and IBM connections functionality.			31-Mar-2014	31-Mar-2017	New appendix included in 2015/16 for Revenue Budget savings and the progress of Capital Projects.

Area for Improvement	Improvement Activity	Status	Progress	Original Due Date	Current Timescale	Note
Supporting Business Planning	Contribution to service developments by Supporting Business Plan developments in key areas e.g. CV Waste, Service Reviews, Housing Business Plan, SW/NHS Integration, PSIP, Capital Programme etc.		<div style="width: 100%;"><div style="width: 100%; background-color: #4f81bd; color: white; text-align: center;">100%</div></div>	31-Mar-2014	31-Mar-2016	Participation in Finance workstreams for IHSC continued throughout year, and significant progress made in achieving consistent approach. Housing Business Plan updated, and monitoring ongoing. Review of 10 year Capital Programme approved in November 2014, with capital reports to P&R monitoring progress. Clyde Valley waste project work continued. Work ongoing on Infrastructure accounting. Other project work continued - PSIP, PMO, charging, VAT overview

Area for Improvement	Improvement Activity	Status	Progress	Original Due Date	Current Timescale	Note
Development of Financial Reporting	Inclusion within Oracle of improved financial data for payroll, spend commitments and income, resulting in the development and implementation of improved financial reporting as part of "manager self-service" initiatives to benefit resource management.		<div style="width: 100%;"><div style="width: 100%; background-color: #4f81bd; color: white; text-align: center;">100%</div></div>	31-Mar-2017	31-Mar-2017	No further services have been added re P2P. A lot of effort has been spent in the final quarter of 2015/16 on understanding the cost management information in the financial ledger, and working with Education in particular to meet some of their information requirements. It is clear for work to date that an improved reporting tool is required for Oracle to support services get the relevant information they need, and this will need to be progressed in 2016/17, along with the ongoing rollout. Closing action for 2015/16, and this will move to new action for 2016/17.

Service Priority	2. PROCUREMENT - Transformation to achieve Streamlined and Strategic Procurement and Sourcing developments	Key Delivery Partners	Audit Scotland; Service User Groups
National Outcome			
Local Outcome	4. East Dunbartonshire is a safe and sustainable environment in which to live, work and visit		
Resources			

Area for Improvement	Improvement Activity	Status	Progress	Original Due Date	Current Timescale	Note
Improve Efficiency of Key Procurement Activities	Progress procurement module within Oracle e-Business Suite		<div style="width: 60%;"><div style="width: 60%; background-color: #4f81bd; color: white; text-align: center;">60%</div></div>	31-Mar-2014	30-Jun-2016	System Go-Live difficulties due to support from 3rd party suppliers. Project Team lead by Transformation-Project Update via Transformation Board.

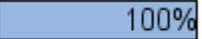
Area for Improvement	Improvement Activity	Status	Progress	Original Due Date	Current Timescale	Note
Commence Implementation of a Category Management Approach to Procurement Life-cycle	Engage with Directorates to establish appropriate sourcing strategies for the key areas of activity and determine areas suited to corporate contracts		<div style="border: 1px solid black; width: 100px; height: 20px; background-color: #e0e0e0; position: relative;"><div style="background-color: #4f81bd; width: 30%; position: absolute; left: 0;"></div>30%</div>	31-Mar-2014	31-Mar-2017	3 Year Implementation Plan in progress

Area for Improvement	Improvement Activity	Status	Progress	Original Due Date	Current Timescale	Note
Introduce Strategic Sourcing Approach Across the Procurement Life-cycle	Embed best practice in Procurement across the Council taking a corporate approach to better manage commissioning and contracts.		<div style="border: 1px solid black; width: 100px; height: 20px; background-color: #e0e0e0; position: relative;"><div style="background-color: #4f81bd; width: 50%; position: absolute; left: 0;"></div>50%</div>	31-Dec-2013	31-Mar-2017	Relationships Established and strategic approach being embedded across key disciplines

Area for Improvement	Improvement Activity	Status	Progress	Original Due Date	Current Timescale	Note
Procurement Strategy 2015-18	Present a comprehensive strategy to Council and commence the implementation of the Improvement Plan		<div style="border: 1px solid black; width: 100px; height: 20px; background-color: #e0e0e0; position: relative;"><div style="background-color: #4f81bd; width: 50%; position: absolute; left: 0;"></div>50%</div>	31-Mar-2018	31-Mar-2018	Procurement Strategy being implemented and actions aligned/managed via Procurement Improvement Plan

Service Priority	3. REVENUES & BENEFITS - Delivery of effective and sensitive revenue collection and benefit administration outcomes.	Key Delivery Partners	Citizens Advice Bureau; Department for Work & Pensions; Housing
National Outcome			
Local Outcome	LT2. We have reduced inequality and disadvantage across East Dunbartonshire		
Resources			

Area for Improvement	Improvement Activity	Status	Progress	Original Due Date	Current Timescale	Note
Extend efficiency and information within Income Management, Financial Administration & Controls	Implement a review of controls on Income Management & Financial Administration arrangements following the upgrade of the new Aim Income Management System; scope to include Leisure Trust, Community Hubs and Municipal Bank		<div style="border: 1px solid black; width: 100px; height: 20px; background-color: #e0e0e0; position: relative;"><div style="background-color: #4f81bd; width: 65%; position: absolute; left: 0;"></div>65%</div>	31-Mar-2014	30-Jun-2016	Projects underway; significant improvements identified and aimed for delivery to address internal financial control issues. Work on Municipal Bank wind-up underway. AIM project resources recruited in Q2 2015. Target Q2 2016.

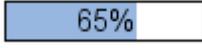
Area for Improvement	Improvement Activity	Status	Progress	Original Due Date	Current Timescale	Note
Maximise Revenues Collection Rates achievable to assist financial position	Maximise the collection of Revenues owed to the Council for NDR, Council Tax, Debtors and apply corporate debt principles			31-Mar-2014	31-Mar-2016	Annual target exceeded, positive progress on new IT developments. DWP deductions at source in place; Spend-to-Save projects are underway; new collaborative Sheriff Officer contract in place.
Preparation and Support for Welfare Reform Changes and Continuation of Benefits Administration Performance	Prepare and Implement the changes brought about by Welfare Reform, whilst improving Performance and linking with other local Partner agencies			31-Mar-2016	31-Mar-2016	Participating in EDC Welfare Reform Group and Universal Credit Sub Group. Linkages and arrangements with ED Landlords in place to support tenants.
Application of Shared Services to appropriate areas of Transactional Activity	Roll-out of Shared Services, Organisational Planning Changes and support to the Customer Services Strategy.			31-Mar-2016	31-Mar-2016	Implementation of shared services delivery model now complete and supporting business as usual, co-located at the Marina Block 4. Ongoing review of processes to identify further efficiencies and potential for customer services delivery.

Service Priority	4. SHARED SERVICES - Implementation of an Efficient and Effective Internal Shared Services Function	Key Delivery Partners	Corporate Management Team; Customer Services & Transformation; Ann Davie
National Outcome			
Local Outcome	4. East Dunbartonshire is a safe and sustainable environment in which to live, work and visit		
Resources			

Area for Improvement	Improvement Activity	Status	Progress	Original Due Date	Current Timescale	Note
Continue Creditor Payment Performance Improvements by the Accounts Payable Team	Improvements to payment of Supplier invoices following implementation of P2P, development of payment methods through the Accounts Payable Team and prioritise this activity for other Services eg Electronic Upload; to be monitored by Council		<div style="border: 1px solid black; width: 80px; height: 15px; background-color: #4f81bd; display: flex; align-items: center; justify-content: center;">50%</div>	31-Mar-2016	31-Mar-2017	P2P roll-out well underway and impacting on AP Team.

Area for Improvement	Improvement Activity	Status	Progress	Original Due Date	Current Timescale	Note
Roll-out of Shared Services	Following core accountabilities and new working practices develop a process to resource Shared Services over the short to long term. Establish common processes, standardise and streamline across all Council Service Support areas. Development of technological solution as enables, to embed further efficiencies in service support delivery eg P2P, EDRMS, Integrated HR/Payroll System		<div style="border: 1px solid black; width: 80px; height: 15px; background-color: #4f81bd; display: flex; align-items: center; justify-content: center;">100%</div>	31-Mar-2016	31-Mar-2016	Implementation of shared services delivery model now complete and supporting business as usual, co-located at the Marina Block 4. Ongoing review of processes to identify further efficiencies and potential for customer services delivery.

Area for Improvement	Improvement Activity	Status	Progress	Original Due Date	Current Timescale	Note
Continual review of processes to identify efficiencies and further opportunities for streamlining, use of technology, transition to self- service principles and to customer service delivery model.	Improvements to the ways in which key processes are delivered to more effectively support departments and improve customer experience. Key areas include letting, placing requests, early years, social work financial assessment, transport provision for SW and education		<div style="border: 1px solid black; width: 80px; height: 15px; background-color: #4f81bd; display: flex; align-items: center; justify-content: center;">50%</div>	31-Mar-2017	31-Mar-2017	Good progress across a range of functions leading to improved efficiency and customer delivery.

Area for Improvement	Improvement Activity	Status	Progress	Original Due Date	Current Timescale	Note
Information Records Management Strategy	Implementation of effective and robust records management plan which incorporates requirements compliance with PRSA to improve data protection and our response to FOIs.			31-Mar-2017	31-Mar-2017	PRSA compliance achieved in 2016. FOI performance targeted for improvements.

Area for Improvement	Improvement Activity	Status	Progress	Original Due Date	Current Timescale	Note
Information Records Management	Development and implementation of effective and robust records management plan which incorporates requirements compliance with PRSA to improve data protection and our response to FOIs.			31-Mar-2015	31-Mar-2016	The Council's Information & Records management Plan was signed off by the Keeper with a strong performance across the board. A number of area for improvement identified which will form part of an action plan to ensure effective delivery. Performance on FOI response showing steady and sustained improvement following measures to strengthen reporting and accountability.

5. Financial Targets

Main Service Divisions	Annual Budget	Net Expenditure projected (subject to audit)	Annual Variation projected (subject to audit)	% variation	Narrative
	£000	£000	£000		
1. Central Costs	-196	-196	0		No annual variation is expected at this time.
2. Finance	1,058	1,058	0		No annual variation is expected at this time.
3. Procurement	78	78	-20	(25.64%)	Vacancies across the service are currently delivering savings, and it is anticipated that a full year underspend of £0.050m will be achieved based on vacant posts.
4. Revenues & Benefits	1,838	1,838	0		No annual variation is expected at this time.
5. Shared Services	2,694	2,694	10	(0.37%)	Vacancies across the service are currently delivering savings, and it is anticipated that a full year underspend of £0.050m will be achieved based on vacant posts. Operational Supplies, Postage and Printing are expected to overspend,
6. Legal	704	704	0		No annual variation is expected at this time
Total	6,176	6,176	-10	(0.16%)	

6. How We Compare with Other Councils/Service Providers

Council – Comparators 2014/2015 SPIs (2015/16 Not Available)	Cost of Collecting Council Tax per Dwelling	Percentage of Council Tax Received During the Year	Number of Invoices Paid within 30 Calendar Days of Receipt of all Invoices Paid
East Dunbartonshire (2015/16 Subject to Audit)	£4.65	96.71%	86.35%
Aberdeen City	£9.06	94.50%	98.80%
Dundee City	£15.91	93.29%	94.16%
Edinburgh	£17.63	95.36%	95.31%
Falkirk	£7.75	95.65%	96.32%
Glasgow	£11.16	94.61%	91.63%
North Lanarkshire	£13.78	93.89%	94.91%
West Dunbartonshire	£11.79	95.00%	90.28%

7. Stakeholder Engagement Activity

Title	Description	End Date	How the Information gathered has been used to Improve performance
Electronic Payments	Moving Creditors to BACS Payments	31-Mar-2016	Improved operational efficiency and early settlement of invoices.
Procurement Transformation	Consulting with Directorates on new arrangements. Governance from Transformation Board.	31-Mar-2016	Engagement with all stakeholders and roll-out of procedures to Directorates.
I-Proc – procure-to-pay system	Consulting with Directorates on new arrangements. Governance from Transformation Board.	31-Mar-2016	Improved operational efficiency as part of Transformation Programme and early settlement of invoices.
Information & Records Management Plan	Roll-out workplans to support the PRSA requirements	31-Mar-2016	Gaps and areas for improvement have been identified.
Shared Services – Service Level Agreements	Agreement of activities to be undertaken to support directorates in the new SLA.	31-Mar-2016	Detailed work on the new “To-Be” processes was undertaken as part of the shared Services design processes now better informed by operational experiences.

8. Improvement Priorities

Areas Requiring Improvement	Improvement Activity	Timescales for Implementation
Benefit Processing	Improve PIs in key indicators, focussing on activities that mitigate welfare reform and reduce processing timescales for claimants. Service Review will be addressing this.	April 2015 and ongoing 2015/16.
Financial Controls	Progress agreed actions contained in 2014/15 Audit Scotland report.	Completed by March 2016.

9. Policy/Strategy Documents

Plan/Policy/Strategy	Intended Outcomes	Anticipated/Actual Approval Date	Start Date	End Date
Transformation – Procurement Strategy	Three Year Strategy to further progress and capture to improvement opportunities through Procurement	25/06/2015	01/07/2015	31/03/2018
Information & Records Management Strategic Implementation Programme	Implementation of Policy on use, storage dissemination and retention of records to achieve PRSA compliance.	04/06/2015	01/07/2015	31/03/2016
Discretionary Housing Payments	Revision of existing DHP policy to cope with higher levels of demand and anticipated funding reductions from DWP.	31/12/2015	01/04/2016	31/03/2017
Treasury Management Strategy Report	Update of the Council's Borrowing and Investment Plans for 2016/17.	18/02/2016	01/04/2016	31/03/2016

10. Current Delivery Focus

Revenues & Benefits

- Benefit Processing & DHP applications
- Scottish Welfare Fund applications
- Revenue Collection – AIM System Upgrade
- Monitor future Welfare Reforms and SFIS implications
- Improved Financial Controls

Procurement

- PCA Successor Preparation & 2016 Score
- Action to deliver the Procurement Improvement Plan
- P2P modules further roll-out

Finance

- Budget Monitoring
- Budget Preparation for 2016/17
- Readiness for Year-end 2015/16 including IJB
- Trust consolidations
- Capital Plan & Treasury Management
- New Infrastructure Accounting Requirements
- Improved Financial Controls

Shared Services

- Amalgamation and implementation of new services
- Rationalisation of services to gain efficiencies
- Invoice payment PI
- PR(S)A Assessment

