



Delivering **Better Outcomes**
Finance & Estates Services
Management Plan
2013/14

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1 Overview

1.1 Introduction

Welcome to the Finance & Estates Services Management Plan 2013/14

Finance & Estates Services plays a key role as an enabling service, ensuring that the council can move forward in demanding times and continue to provide high quality frontline services, deliver outcomes and fulfil the needs of communities. The management plan provides the opportunity to reflect on our current position and look forward to where we want to be. Effective planning and performance management allows the service to minimise risk, and focus on key priorities by outlining specific activities and actions that we intend to carry out throughout the year and detailing performance measures that will help us judge success.

Finance & Estates Services plays a key role within West Lothian Council, with financial strategy embedded within corporate planning processes and sound financial, asset and income management enabling service delivery and outcomes. This work is supported across all the units in the service. The Audit & Risk Management Unit provides an independent appraisal function which evaluates risk to the achievement of West Lothian Council's policies, aims and objectives. The Financial Management Unit ensures that the council operates from a sound financial position, with integrated financial planning and asset management strategies, combined with sound financial management and insurance arrangements to ensure the most effective use of resources. Through the use of electronic and collaborative procurement opportunities the Corporate Procurement Unit seeks the most economically advantageous terms and conditions for supplies and services. Property Management and Development manages the property portfolio of West Lothian Council and is involved in the development of property to support local economic activity. Finally the Revenues Unit handles all income, from government grants, council tax, business rates and other payments through to front line service delivery of Housing Benefit (including prevention and detection of fraud), Council Tax Reduction Scheme and Scottish Welfare Fund.

The service had a successful year in 2012/13, with key achievements in all the units. Significant achievements attained in 2012/13 are listed below:

- Two year Revenue Budget approved for 2013/14 and 2014/15
- General Services Capital Programme approved for 2013/14 to 2017/18
- Celebrating Success - Smarter Award for the Financial Management Unit with implementation of the new accounts payable system.
- Corporate Asset Management Strategy approved for 2013/14 to 2017/18

- Implementation of the first phase of a new asset management system.
- Significant progress on office rationalisation plans.
- Successfully completion 2012/13 schedule of risk based audits within Audit & Risk Unit.
- Risk Management Board operational and effective under new governance arrangements.
- Corporate business continuity plan approved in June 2012.
- Restructuring of Corporate Procurement Unit into category teams and introduction of a local business surgery to enhance customer service.
- The Corporate Procurement Unit was one of the first teams in Scotland to develop a five year procurement plan.
- New organisational structure agreed for Revenues Unit.
- Successfully introduction of a new council tax and benefits system, while take up levels for council tax direct debits were increased.
- Outstanding service account debt was reduced to lowest ever levels.
- Agreed new Discretionary Rates Relief Scheme for implementation 1 April 2013 to assist not for profit organisations.

There were a number of examination successes across the service, most notably the Institute of Revenues, Rating and Valuation best Scottish Student Award for Elspeth Rodger and the Insurance and Actuarial Society of Glasgow, John Smith Trophy, for Kenneth Howley. Finance and Estates Services is justifiably proud of its employees. The well qualified and experienced workforce contributes significantly to service achievements in all areas. Qualifications range from professional accountants to accounting technicians within Audit & Risk and Financial Management Units, and a similar mix of professional and technician qualifications with the Institute of Revenues Rating and Revaluation within the Revenues Unit, where a number of staff have Professionalism in Security qualifications. Within the Corporate Procurement Unit, the majority of staff hold Chartered Institute of Purchasing and Supply membership. All professional staff hold membership of the Royal Institution of Chartered Surveyors as well as being Registered Valuers within the Property Management and Development Unit. Our workforce are critical to front line service delivery, enabling the modernisation and improvement agenda, while delivering financial planning and financial management services and supporting the corporate risk and governance framework. It is widely recognised that our staff are a key asset, largely due to their professionalism and experience, and it is pleasing to note recent examination successes and the continuing profession development undertaken across service areas.

In 2013/14 Welfare Reform will be a major challenge, most notably for the Revenues Unit who will also be introducing new systems for: business rates, recovery of benefit overpayments, council tax reduction and Scottish welfare fund schemes, while implementing outcomes of an organisational review. The Finance & Estates Service will play a key role in Delivering Better Outcomes and the Financial Management Unit will support all nine work streams that will deliver the council's medium term financial strategy. The Corporate Procurement Unit will concentrate on service restructuring to

deliver longer term efficiencies and community benefits, while seeking to improve performance under the procurement capability assessment. Meanwhile Property Management and Development will continue to play a key role in asset management, both in terms of buildings and energy usage, in line with the corporate asset management strategy. The Audit & Risk Management Unit will focus on completion of the 2013/14 risk based audit plan and ensure that the new risk management approach is successfully embedded within service delivery.

This management plan represents our continuing commitment to effective and efficient service delivery for the forthcoming financial year and takes full account of the key influences on the council.



Donald Forrest
Head of Finance and Estates

1.2 Context

West Lothian Council is operating in an increasingly challenging financial climate with the overall economic position placing severe public expenditure constraints on UK and Scottish budgets with associated implications for council funding. Government funding restrictions, a freeze on Council Tax, demographic change and an ageing population create real pressure to balance funding with expenditure demands. Under Delivering Better Outcomes, the council has developed a medium term financial strategy that, through nine modernisation work streams, will deliver efficiencies to balance income and expenditure plans. The Finance and Estates Service will play a key role in delivering this strategy, both in terms of supporting services and workstreams, but also in direct delivery of a number of projects. Individual units within the service will also continue to modernise structures and processes to provide the most efficient model for service delivery. Against this backdrop, the Welfare Reform Act will result in changes to benefit payments, which have the potential to adversely impact on some of our most vulnerable people and families. While the service will be responsible for implementing changes to benefit payments, it will also play a key role in forward planning to provide support to people affected by legislative changes.

Under Planning for Better Outcomes, individuals living and working in West Lothian were directly able to directly influence strategic council priorities through an extensive public consultation which informed the Corporate Plan for 2013 to 2017. In these demanding times, it is increasingly important that the council makes the most effective use of assets and financial resources in service delivery to continue to provide the greatest positive impact upon the people, families and communities living within West Lothian. Finance and Estates Services will play a crucial role in ensuring that resources are deployed and utilised to greatest effect. This ranges from financial strategy and asset management, through direct delivery or enabling support to the nine workstreams and management of risk during the period of change. This work, across all service units, will greatly assist the council over the coming period as it seeks to focus on the delivery of priority outcomes and meet the needs of people living and working within West Lothian.

The purpose of the Finance and Estates 2013/14 management plan is to outline the specific activities and actions that we intend to carry out through the year. In taking time to plan our activities and related performance measures, it will allow us to focus on key issues and prioritise resources. All units within Finance & Estates services play a valuable role in supporting other council services and enabling the delivery of outcomes, as well as serving our external customers and partners and contributing to the overall plans and values of the council and the single outcome agreement.

1.3 Outcomes, Priorities and Activities

The council has set eight priorities in the current Corporate Plan (2013/17) in consultation with the local community, partners, stakeholders and our staff. These priorities, along with the three enablers themes, represent all the vital activities that the council will undertake in order to achieve better outcomes for West Lothian.

Figure 1 illustrates where the WLAM units in the service *directly* contribute to the council's priorities (and/or) enablers.

	Audit & Risk Management	Financial Management	Corporate Procurement	Property Management & Development	Revenues
Council Priorities					
1. Delivering positive outcomes and early intervention for early years					
2. Improving the employment position in West Lothian					
3. Improving attainment and positive destinations for school children					
4. Improving the quality of life for older people					
5. Minimising poverty, the cycle of deprivation and promoting equality					✓
6. Reducing crime and improving community safety					
7. Delivering positive outcomes on health					
8. Protecting the built and natural environment					
Enablers					
Financial planning		✓	✓	✓	✓
Corporate governance and risk	✓	✓	✓		
Modernisation and improvement	✓	✓	✓	✓	✓

Figure 1: Council priorities and activities

1.4 Corporate Strategies

The council has corporate strategies that set out what we want to achieve for a particular priority, outcome or targeted group within a corporate planning period (four years). The strategy includes what we will do, with our partner services and agencies, to deliver those outcomes.

The service has responsibility for the development and implementation of the following corporate strategies:

Corporate Strategy	Strategy Outcomes	Start	End	Review Date
Revenue Budget Strategy	<ul style="list-style-type: none"> ■ Balanced revenue budgets ■ Support delivery of the council's nine workstreams ■ Strategic assessment of service costs ■ Effective prioritisation of resources 	2013	2018	January 2014
Capital Strategy	<ul style="list-style-type: none"> ■ Delivery of five year capital programme ■ Maximisation of capital resources ■ Sustainable long term management of assets 	2013	2018	January 2014
Asset Management Strategy	<ul style="list-style-type: none"> ■ Compliance ■ Condition ■ Suitability ■ Sufficiency ■ Accessibility ■ Sustainability ■ Reducing energy use 	2013	2018	April 2014
Corporate Procurement Strategy	<ul style="list-style-type: none"> ■ Value for money and customer focus, including benefit tracker ■ Community benefits ■ Sustainable procurement ■ Collaborative procurement ■ Minimise environmental impact of contracts 	2012	2014	April 2013
Risk Management Strategy	<ul style="list-style-type: none"> ■ Effective management of corporate risks 	2012	2015	April 2013

Figure 2: Corporate Strategies

2 Finance & Estates Service Structure

The management structure for the service is outlined in figure 3 below:

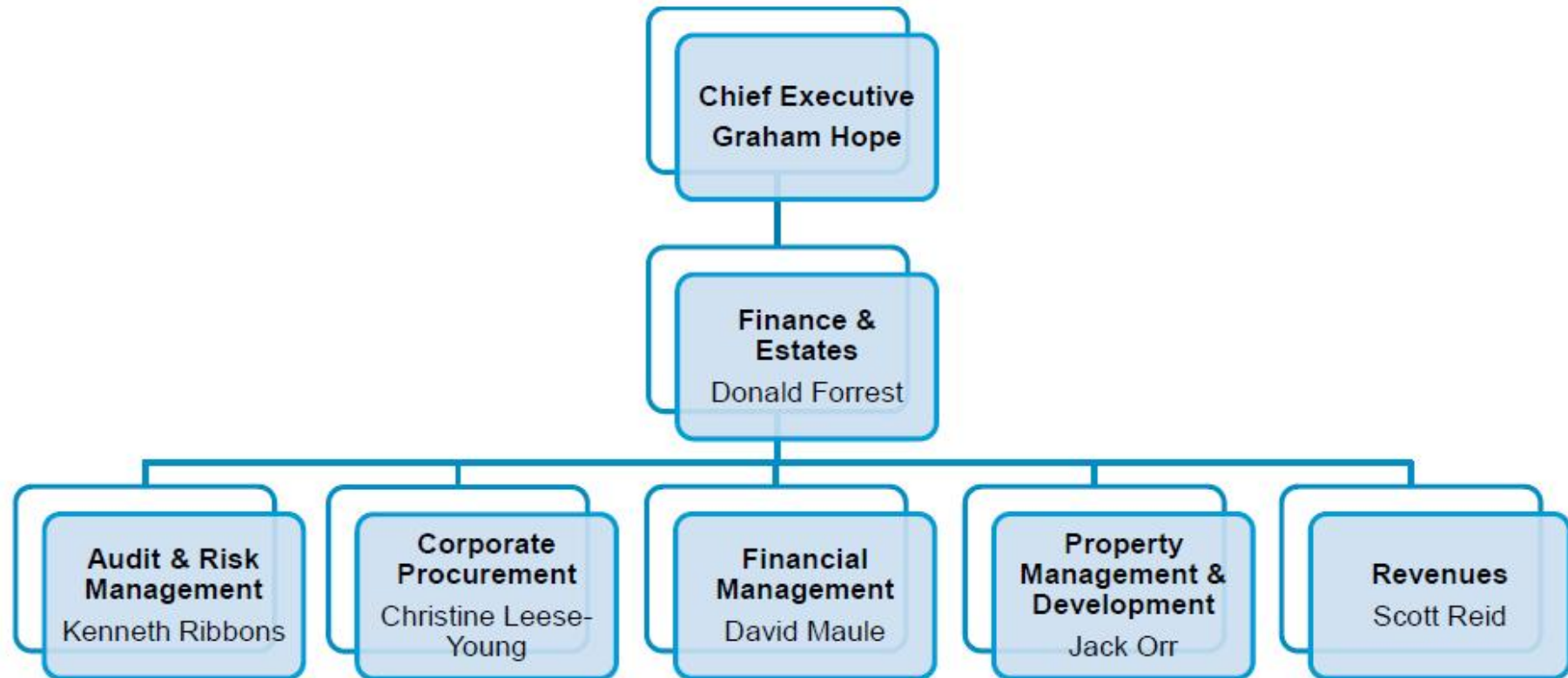


Figure 3: Service Structure

3 Service Activity

3.1 Audit & Risk Management Unit

Manager:	Kenneth Ribbons
Number of Staff (FTE):	4.6
Location:	Civic Centre

Purpose

Audit & Risk Management is responsible for ensuring that there is a corporate framework in place to enable the council to effectively manage its key risks. The unit also independently audits key risks, performance information, and reviews matters of concern. Following an audit, action plans are agreed with each service to address any identified issues. During 2013/14, the unit will audit the council's key risks based on the annual plan approved by the Audit and Governance Committee. Work will continue with Heads of Service to ensure effective risk management is embedded within services. Work will also continue on business continuity planning, including a programme of testing for council's activities relating to risk to life and limb.

Activities

The main activities in 2013/14 will be:

- Audit and evaluation of key risks
- Advice on risk management and business continuity management co-ordination
- Audit of performance information
- Reactive work involving review of matters of concern

Customer Participation

The service will actively engage customers and potential customers in the delivery and re-design of services to ensure that are accessible and focused on their needs and preferences.

Customer Consultation Schedule				
Customer Group	Survey Method	Frequency	Responsible Officer	Feedback Method
Heads of Service	Consultation	Annually	Kenneth Ribbons	Annual audit plan on Intranet
Audit Recipients	Questionnaire	Completion of individual audit	Kenneth Ribbons	Covalent
Chief Executive, Deputes, Heads of Service, Senior Managers	Questionnaire	Annually	Sharon Leitch	Intranet

Activity Budget – Audit and Risk Management Unit

Activity Name and Description		Link to Corporate Plan	Performance Indicator and Target 2013/14	PI Category	Staff Resource (FTE)	Revenue Expenditure Budget 2013/14 £	Revenue Income Budget 2013/14 £	Net Revenue Budget 2013/14 £
Risk Based Audits	To appraise and report on the adequacy of controls in relation to the council's key risks	Enabler Service - Corporate Governance and Risk	IA018 - cost of internal audit per £1 million of West Lothian Council's net expenditure £600	Public	2.3	124,999	(4,600)	120,399
			IA022 - Percentage of risk based audits in the annual audit plan completed for the year - 100%	Public				
Audit of Performance Information	To review the council's arrangements for reporting accurately and timeously on its performance	Enabler Service - Corporate Governance and Risk	IA018 - cost of internal audit per £1 million of West Lothian Council's net expenditure £600	Public	0.25	16,304	0	16,304
			IA027 - Annual performance audit report to the Audit and Governance Committee	WLAM				
Reactive Work	To undertake, as and when required, enquires into any matters of concern	Enabler Service - Corporate Governance and Risk	IA018 - cost of internal audit per £1 million of West Lothian Council's net expenditure £600	Public	1.4	76,086	0	76,086
			IA009 - Percentage of reactive work draft reports issued within 8 weeks or such other date as agreed with the customer - 100%	WLAM				

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Activity Name and Description		Link to Corporate Plan	Performance Indicator and Target 2013/14	PI Category	Staff Resource (FTE)	Revenue Expenditure Budget 2013/14 £	Revenue Income Budget 2013/14 £	Net Revenue Budget 2013/14 £
Risk Advice & Business Continuity Management Co-ordination.	To enable the council to effectively manage risk, reducing its cost and impact, and ensure the delivery of essential services.	Enabler Service - Corporate Governance and Risk	IA026 - cost of risk management per £1 million of West Lothian Council's net expenditure £90	High Level	0.6	32,608	0	32,608
			IA025 - Annual risk report to the Audit and Governance Committee	High Level				
Service Support	Provision of management and administrative support	Enabler Service - Corporate Governance and Risk	Support activities contribute towards the overall performance of the service. Performance is monitored through the indicators for front line activities.		0.05	5,963	0	5,963
Total :-					4.6	255,960	(4,600)	251,360

Actions – Audit and Risk Management Unit

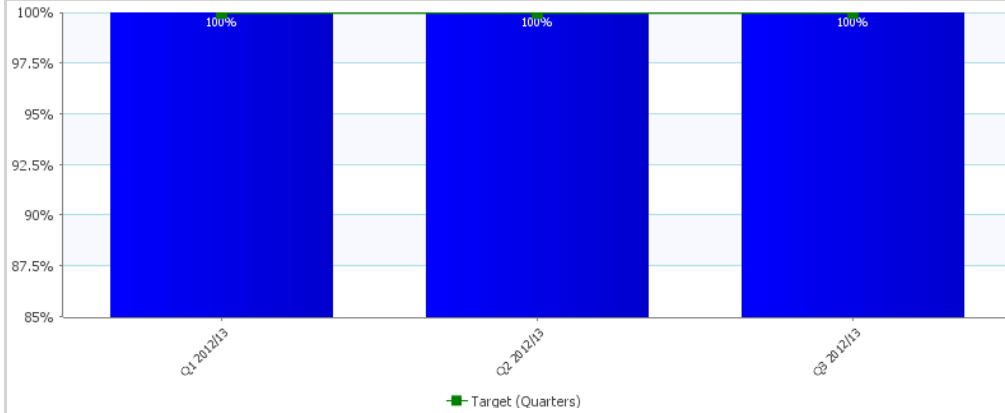
Actions 2012/13						
Action	Description	Planned Outcome	Owner	Start	End	Status (Planned, Active, Complete)
Risk Management performance	Review of customer consultation and performance measures.	Improved customer consultation and performance management.	Kenneth Ribbons	01/07/12	31/12/12	Complete
Feedback on performance	360 degree reviews	Carry out 360 degree assessments of Audit & Risk Management Team.	Kenneth Ribbons	01/04/12	31/03/13	Active

Actions 2013/14						
Action	Description	Planned Outcome	Owner	Start	End	Status (Planned, Active, Complete)
Risk Management benchmarking	Initiate benchmarking with other councils	Improve risk management processes.	Kenneth Ribbons	1/04/13	31/03/14	Planned

Performance – Audit and Risk Management Unit

IA007_6a.7 Percentage of customers who rated the overall quality of the service provided by the Audit and Risk Management Unit as good or excellent .

This performance indicator measures the percentage of customers who rated our overall quality of service as good or excellent. A questionnaire is issued at the end of each audit and customers are asked to rate the overall quality of the audit service provided as; excellent, good, adequate, poor or very poor. All responses ranked as either 'Excellent' or 'Good' are recorded as positive responses. For each year, the cumulative number of positive responses are divided by the total number of responses to determine a percentage. The results of customer feedback are analysed by all Audit and Risk Management Unit staff on a quarterly basis in order to identify areas for improvement.



Trend Chart Commentary:

The Audit and Risk Management Unit introduced a new customer feedback form in June 2012. Our performance for Q1, Q2 and Q3 of 2012/13 has all been on target. Our high levels of customer satisfaction are assisted by our procedures in place which cover all key stages of the audit process in order to provide an effective and efficient audit service for West Lothian Council. We expect to maintain our high levels of performance in this area in future (100%) and our target will continue to be reviewed in line with our [Customer Service Excellence](#) requirements.

The target for 2013/14 will be 100%.

IA018_9a.1a Cost of Internal Audit per £1 million of West Lothian Council's net expenditure .

This performance indicator measures the cost of Internal Audit per £1 million of West Lothian Council's net expenditure. Our performance is benchmarked against 32 Scottish Local Authorities as part of the annual 'Scottish Directors of Finance Performance Indicators' benchmarking exercise. In line with the benchmarking guidance issued, we calculate our indicator by dividing the total cost of Internal Audit services (excluding risk management services) by West Lothian Council's net expenditure for the financial year and multiplying by one million. The objective of this performance indicator is to compare the level of resources made available by Councils for the provision of Internal Audit services.



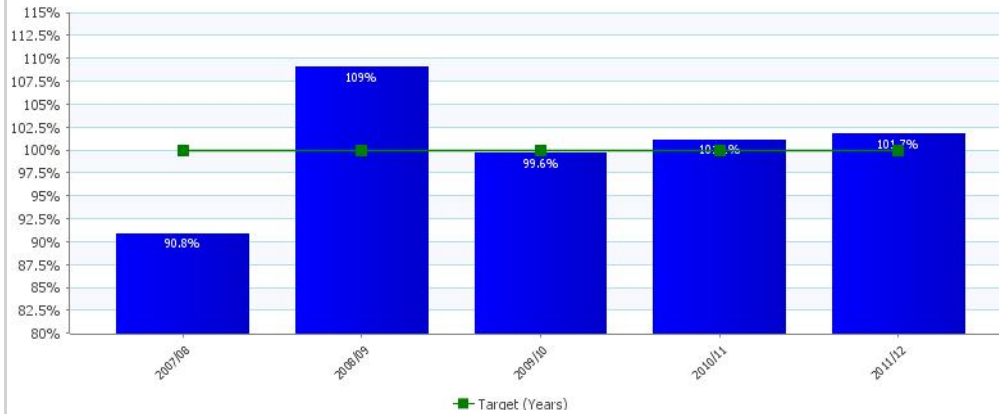
Trend Chart Commentary:

The cost of Internal Audit decreased from 2007/08 to 2008/09 due to reductions in the staffing of the unit. Subsequently there was a small increase in cost from 2008/09 to 2009/10 followed by a more significant increase in 2010/11. The increase from 2009/10 to 2010/11 is due to one off increases in Central Support Costs due to the demolition of council buildings. Central Support Costs decreased in 2011/12 which resulted in a decreased cost of Internal Audit for 2011/12. When benchmarked against 32 Scottish Local Authorities, the cost of Internal Audit continues to be lower than the Scottish average every year. We aim to place in the top 10 each year and annual benchmarking has confirmed that we are the lowest costing Internal Audit service in Scotland. We aim to maintain the low cost of Internal Audit services in the future.

The target for 2013/14 will be £836.35.

IA020_9b.1a Percentage of planned productive audit days actually achieved for the year.

This performance indicator measures the percentage of planned productive audit days actually achieved for the year. Our performance is benchmarked against 32 Scottish Local Authorities and our aim is to place in the top 10. Data for this indicator is obtained from indicator 8.2 of the [Scottish Directors of Finance Performance Indicators](#). In line with the benchmarking guidance issued, we calculate our indicator by dividing the actual number of productive days achieved by the planned number of productive days in the Internal Audit Plan. The objective of this performance indicator is to compare the efficiency of an Internal Audit Section in delivering the planned level of service laid down in the annual plan.



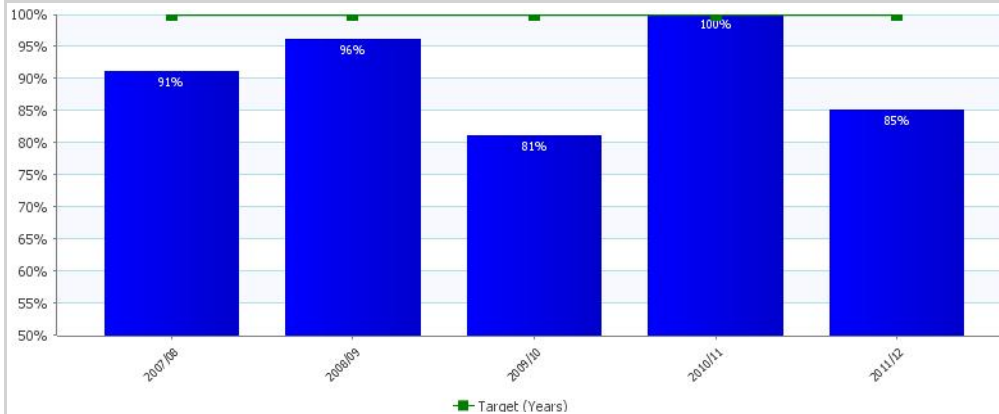
Trend Chart Commentary:

Performance in this area was below target in both 2006/07 and 2007/08 due to increased staff training requirements which resulted in an increase in the unit's non productive time. Performance was significantly above target in 2008/09 due to the temporary hire of agency staff. Performance has since been in line with the 100% target. When benchmarked against 32 Scottish Local Authorities, the percentage of productive days continues to be equal to or better than the Scottish average **each year**. This is due to the priority we place on completing all systems audits in the annual audit plan each year. Priority is also given to other productive areas of audit work (e.g. Best Value reviews) and every effort is made to reduce the amount of time spent on administrative work which is classed as non-productive. We expect to maintain our high levels of performance (100%) in this area in future.

The target for 2013/14 will be 100%.

IA022_9b.1a Percentage of audits in the annual audit plan completed for the year.

This performance indicator measures the percentage of planned audits in the annual audit plan that have actually been completed each year. The total number of planned audits to be completed between 1 April and 31 March each year are outlined in the annual audit plan which is approved by the Audit and Governance Committee. The number of completed audits is divided by the number of planned audits to determine the percentage completed. Completion of all audits within the annual audit plan helps provide assurance on the adequacy and effectiveness of West Lothian Council's systems of internal control. Consequently, we aim to complete 100% of the systems audits each year.



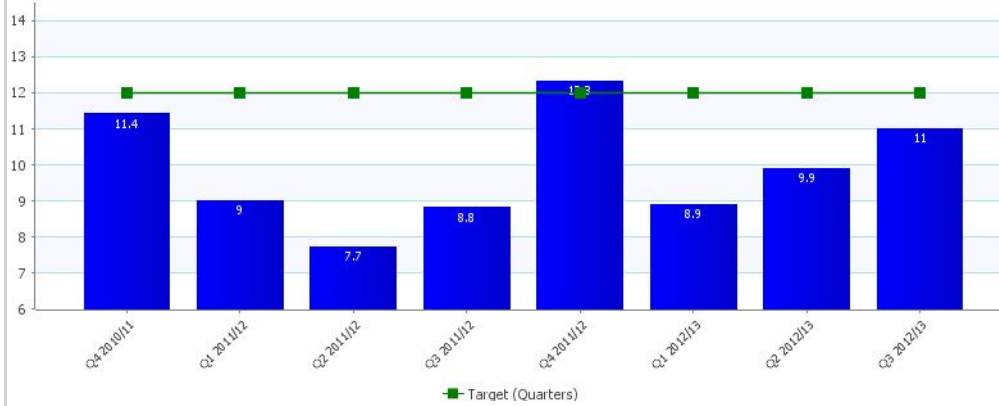
Trend Chart Commentary:

Our performance in this area is assisted by our procedures in place which cover all key stages of the audit process. Performance in this area was below target between 2007/08 and 2009/10 due to the quantity of reactive work that was given preference over planned audits. Performance was back on target for 2010/11 however, again due to the high quantity of reactive work, performance in 2011/12 was below target as we completed 85% of planned audits in the annual audit plan. We are currently on target to complete 100% of the 25 planned audits in the 2012/13 audit plan.

The aim will be to retain to the 100% target in 2013/14.

IA023_9b.1c Average length of time (in weeks) to issue draft audit report .

This performance indicator measures the average length of time (in weeks) to issue a draft audit report. The total number of audits to be completed between 1 April and 31 March each year are outlined in the annual audit plan which is approved by the Audit and Governance Committee. The date of issue of the draft audit report is subtracted from the date that the audit commenced to show the number of weeks taken. The date of commencement is agreed with our customers and we aim to complete all system audit work within 12 weeks of this date. Using the total number of reports issued, a cumulative average of the number of weeks taken to issue a draft report is calculated each quarter. These results are analysed by all Audit and Risk Management staff on a quarterly basis throughout the year. The objective of our 12 week target is to ensure that audit reports are issued timeously so that they are current and meaningful to both the service area and any related stakeholders.



Trend Chart Commentary:

The average length of time to issue draft audit reports fluctuates during the audit plan year and this is monitored on a quarterly basis. Fluctuations are a result of various factors such as the complexity of each individual audit and the level of reactive work which is often given higher priority. Our 12 week target was met in 2010/11 with all reports being issued, on average, after 11.4 weeks. For 2011/12 our 12 week target was consistently met in the Q1, Q2 and Q3 however the large volume of reactive work received (which was given higher priority) impacted on our performance in Q4. Consequently the 12 week target was exceeded with an average of 12.3 weeks to issue draft audit reports. We aim to return to our previous high levels of performance in this area during 2012/13. Performance in Q1 was 8.9 weeks, Q2 was 9.9 weeks and Q3 is 11 weeks, all within target.

The target of 12 weeks will be retained for 2013/14.

Calendar of Improvement and Efficiency Activity – Audit and Risk Management Unit

Action	Frequency	2013/14 (✓)											
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
● Performance management	Monthly	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
● Review of Performance Indicators and targets	Quarterly	✓			✓			✓			✓		
● Benchmarking	Annually					✓							
● Collation Specified Performance Indicators (SPIs)	N/A												
● Update of PPR information	Quarterly	✓			✓			✓			✓		
● WLAM (assessment)	Annually					✓							
● Review Panel	Annually							✓					
● Performance Committee	N/A												
● Process Review (Lean/RIE activity)	N/A												
● Progress review of improvement actions	Quarterly	✓			✓			✓			✓		
● CSE preparation	Annually					✓							
● Inspection or Audit activity	Annually												✓
● Budget Management activity	Quarterly	✓			✓			✓			✓		
● Equality Impact Assessment(s)	Annually					✓							
● Health and Safety Assessment(s)	Annually				✓								
● Business Continuity Planning	N/A												
● Workforce Planning	Quarterly	✓			✓			✓			✓		
● PRPDPs	Annually		✓										
● Review of customer groups/segmentation matrix	Annually		✓										
● Customer consultation	Monthly	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
● Review of Service Standards	Annually		✓										
● Planned Engagement activity	Annually										✓		
● Website content management	Annually					✓							

● Performance activity
 ● Self Assessment activity
 ● Consultation & engagement activity
 ● External assessment activity
 ● Corporate management activity

3.2 Corporate Procurement Unit

Manager:	Christine Leese-Young
Number of Staff (FTE):	10.4
Location:	Civic Centre

Purpose

The Corporate Procurement Unit provides a professional procurement service whose principal aim is to procure goods, services and works on behalf of all council services and to obtain the most economically advantageous terms and conditions possible. It takes into account sustainable procurement, including community benefits, and utilises electronic and collaborative procurement opportunities to achieve procurement objectives. Providing a corporate focus, direction and vision for all procurement activities and in line with Delivering Better Outcomes, the Corporate Procurement Unit will focus on the effective procurement work stream to deliver targeted financial efficiencies, and for relevant contracts delivery of community and other benefits in 2013/14.

Activities

The main activities in 2013/14 will be:

- Strategic procurement, including supplier and contract management
- Collaborative and sustainable procurement
- Development of procurement processes, training and provision of expert advice
- Completion of contract strategy, including market research, financial review, defining need, specification review and consideration of community benefits and sustainability.
- Management of tender process, including evaluation of tender response in partnership with service area.

Customer Participation

The service will actively engage customers and potential customers in the delivery and re-design of services to ensure that are accessible and focused on their needs and preferences.

Customer Consultation Schedule				
Customer Group	Survey Method	Frequency	Responsible Officer	Feedback Method
Contract Customers & Suppliers	Opinion Taker survey	One per tender issued after contract award	Procurement Specialist	Inform covalent and team meetings
CMT and Contract Customers	Opinion Taker survey	Annually	Procurement Development Officer	Results posted on intranet
Suppliers / Potential Suppliers	Opinion Taker survey	Annually	Procurement Development Officer	Results posted on internet

Activity Budget – Corporate Procurement Unit

Activity Name and Description		Link to Corporate Plan	Performance Indicator and Target 2013/14	PI Category	Staff Resource (FTE)	Revenue Expenditure Budget 2013/14 £	Revenue Income Budget 2013/14 £	Net Revenue Budget 2013/14 £
Strategic Procurement	Progress the Journey towards Superior Procurement Performance through the 2011 Modernising Procurement Review and improvement in the Procurement Capability Assessment	Enabler Service - Corporate Governance and Risk	CPU018_9a.1a - Cost of the Corporate Procurement Unit per £1 million of West Lothian Council's net expenditure.	High Level	1.5	90,847	0	90,847
			CPU021_9b.1a - Procurement Capability Assessment score assigned to West Lothian Council.	Public				
Contract provision and collaborative procurement	To establish and manage contracts that meet council requirements. Participate fully in collaborative contracts.	Enabler Service - Corporate Governance and Risk	CPU018_9a.1a - Cost of the Corporate Procurement Unit per £1 million of West Lothian Council's net expenditure.	High Level	7.2	436,066	(600)	435,466
			CPU019_9b.1a - Percentage of all council expenditure covered by contracts.	Public				

Activity Name and Description		Link to Corporate Plan	Performance Indicator and Target 2013/14	PI Category	Staff Resource (FTE)	Revenue Expenditure Budget 2013/14 £	Revenue Income Budget 2013/14 £	Net Revenue Budget 2013/14 £
Sustainable procurement	Structure contracts to allow local suppliers, Small to Medium Enterprises and the third sector an equal opportunity to gain business and apply consideration of the principles of sustainable development in all contracts. Contracts to incorporate Community Benefits where appropriate.	Enabler Service - Corporate Governance and Risk	CPU018_9a.1a - Cost of the Corporate Procurement Unit per £1 million of West Lothian Council's net expenditure.	High Level	1.0	60,565	0	60,565
			CPU021_9b.1a - Procurement Capability Assessment score assigned to West Lothian Council.	Public				

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Activity Name and Description		Link to Corporate Plan	Performance Indicator and Target 2013/14	PI Category	Staff Resource (FTE)	Revenue Expenditure Budget 2013/14 £	Revenue Income Budget 2013/14 £	Net Revenue Budget 2013/14 £
Corporate Procurement Development	To play a lead role in managing system projects including estimating and managing budgets for such projects.	Enabler Service - Corporate Governance and Risk	CPU018_9a.1a - Cost of the Corporate Procurement Unit per £1 million of West Lothian Council's net expenditure.	High Level	0.5	30,282	0	30,282
			CPU022_9b.1c - Percentage of orders transmitted electronically to suppliers through the Corporate Procurement System (PECOS)	High Level				
Service Support	Provision of management and administrative support	Enabler Service - Corporate Governance and Risk	Support activities contribute towards the overall performance of the service. Performance is monitored through the indicators for front line activities.		0.2	23,848	0	23,848
Total :-					10.4	641,608	(600)	641,008

Actions – Corporate Procurement Unit

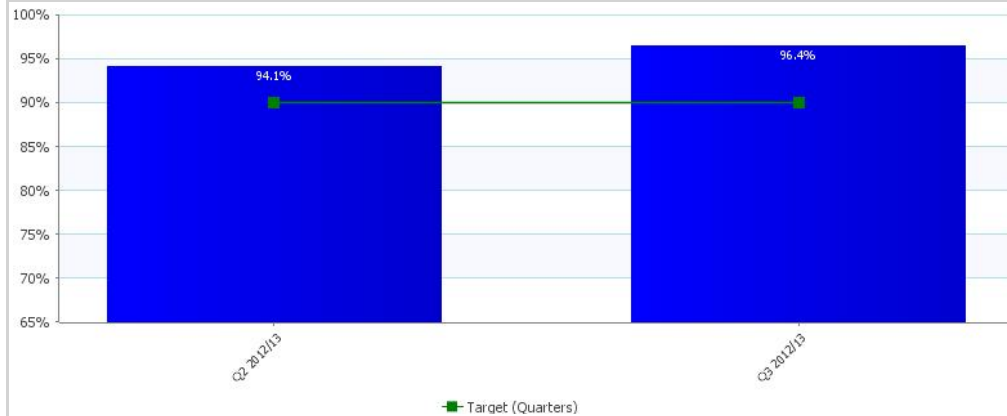
Actions 2012/13						
Action	Description	Planned Outcome	Owner	Start	End	Status (Planned, Active, Complete)
Structuring of Contracts	Structuring of contracts to allow equality in tender opportunities	Equal opportunity for local suppliers, small to medium enterprises, the third and voluntary sectors to gain council contracts	Christine Leese-Young	01/04/12	31/03/13	Active
Modernising Services	Modernising Procurement Review	Progress roll out of recommendations from the review.	Christine Leese-Young	01/04/12	31/03/13	Active
Sustainable Procurement Bill	Engagement with regard to Sustainable Procurement Bill	Engagement with stakeholders to ensure understanding and compliance with legislative requirements.	Christine Leese-Young	01/04/12	31/03/13	Active
Customer Service Excellence	Customer Service Excellence Review of Information	Action plans and monitor progress to improve the service experienced by our customers	Christine Leese-Young	01/04/12	31/03/13	Active
Procurement Capability Assessment	Improve Procurement Capability Assessment Score	Increase 2011/12 score of 37% to above 50% on the journey towards superior purchasing performance throughout the council	Christine Leese-Young	01/04/12	30/11/12	Complete
CPU Management Team assessments	360 degrees reviews	Carry out 360 degree assessments of Corporate Procurement Team.	Christine Leese-Young	01/04/12	31/03/13	Active

Actions 2013/14						
Action	Description	Planned Outcome	Owner	Start	End	Status (Planned, Active, Complete)
Corporate Procurement Strategy	Develop and implement five year corporate procurement strategy	Commence 5 year strategy, including 5 year delivery plan and 1 year annual plan – including a benefit tracker.	Christine Leese-Young	01/04/13	31/03/14	Planned
Structuring of contracts	To structure contracts to allow equality in tender opportunities	Equal opportunity for local suppliers, small to medium enterprises, the third and voluntary sectors to gain council	Christine Leese-Young	01/04/13	01/08/13	Active
Sustainable Procurement Bill	Implementation of the Sustainable Procurement Bill when published	Engagement with stakeholders to ensure understanding and compliance with legislative requirements.	Christine Leese-Young	01/04/13	31/03/14	Active
Customer Service Excellence	Customer Service Excellence Review of Information	Action plans and monitor progress to improve the service experienced by our customers	Christine Leese-Young	01/04/13	31/03/14	Planned
Procurement Capability Assessment	Improve Procurement Capability Assessment Score	Increase 2012/13 score of 44% to 60% on the journey towards superior purchasing performance throughout the council	Christine Leese-Young	01/04/13	30/11/13	Planned
Delivering Effective Procurement Workstream	Complete and implement five year work plans	Five year and one year work plans to be in place to ensure all procurement activity is captured and future efficiencies identified	Christine Leese-Young	01/04/13	31/03/14	Active

Performance – Corporate Procurement Unit

CPU007_6a.7 Percentage of customers who rated the overall quality of the service provided by the Corporate Procurement Unit as good or excellent.

This performance indicator measures the percentage of customers who rated the overall quality of the service provided by the Corporate Procurement Unit as good or excellent. Customers are asked to rate service the overall quality of service as; excellent, good, adequate, poor or very poor. All responses ranked as either 'Excellent' or 'Good' are recorded as positive responses. For each year, the cumulative number of positive responses are divided by the total number of responses to determine a percentage. The results of customer feedback are analysed by all Corporate Procurement Unit staff on an annual basis in order to identify areas for improvement.



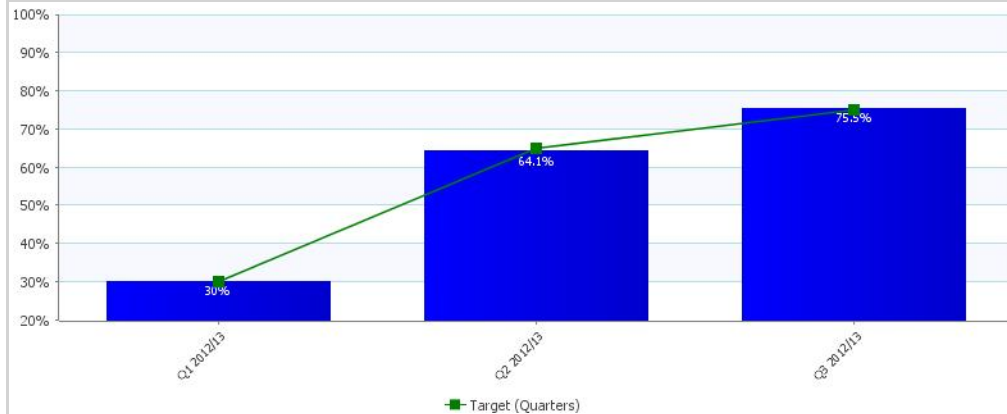
Trend Chart Commentary:

The Corporate Procurement Unit introduced a new customer feedback form in August 2012. We issue customer surveys after each tender process. Our performance for Q2 was 94.1 percent and our performance for Q3 increased to 96.4 percent which is above our target of 90 percent for 2012/13. All customer feedback is analysed by Corporate Procurement Unit staff at our monthly performance meetings in order to identify areas for improvement. We expect to achieve our targeted level of performance (90 percent) in this area in 2012/13. The Corporate Procurement Unit will continue to monitor customer feedback and take immediate action in order to maintain our target of 90 percent in 2013/14.

The target for 2013/14 is 90%. We will review our target when data is available for a complete financial year.

CPU019_9b.1a Percentage of all council expenditure covered by contracts.

This performance indicator measures the percentage of all Supplies, Services and Works expenditure covered by contracts. For each quarter, we identify the council's contracted suppliers from the Corporate Contract Manager System (CCMS) and measure their spend against the total council spend within the council's accounts payable system (e5).



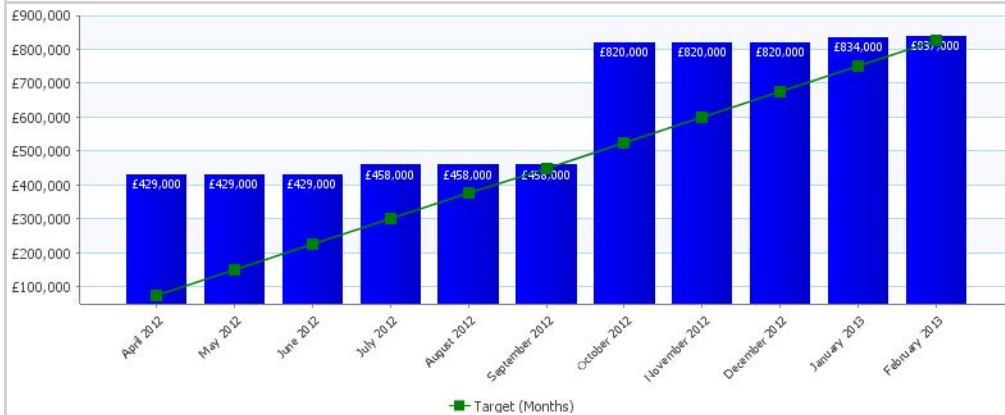
Trend Chart Commentary:

This new performance indicator was introduced in 2012/13 to measure the percentage of the council's supplies, services and works expenditure covered by contracts. Work commenced in June 2012 and performance for Q1 was on target at 30 percent. Our performance for Q2 was 62.9 percent which was just below our target of 65 percent. Our performance for Q3 was 75.5 percent which was above our target of 75 percent. We aim to meet our annual target of 80 percent of council expenditure covered by contracts in 2012/13.

The target for 2013/14 has increased to 85%. The Corporate Procurement Unit will continue to monitor council expenditure covered by contracts and take immediate action in order to achieve our increased target.

CPU020_9b.1a Value of procurement savings achieved through arranged contracts.

This performance indicator measures the value of cashable savings achieved through the award of contracts. Collected on a monthly basis, cashable savings will be identified from contracts set up for use by the Scottish Government's centres of procurement expertise: Scottish Procurement and Scotland Excel, as well as those arranged by West Lothian Council and collaboratively with public sector partners. This indicator measures savings calculated using the [Scottish Government's Best Practice Indicator 1](#) (Total Efficiency Savings Achieved year-on-year). The target for cashable savings in 2012/13 is £900,000.



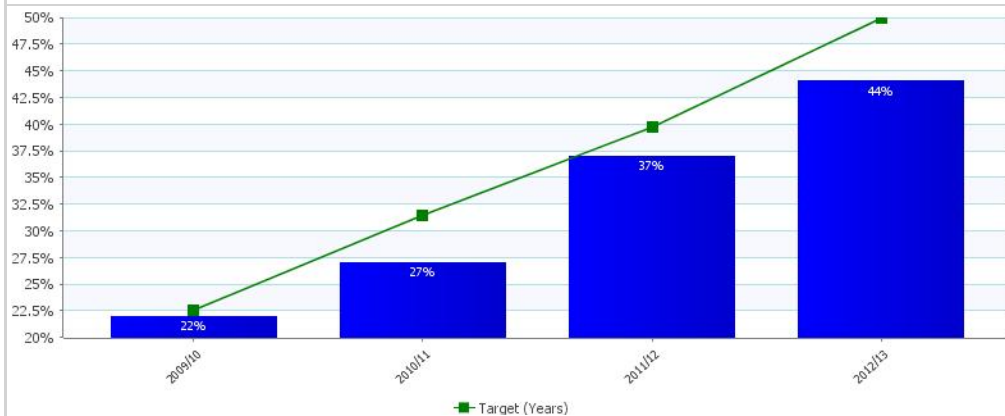
Trend Chart Commentary:

This indicator measures savings calculated using the [Scottish Government's Best Practice Indicator 1](#) (Total Efficiency Savings Achieved year-on-year). The target for cashable savings in 2012/13 is £900,000 and progress towards this target is recorded monthly. Savings of £429,000 were identified in April 2012, £29,000 were identified in July 2012 and £362,000 were identified in October.

The target for 2013/14 is £900,000 cashable savings. The Corporate Procurement Unit will continue to record cashable savings and work towards achieving our set annual target.

CPU021_9b.1a Procurement Capability Assessment score assigned to West Lothian Council.

This performance indicator measures the percentage score of West Lothian Council's Procurement Capability Assessment. The [Scottish Government's Procurement Reform Delivery Group](#) agreed in January 2009 that a single [Procurement Capability Assessment](#) should be developed for the Scottish Public Sector. The objective of the Procurement Capability Assessment is to set out a mechanism for identifying areas where organisations can strengthen their approach to procurement through a detailed evaluation of their procurement capability to improve their structure, processes and ultimately performance. Corporate procurement capability is assessed in key areas against common criteria and standards and assigns a percentage score. The Procurement Capability Assessment is performed annually by [Scotland Excel](#) (the Scottish Government's Local Authority Centre of Procurement Expertise). The assessment is performed annually for all Public Sector Bodies.



Trend Chart Commentary:

West Lothian Council has consistently increased its [Procurement Capability Assessment](#) score in each of the three years from 2009. (2009 = 22%, 2010 = 27% and 2011 = 37%).

The Scottish Government target for all Scottish Local Authorities for the 2012 assessment was 50 percent. West Lothian Council were assessed on 20 November 2012 and received a score of 44 percent.

A Procurement Capability Assessment action plan is being put in place to ensure that the council yet again increases its performance in 2013. The Procurement Board have still to approve the target for the 2013 assessment, it is expected to be in the range 55-60%.

Calendar of Improvement and Efficiency Activity – Corporate Procurement Unit

Action	Frequency	2013/14 (✓)												
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	
● Performance management	Monthly	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
● Review of Performance Indicators and targets	Annually											✓		
● Benchmarking	Quarterly	✓			✓					✓				✓
● Collation Specified Performance Indicators (SPIs)	Annually													
● Update of PPR information	Quarterly	✓			✓				✓			✓		
● WLAM (assessment)	3 Years								✓					
● Review Panel	3 Years										✓			
● Performance Committee	Annually													
● Process Review (Lean/RIE activity)	Ongoing													
● Progress review of improvement actions	Quarterly	✓			✓				✓			✓		
● CSE preparation	Annually				✓									
● Inspection or Audit activity	Ongoing	✓												
● Budget Management activity	Quarterly	✓			✓				✓			✓		
● Equality Impact Assessment(s)	Annually											✓		
● Health and Safety Assessment(s)	Annually		✓											
● Business Continuity Planning	Quarterly	✓			✓				✓			✓		
● Workforce Planning	Annually	✓												
● PRPDPs	6 months	✓							✓					
● Review of customer groups/segmentation matrix	Annually			✓										
● Customer consultation	Monthly	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
● Review of Service Standards	Annually	✓												
● Planned Engagement activity	Annually	✓												
● Website content management	Quarterly	✓			✓				✓			✓		

● Performance activity
 ● Self Assessment activity
 ● Consultation & engagement activity
 ● External assessment activity
 ● Corporate management activity

3.3 Financial Management Unit

Manager:	David Maule
Number of Staff (FTE):	39.1
Location:	Civic Centre

Purpose

The Financial Management Unit (FMU) provides a wide range of financial services. It is responsible for financial strategy, both long and short term, for both revenue and capital resources. Other core activities support and enable service delivery across the council and include: insurance cover and advice, VAT and treasury management, accounts payable, as well as budget preparation and monitoring. For 2013/14 a key aim of FMU will be to support the nine workstreams that will deliver the council's medium term financial strategy. The unit will play a key role in providing advice and support for all workstreams, and will directly manage the financial streamlining and income and concessions projects.

Activities

The main activities in 2013/14 will be:

- Budget Strategy and Planning
- Annual Budget Management and Monitoring
- Purchase to Pay
- Treasury, Insurance and VAT Management
- Final Accounts and statutory returns

Customer Participation

The service will actively engage customers and potential customers in the delivery and re-design of services to ensure that are accessible and focused on their needs and preferences.

Customer Consultation Schedule				
Customer Group	Survey Method	Frequency	Responsible Officer	Feedback Method
Corporate Management Team	Opinion taker	Annually	Fiona Russell	Results posted on the Intranet
All Customer Groupings*	Opinion taker	Annually	Fiona Russell	Results posted on the Intranet
Council Tenants	Tenants insurance survey	Triennial 2013-14	Reta Wallace	Results published in tenants news.

*Encompasses service managers, elected members, accounts payable suppliers and external partners.

Activity Budget – Financial Management Unit

Activity Name and Description		Link to Corporate Plan	Performance Indicator and Target 2013/14	PI Category	Staff Resource (FTE)	Revenue Expenditure Budget 2013/14 £	Revenue Income Budget 2013/14 £	Net Revenue Budget 2013/14 £
Budget Strategy and Planning	Preparation of annual and medium term revenue and capital budgets and strategies.	Enabler Service - Financial Planning	FM021_9a.1a Cost of financial management per £'000 of net Revenue Budget: (£5.35)	WLAM	6.3	354,991	0	354,991
			CP:FM003_9b.1a Annual revenue budget approval within set deadlines (100%)	High Level				
Annual Budget Management and Monitoring including Financial Advice and Queries, VAT Management, Grant Claims, Statistical and General Returns	Manage and Monitor the annual Capital and Revenue budgets	Enabler Service - Financial Planning	FM021_9a.1a Cost of financial management per £'000 of net Revenue Budget: (£5.35)	WLAM	12.2	678,660	(3,622)	675,038
			FM014_9b.1a Compliance with timescales for formal reporting	WLAM				
Final Accounts	Preparation of Final Accounts with the aim of securing an unqualified audit certificate	Enabler Service - Corporate Governance and Risk	FM021_9a.1a Cost of financial management per £'000 of net Revenue Budget: (£5.35)	WLAM	3.4	172,275	0	172,275
			FM006_9b.2a Unqualified audit certificate and reporting within agreed deadlines (Completed)	High Level				

Activity Name and Description		Link to Corporate Plan	Performance Indicator and Target 2013/14	PI Category	Staff Resource (FTE)	Revenue Expenditure Budget 2013/14 £	Revenue Income Budget 2013/14 £	Net Revenue Budget 2013/14 £
Treasury Management	Operate an effective Treasury Management Strategy for Loans and Borrowing and Cash Management function.	Enabler Service - Financial Planning	NEW: Average cost of servicing loans fund advances in year, interest and expenses.	WLAM	1.4	78,307	(104,000)	(25,693)
			FM070_9b Treasury Management investment rate of return (1.3%)	WLAM				
Best Value, Governance and Customer Relations	To monitor and review performance in a transparent manner through service standards, customer consultation and compliance with corporate governance	Enabler Service - Corporate Governance and Risk	FM021_9a.1a Cost of financial management per £'000 of net Revenue Budget: (£5.35)	WLAM	1.7	114,850	0	114,850
			NEW: Monitor and publish performance information (100%)	WLAM				
Systems Support and Records Management	Maintain and manage the Financial Ledger and Financial Records	Enabler Service - Corporate Governance and Risk	FM021_9a.1a Cost of financial management per £'000 of net Revenue Budget: (£5.35)	WLAM	3.5	208,818	(3,623)	205,195
			Financial ledger and records maintained in accordance with agreed policies and procedures (100%)	WLAM				

Activity Name and Description		Link to Corporate Plan	Performance Indicator and Target 2013/14	PI Category	Staff Resource (FTE)	Revenue Expenditure Budget 2013/14 £	Revenue Income Budget 2013/14 £	Net Revenue Budget 2013/14 £
Purchase to Pay	To provide a comprehensive, cost effective accounts payable service	Enabler Service - Financial Planning	CP:FM022_9a.1a Cost per invoice (£1.11)	High Level	7.0	313,228	0	313,228
			CP: sspi07 The number of invoices paid within 30 calendar days of receipt as a percentage of all invoices paid (91.5%)	High Level				
Insurance Fund Management	To manage the cost of insurance risk	Enabler Service - Financial Planning	FM080_9a.1a Unit cost of processing insurance claims, per claim (£102.00)	WLAM	3.2	156,614	(96,000)	60,614
			FM067_9b Main insurable covers in place by renewal date, additional covers instructed within two working days (100%)	WLAM				
Service Support	Provision of management and administrative support	Enabler Service - Corporate Governance and Risk	Support activities contribute towards the overall performance of the service. Performance is monitored through the indicators for front line activities.		0.4	41,734	0	41,734
Total :-					39.1	2,119,477	(207,245)	1,912,232

Actions – Financial Management Unit

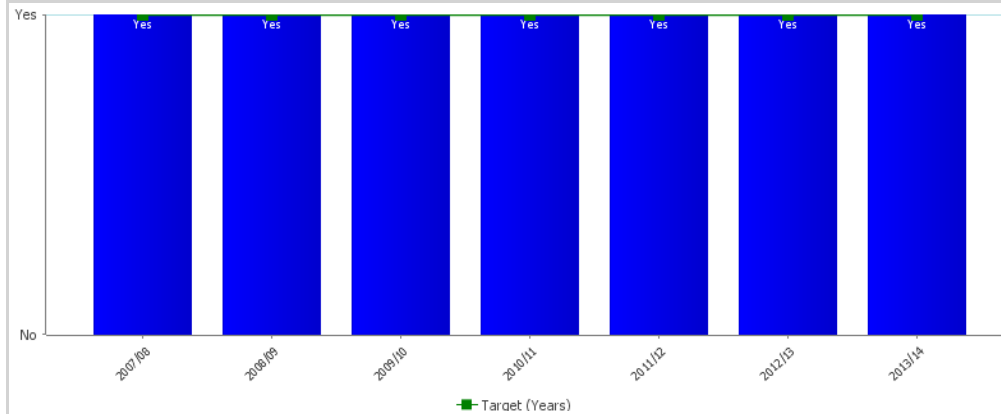
Actions 2012/13						
Action	Description	Planned Outcome	Owner	Start	End	Status (Planned, Active, Complete)
Medium Term Financial Strategy	Develop medium term financial plans	Robust and sustainable financial strategy for the period 2013/14 -2017/18.	David Maule	01/04/12	31/03/13	Active
Modernising Services	Modernising Financial Management Review	Complete roll out of recommendations from the review.	David Maule	01/04/12	31/03/13	Active
Best Value	Best Value Budgeting and Accounting Arrangements Review	Identify areas for further roll out of Best Value review recommendations.	David Henderson	01/04/12	31/03/13	Active
Customer Service Excellence/ WLAM	Review of Customer Service Excellence & WLAM Information	Implement actions in the Customer and Performance Plan and maintain full compliance of CSE after surveillance visit.	Patrick Welsh	01/04/12	31/03/13	Active
Insurance Planning	Review Insurance Arrangements	Ensure optimum balance between insurance and self- insurance.	Reta Wallace	01/08/12	01/10/12	Active
FMU Management Team assessments	360 degree reviews	Carry out 360 degree assessments of FMU Management Team.	David Maule	01/04/12	31/03/13	Active
School Financial Planning	Develop School's Budget Monitoring System	Development and implementation of a robust and effective budget monitoring process for Schools budgets.	Fiona Russell	01/04/12	31/03/13	Complete

Actions 2013/14						
Action	Description	Planned Outcome	Owner	Start	End	Status (Planned, Active, Complete)
Income and Concessions Workstream	Develop a robust charging policy for the council, alongside a balanced concessions policy	Complete roll out of recommendations from the review.	David Henderson	01/04/12	31/03/14	Active
Medium Term Financial Strategy	Develop a medium term revenue budget for the council, including progression of the nine agreed workstreams	Robust and sustainable financial strategy for the period 2013/14 -2017/18.	David Maule	01/04/12	31/03/14	Active
Modernising Services Workstream	Develop plans for financial streamlining of current practices across a range of service areas.	The council will deliver a range of efficiency savings streamlining of current financial administration practices.	Lynda Ferguson	01/04/13	31/03/15	Planned
Insurance Planning	Review insurance plans, taking into account the outcome of the insurance tender and triennial review of the Insurance Fund	Ensure optimum balance between insurance and self- insurance.	Reta Wallace	01/04/13	01/12/13	Planned
Financial Regulations	Review of Financial Regulations	Financial Regulations updated to reflect current governance arrangements	Sandie Brown	01/04/13	30/06/13	Planned

Performance – Financial Management Unit

CP:FM002_9b.1a Annual General Services Capital Programme Budget approval within set deadlines.

West Lothian Council approved a ten year capital investment and asset management strategy in 2007 that covers the period 2008/2009 to 2017/2018. This will provide for investment in Council properties such as schools, communities, sports and arts facilities, day care Centres as well as investment in roads and structures, footpaths, street lighting, open spaces and IT. The general services capital programme is reviewed annually and reported to Council in January each year.



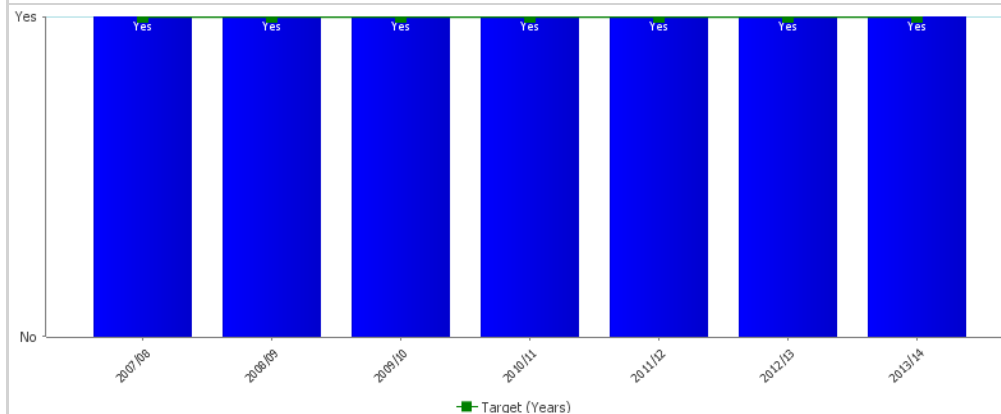
Trend Chart Commentary:

West Lothian Council has consistently produced and agreed upon a balanced annual general services capital programme budget within the set deadlines.

The 2013/2014 to 2017/2018 capital budget was approved on 29 January 2013 at the meeting of the Council.

CP:FM003_9b.1a Annual Revenue Budget Approval Within Set Deadlines.

The annual revenue budget covers the day to day running costs incurred in the delivery of the council's services, for example salaries, wages, supplies and services. This ensures expected expenditure is matched by expected funding. Funding sources include council tax and block grants from the Scottish Government. The council approves its revenue budget in January or February for the forthcoming financial year. The Council must approve a budget before 11 March to comply with statutory obligations. However, to initiate collection of instalments in April, it is necessary to set the council tax at least one month before the statutory deadline.



Trend Chart Commentary:

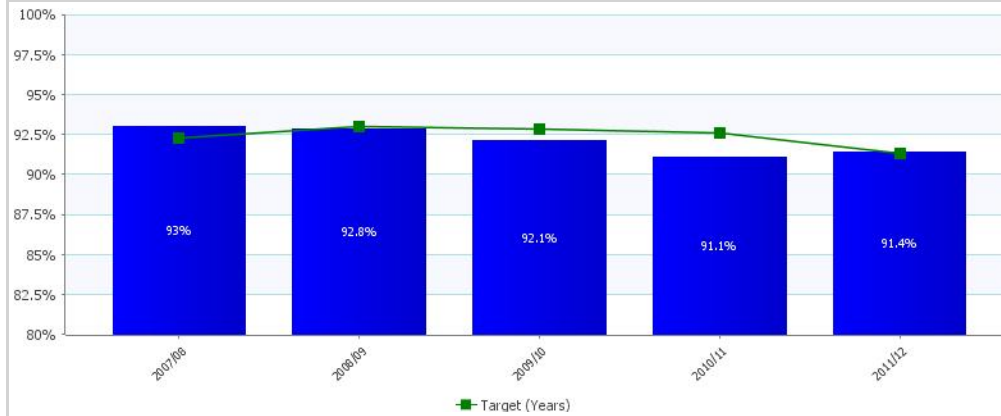
West Lothian Council has consistently produced and agreed balanced revenue budgets within set deadlines. This is within a context of unprecedented financial pressures and increased public expectations regarding the quality of services provided.

The 2013/2014 and 2014/15 revenue budget was approved on 29 January 2013 at a meeting of the Council.

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CP:sspi07 The number of invoices paid within 30 calendar days of receipt as a percentage of all invoices paid.

This indicator shows the percentage of invoices from suppliers paid within 30 calendar days of receipt. Thirty calendar days reflects the normal credit term period in accordance with the Late Payments of Commercial Debts (Interests) Act 1998. West Lothian Council recognises the importance in paying invoices in a timely manner. The target used is set internally by the Head of Finance and Estates and ensures challenging targets year on year which are always higher than the Scottish average.



Trend Chart Commentary

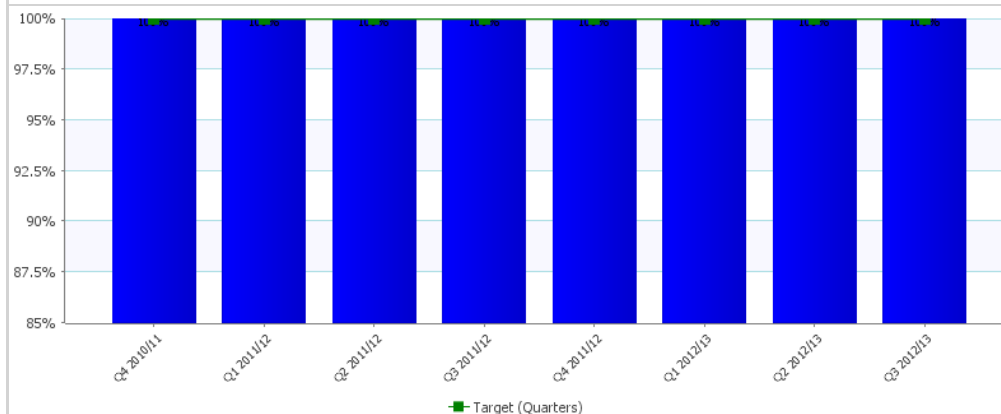
In 2010/11 we were ranked 10 of 32 Scottish Authorities, with a performance of 91.1%. The Scottish average was 89.6%.

In 2011/12, the council paid in excess of 91% of invoices within 30 days. There has been a 0.3% increase in performance compared with 2010/11, partly as a result of joint working by all services to improve invoice processes. The objective is to increase the percentage of invoices paid within 30 days in 2012/13 by implementing a new payment system early in the new financial year, streamlining invoice processes and improving electronic ordering systems.

Performance to date in 2012/13 exceeds the target and the aim is to improve this position in 2013/14. The target for 2013/14 will be 91.5%.

FM014_9b.1a Budget Monitoring - Compliance with Timescales for Formal Reporting.

Budget monitoring - compliance with timescales for formal reporting to Corporate Management Team and Council Executive



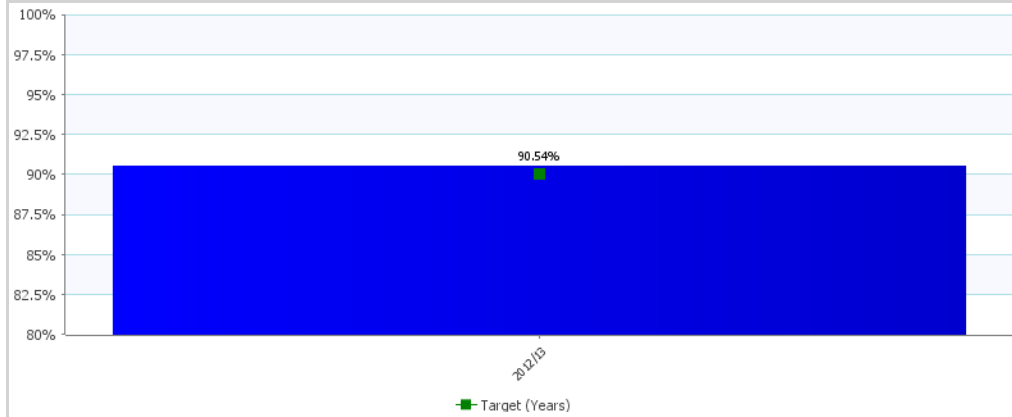
Trend Chart Commentary:

The Financial Management Unit have consistently reported the outcomes of the budget monitoring process, as per the agreed budget monitoring framework and procedures to the Corporate Management Team on a monthly basis and the Council Executive on a quarterly basis.

The target will be to sustain this position in 2013/14.

FM082_6a.7 Financial Management Unit - Customer satisfaction with the service overall rated as good or excellent

This performance indicator measures the number of customers that rated our overall service as good or excellent. Collected as part of our annual survey, customers are asked to rate the quality of the service provided as: excellent, good, adequate, poor or very poor. The survey is a random but representative sample of the customers that accessed the service and the results are analysed to identify improvements to the way the service is delivered to customers. The survey sample includes internal customers and external suppliers to the council.



Trend Chart Commentary:

The FMU customer survey was revised in 2012/13 to provide consistency of questions with other council services. As a result, new performance indicators have been created to reflect the revised questions. Trend information will be collected in future years. The previous performance indicator was based on a response of excellent, good, satisfactory or unsatisfactory which is slightly different to the revised survey.

Customer satisfaction in the service provided has been consistently above target in the previous three years. The aim in 2013/14 will be to sustain this position.

Calendar of Improvement and Efficiency Activity – Financial Management Unit

Action	Frequency	2013/14 (✓)											
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
● Performance management	Monthly	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
● Review of Performance Indicators and targets	Annually											✓	
● Benchmarking	Annually				✓								
● Collation Specified Performance Indicators (SPIs)	Annually												
● Update of PPR information	Annually				✓								
● WLAM (assessment)	3 years											✓	
● Review Panel	3 years											✓	
● Performance Committee	Annually					✓							
● Process Review (Lean/RIE activity)	Ongoing												
● Progress review of improvement actions	Quarterly	✓			✓			✓			✓		
● CSE preparation	Annually				✓								
● Inspection or Audit activity	Annually	✓											
● Budget Management activity	Quarterly	✓			✓			✓			✓		
● Equality Impact Assessment(s)	Annually										✓		
● Health and Safety Assessment(s)	Annually		✓										
● Business Continuity Planning	Ongoing												
● Workforce Planning	Ongoing												
● PRPDPs	6 months							✓					✓
● Review of customer groups/segmentation matrix	Annually			✓									
● Customer consultation	Annually		✓										
● Review of Service Standards	Annually										✓		
● Planned Engagement activity	Ongoing												
● Website content management	Annually			✓									

● Performance activity
 ● Self Assessment activity
 ● Consultation & engagement activity
 ● External assessment activity
 ● Corporate management activity

3.4 Property Management & Development

Manager:	Jack Orr
Number of Staff (FTE):	21.2
Location:	Civic Centre

Purpose

Property Management & Development delivers a range of asset management services for internal and external customers, from strategic direction of the council’s property portfolio through to management of utilities and operational property budgets. The unit is also involved in the development of property to promote economic activity in support of local business and industry. Professional services include valuation of land and property, as well as maintenance of property records. Key challenges in 2013/14 will be supporting the Delivering Better Outcomes agenda in relation to asset management projects, implementing the next phase of the asset register and photovoltaics project at the Civic Centre.

Activities

The main activities in 2013/14 will be

- Strategic property asset management
- Management of council office premises, energy and water
- Management of the council’s tenanted non- residential property portfolio
- Professional services including valuations, property records and property advice

Customer Participation

The service will actively engage customers and potential customers in the delivery and re-design of services to ensure that are accessible and focused on their needs and preferences.

Customer Consultation Schedule				
Customer Group	Survey Method	Frequency	Responsible Officer	Feedback Method
Customers (internal & external)	Customer Satisfaction Questionnaire	Annually	Paul Furbank	Results sent to respondents & posted on internet
Tenant Customers	Equality questionnaire	Annually	Paul Furbank	Results posted on internet
Civic Centre User Groups	Meetings	Quarterly	John MacFarlane	Minutes of meetings
Targeted client groups	Focus Group	Ad hoc, demand driven	Paul Furbank	Minutes and meeting notes circulated

Activity Budget – Property Management & Development

Activity Name and Description		Link to Corporate Plan	Performance Indicator and Target 2013/14	PI Category	Staff Resource (FTE)	Revenue Expenditure Budget 2013/14 £	Revenue Income Budget 2013/14 £	Net Revenue Budget 2013/14 £
Strategic Property Asset management	The efficient and effective management of the council's operational properties.	Enabler Service - Financial Planning	PMD079 – Cost of providing service - £5.30 per household	WLAM	1.4	184,732	0	184,732
			SSPI003 (9b2a) - Percentage of council buildings in which all public areas are suitable for and accessible to disabled people : 67% S1008a (9b2a) - Percentage of Operational Properties in Satisfactory Condition: 96% SSP1008b (9b2a) - Percentage of Operational Properties that are Suitable for Current Use: 85%	Public				
Disposal of Surplus Land and Property	Delivering a programme of property disposals to support the Council's capital investment programme	Enabler Service - Financial Planning	PMD079 – Cost of providing service - £5.30 per household	WLAM	2.0	103,538	(748)	102,790
			PMD033 (9b2a) - Capital receipt income against target: 100%	WLAM				

FINANCE & ESTATES SERVICES | MANAGEMENT PLAN 2013/14

Activity Name and Description		Link to Corporate Plan	Performance Indicator and Target 2013/14	PI Category	Staff Resource (FTE)	Revenue Expenditure Budget 2013/14 £	Revenue Income Budget 2013/14 £	Net Revenue Budget 2013/14 £
Management of the TNRP Portfolio	The efficient and effective management of the council's commercial portfolio to maximise income and to maintain long term performance	Enabler Service - Financial Planning	PMD079 – Cost of providing service - £5.30 per household	WLAM	5.8	1,449,935	(4,359,740)	(2,909,805)
			PMD001 (9b.1a) - Industrial Portfolio percentage of Total Units Let: 85% PMD002 (9b.1a) - Retail Portfolio percentage of Total Units Let: 94% PMD003 (9b.1a) - Office Portfolio percentage of Total Units Let: 84% PMD074 (9b) - Commercial Property, percentage of rent outstanding (Current debt): 4%	Public				
Professional services.	Including: Valuation for capital accounting purposes; maintenance of property records; granting property rights; provision of expert advice	Enabler Service - Financial Planning	PMD079 – Cost of providing service - £5.30 per household	WLAM	2.8	144,954	(1,047)	143,907
			NEW PI - Asset valuations input to Atrium within agreed timescales: 100%	WLAM				

Activity Name and Description		Link to Corporate Plan	Performance Indicator and Target 2013/14	PI Category	Staff Resource (FTE)	Revenue Expenditure Budget 2013/14 £	Revenue Income Budget 2013/14 £	Net Revenue Budget 2013/14 £
Energy Management	Ensuring effective energy and water management in corporate properties by raising awareness; promoting energy efficiency and setting consumption targets. Developing the use of renewable technologies	Enabler Service - Financial Planning	NEW PI - total annual energy consumption per sq.m: 268 KWh/m ² NEW PI - total annual water consumption per sq.m: 0.89 m ³ /m ²	WLAM	1.0	469,784	0	469,784
			CMP003 –Carbon Emissions from energy used in buildings (annual)	WLAM				
The management of the Council's HQ buildings	Providing an efficient and effective facilities management function in Civic Centre and the council's headquarter office buildings.	Enabler Service - Financial Planning	PMD077_6a - Overall customer satisfaction - Headquarter buildings – 80%	WLAM	7.0	4,572,596	(2,632,065)	1,940,531
			SSPI003 (9b2a) - Percentage of council buildings in which all public areas are suitable for and accessible to disabled people : 67% S1008a (9b2a) - Percentage of Operational Properties in Satisfactory Condition: 96% SSP1008b (9b2a) - Percentage of Operational Properties that are Suitable for Current Use: 85%	WLAM				

FINANCE & ESTATES SERVICES | MANAGEMENT PLAN 2013/14

Activity Name and Description		Link to Corporate Plan	Performance Indicator and Target 2013/14	PI Category	Staff Resource (FTE)	Revenue Expenditure Budget 2013/14 £	Revenue Income Budget 2013/14 £	Net Revenue Budget 2013/14 £
The management of the Council's Corporate Properties	The efficient and effective management of the council's operational properties.	Enabler Service - Financial Planning	PMD079 – Cost of providing service - £5.30 per household	WLAM	1.0	11,812,676	(374)	11,812,302
			SSPI003 (9b2a) - Percentage of council buildings in which all public areas are suitable for and accessible to disabled people : 67% S1008a (9b2a) - Percentage of Operational Properties in Satisfactory Condition: 96% SSP1008b (9b2a) - Percentage of Operational Properties that are Suitable for Current Use: 85%	Public				
Service Support	Provision of management and administrative support	Enabler Service - Corporate Governance and Risk	Support activities contribute towards the overall performance of the service. Performance is monitored through the indicators for front line activities.		0.2	23,848	0	23,848
Total :-					21.2	18,762,063	(6,993,974)	11,768,089

Actions – Property Management & Development

Actions 2012/13						
Action	Description	Planned Outcome	Owner	Start	End	Status (Planned, Active, Complete)
Asset Register	Asset Management Software – population and deployment of Atrium package (Phase I)	Dissemination of property information to all relevant users. To provide more efficient property management and maintenance and to support investment decisions.	Paul Kettrick	01/04/12	31/03/13	Complete
Benchmarking	Property Benchmarking – reinvigorating existing networks	Improved benchmarking of property performance for both operational and non-operational property	Jack Orr	01/04/12	31/03/13	Complete
Asset Management	Property Asset Management Plan	Revised, and comprehensive strategy for council property, and reviewed and relevant suite of performance indicators	Paul Kettrick	01/04/12	31/05/12	Complete
Modernising Services	Streamlined repair procedures (Rapid Improvement Event)	A more efficient service for council occupiers and tenants	Paul Furbank	01/04/12	30/9/12	Active
Management Team assessments	360 degree reviews	Carry out 360 degree assessments of PM&D Management Team.	Jack Orr	01/04/12	31/03/13	Active

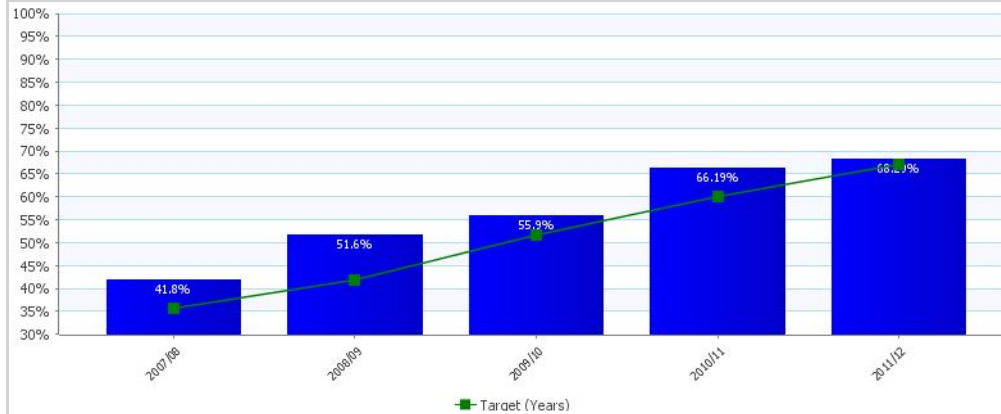
Actions 2013/14						
Action	Description	Planned Outcome	Owner	Start	End	Status (Planned, Active, Complete)
Asset Management	Property Asset Management Plan	Property Asset Management Plan to be completed and approved	Paul Kettrick	01/01/13	31/10/13	Active
Asset Register	Atrium – Phase II Asset Management Software	Full installation of next phase of software development	Paul Kettrick	01/04/13	31/03/14	Active
Office Modernisation – Administrative Buildings	Accommodation improvements in Administrative Buildings	Full refurbishment of St David House and County Buildings	Jack Orr	01/01/13	31/03/14	Active
Office Modernisation	Asset Management – Office Modernisation	Completion of further phases of modernisation & rationalisation of council HQ buildings	Jack Orr	01/01/13	31/03/14	Active
Office Modernisation – Service Support Accommodation	Asset Management – service support accommodation	Initial review of council depot & stores to inform future modernisation & rationalisation	Paul Furbank	01/01/13	31/03/14	Active
Asset Management – Tenanted Non Residential Properties	Asset Management – Tenanted Non Residential Properties modernisation	Improved financial return from the councils non-operational property, increased income /reduced expenditure.	Paul Furbank	01/01/13	31/03/14	Active
Asset Management-Place Based	Asset Management – place based review	Initial review of front line service delivery buildings to ensure property suited to service requirements.	Stephen Letch	01/01/13	31/03/14	Active
Asset Management – Third Party Occupation	Third party occupation of council property	Collection of information on third party occupation and formulation and approval of a new policy to clarify management arrangements in future	Paul Furbank	01/01/13	31/03/14	Active

Performance

CP:sspi03 Asset Management - Percentage of buildings from which the council delivers services that are accessible for disabled persons.

This is a Specified Performance Indicator, used by all Scottish authorities and reported on by Audit Scotland.

The target is set by reference to the previous year's performance and the programme of works to buildings to address the council's responsibility under the Disability Discrimination Act. The aim is to maximise the number of council buildings that are accessible to disabled people. The total number of buildings that are used to deliver council services to the public is 123 (2011/12) of which 84 are accessible.



Trend Chart Commentary:

This annual trend shows that we are achieving our aim of increasing the accessibility of our operational properties to those members of the public with disabilities. Performance levels show a year on year improvement as a result of focused investment in alterations and accessibility improvements.

In 2011/12, West Lothian Council was ranked 19th out of 32 Scottish Local Authorities for this indicator. For 2012/13 performance is expected to be sustained and improved in 2013/14.

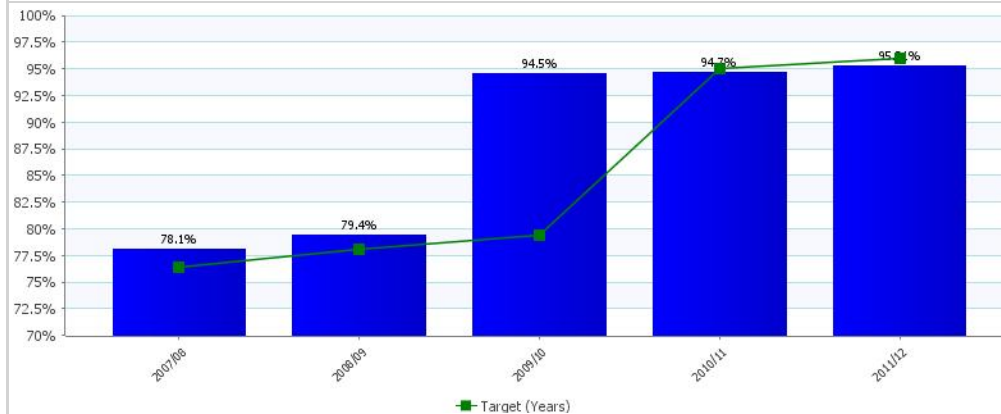
The target for 13/14 is 73% which is based on proposed accessibility, renovation and new property projects due for completion during the year.

CP:sspi08a Asset management - proportion of gross internal area that is in satisfactory condition.

This is a Specified Performance Indicator, used by all Scottish authorities. This is submitted to the Scottish Government annually.

It expresses the percentage of the total gross internal floor area of properties used by the Council to deliver services (e.g. schools, community centres, offices and depots etc) that is in satisfactory or better condition.

It excludes council housing and commercial property leased to generate an income e.g. industrial units & shops.



Trend Chart Commentary:

This trend chart shows that property condition has continued to improve as a result of an effective investment and planned maintenance programme, and the replacement, closure or demolition of a number of properties that were in poor condition. Condition has continuously improved since 2006/07.

In 2011/12, West Lothian Council was ranked 4th out of 32 Scottish Local Authorities for this indicator. For 2012/13 performance is expected to improve and for 2013/14 this will be sustained.

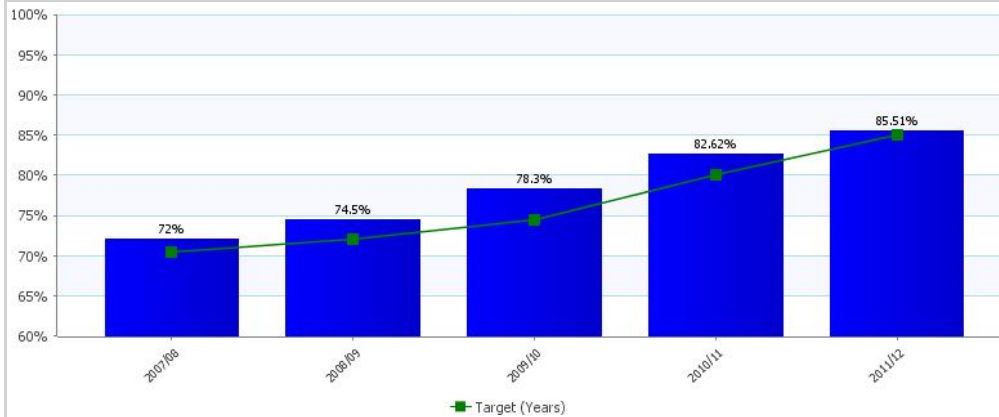
The target for 13/14 is 97%. Performance is expected to be sustained as works concentrate on long term back log works however, there may be slight improvement on performance due to new property projects.

CP:sspi08b Asset management - percentage of operational buildings that are suitable for their current use.

This is a Specified Performance Indicator, used by all Scottish authorities. This is reported to the Scottish Government annually.

It measures the percentage of total properties used by the Council to deliver services (e.g. schools, community centres, offices and depots etc) that are suitable for current use.

It excludes council housing and commercial property leased to generate an income e.g. industrial units & shops.



Trend Chart Commentary:

The yearly trend shows continued improvement in the number of operational properties considered suitable for their existing use. Performance levels are a result of focused investment in alterations and improvements.

In 2011/12, West Lothian Council was ranked 11th out of 32 Scottish Local Authorities for this indicator. Performance for 2012/13 is expected to improve and this will be sustained in 2013/14.

The target for 2013/14 is 89% and has been determined with reference to suitability planned improvements and new property projects.

CSA051_9a Total Office Accommodation per staff FTE (EM P2)



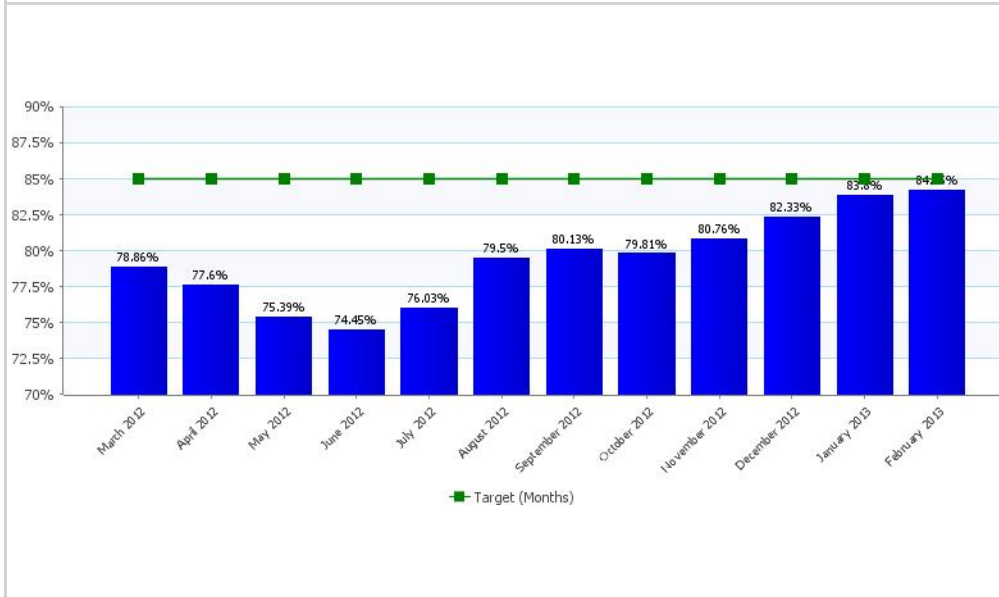
Trend Chart Commentary:

This indicator aims to demonstrate the increasing efficiency in the use of office accommodation by reducing the amount of space per FTE. Performance for 2012/13 is expected to improve, with further improvements in 2013/14.

Target for 2013/14 is 14.5 m2 per FTE has been set based on office rationalisation and modernisation projects, this does though reflect stable FTE numbers.

CP:PMD001_9b.1a Industrial Portfolio - Percentage of Total Units Let.

This is one of three Performance Indicators (PI) that record the occupancy levels of the major parts of the council's Tenanted Non-Residential Property (TNRP) portfolio, i.e. those properties that the council owns but does not occupy itself, and which are leased to third parties. This PI is based on 284 industrial units. The calculation of the PI was reviewed in April 2010 to ensure it's comparability with PI's produced by our benchmarking partners in other local authorities, and again in January 2013 to reflect changes in the portfolio. The base figure primarily consists of properties that are let on short term agreements, where occupancy levels are expected to be more volatile. Targets are reviewed annually in April and take account of the economic climate, the property market, and our rental income target. More details on the council's portfolio can be found on <http://www.westlothian.com/pmd>



Trend Chart Commentary:

The nature of most of the lease agreements - easy-in, easy-out, month to month - means that the occupancy level is particularly volatile. The overall trend in performance reflects the difficult conditions businesses are facing in the economic recession. A significant reduction in occupancy at the end of 2011 was a consequence of several tenants ceasing to trade. While there was limited recovery in January, occupancy again fell regularly until June. An improvement in the last few months comes as a result of work to improve the marketing and letting of our properties - specifically by varying the permitted uses, providing incentives for hard to let units, and more aggressive marketing. Trends are being closely monitored. We will continue to work on improving the attraction of our properties.

Occupancy levels have improved again this month and are now at their highest level for over a year .

We also monitor the council's occupancy levels in comparison with the overall level of occupancy for all industrial property throughout West Lothian. Levels are 4% higher than West Lothian as a whole. (This is based on figures for non-domestic rates liability.) In the current economic climate, a realistic expectation is to sustain the current level of performance.

Although performance has improved the target of 85% is still challenging, in the current economic environment. It will be retained at this level in 2013/14, but subject to continual review.

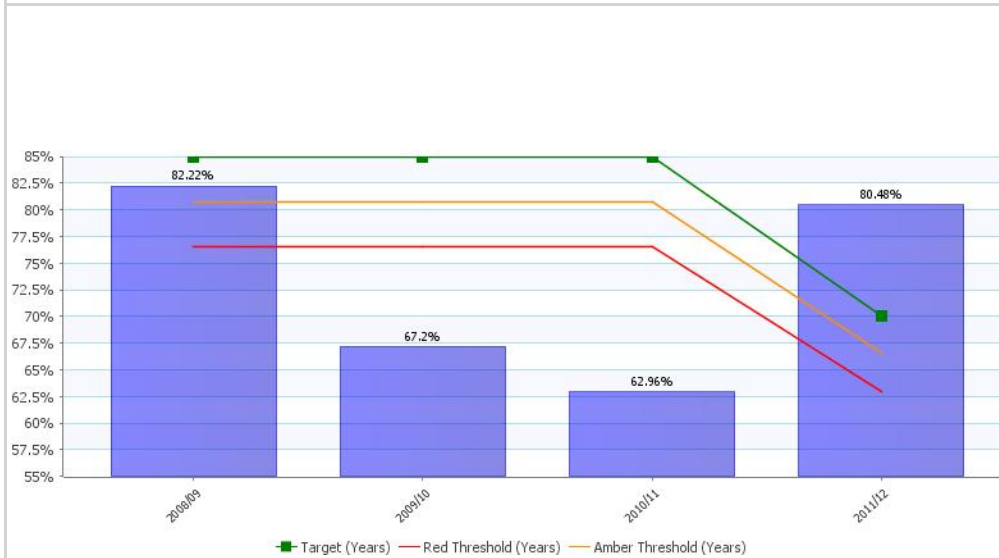
PMD008_6a.2 Customer satisfaction with the service delivered.

Property Management and Development issues a standard questionnaire that is available to all customers throughout the year. We also survey the tenants of our Tenanted Non-Residential Property portfolio, internal customers of our professional services, and the occupiers of the council's headquarter buildings and Civic Centre. These surveys take place in alternate years. The standard question set on customer satisfaction and experience (5 drivers) is included in each survey.

Because of low returns of the customer questionnaire our analysis represents an aggregation of returns from the surveys carried out in each year.

6a.2 - is based on a question "Please rate the service you received compared to what you needed." measuring the percentage of respondents who rated the service delivered as good or excellent.

Targets are reviewed in April each year



Trend Chart Commentary

As our two main surveys (commercial tenants and building occupiers) are carried out in alternate years, the results should be viewed on a two year cycle.

Results for 2010/11 are based on the survey of tenants of the council's commercial (Tenanted Non-Residential Property) portfolio and our general customer survey. Results reflect the timing of the tenant survey, which was issued just as the bad winter weather hit in November 2010, and we anticipated that there would be an adverse impact on our customer satisfaction levels, because of the volume of work to clear snow and effect repairs. Although results show an improvement on the previous year they are down on the comparable survey data from 2009, primarily for this reason.

The target for 2011/12 was reviewed by our Quality Team in April 2011. This is above the performance level for both the previous year, and the previous comparable survey. This ensures that we are still challenging ourselves to improve.

Results for 2011/12 are based on the general customer survey, the surveys of Civic Centre and administrative office occupiers, and the survey of our internal customers of our professional services. The results for 2011/12 show a considerable improvement over the previous comparable survey results. In good part this is a consequence of actions taken in response to previous customer feedback. These include new dedicated terrace car park, improved CCTV and lighting at the Civic Centre. Although the basis of the calculation will change in 2012/13, to be based only on our generic customer survey, we expect a marginal improvement in performance,

Performance in 2012/13 is expected to improve to achieve the target of 82%, and the target for 2013/14 will again be raised, to 84%, to ensure continuous improvement.

Calendar of Improvement and Efficiency Activity – Property Management & Development

Action	Frequency	2013/14 (✓)											
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
● Performance management	Monthly	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
● Review of Performance Indicators and targets	Annually				✓								
● Benchmarking	Ongoing			✓			✓				✓		
● Collation Specified Performance Indicators (SPIs)	Annually				✓								
● Update of PPR information	Annually	✓											
● WLAM (assessment)	3 years										✓		
● Review Panel	3 years												✓
● Performance Committee	Annually												
● Process Review (Lean/RIE activity)	Ongoing												
● Progress review of improvement actions	Quarterly	✓			✓			✓			✓		
● CSE preparation	Annually				✓								
● Inspection or Audit activity	Ongoing												
● Budget Management activity	Ongoing					✓		✓			✓		✓
● Equality Impact Assessment(s)	Ongoing												
● Health and Safety Assessment(s)	Annually								✓				
● Business Continuity Planning	Ongoing												
● Workforce Planning	Ongoing												
● PRPDPs	Half yearly	✓						✓					
● Review of customer groups/segmentation matrix	Annually			✓									
● Customer consultation	Annually				✓								
● Review of Service Standards	Annually								✓				
● Planned Engagement activity	Ongoing												
● Website content management	Ongoing												

● Performance activity
 ● Self Assessment activity
 ● Consultation & engagement activity
 ● External assessment activity
 ● Corporate management activity

3.5 Revenues Unit

Manager:	Scott Reid
Number of Staff (FTE):	115.2
Location:	St David's House

Purpose

The Revenues Unit is responsible for council tax and business rates billing and collection, underpinning the council's holistic approach to dealing with customer's who are in debt through the work of the corporate debt team, the administration of housing benefit, council tax reduction scheme and the Scottish welfare fund as well as benefit fraud investigations. It provides a direct front line service to recipients of benefits, which includes processing claims, assessing benefits, as well as payments to claimants and landlords. The service is responsible for rent collection and the collection of all miscellaneous income, which is received through multiple payment channels and is in excess of £450 million annually.

During 2013/14 the unit will look to maximise income to the council whilst minimising the costs of collection. The unit will continue to work closely with stakeholders and partners to plan and prepare for the ongoing impact of welfare reform whilst, at the same time, introducing and administering the new council tax reduction scheme and Scottish welfare fund from 1 April 2013. The unit will continue to modernise, with customer communication and consultation playing a key part in its modernisation activity. There will be a significant change in the provision of the benefits service due to the effects of welfare reform. Efforts will be made during 2013/14 to improve processing times back to previous levels.

Activities

The main activities in 2013/14 will be:

- Council Tax
- Non- Domestic Rates
- Service Accounts
- Corporate Debt
- Housing Benefit
- Council Tax Reduction Scheme
- Scottish Welfare Fund
- Benefit Fraud Investigations
- Income and Rent Control

Customer Participation

The service will actively engage customers and potential customers in the delivery and re-design of services to ensure that they are accessible and focused on their needs and preferences.

Customer Consultation Schedule				
Customer Group	Survey Method	Frequency	Responsible Officer	Feedback Method
Council Taxpayer	Paper based/ electronically issued along with e-bills. Surveys.	Annually	Scott Reid	Results posted on internet. Council Tax leaflet. Email.
Pensioners 60+ in receipt of HB/ CTRS	Paper based/ electronically issued along with e-bills. Surveys.	Annually	Mhairi Welsh	Results posted on internet. Benefits leaflet. Email.
Business Ratepayers	Electronically issued following annual billing.	Annually	Scott Reid	Results posted on internet. Business Rates leaflet. Email.
Working age 16-60 in receipt of HB/CTRS	Paper based/electronically issued along with e-bills. Surveys	Annually	Mhairi Welsh	Results posted on internet.
RSL / Private Landlords	Electronically	Annually	Mhairi Welsh	Results posted on internet. Email results to customers as part of electronic survey (web link).
RSL / Private Landlords	Regular Meetings at RSL and Private Landlord forums	Annually	Andy Hilditch	Housing Association & Private Landlord Forums. Email.
Other council services	Electronically	Annually	Murray Kidston	Results posted on internet. Email.

Activity Budget – Revenues Unit

Activity Name and Description		Link to Corporate Plan	Performance Indicator and Target 2013/14	PI Category	Staff Resource (FTE)	Revenue Expenditure Budget 2013/14 £	Revenue Income Budget 2013/14 £	Net Revenue Budget 2013/14 £
Council Tax and Residual Community Charge	Billing, collection and administration of Council Tax and Water Service Charges. Collection of Residual Community Charge.	Enabler Service - Financial Planning	SSPI05 - Cost of collecting Council Tax per dwelling - £9.00.	Public	24.3	872,578	(430,000)	442,578
			SSP106b - percentage of income due from Council Tax for the year that was received by the end of the year - 94.5% REV027 - Percentage of Business Rates and Council Tax correspondence processed within 10 working days of receipt - 85% REV028 - Percentage of Council Tax and Business Rates mail dealt with accurately at first time of processing - 94% REV029 - Percentage of Business Rates and Council Tax non abandoned telephone calls answered before voice mail - 96% REV030 - Percentage of Business Rates and Council Tax customers called back within 2 working days of leaving a voice mail message - 99%	Public				
Corporate Debt	Administration and collection of multiple debts due to the council	Enabler Service - Financial Planning	Amount of additional income generated per FTE (to be set up)	WLAM	8.0	287,269	(141,858)	145,411
			Amount of additional income generated from referrals (to be set up)	WLAM				

Activity Name and Description		Link to Corporate Plan	Performance Indicator and Target 2013/14	PI Category	Staff Resource (FTE)	Revenue Expenditure Budget 2013/14 £	Revenue Income Budget 2013/14 £	Net Revenue Budget 2013/14 £
Non-Domestic Rates	Billing, collection and administration of Non Domestic Rates	Enabler Service - Financial Planning	REV014 - Business Rates cost per property - £30.00	Public	3.0	107,726	(203,020)	(95,294)
			REV002 - Percentage of Business Rates received in the year - 97.7% REV027 - Percentage of Business Rates and Council Tax correspondence processed within 10 working days of receipt - 85% REV028 - Percentage of Council Tax and Business Rates mail dealt with accurately at first time of processing - 94% REV029 - Percentage of Business Rates and Council Tax non abandoned telephone calls answered before voice mail - 96% REV030 - Percentage of Business Rates and Council Tax customers called back within 2 working days of leaving a voice mail message - 99%	Public				
Service Accounts	Invoicing, collection and administration of councils service accounts.	Enabler Service - Financial Planning	REV016 - Cost of collecting Service Accounts per invoice issued - £13.00	WLAM	3.0	107,726	0	107,726
			REV017 - Percentage of Service Account income collected - 85%	WLAM				

Activity Name and Description		Link to Corporate Plan	Performance Indicator and Target 2013/14	PI Category	Staff Resource (FTE)	Revenue Expenditure Budget 2013/14 £	Revenue Income Budget 2013/14 £	Net Revenue Budget 2013/14 £
Housing Benefit and Council Tax Reduction	Administration of Housing Benefit and Council Tax Reduction	5. Reduce poverty, the cycle of deprivation and promote equality	SSPI04 - Gross administration cost per Housing Benefit and Council Tax Reduction - £40.00	WLAM	36.9	1,325,026	0	1,325,026
			REV004 - Average days to process new benefit/reduction claims and change of circumstances - 35 days REV007 - Percentage of new benefit/reduction claims outstanding over 50 days - 20% REV023 - Percentage of benefit/reduction cases processed within 14 days of receipt of all information - 35% REV056 - Pre payment checks accuracy (Benefits Team) - 92% REV064 - Monthly right time measure - 35 days REV066 - Average days to process new benefit/reduction claims - 55 days REV067 - Average days to process benefit/reduction change of circumstances - 30 days	WLAM				
Overpayments	Administration and collection of Housing Benefit overpayments.	Enabler Service - Financial Planning	REV070 - Cost of collecting Housing Benefit Overpayments - £11.11	WLAM	3.1	111,317	(830,000)	(718,683)
			REV009 - Cumulative value of Housing Benefit Overpayments recovered - £820,000	WLAM				

Activity Name and Description		Link to Corporate Plan	Performance Indicator and Target 2013/14	PI Category	Staff Resource (FTE)	Revenue Expenditure Budget 2013/14 £	Revenue Income Budget 2013/14 £	Net Revenue Budget 2013/14 £
Appeals	Administration of Housing Benefit/Council Tax Reduction, Council Tax and Non Domestic Rates Appeals.	Enabler Service - Financial Planning	REV 85 - Average number of days for Housing Benefit appeals to be progressed to First-Tier Tribunal – 35 days	WLAM	1.0	35,909	0	35,909
			REV86 – Percentage of decisions upheld by First-Tier Tribunal – 80%	WLAM				
Housing Benefit Fraud	Prevention and detection of benefit fraud.	Enabler Service - Financial Planning	REV049 - Rate of return counter fraud officer - £3.50	WLAM	5.0	179,543	0	179,543
			REV024 - Number of working days to risk assess non data matching allegations of fraud - 8 days. REV043 - Average number of working days to commence a fraud investigation - 8 days.	WLAM				
Housing Benefit and Council Tax Reduction Interventions	Administration of Housing Benefit and Council Tax Reduction caseload to identify cases for targeted review.	Enabler Service - Financial Planning	REV054 - Pre payment accuracy checks (Interventions Team) – 98.2%	High Level	7.6	272,905	(203,020)	69,885

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Activity Name and Description		Link to Corporate Plan	Performance Indicator and Target 2013/14	PI Category	Staff Resource (FTE)	Revenue Expenditure Budget 2013/14 £	Revenue Income Budget 2013/14 £	Net Revenue Budget 2013/14 £
Income and Rent Control	Administration and provision of income management function. Administration of Rent Accounting system.	Enabler Service - Financial Planning	REV068 - Percentage of e-returns processed within 7 days of receipt - 95% REV069 - Percentage of rent account changes processed within 7 days of receipt - 95%	WLAM	10.0	359,086	(66,225)	292,861
Business Systems	Provision and development of critical business systems.	Enabler Service - Financial Planning	REV031 - Percentage of incidents logged regarding software faults within 3 working days - 98%	WLAM	5.0	179,543	0	179,543
Business Control	Undertake routine accuracy and compliance checks for Benefits, Council Tax and Non Domestic Rates.	Enabler Service - Financial Planning	REV054 - Pre payment accuracy checks (Interventions Team) – 98.2% REV056 - Pre payment checks accuracy (Benefits Team) - 92%	WLAM	5.0	179,543	0	179,543
Subsidy	Preparation and submission of council's benefit subsidy claim.	Enabler Service - Financial Planning	Performance measure to be developed	WLAM	0.6	21,543	(1,435,830)	(1,414,287)

Activity Name and Description		Link to Corporate Plan	Performance Indicator and Target 2013/14	PI Category	Staff Resource (FTE)	Revenue Expenditure Budget 2013/14 £	Revenue Income Budget 2013/14 £	Net Revenue Budget 2013/14 £
Mailroom	Provision of mail scanning and indexing function along with general mailroom activities.	Enabler Service - Corporate Governance and Risk	REV089 - Percentage of Benefit and Collections Documents indexed within one day of receipt – 90%	WLAM	2.5	89,771	0	89,771
Service Support	Provision of management and administrative support	Enabler Service - Corporate Governance and Risk	Support activities contribute towards the overall performance of the service. Performance is monitored through the indicators for front line activities.		0.2	23,848	0	23,848
	Total :-				115.2	4,153,333	(3,309,953)	843,380
Time Limited Preventative / Anti Poverty Measures	Supporting the challenges of welfare reform - Revenues and Benefits	5. Reduce poverty, the cycle of deprivation and promote equality	Progress on this activity is reported to both CMT and Council Executive on a quarterly basis		6.0	157,000	0	157,000
Time Limited Preventative / Anti Poverty Measures	Supporting the challenges of welfare reform - Discretionary Housing Payment top up	5. Reduce poverty, the cycle of deprivation and promote equality	Progress on this activity is reported to both CMT and Council Executive on a quarterly basis		0	180,000	0	180,000
	Total :-				121.2	4,490,333	(3,309,953)	1,180,380

Actions – Revenues Unit

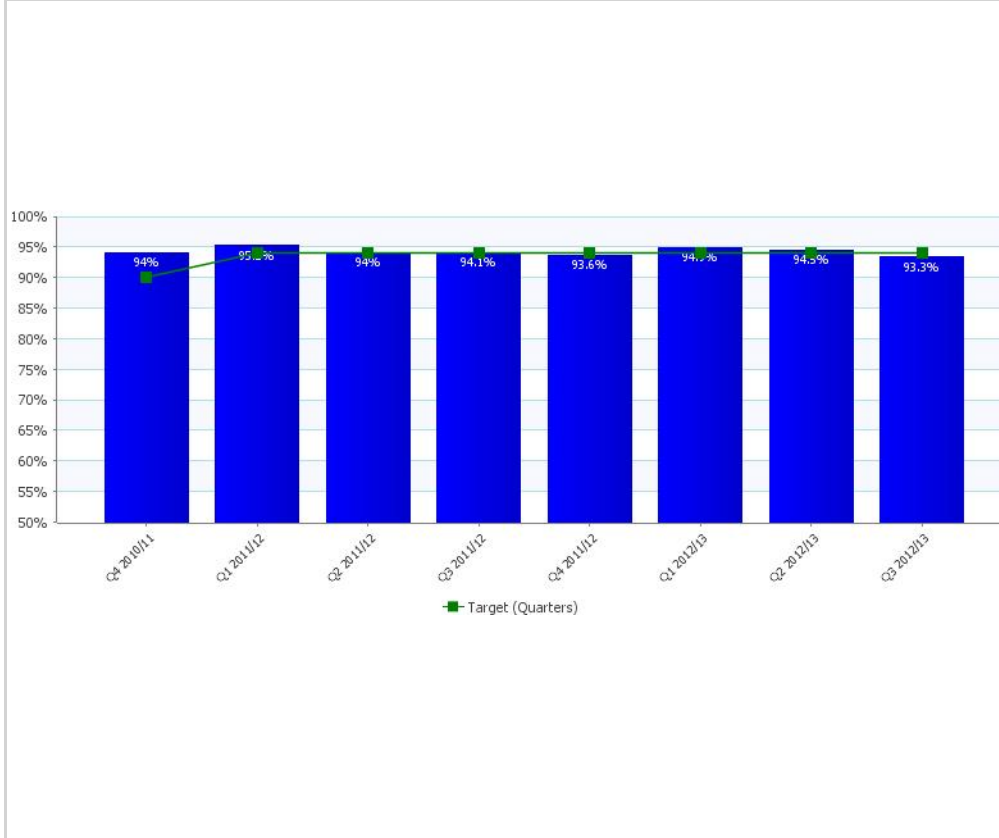
Actions 2012/13						
Action	Description	Planned Outcome	Owner	Start	End	Status (Planned, Active, Complete)
Welfare Reform	Respond to major changes to the benefit system as detailed in the Welfare Reform Act.	Inform all relevant stakeholders both internal & external of likely impact of the UK Government's Welfare Reform.	Ian Alcorn	01/04/11	31/10/17	Active
Housing Rent system	Test and implement new Rent Accounting system	Efficient administration of rent accounts	Michelle Walker	01/04/11	10/06/13	Active
Replacement scheme for Council Tax Benefit	Prepare and implement the replacement scheme for Council Tax Benefit	To work with Scottish Government on details and implementation of the Council Tax Reduction Scheme.	Ian Alcorn	01/04/12	31/03/13	Active
Document Image Processing and Workflow System	Further development of the Document Image Processing and Workflow System (W2)	More efficient data management & improved records handling.	Maureen Duff	01/04/11	30/06/12	Active
Council Tax and Benefit System	Further development of the Civica Revenues and Benefits System.	Introduce windows based access for staff and self service function for the public.	Maureen Duff	01/04/12	31/03/13	Active
Discretionary Rates Relief Scheme	Review Discretionary Rate Relief Scheme	New scheme in place for 1 April 2013.	Scott Reid	01/04/12	31/03/13	Active
Automatic updating of DWP data.	Atlas Project Phase 2	Upgrade Civica software so certain data can be automatically updated.	Sandra Malloy	01/04/12	21/08/12	Completed

Actions 2013/14						
Action	Description	Planned Outcome	Owner	Start	End	Status (Planned, Active, Complete)
Business Rates System	Introduce new business rates system.	Efficient administration of rates accounts.	Maureen Duff	01/04/13	31/03/14	Planned
Housing Benefit Overpayment System	Introduce new housing benefit overpayment system.	Efficient administration of overpayment accounts.	Maureen Duff	01/04/13	31/03/14	Planned
Council Tax Reduction Scheme and Scottish Welfare Fund	Introduce the new council tax reduction scheme and Scottish welfare fund from 1 April 2013.	Efficient administration of Council Tax Reduction Scheme and Scottish Welfare Fund applications.	Sandra Malloy	01/04/13	31/03/14	Planned
Corporate Debt	Work with colleagues in housing to ensure an effective corporate approach to debt.	Efficient administration of ongoing rent arrears and former tenant arrears for those customers who have multiple debts due to	Scott Reid	01/04/13	31/03/14	Planned
Revenues Unit Management Team assessments	360 Degree Reviews for line managers.	Carry out 360 degree assessments of Revenues Management Team.	Scott Reid	01/04/12	31/05/13	Active
Revenues Unit Organisational Review	Implement the outcomes of the organisational review.	New structure in place.	Scott Reid	01/04/13	31/03/14	Planned

Performance

P:REV028_6b.2 Percentage of Council Tax and Business Rates mail dealt with accurately at first time of processing.

This indicator is cumulative across the financial year. Where incoming mail is received within the Revenues Unit in relation to Business Rates and Council Tax enquiries, we will aim to process 94 percent of this mail accurately at the time of receiving it



Trend Chart Commentary:

We have set a target of 94 percent and will measure our performance against it.

Performance for Q3 2012/13 is 93.3% and is below target of 94%. Performance has been slightly impacted in quarter 3 due to staff familiarisation with the new Council Tax and Benefits system. Improvement is expected in the last quarter of the year.

Performance for Q2 2012/13 is 94.5% and is above target. Performance is down from the previous quarter due to the implementation of a new computer system in July 2012 and time required for staff to become familiar with the new way of working. Performance is up on the same quarter last year by 0.5%.

Performance for Q1 2012/13 is 94.9% and is above target. Performance from previous quarter has improved but is down slightly on comparative performance at the same point last year.

Performance in Q4 2011/12 fell away slightly from the previous quarter meaning that we narrowly missed the target set for the year. A target of 94% has been set for 2012/13.

Performance in Q3 2011/12 is 94.1 percent. Performance from the previous quarter has improved slightly following the "bedding in" period of the new Workflow system.

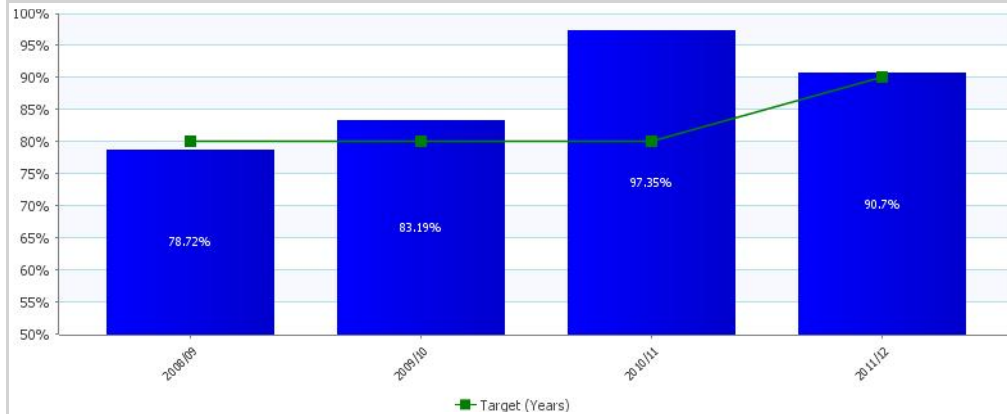
Performance for Q2 2011/12 is 94 percent. Performance has fallen slightly since the implementation of a new workflow system (W2). This is a result of increased workload going through the new system. However, productivity has not fallen. Further detailed analysis into possible reasons why the mail processing figures have fallen on W2 is ongoing and will hopefully be resolved shortly. There is an improvement in comparison to the same point in the previous year and we are still within target for this year.

Performance for this indicator in Q1 of 2011/12 has exceeded the target set. 95.2 percent of mail received from customers in relation to a Business Rates and Council Tax enquiries was processed accurately at the time of receiving it.

The target for 2013/14 is 94%.

P:REV042_6a.7 Percentage of respondents who rated the overall quality of customer service delivered by the Revenues Unit as good and excellent.

Revenues Unit annual customer satisfaction survey results where customers have rated the service as good and excellent



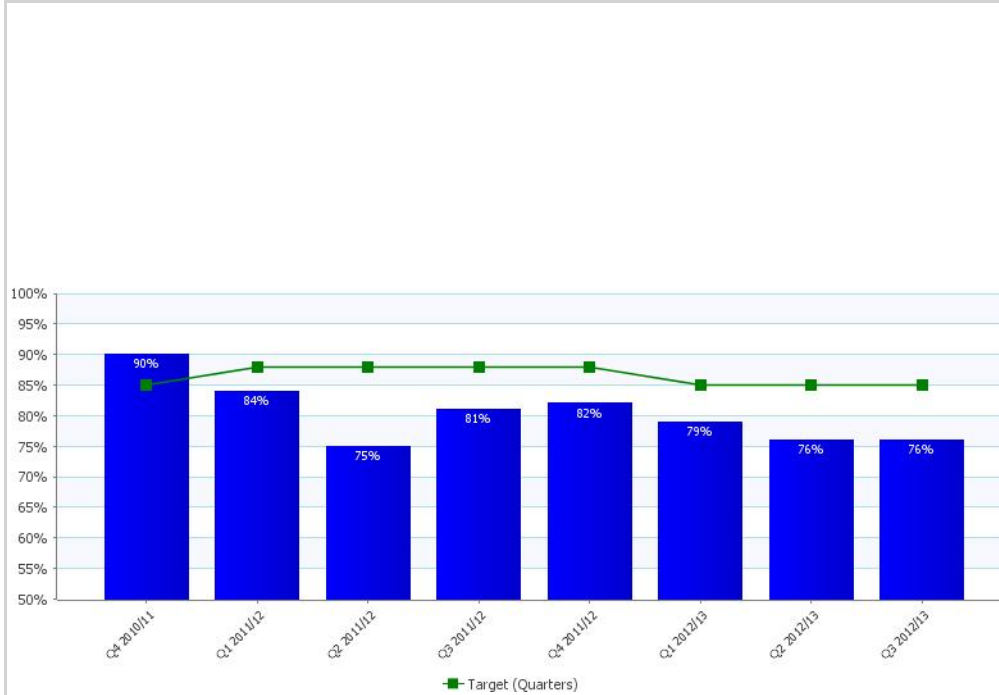
Trend Chart Commentary:

We strive to improve our services on an ongoing basis. Feedback from our customers is important to judge if our actions have been successful. From the 1,758 surveys issued, 255 (14.5%) were returned. Although analysis of these results has shown a reduction in the percentage of respondents who rated the overall quality of customer service delivered as good and excellent, we have exceeded our target.

The target for 2013/14 is to improve customer satisfaction levels.

P:REV027_6b.2 Percentage of Business Rates and Council Tax correspondence processed within 10 working days of receipt.

This indicator is cumulative across the financial year. Where correspondence is received within the Revenues Unit in relation to Business Rates and Council Tax enquiries, we will aim to process 85 percent within 10 working days of receiving it.



Trend Chart Commentary:

We have reviewed the target for 2012/13 and set it at 85 percent. This target has been set taking into account the implementation of a new Council Tax and Council Tax Benefit system during this year which is required to support the replacement scheme for Council Tax Benefit from 1 April 2013. Achieving this target will however result in an improvement in 2011/12 results.

Q3 2012/13: Performance in quarter 3 has steadied following the implementation of the new Council Tax and Benefit system in July 2012. Improvement is expected by end of quarter 4.

Q2 2012/13: Performance in quarter 2 has dropped further behind target due to the implementation of a new Council Tax and Benefits system in July 2012. There was no system for 3 weeks meaning a large amount of mail was unable to be processed within targets. Resource and a strategy is in place to process the outstanding correspondence with a view to improving on current performance by the end of the year.

Performance at the end of Q1 2012/13 is 79%. This is below target as a result of staff resource being redirected to testing of the new Council Tax and Council Tax Benefit replacement system. Staff have also been involved in comprehensive training for the new system over the last month.

Performance at the end of Q4 2011/12 is 82%, a further improvement from Q3 following a period of system development and staff familiarisation with the new way of working.

Performance for Q3 2011/12 is 81 percent. We continue to identify and resolve issues with reporting that have resulted in a reported performance improvement. Further analysis is ongoing.

Performance for Q2 2011/12 is 75 percent. Following the move to a new workflow system (W2) performance against this indicator has fallen. We are analysing the W2 system reports to identify where improvements can be made. Since the indicator was last updated at the end of September 2011 we have already identified and resolved issues that have resulted in performance improvement of 4 percent.

Performance for this indicator in Q1 of 2011/12 has been affected by the level of mail generated from our annual billing exercise for Council Tax and Business Rates. In addition to this we also issued a large volume of recovery letters at the start of the financial year. However, our performance compared to Q1 in 2010/11 has improved.

Although the trend 2012/13 has fallen short of the target, this was due to the introduction of the introduction of a new Council Tax and benefit system.

The target for 2013/14 is 85%

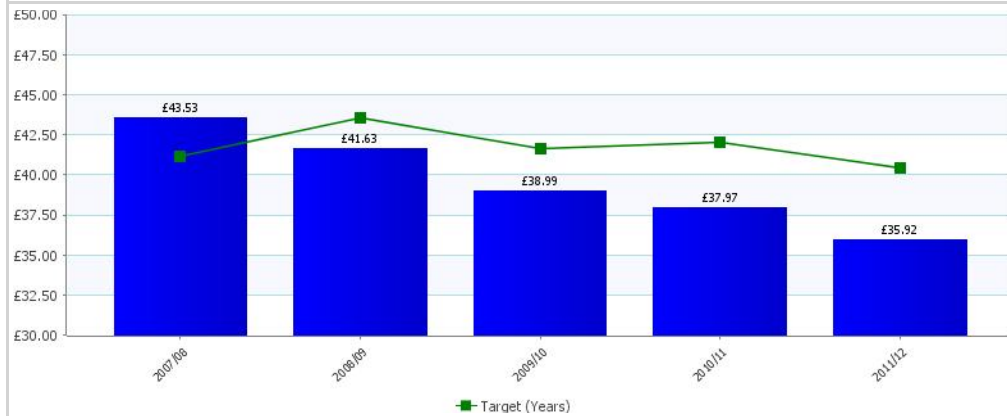
CP:sspi04 Gross administration cost per Housing Benefit and Council Tax Benefit case.

This is a Specified Performance Indicator, used by all Scottish authorities.

The numerator for this indicator is all costs associated with Housing Benefit and Council Tax Benefit administration including counter-fraud work.

The indicators shows the average administration cost of dealing with Housing Benefit and Council Tax Benefit applications. The indicator allows costs to be more directly comparable by weighting the caseload mix by using the Housing Benefit and Council Tax Benefit subsidy distribution formula.

This information is updated in September each year with the previous year's performance figures.



Trend Chart Commentary:

The per case expenditure has continued to reduce against a background of increased caseload. However, we anticipate an increase in costs relating to a rise in queries and appeals as a result of the benefit changes.

In 2011/12 we had the 9th lowest cost per case of the 32 Scottish Councils. The administration costs of benefits has fallen steadily over the last few years however due to the ongoing welfare reform changes this is expected to change and costs are likely to increase.

The target for 2013/14 is £40.00.

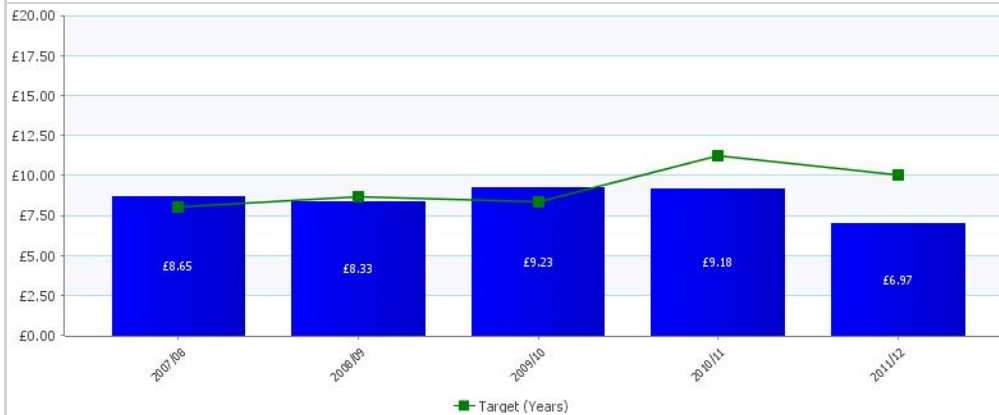
CP:sspi05 Cost of collecting Council Tax per dwelling.

This is a Specified Performance Indicator, used by all Scottish authorities.

The cost includes billing, collection and debt recovery administration for both Council Tax and Water Charges less intervention income and recoveries received from the public water authorities.

As a result of the impact of the ongoing recession, it is anticipated that more recovery action will be required in order to secure the in-year collection target. This will mean increased recovery costs.

This information is updated in September each year with the previous year's performance figures.



Trend Chart Commentary:

Costs have reduced significantly. There was a small increase (305) in the number of dwellings that came onto the Council Tax list in 2011/12. Due to a reorganisation within the Council Tax team staff costs reduced. However, it is anticipated that increasing costs of recovery will push up the costs of Council Tax Administration in 2012/13.

In 2011/12 we had the 4th lowest cost per dwelling of the 32 Scottish Councils. SSPI05: The cost of collecting Council Tax has fallen over the last few years but due to the impact of welfare reform it is expected that costs will rise due to an increased level of arrears.

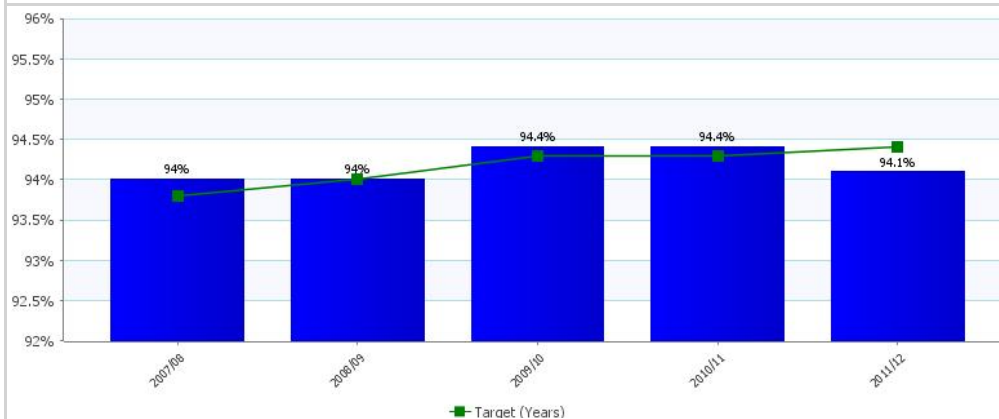
The target for 2013/14 is £9.00.

CP:sspi06b Percentage of income due from Council Tax for the year that was received by the end of the year.

This indicator shows the amount of payments received against Council Tax for the year due, excluding water charges (outstanding previous year charges are also excluded).

It is a Specified Performance Indicator, used by all Scottish authorities, and the aim is to achieve or exceed the target and maximise the percentage of income received during the year.

This information is updated in September each year with the previous year's performance figures.



Trend Chart Commentary:

In year percentage collection as at 31 March 2012 is down 0.24% on the same point in the previous year. However, cash collected in 2011/12 is up approximately £300,000 from 2010/11. The percentage collection has been negatively affected due to a reduction in the level of write offs, Council Tax Benefit awarded and discounts. Even after the year has ended collection of outstanding Council Tax continues until all collectable debt is paid.

In 2011/12, West Lothian Council was ranked 27th out of 32 Scottish Local Authorities for this indicator.

The target for 2013/14 is 94.5%

A Trend Chart showing monthly collection rates can be accessed at the following Internet page: <http://www.westlothian.gov.uk/media/downloadoc/1799465/1851216/2153374>

Calendar of Improvement and Efficiency Activity

Action	Frequency	2013/14 (✓)											
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
● Performance management	Monthly	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
● Review of Performance Indicators and targets	Annually	✓											
● Benchmarking	Annually						✓						
● Collation Specified Performance Indicators (SPIs)	Annually			✓									
● Update of PPR information	Quarterly	✓			✓			✓			✓		
● WLAM (assessment)	3 years									✓			
● Review Panel	3 years										✓		
● Performance Committee	3 years												✓
● Process Review (Lean/RIE activity)	Monthly	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
● Progress review of improvement actions	Quarterly	✓			✓			✓			✓		
● CSE preparation	Annually									✓			
● Inspection or Audit activity	Annually		✓										
● Budget Management activity	Quarterly	✓			✓			✓			✓		
● Equality Impact Assessment(s)	Ongoing												
● Health and Safety Assessment(s)	Annually										✓		
● Business Continuity Planning	Annually				✓								
● Workforce Planning	Ongoing												
● PRPDPs	Ongoing	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
● Review of customer groups/segmentation matrix	Annually										✓		
● Customer consultation	Monthly	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
● Review of Service Standards	Annually										✓		
● Planned Engagement activity	Monthly	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
● Website content management	Annually											✓	

● Performance activity
 ● Self Assessment activity
 ● Consultation & engagement activity
 ● External assessment activity
 ● Corporate management activity

Finance & Estates Services

Management Plan 2013/14

Donald Forrest
Head of Service

April 2012

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