

Data Label: Public



Finance and Estates Management Plan 2015/16

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1 Overview

1.1 Introduction

Welcome to the Finance and Estates Management Plan 2015/16

Finance and Estates plays a key role in providing positive leadership so that the council, along with our Community Planning Partners, continues to modernise and provide high quality services, fulfil the needs of communities, and secure targeted outcomes.

The work of all the units in Finance and Estates is crucial in enabling services to change so that they continue to deliver better outcomes, including sound financial management, effective income collection, forward looking asset management, modern streamlined procurement and focused risk management.

The Audit, Risk and Counter Fraud Unit provides a professional and independent audit function. The service also provides advice and guidance in relation to risk management and business continuity planning, and pro-actively investigates allegations of corporate fraud.

The Corporate Procurement Unit drives the most economically advantageous terms and conditions for supplies, services and works contracts, through the use of electronic and collaborative procurement opportunities and also looks to achieve community benefits from procurement.

The Financial Management Unit ensures that the council integrates corporate planning, financial planning and asset management, combined with sound financial management and insurance arrangements, to ensure the most effective use of resources.

Property Management and Development leads on strategic property asset management, manages the council's Tenanted Non Residential Portfolio (TNRP) and is responsible for a wide range of professional services including property acquisitions and disposals. It also manages all of the council's property ownership records and has responsibility for energy management across the council's operational and non-operational buildings.

The Revenues Unit manages income from government grants, council tax, business rates and other payments and provides vital front line service delivery of Housing Benefit, the Council Tax Reduction Scheme, the Scottish Welfare Fund and Discretionary Housing Payments.

Significant Achievements in 2014/15:

2014/15 was a successful year for Finance and Estates Services. Key achievements across each unit are set out below:

Audit, Risk and Counter Fraud Unit

- Integration of the counter fraud team.
- Development of Audit and Governance Committee scrutiny function.
- Development of Governance and Risk Board oversight function.
- Alignment of internal audit plan with council's key risks.

Corporate Procurement Unit

- Procurement Savings of £935,000.
- Implementation of the Community Benefit in Procurement procedure and achieving community benefits in council contracts.
- Delivery of annual procurement delivery plans.

Financial Management Unit

- Agreement of the Revenue Budget Strategy for 2015/16 to 2017/18.
- Agreement of updated General Services capital programme for 2015/16 to 2017/18.
- Continuing treasury savings helping fund capital investment.
- Top performing Scottish Council for payment of suppliers by electronic means (99.93%).
- Contributing to a successful business case submitted to Scottish Government for additional capital investment for free school meals expansion.

Property Management and Development

- Several major property acquisitions including St David House, Volunteer Park, the Mahle Building at Whitehill Industrial Estate and Lister Road.
- Completion of the major office refurbishment at St David House, Bathgate and its re-occupation with 184 council staff.

Revenues Unit

- Payment of Discretionary Housing payments to fully mitigate the impact of the "bedroom tax" in 2014/15.
- Improvement in processing times for new claims for Housing Benefit and/or Council Tax Reduction.
- Introduction of cash payments for Scottish Welfare Fund.
- Merging of Council Tax bills and benefit notifications into a single mail pack.
- Introduction of new online benefit form.

Key Priorities and Actions for 2015/16:

While there is strong performance across the services, innovation will continue to be needed to secure continuous improvement. Key priorities and actions across each unit in 2015/16 are set out below:

Audit, Risk and Counter Fraud Unit

- Preparation of an audit, risk and counter fraud strategy.
- Completion of the Annual Audit Plan.
- Embedding effective risk management processes within the council.

Corporate Procurement Unit

- Deliveries of annual procurement plans for 2015/16.
- Delivery of planned procurement savings of £655,000.
- Implementing a revised structure for the unit to meet customer requirements.

Financial Management Unit

- Supporting and enabling the implementation of the agreed three year Revenue and Capital Budgets.
- Continuing to provide effective budget management support and advice to services.
- Development of financial support arrangements for the Health and Social Care Integrated Joint Board.
- Delivery of action plan for Community Planning Partnership (CPP) Resource Alignment Group.

Property Management and Development

- Continued implementation of the Property Asset Management Plan.
- Continued intensive management of the TNRP to meet occupancy and income targets.
- Review and re-structuring of the unit to meet customer and service requirements in the years ahead.

Revenues Unit

- Maximising income from Council Tax, Business Rates, Service Accounts and Housing Benefit Overpayments.
- Ensuring benefits claims are processed efficiently.
- Ensuring Scottish Welfare Fund and Discretionary Housing payments are effectively delivered.
- Implementing the council's approach to corporate debt.
- Preparing for roll out of Universal Credit including working with Department for Work and Pensions.
- Implementing risk based verification for all benefit claims.
- Introducing Housing Benefit and Council Tax Reduction interventions programme.
- Developing and introducing online forms for Council Tax discount reviews.

Staff Communication and Engagement

The contribution of staff will continue to be the key factor in the achievements of the service and in meeting the challenging times ahead.

There are performance indicators in each unit which monitor the delivery of team meetings and performance review meetings between staff and their line manager. In addition, training plans are now in place for each Service Unit and delivery of these training plans is also subject to a six monthly performance review.

The Finance and Estates Communication Group consists of staff working together from each Service Unit to provide articles and information for publication within the council's Inside News bulletin. The purpose of the group is to highlight the services Finance and Estates can offer across the whole of the council.

Staff engagement meetings continue to be a key priority for Finance and Estates and provide an opportunity for staff to provide feedback.



Donald Forrest
Head of Finance and Estates

1.2 Context

The purpose of the Finance and Estates 2015/16 management plan is to outline the service specific activities and actions that the service intends to carry out during the year. In taking time to plan activities and related performance measures, it will allow the service to focus on key issues and prioritise resources.

The financial climate facing the council continues to be very challenging. Government funding restrictions, increases in the elderly population, and higher numbers of school pupils, are all combining to cause considerable pressure around balancing funding with expenditure demands.

The Delivering Better Outcomes 'Your Say 2014' consultation sought feedback from respondents on measures that will allow the council to balance its budget and continue to deliver its priorities for the period to 2018. Following the successful conclusion of the consultation, the council agreed a three year Revenue Budget Strategy on 29 January 2015.

Finance and Estates will continue to play a core role in delivering this strategy by supporting services and through the direct delivery of workstreams such as procurement and asset management. Individual units within the service will also continue to modernise structures and processes to provide the most efficient model for service delivery. The service will also play an ongoing role in responding to Welfare changes, by forward planning with colleagues and partners to support people affected by legislative changes and also by responding to changes such as the roll out of Universal Credit.

In conjunction with our Community Planning Partners, the council must make the most effective use of assets and financial resources to meet the targets in the Single Outcome Agreement, and to provide the greatest positive impact upon the people, families and communities living within West Lothian.

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.

1.3 Partnership Working

Going forward, it will only be possible to achieve our goals by working in partnership. In overall terms, Finance and Estates will contribute to significant work with our Community Planning Partners, with particular focus on two areas of activity:

- Producing a mapping of current resources that are deployed by partner organisations that contribute to the outcomes in the Single Outcome Agreement.
- Producing a framework for continuously improving the partnership's capacity to target and align resources for better impact.

The clear objective of this activity is to work towards sharing budget and resource planning assumptions at an early stage, and to deploy resources to jointly agreed outcomes. Finance and Estates will assist the council in showing a demonstrable commitment to the Agreement on Joint Working on Community Planning and Resourcing, published by COSLA, the Scottish Government and the National Planning Group in September 2013, by contributing to positive engagement with the Community Planning Partnership and by incorporating community planning priorities on our budget making and accountability arrangements.

The Audit, Risk and Counter Fraud Unit are in partnership with the Falkirk Council Internal Audit Service and joint working will continue during 2015/16 with auditors being shared between the councils and audit work being undertaken on each other's processes. This allows both councils to draw on additional audit expertise.

The Corporate Procurement Unit actively works with Scotland Excel, the Scottish Centre of Expertise engaged to work with local authorities in delivering collaborative contracts in Scotland. Scotland Excel involves all 32 local authorities, ensuring collaborative contracts are put in place to deliver best value, so that resources within each local authority can concentrate on procuring local and regional collaborative contracts. The Corporate Procurement Unit also works actively with other local authorities, such as Falkirk, City of Edinburgh, Midlothian and Scottish Borders, in regional contracts where there is collaboration of contract requirements carried out at a local level. This allows each local authority to take the lead on contracts allowing sharing of resources through contract delivery. Procurement are currently working with Scottish Government to establish best practice within Scottish Procurement in line with new Procurement legislation.

The Financial Management Unit has a key role in supporting the resource alignment agenda in conjunction with all the members of the Community Planning Partnership (CPP). A report from Audit Scotland in October 2014 highlighted 'the good progress made in improving outcomes relating to the economy, community safety and aspects of health and wellbeing.'

The CPP established a cross partnership Resource Aligning Group (RAG) when it became apparent through early partnership discussions that there was a strong will from partners to work together to progress this development area. A work plan has been agreed for the RAG for 2015 and this will focus on the following areas;

- The RAG partners will share joint planning information.
- A Scenario Planning exercise will be developed.
- Areas of joint working are to be identified and progressed.
- A CPP Asset Plan covering Property, IT and Information and Vehicles will be developed.

Property Management and Development work in partnership with a number of our Community Planning partners such as Police Scotland and NHS Lothian. This ensures effective asset management planning and sharing of facilities and services via the Civic Centre in Livingston and various Partnership Centres around West Lothian. Further expansion of partnership centres is planned in the years ahead.

Partnership working is the key to the delivery of services by the Revenues Unit. Provision of information and guidance in relation to the administration of Housing Benefit is undertaken in close co-operation with the Department for Work and Pensions. There is also long-standing joint working in place with local Registered Social Landlords, Almond Housing Association and Weslo Housing Management in relation to the administration of Housing Benefit arrangements. A Benefit Officer is based within their respective offices to process benefit cases.

Partnership working with Lothian Valuation Joint Board facilitates the provision of information in relation to Council Tax property bands and rateable values for properties liable to Business Rates. The unit also works effectively with partners to maximise income due to the council in relation to Council Tax and Business Rates arrears, and undertakes billing and collection of the Business Improvement District Levy on behalf of Enterprising Bathgate and Linlithgow Bid Area.

To summarise, Finance and Estates works in partnership with the following organisations:

- NHS Scotland and NHS Lothian.
- Police Scotland.
- Scottish Court Service.
- Department for Work and Pensions.
- Audit Scotland.
- Scottish Procurement.
- Other local authorities.
- Lothian Valuation Joint Board.
- Registered Social Landlords.
- Falkirk Council Internal Audit Service.
- The Scottish Local Authorities Chief Internal Auditors Group (SLACIAG).
- Business Improvement District Companies (Enterprising Bathgate and Linlithgow Bid Area).
- West Lothian Community Planning Partnership.
- HMRC.
- CIPFA.
- COSLA.
- West Lothian Leisure.
- Hubco.
- Scottish Futures Trust (SFT).

1.4 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 and Counter Fraud	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

1.5 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. This includes what we will do, with our partner services and agencies, to deliver those outcomes.

Finance and Estates 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 workstreams Strategic assessment of service costs Effective prioritisation of resources 	2013	2018	2018
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	2018
Asset Management Strategy	<ul style="list-style-type: none"> Compliance Condition Suitability Sufficiency Accessibility Sustainability Reducing energy use 	2013	2018	2018
Corporate Procurement Strategy	<ul style="list-style-type: none"> Savings Contracts Compliance Accessibility Community benefits Sustainable Procurement 	2013	2018	2018
Audit, Risk and Counter Fraud Strategy	<ul style="list-style-type: none"> Effective management of corporate risks 	2015	2018	2018

Figure 2: Corporate Strategies

2 Finance and Estates Service Structure

The management structure is outlined in figure 3 below:

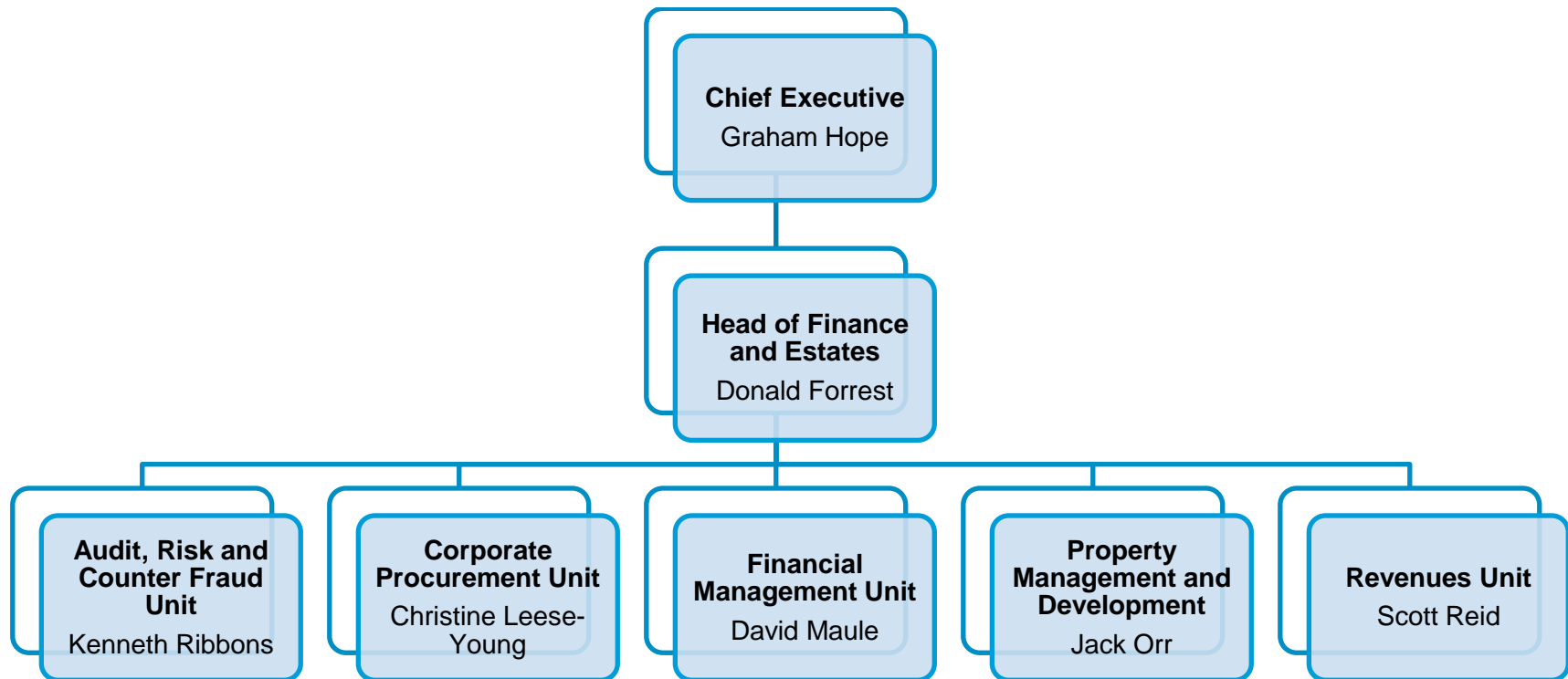


Figure 3: Service Structure

3 Service Activity

3.1 Audit, Risk and Counter Fraud Unit

Manager:	Kenneth Ribbons
Number of Staff (FTE):	6.6
Location:	Civic Centre

Purpose

The Audit, Risk and Counter Fraud Unit is responsible for ensuring that there is a corporate framework in place which enables the council to effectively manage its risks. The unit also independently audits key risks and investigates allegations of fraud or irregularity. The Audit and Governance Committee approves a counter fraud plan, internal audit plan and risk management plan. Following an audit or investigation, action plans are agreed with services to address any identified issues.

Activities

The main activities of the service in 2015/16 will be to:

- Review and report on the adequacy of controls in relation to the council's key risks.
- Prevent, detect and investigate fraud committed against the council.
- Enable the council to effectively manage risk, reducing its cost and impact, and ensure the delivery of essential services.

Key Partners

The service actively works with our partners to plan, design and deliver improved services for our customers. Our key partners are:

- NHS Lothian.
- Police Scotland.
- Falkirk Council Internal Audit Service.
- The Scottish Local Authorities Chief Internal Auditors Group (SLACIAG).

Customer Participation

The service will actively engage with 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
Audit and Governance Committee, Senior Managers	Consultation	Annually	Audit and Risk Manager	Annual audit plan on intranet
Audit / investigation point of contact	Questionnaire	On completion of audit / investigation	Audit and Risk Manager	Questionnaire results published on intranet
Senior Managers	Questionnaire	Annually	Senior Auditor	Questionnaire results published on intranet

Audit, Risk and Counter Fraud Activity Budget – 2015/16

Activity Name and Description		Link to Corporate Plan	Performance Indicator and Target 2015/16	PI Category	Staff Resource (FTE)	Revenue Expenditure Budget 2015/16 £	Revenue Income Budget 2015/16 £	Net Revenue Budget 2015/16 £
Risk Based Audits	To review and report on the adequacy of controls in relation to the council's key risks	Enabler Service - Corporate Governance and Risk	P:IA018 - cost of internal audit per £1 million of West Lothian Council's net expenditure - £600	Public	3.6	199,903	(4,649)	195,254
			P:IA022 - Percentage of risk based audits in the annual audit plan completed for the year - 100%	Public				
Corporate Counter Fraud	To prevent, detect and investigate fraud committed against the council	Enabler Service - Corporate Governance and Risk	IA036 - cost of counter fraud per £1 million of West Lothian Council's net expenditure - £200	High Level	2.2	122,163	0	122,163
			IA037 - Percentage of draft fraud reports issued within 12 weeks or such other date as agreed with the customer - 100%	High Level				
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	IA019 - cost of risk management per £1 million of West Lothian Council's net expenditure - £120	High Level	0.7	38,889	0	38,889
			IA025 - Annual risk report to the Audit and Governance Committee by 30 June of each financial year - Yes	High Level				
Service Support	Provision of management and administrative support	Enabler Service - Corporate Governance and Risk			0.1	5,571	0	5,571
	Total :-				6.6	366,526	(4,649)	361,877

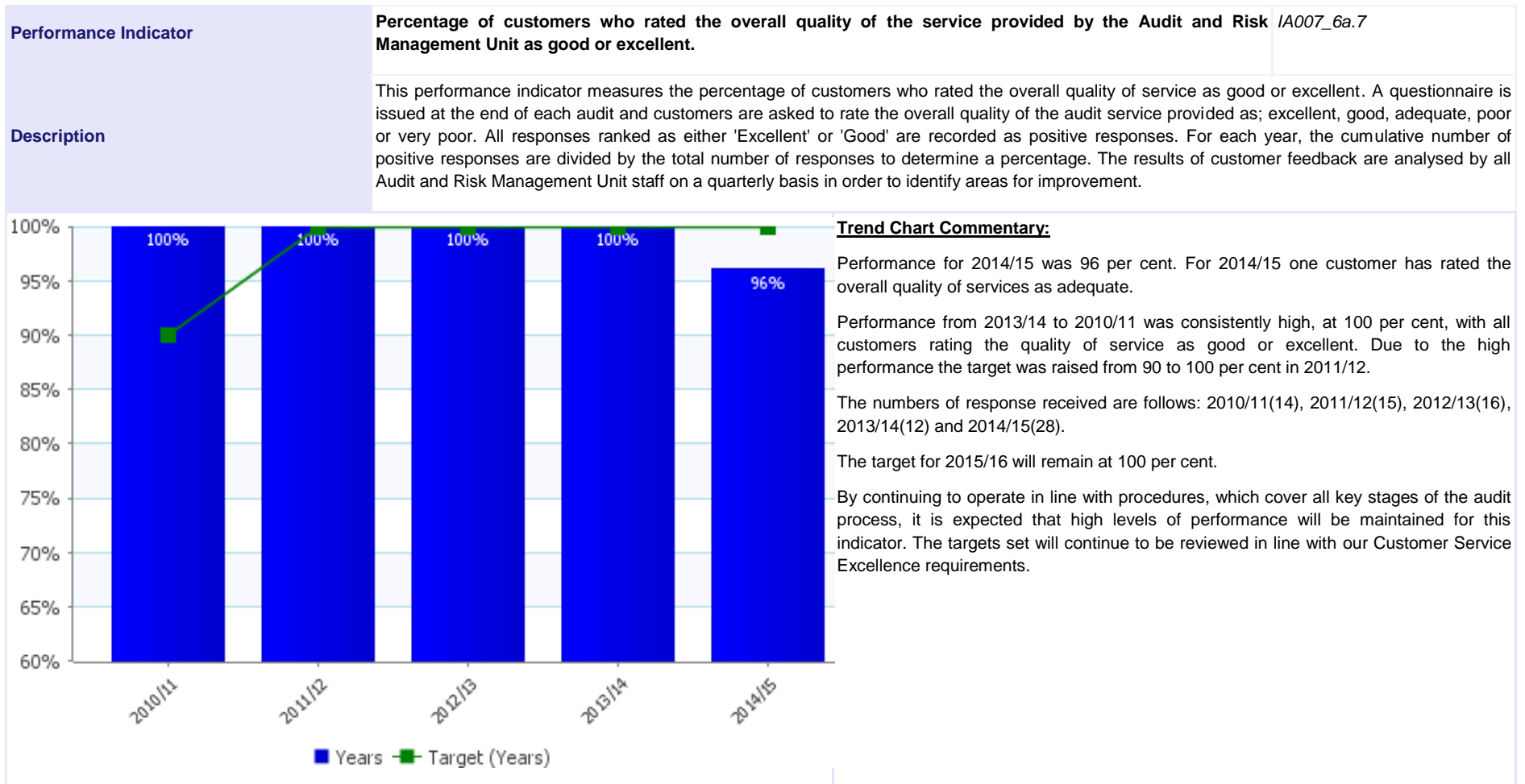
Audit, Risk and Counter Fraud Actions – 2014/15

Actions 2014/15						
Action	Description	Planned Outcome	Owner	Start	End	Status (Planned, Active, Complete)
Risk management benchmarking	Initiate benchmarking with other councils	Improve risk management processes	Audit and Risk Manager	April 2013	November 2014	Complete
Corporate counter fraud	Develop the council's corporate counter fraud arrangements in accordance with the action plan approved by Council Executive	Dedicated counter fraud resource and established data matching activities	Audit and Risk Manager	April 2014	March 2015	Complete
Business Continuity Test Programme	Conduct testing of all WLC1 business continuity plans	Completed testing of all WLC1 business continuity plans, including test reports with recommendations for improvement	Audit and Risk Manager	September 2013	March 2015	Active
Management assessments	360 degree reviews of management team	Completed 360 degree assessments	Audit and Risk Manager	April 2014	March 2015	Complete

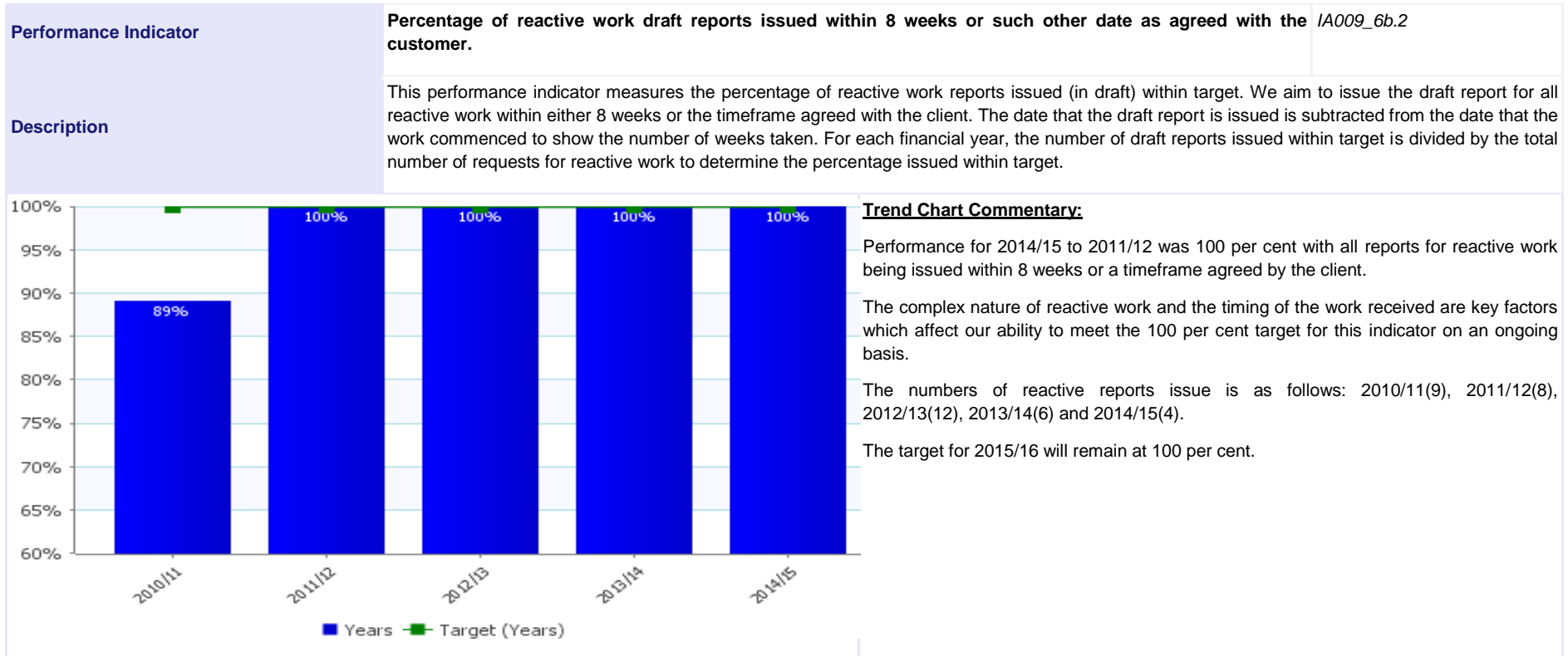
Audit, Risk and Counter Fraud Actions – 2015/16

Actions 2015/16						
Action	Description	Planned Outcome	Owner	Start	End	Status (Planned, Active, Complete)
Counter Fraud	Implement the Counter Fraud action plan for 2015/16 as approved by Audit and Governance Committee	Improved corporate counter fraud arrangements	Audit and Risk Manager	April 2015	March 2016	Planned
Risk Management	Conduct a high level review of services' risk management arrangements to determine whether effective	Improved management of risk	Audit and Risk Manager	September 2015	March 2016	Planned
Business Continuity	Review of council WLC2 business continuity plans	Improved resilience in the event of service disruption	Audit and Risk Manager	April 2015	March 2016	Planned
Audit risk and counter fraud strategy	Preparation of audit risk and counter fraud strategy	Effective deployment of audit risk and counter fraud resources	Audit and Risk Manager	April 2015	September 2016	Planned

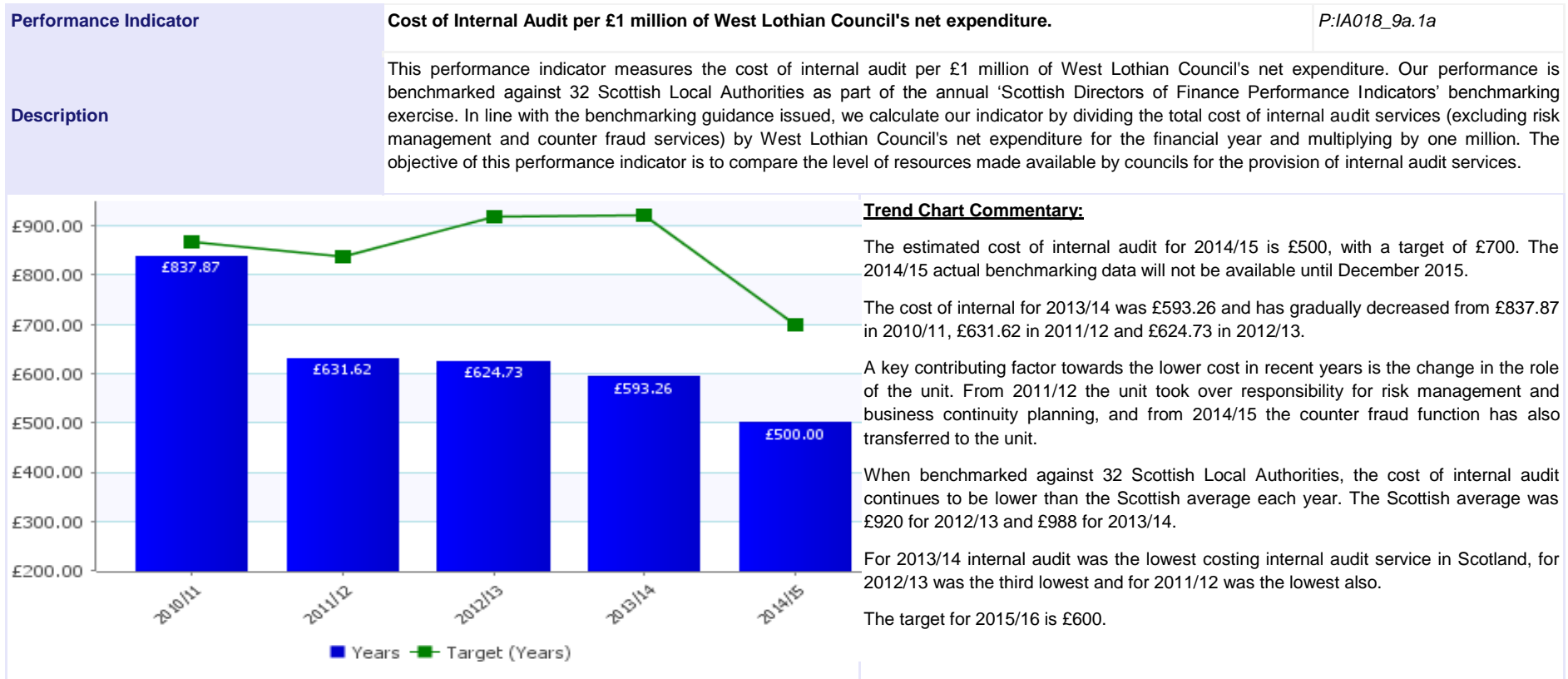
Audit, Risk and Counter Fraud Unit Performance – 2015/16



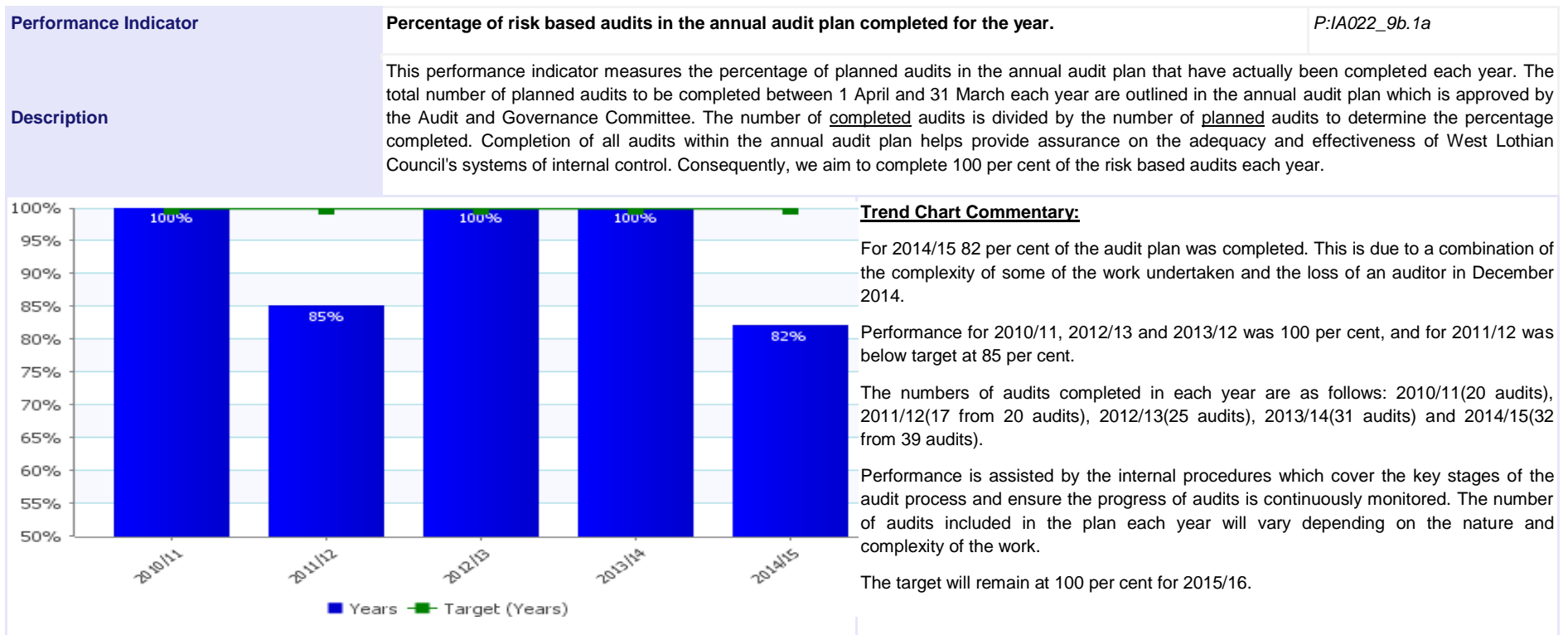
Audit, Risk and Counter Fraud Unit Performance – 2015/16



Audit, Risk and Counter Fraud Unit Performance – 2015/16



Audit, Risk and Counter Fraud Unit Performance – 2015/16



Calendar of Improvement and Efficiency Activity

Action	Frequency	2015/16 (✓)											
		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)	N/A												
● Review Panel	N/A												
● 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	✓			✓			✓			✓		
● PRPDs	Annually		✓										
● Review of customer groups/segmentation matrix	Annually		✓										
● Customer consultation	Monthly	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
● Review of Service Standards	Annually		✓										
● Planned Engagement activity	Quarterly			✓			✓			✓			✓
● 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):	10.3
Location:	Civic Centre

Purpose:

The Corporate Procurement Unit is an enabler service which procures goods, services and works on behalf of council services and ensures best value is obtained including Revenue, Capital and HRA savings. 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 the revenue budget strategy, the Corporate Procurement Unit will focus on the effective procurement work stream to deliver targeted financial efficiencies and community and other benefits in 2015/16.

Activities:

The main activities of the unit in 2015/16 will be to:

- Establish and manage contracts to ensure delivery of savings targets.
- Obtain community benefits for all relevant contracts.
- Consider sustainable procurement in contract development.
- Identify cashable savings targets for contracts and measure their delivery.
- Increase the use of collaborative contracts with other public sector organisations.
- Embed revised Procurement Reform (Scotland) Act 2014 and European Procurement Regulations 2014.
- Review position of the Living Wage within Contracts in line with the Scottish Procurement Policy note of 4 February 2015.
- Implement the Citizen Led Inspection Improvement Plan and meet with inspectors when they return to the service in April 2015 to review progress in the areas identified for improvement.

Key Partners:

The service actively works with our partners to plan, design and deliver improved services for our customers. Our key partners are:

- Scottish Procurement.
- Scotland Excel.
- Other local authorities.

Customer Participation

The service will actively engage with 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
Contract Customers & Suppliers	Opinion Taker survey	One per tender issued after contract award	Procurement Specialist	Results with 'You Said: We Did' posted on intranet and internet
Corporate Management Team and Contract Customers	Opinion Taker survey	Annually	Corporate Procurement Manager	Results with 'You Said: We Did' posted on intranet
Suppliers / Potential Suppliers	Opinion Taker survey	Annually	Corporate Procurement Manager	Results with 'You Said: We Did' posted on internet

Corporate Procurement Unit Activity Budget 2015/16

Activity Name and Description		Link to Corporate Plan	Performance Indicator and Target 2015/16	PI Category	Staff Resource (FTE)	Revenue Expenditure Budget 2015/16 £	Revenue Income Budget 2015/16 £	Net Revenue Budget 2015/16 £
Strategic Procurement	Progress the Journey towards Superior Procurement Performance through improvement in the Procurement Capability Assessment	Enabler Service - Corporate Governance and Risk	P:CPU018_9a.1a - Cost of the Corporate Procurement Unit per £1 million of West Lothian Council's net expenditure – £1,700	Public	1.5	93,353	0	93,353
			P:CPU021_9b.1a - Procurement Capability Assessment score assigned to West Lothian Council – Scottish Average or better	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	P:CPU018_9a.1a - Cost of the Corporate Procurement Unit per £1 million of West Lothian Council's net expenditure – £1,700	Public	7.1	442,017	(606)	441,411
			P:CPU019_9b.1a - Percentage of all council expenditure covered by contracts – 90%	Public				
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	P:CPU018_9a.1a - Cost of the Corporate Procurement Unit per £1 million of West Lothian Council's net expenditure – £1,700	Public	1.0	62,257	0	62,257
			P:CPU021_9b.1a - Procurement Capability Assessment score assigned to West Lothian Council – Scottish Average or better	Public				

Corporate Procurement Unit Activity Budget – 2015/16

Activity Name and Description		Link to Corporate Plan	Performance Indicator and Target 2015/16	PI Category	Staff Resource (FTE)	Revenue Expenditure Budget 2015/16 £	Revenue Income Budget 2015/16 £	Net Revenue Budget 2015/16 £
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	P:CPU018_9a.1a - Cost of the Corporate Procurement Unit per £1 million of West Lothian Council's net expenditure – £1,700	Public	0.5	31,096	0	31,096
			P:CPU020_9b.1a - Value of procurement savings achieved through arranged contracts - £655,000	Public				
Service Support	Provision of management and administrative support	Enabler Service - Corporate Governance and Risk			0.2	12,439	0	12,439
	Total :-				10.3	641,162	(606)	640,556

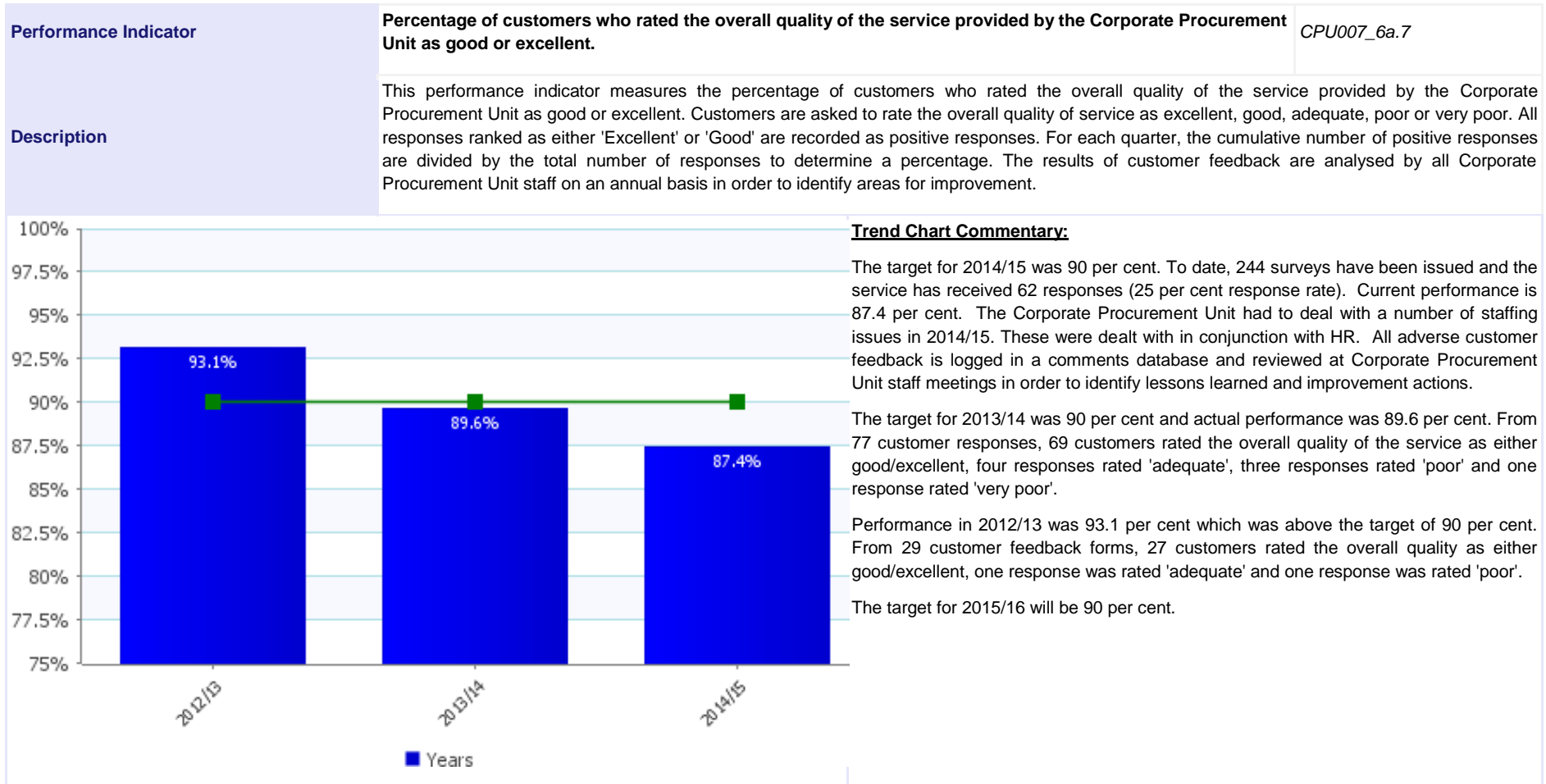
Corporate Procurement Unit Actions – 2014/15

Actions 2014/15						
Action	Description	Planned Outcome	Owner	Start	End	Status (Planned, Active, Complete)
Corporate Procurement Strategy	Annual review and implement five year corporate procurement strategy	Annual review of 5 year strategy	Corporate Procurement Manager	April 2014	March 2015	Complete
Delivering Effective Procurement Workstream	Development of annual procurement delivery plans	Provide details of all procurement requirements over the financial year	Corporate Procurement Manager	April 2014	March 2015	Complete
Community Benefits	Compliance with Community Benefit Procedure	Community benefits achieved for all relevant contracts	Community Benefits and Compliance Officer	April 2014	March 2015	Complete
Sustainable Procurement	Consideration to be given to ensure sustainable procurement is considered for all relevant contracts	Ensure whole life costs and other sustainable factors are included in contract award	Corporate Procurement Manager	April 2014	March 2015	Complete
Accessibility of contracts	To structure contracts to allow equality in tender opportunities	Engagement of local suppliers, small to medium enterprises, the third and voluntary sectors to gain council contracts	Corporate Procurement Manager	April 2014	March 2015	Complete
Customer Service Excellence	Customer Service Excellence Review of Information	Action plans and monitor progress to improve the service experienced by our customers	Corporate Procurement Manager	April 2014	March 2015	Complete

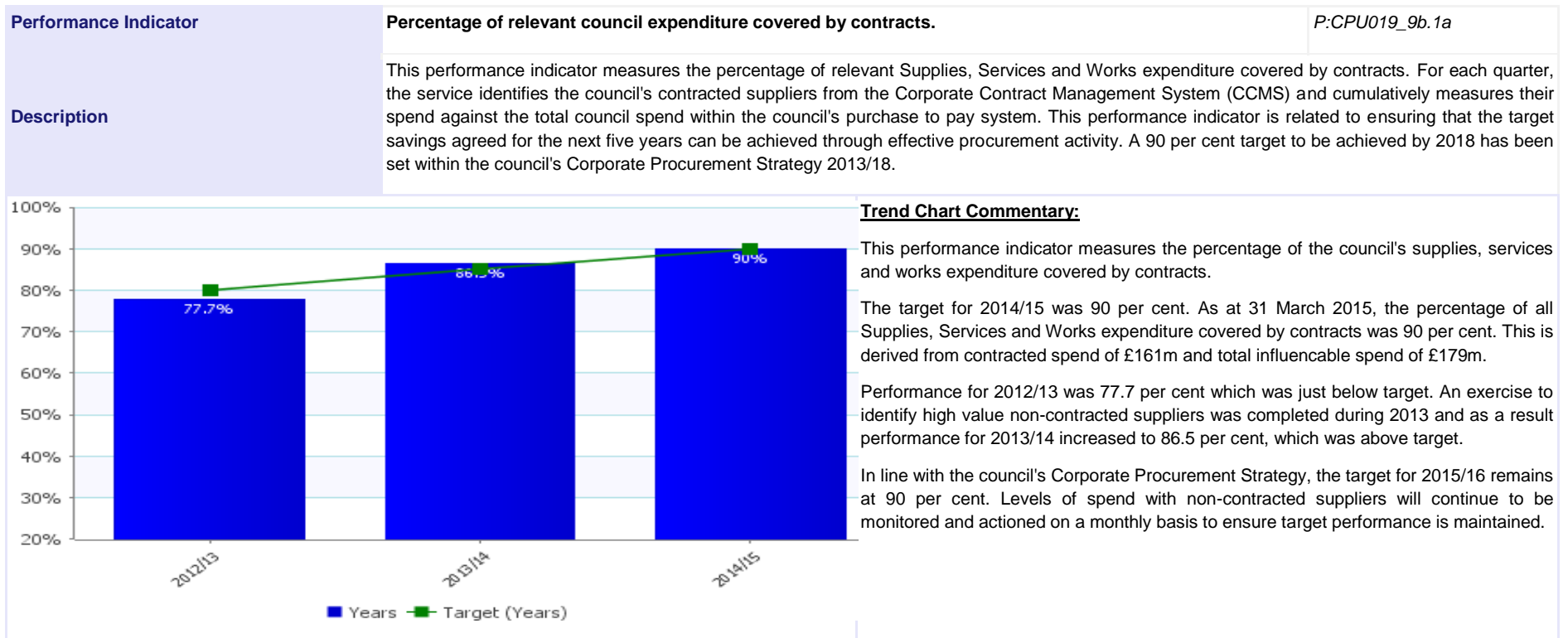
Corporate Procurement Unit Actions – 2015/16

Actions 2015/16						
Action	Description	Planned Outcome	Owner	Start	End	Status (Planned, Active, Complete)
Assessment Regime 2015/16	Improve Procurement Capability Assessment Score	Increase procurement performance on the journey towards superior performance	Corporate Procurement Manager	January 2016	March 2016	Planned
Procurement Reform (Scotland) Act 2014	Implementation of the Procurement Reform (Scotland) Act 2014 when published	Review and revise procedures to ensure compliance and engagement with stakeholders to ensure understanding and compliance with legislative requirements	Corporate Procurement Manager	April 2015	March 2016	Planned
European Procurement Regulations 2014	Implementation of the European Procurement Regulations 2014 when published	Review and revise procedures to ensure compliance and engagement with stakeholders to ensure understanding and compliance with legislative requirements	Corporate Procurement Manager	April 2015	March 2016	Planned
Review position of paying the Living Wage in contracts	Review the Scottish Procurement Policy Note - SPPN 1/ 2015 - Evaluating employment practices and workforce matters, including living wage, in public contracts	Understand how the Living Wage can be considered and promoted within contracts	Corporate Procurement Manager	April 2015	June 2016	Planned
Citizen Led Inspection Action Plan	Implement the actions from the Citizen Led Inspection Report issued in 2014	All actions from the Citizen Led Inspection Report fully implemented by the agreed action dates	Corporate Procurement Manager	April 2015	June 2016	Planned

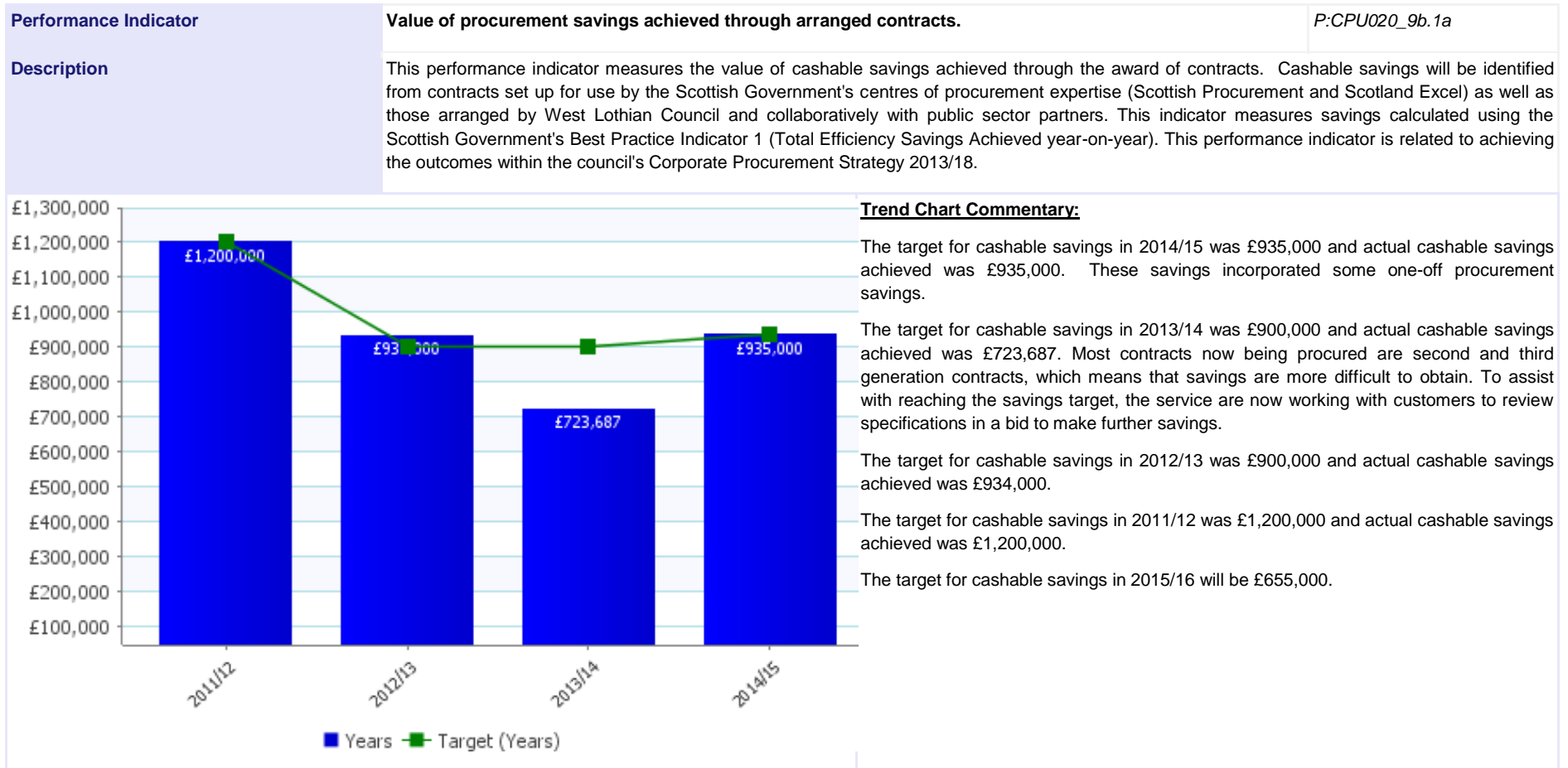
Corporate Procurement Unit Performance – 2015/16



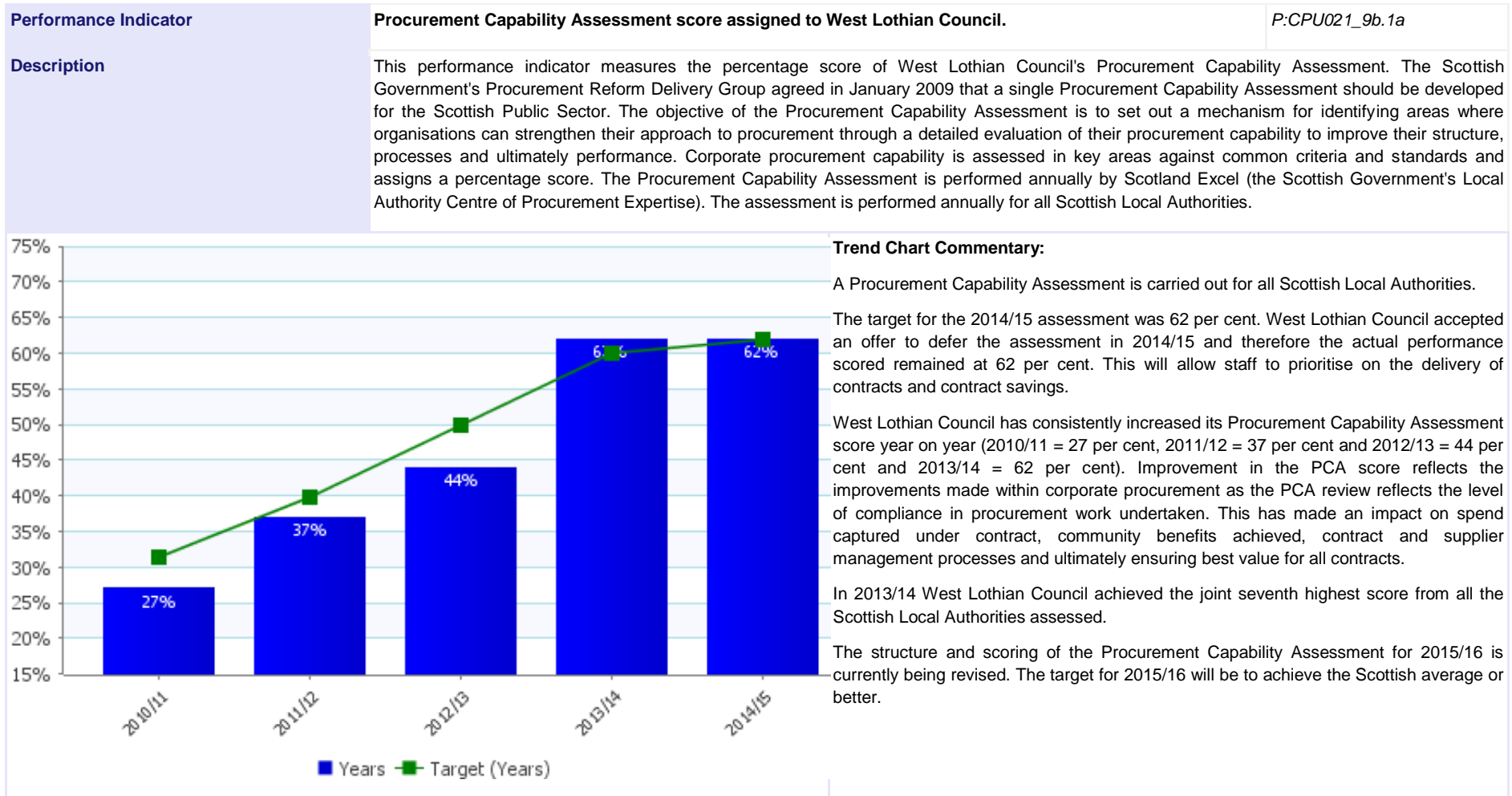
Corporate Procurement Unit Performance – 2015/16



Corporate Procurement Unit Performance – 2015/16



Corporate Procurement Unit Performance – 2015/16



Corporate Procurement Unit – 2015/16

Action	Frequency	2015/16 (✓)											
		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)	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	Quarterly	✓			✓			✓			✓		
● Workforce Planning	Annually	✓											
● PRPDs	Annually	✓											
● 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):	37.8
Location:	Civic Centre

Purpose:

The Financial Management Unit (FMU) provides a wide range of financial services. It is responsible for developing revenue and capital financial strategy and for the annual management of budgets through a risk based approach to budget monitoring. Other core activities support and enable service delivery across the council and include insurance cover and advice, VAT and treasury management, accounts payable and preparation of the statutory statements of account.

In 2015/16 a key aim of FMU will be to support and enable council services to deliver the council's financial strategy agreed by council on 29 January 2015. The unit will play a key role in providing advice and support for all budget workstreams, and will also be responsible for implementing the streamlining of supplier payments, processes and financial costing systems.

In addition, for 2015/16 the unit will continue to be responsible for the coordination and development of a resource mapping action plan across the Community Planning Partnership, which will provide evidence of how resources across the partnership are targeted and aligned with delivery of the Single Outcome Agreement.

Activities:

The main activities of the service in 2015/16 will be:

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

Key Partners:

The service actively works with our partners to plan, design and deliver improved services for our customers. Our key partners are:

- Audit Scotland.
- West Lothian Community Planning Partnership.
- HMRC.
- CIPFA.
- COSLA.
- West Lothian Leisure.
- Hubco / Scottish Futures Trust.

Customer Participation

The service will actively engage with 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
Corporate Management Team	Opinion Taker	Annually	Group Accountant	Results posted on Intranet
All Customer Groupings	Opinion Taker	Annually	Group Accountant	Results posted on Intranet
Council Tenants	Tenants Insurance Survey	Annually	Group Accountant	Results published in Tenants News

Financial Management Unit Activity Budget – 2015/16

Activity Name and Description		Link to Corporate Plan	Performance Indicator and Target 2015/16	PI Category	Staff Resource (FTE)	Revenue Expenditure Budget 2015/16 £	Revenue Income Budget 2015/16 £	Net Revenue Budget 2015/16 £
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 providing a financial management function per £'000 of council revenue budget - £3.00	High Level	6.3	358,959	0	358,959
			CP:FM003_9b.1a Annual revenue budget approval within set deadlines - Yes	Public				
Annual Budget Management and Monitoring	Manage and Monitor the annual Capital and Revenue budgets including provision of financial advice, VAT management, Grant Claims and completion of Statistical Returns	Enabler Service - Financial Planning	FM021_9a.1a Cost of providing a financial management function per £'000 of council revenue budget - £3.00	High Level	14.5	824,679	(2,631)	822,048
			FM014_9b.1c Budget monitoring - compliance with timescales for formal reporting - 100%	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 providing a financial management function per £'000 of council revenue budget - £3.00	High Level	3.4	193,683	0	193,683
			FM006_9b.1a Final Accounts - unqualified audit certificate and reporting within agreed deadlines - Yes	High Level				
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 & expenses - 4.7%	High Level	1.4	79,840	(123,309)	(43,469)
			FM070_9b.1a Treasury Management - investment rate of return - 0.88%	High Level				

Financial Management Unit Activity Budget – 2015/16

Activity Name and Description		Link to Corporate Plan	Performance Indicator and Target 2015/16	PI Category	Staff Resource (FTE)	Revenue Expenditure Budget 2015/16 £	Revenue Income Budget 2015/16 £	Net Revenue Budget 2015/16 £
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 providing a financial management function per £'000 of council revenue budget - £3.00	High Level	3.0	170,872	(2,631)	168,241
			NEW: Financial ledger and records maintained in accordance with agreed policies and procedures - 100%	WLAM				
Purchase to Pay	To provide a comprehensive, cost effective accounts payable service	Enabler Service - Financial Planning	CP:FM022_9a.1a Purchase to pay cost per invoice - £1.23	Public	6.0	341,743	0	341,743
			CP:sspi07 The number of invoices paid within 30 calendar days of receipt as a percentage of all invoices paid - 96%	Public				
Insurance Fund Management	To manage the cost of insurance risk	Enabler Service - Financial Planning	FM080_9a.1a Total cost of providing the Council's insurance service per £million of council revenue budget - £8,000	WLAM	2.8	159,465	(97,032)	62,433
Service Support	Provision of management and administrative support	Enabler Service - Corporate Governance and Risk			0.4	22,813	0	22,813
	Total :-				37.8	2,152,054	(225,603)	1,926,451

Financial Management Unit Actions – 2014/15:

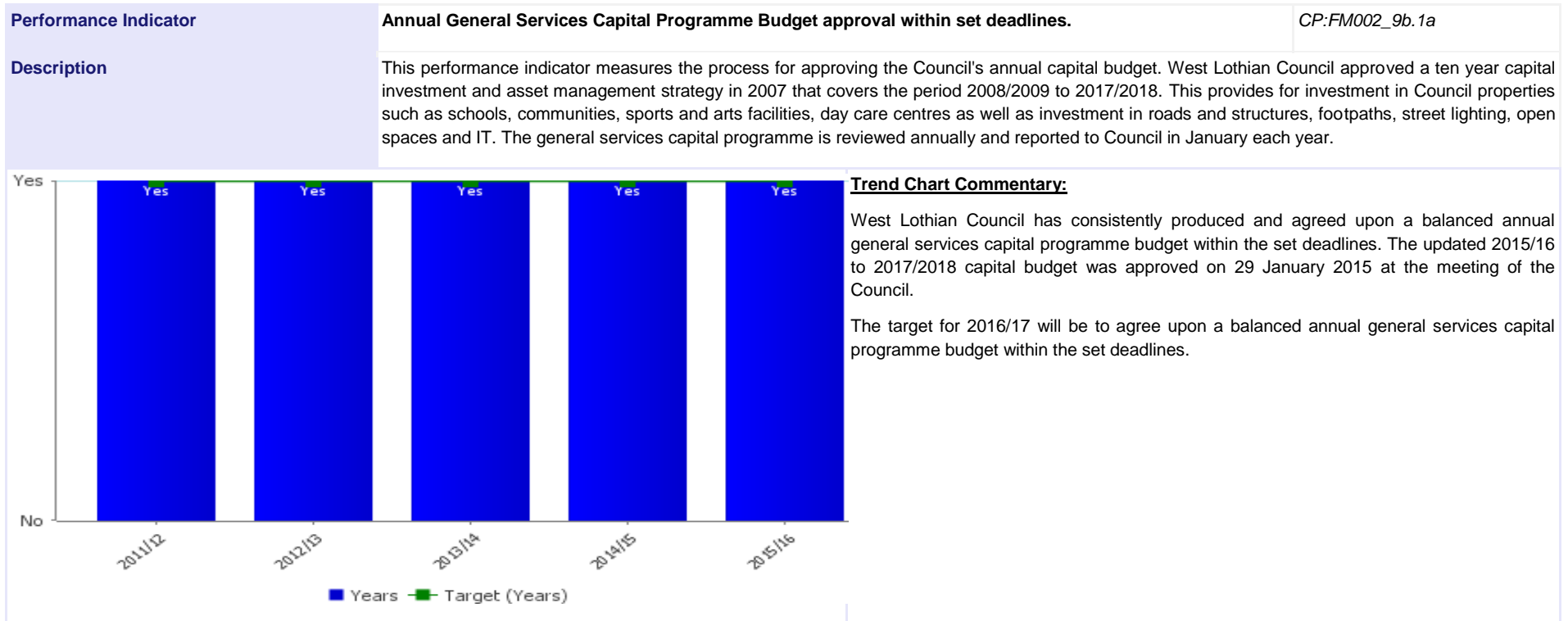
Actions 2014/15						
Action	Description	Planned Outcome	Owner	Start	End	Status (Planned, Active, Complete)
Medium Term Financial Strategy	Develop a medium term revenue budget for the council, including progression of the nine agreed workstreams	Robust and sustainable financial strategy for the period 2013/14 -2017/18	Corporate Finance Manager	April 2014	January 2015	Complete
Modernising Services	Develop plans for financial streamlining of current practices across a range of service areas	The council will deliver a range of efficiency savings, including streamlining of current financial administration practices	Corporate Finance Manager	April 2014	March 2015	Complete
Community Planning Partnership – Resource Aligning	Coordinate and develop a shared approach to alignment of resources across the CPP participants	Enable the Community Planning Partnership to develop an improved understanding of how SOA outcomes are resourced and improve the CPP's capacity to better align resource to outcomes	Corporate Finance Manager	April 2014	March 2015	Complete
Income and Concessions Strategy	Develop proposals for charging and concessions for 2015/16 to 2017/18 in line with best practice guidance	Revised fees and charges proposals will be incorporated into the council's revenue budget strategy for 2015/16 to 2017/18	Corporate Finance Manager	April 2014	January 2015	Complete

Financial Management Unit Actions – 2015/16:

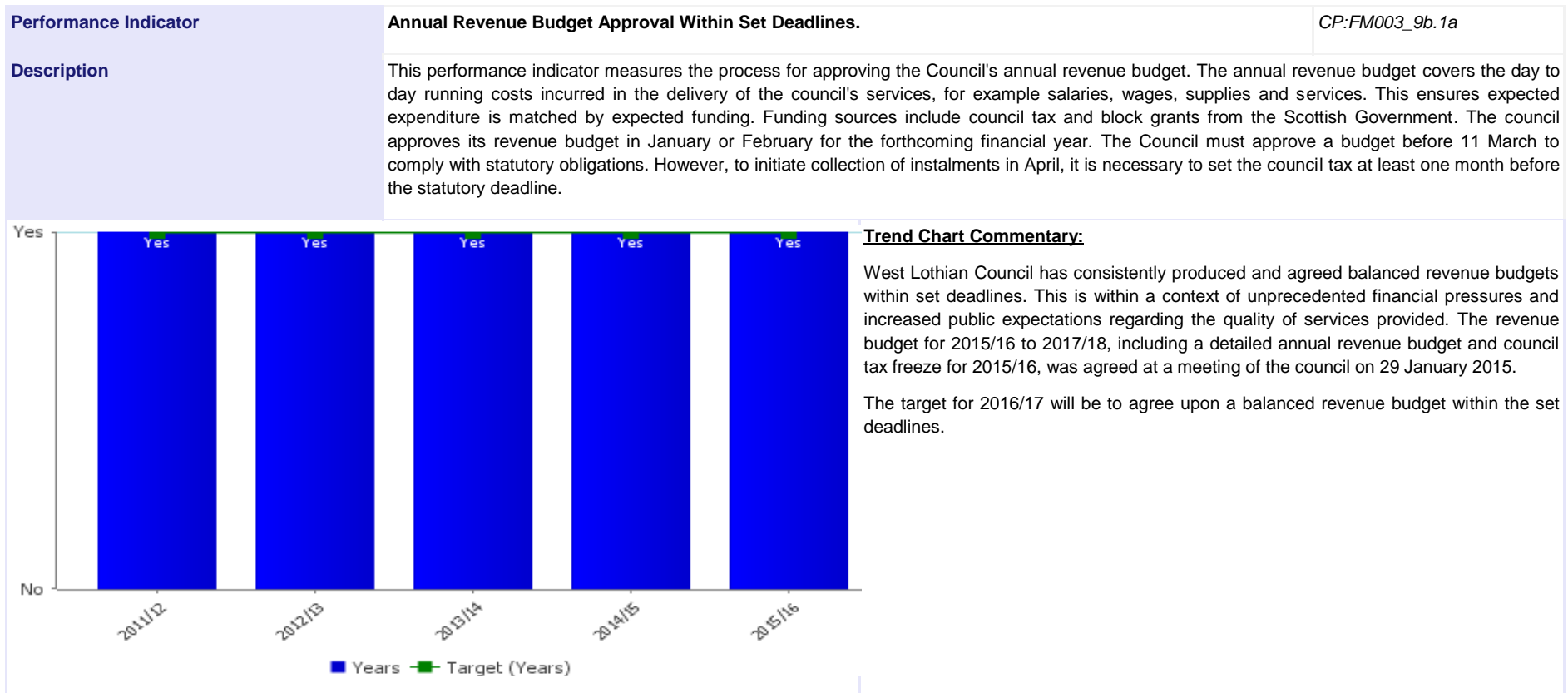
Actions 2015/16						
Action	Description	Planned Outcome	Owner	Start	End	Status (Planned, Active, Complete)
Implementation of Financial Streamlining Review	Review of payment methods, systems development and consolidation of financial activities	Financial management activities will be streamlined and efficiency savings delivered	Corporate Finance Manager	April 2015	June 2015	Active
Development of financial support arrangements for Health and Social Care Integrated Joint Board	Establish budget management and statutory financial reporting arrangements for the council and NHS Lothian's Integrated Joint Board	Financial management arrangements will be in place for the implementation of the Integrated Joint Board on 1 April 2016	Accounting Manager	April 2015	March 2016	Planned
Delivery of action plan for Community Planning Partnership (CPP) Resource Alignment Group	Co-ordinate development of the Resource Alignment Groups plans to deliver a CPP Asset Plan, joint information sharing and scenario planning	Plans will be developed throughout 2015/16	Corporate Finance Manager	April 2015	March 2016	Planned
BACS payment system Upgrade	BACS is the payment system used by the council to send supplier and payroll payments and collect direct debits electronically. An upgrade to the system which will improve functionality and security will be carried out in 2015/16	Successful development, testing and go live of the system in 2015/16	Group Accountant	April 2015	March 2016	Planned

Actions 2015/16 (Continued)						
Action	Description	Planned Outcome	Owner	Start	End	Status (Planned, Active, Complete)
Online Training Courses	Mandatory online training courses will be developed and rolled out to all PECOS system users	Successful implementation of online training courses fully rolled out to all PECOS system users	Purchase to Pay Team Leader	April 2015	March 2016	Planned

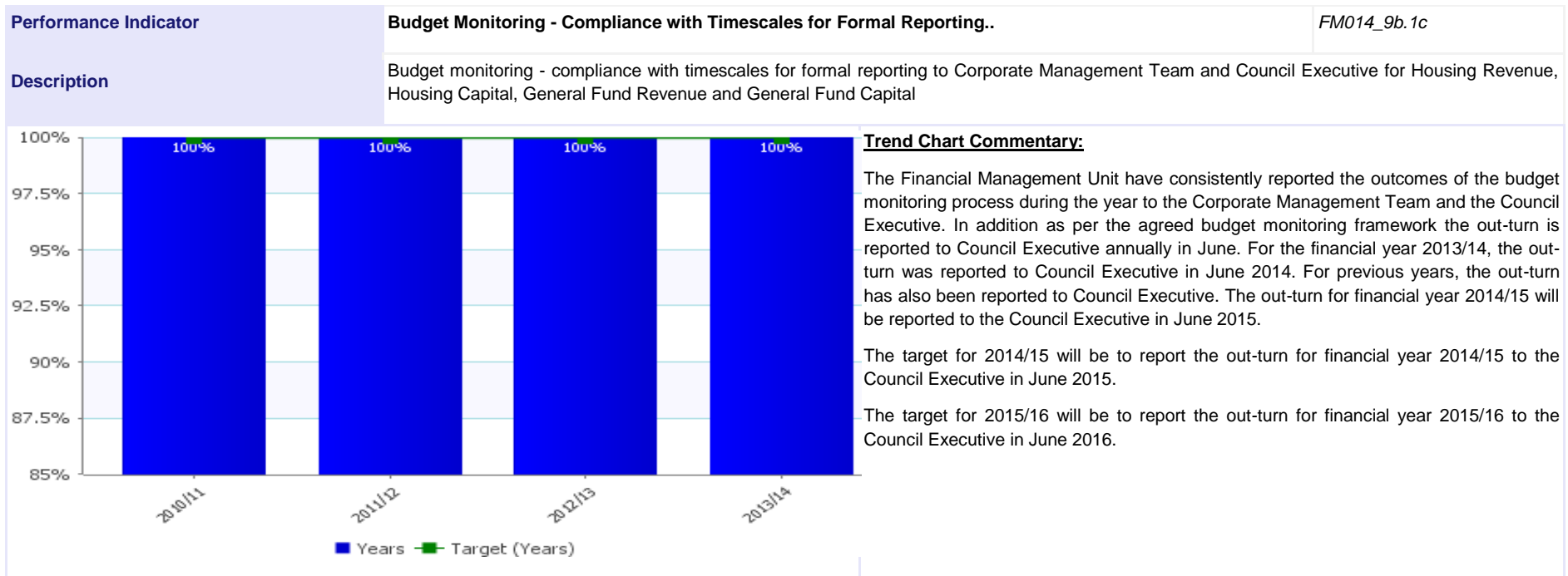
Financial Management Unit Performance – 2015/16



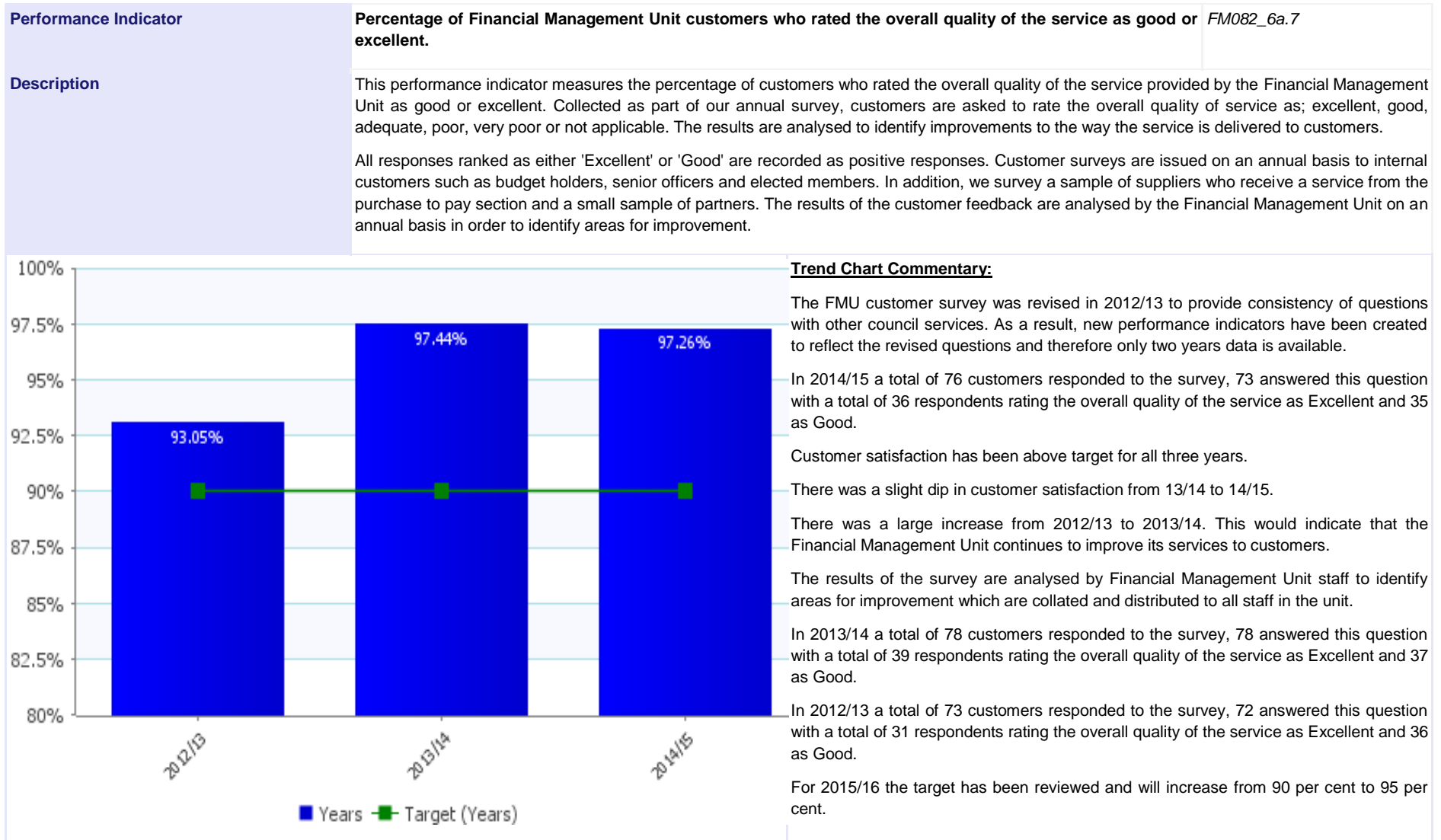
Financial Management Unit Performance – 2015/16



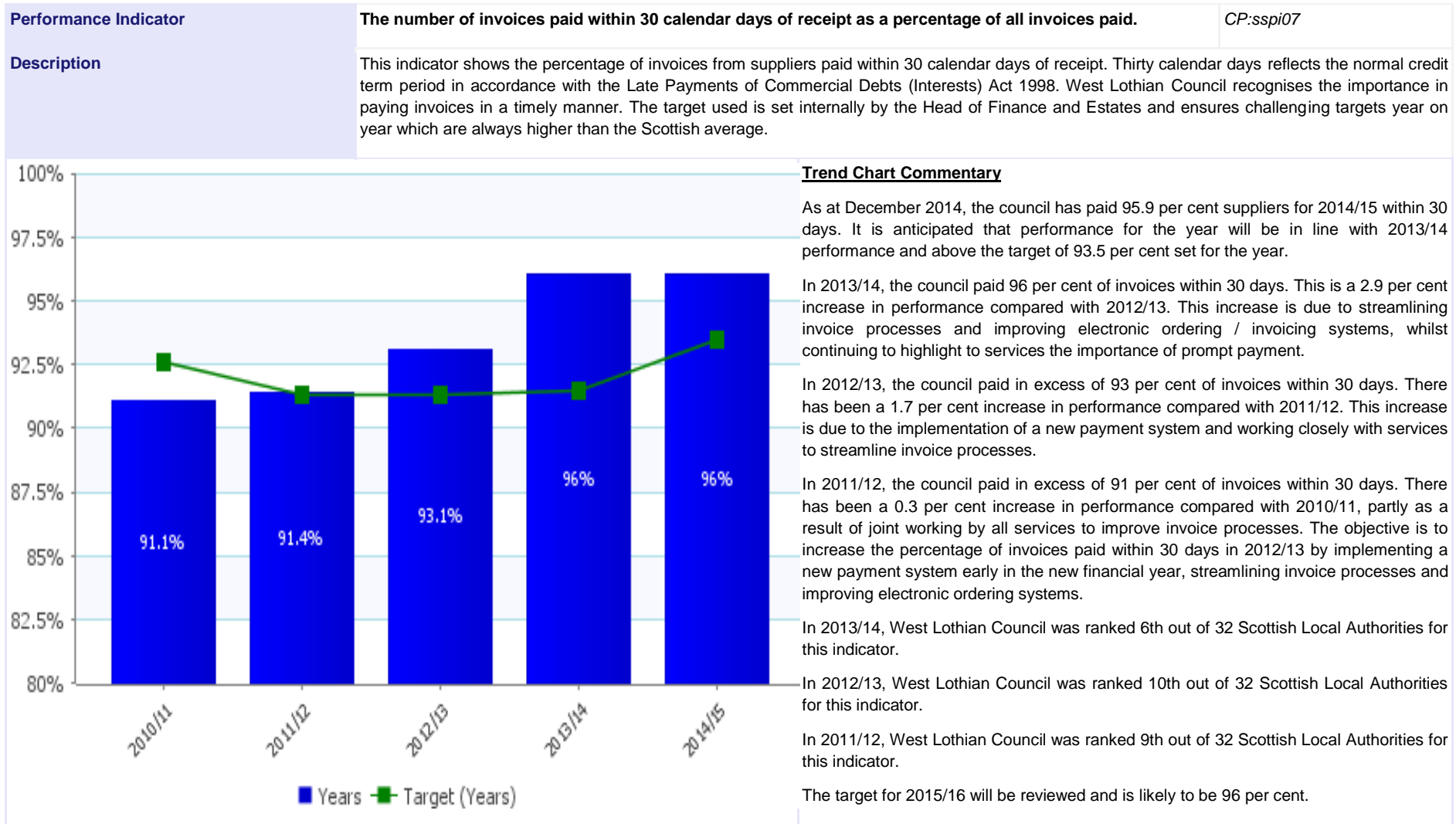
Financial Management Unit Performance – 2015/16



Financial Management Unit Performance – 2015/16



Financial Management Unit Performance – 2015/16



Calendar of Improvement and Efficiency Activity

Action	Frequency	2015/16 (✓)											
		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)	N/A												
● Review Panel	N/A												
● Performance Committee	N/A												
● Process Review (Lean/RIE activity)	Quarterly	✓			✓			✓			✓		
● Progress review of improvement actions	Annually			✓									
● CSE preparation	Annually	✓											
● Inspection or Audit activity	Quarterly				✓		✓			✓			✓
● Budget Management activity	Annually									✓			
● Equality Impact Assessment(s)	Annually	✓											
● Health and Safety Assessment(s)	Annually												✓
● Business Continuity Planning	Annually												✓
● Workforce Planning	Annually	✓											
● PRPDs	Annually			✓									
● Review of customer groups/segmentation matrix	Annually			✓									
● Customer consultation	Annually											✓	
● Review of Service Standards	Annually	✓											
● Planned Engagement activity	Annually											✓	
● Website content management	Monthly	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
● Performance activity ● Self Assessment activity ● Consultation & engagement activity ● External assessment activity ● Corporate management activity													

3.4 Property Management and Development

Manager:	Jack Orr
Number of Staff (FTE):	19.43
Location:	Civic Centre

Purpose

Property Management and Development delivers a range of property 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 acquisition and disposal of property to support council objectives. Professional services include valuation of land and property, as well as maintenance of property records. Key challenges in 2015/16 will be continuing with the delivery of the various asset management and climate change programmes, together with further roll out of the new Atrium property asset management system. In addition, re-structuring of the Unit will be a priority.

Activities

The main activities of the service in 2015/16 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 disposals, valuations, property records and property advice.

Key Partners

The service actively works with our partners to plan, design and deliver improved services for our customers, our key partners are:

- NHS Scotland – various Partnership Centres (existing and proposed).
- Police Scotland - various Partnership Centres (existing and proposed).
- Scottish Court Service.
- Hubco.

Customer Participation

The service will actively engage with 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
Customers (internal and external)	Customer satisfaction questionnaire	Annually	Surveyor	Results are sent to respondents and posted on the internet
Commercial tenants and occupiers of Admin Buildings	Targeted questionnaires	Biennially	Surveyor	Results posted on the internet and/or posted to respondents
Civic Centre User groups	Meetings	Quarterly	Civic Centre Building Manager	Minutes of meetings

Property Management and Development Activity Budget – 2015/16

Activity Name and Description		Link to Corporate Plan	Performance Indicator and Target 2015/16	PI Category	Staff Resource (FTE)	Revenue Expenditure Budget 2015/16 £	Revenue Income Budget 2015/16 £	Net Revenue Budget 2015/16 £
Strategic Property Asset management	The efficient and effective management of the council's operational properties	Enabler Service - Financial Planning	PMD151 (9a.1a) - cost of providing the service - £5.00 per head of population	WLAM	1.50	173,891	0	173,891
			CP:sspi08a (9b2a) - Percentage of Operational Properties in Satisfactory Condition: 96%	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	PMD151 (9a.1a) - cost of providing the service - £5.00 per head of population	WLAM	1.80	67,786	(511)	67,275
			PMD168 (9b2a) - Capital receipt income against target - 100%	WLAM				
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	PMD151 (9a.1a) - cost of providing the service - £5.00 per head of population	WLAM	5.00	1,262,280	(4,552,842)	(3,290,562)
			PMD166_9b.1c - Rent Collected for commercial property – 99%	WLAM				
Professional services	Including: Valuation for capital accounting purposes; maintenance of property records; granting property rights; provision of expert advice; development of land and buildings for economic development purposes and provision of advice to migrant and growing businesses	Enabler Service - Financial Planning	P:PMD127_6a.7 - PM&D percentage of customers rating the service as good or excellent - 87%	Public	2.00	75,318	(567)	74,751
			PMD169 (9b) - Asset valuations input to Atrium within agreed timescales - 100%	WLAM				

Property Management and Development Activity Budget – 2015/16

Activity Name and Description		Link to Corporate Plan	Performance Indicator and Target 2015/16	PI Category	Staff Resource (FTE)	Revenue Expenditure Budget 2015/16 £	Revenue Income Budget 2015/16 £	Net Revenue Budget 2015/16 £
Energy Management	Ensuring effective energy and water management in corporate non-domestic properties through energy efficiency measures	Enabler Service - Financial Planning	PMD191_9a1 - Carbon emissions from energy used in buildings (Annually) - 30,990 tonnes	WLAM	2.00	644,989	0	644,989
			PMD196_9b - Percentage completion of Energy Performance Certificates in operational buildings where required – 100%	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	PMD133 (6a) - Overall customer satisfaction - Headquarter buildings - 85%	WLAM	6.40	4,567,546	(2,663,405)	1,904,141
			PMD185_9b – No. of working days lost due to building condition failure in Admin Buildings – 0 days	WLAM				
The management of the Council's Corporate Properties	The efficient and effective management of the council's operational properties	Enabler Service - Financial Planning	PMD151 (9a.1a) - cost of providing the service - £5.00 per head of population	WLAM	0.63	16,165,708	(18,947)	16,146,761
			CP:sspi08a (9b2a) - Percentage of Operational Properties in Satisfactory Condition - 96%	Public				
Service Support	Provision of management and administrative support	Enabler Service - Corporate Governance and Risk			0.10	12,418	0	12,418
	Total :-				19.43	22,969,936	(7,236,272)	15,733,664

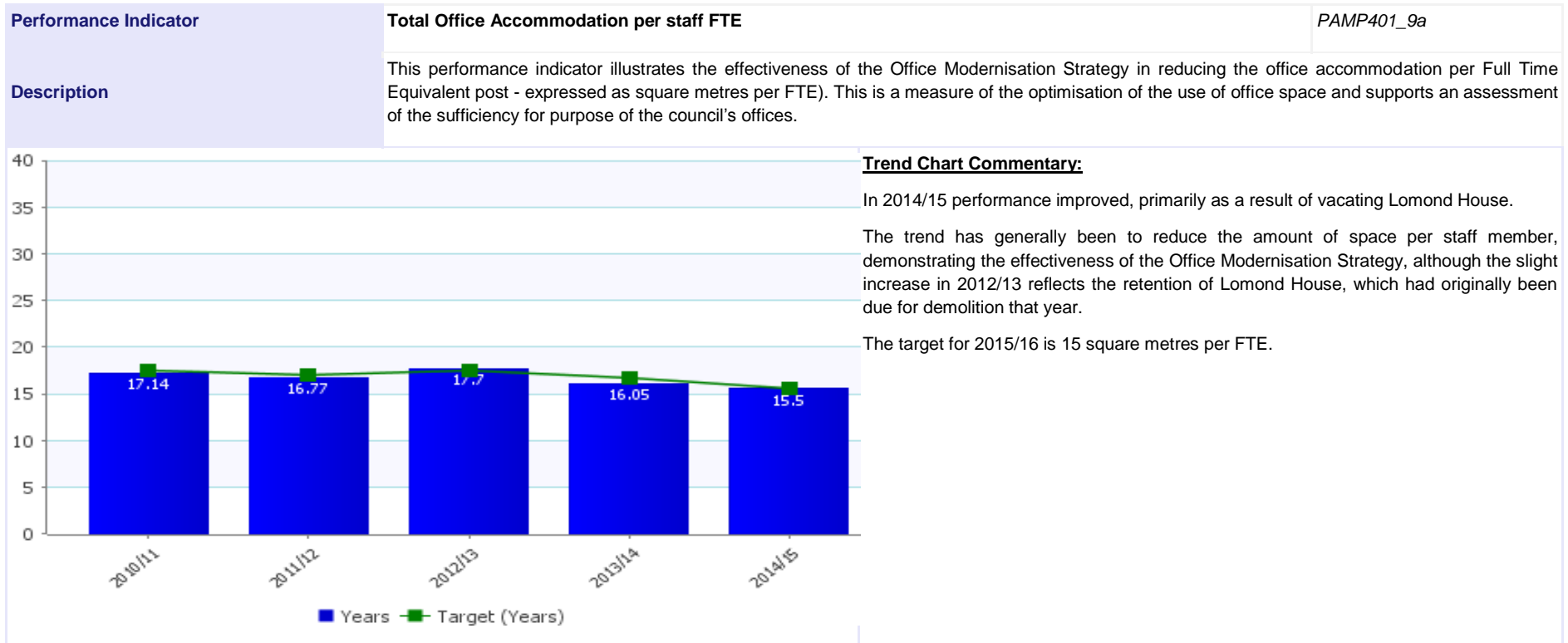
Property Management and Development Actions – 2014/15

Actions 2014/15						
Action	Description	Planned Outcome	Owner	Start	End	Status (Planned, Active, Complete)
Asset Register	Atrium – Phase 2 Asset Management Software	Full installation of next phase of software development	Asset Manager	April 2014	March 2015	Active
Asset Management Workstream – Office Modernisation	Accommodation improvements in operational offices together with improved desk and space utilisation	Full refurbishment of St David House	Estates Manager	April 2014	March 2015	Complete
Asset Management Workstream – Depots and Stores Modernisation	Consolidation of existing support accommodation into two geographical locations	Procurement of two properties together with full design, specification and obtaining of statutory consents – site start at one location	Economic Property Development Manager	April 2014	March 2015	Complete
Asset Management - Place based review	Review of front line service delivery buildings to ensure properties linked to service requirements	Appropriate and improved service delivery in appropriate geographical locations	Economic Property Development Manager	April 2014	March 2015	Active
Physical Assets Review – UPS/Hub Rooms	Linking of all IT hub rooms in the Civic Centre to the existing UPS and standby generator	Greater IT resilience in the event of a loss of power in the Civic Centre, and will ensure that data is not lost or corrupted	Estates Manager	April 2014	March 2015	Complete
Asset Management – Third Party Occupation	Third party occupation of council property	Implementation of new policy through new legal agreements	Economic Property Development Manager	April 2014	March 2015	Active

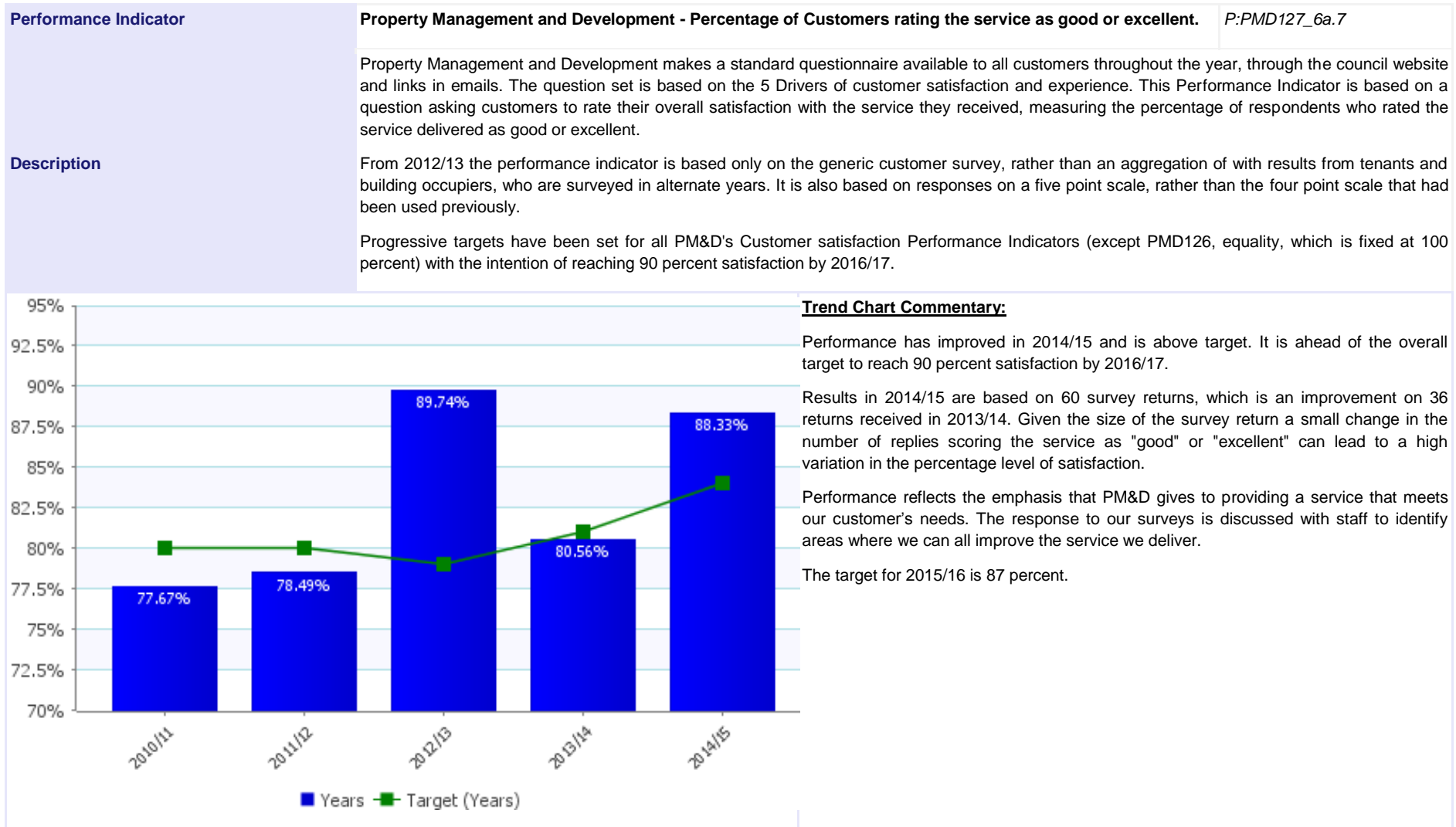
Property Management and Development Actions – 2015/16

Actions 2015/16						
Action	Description	Planned Outcome	Owner	Start	End	Status (Planned, Active, Complete)
Workforce and succession planning	Complete review of Property Management and Development staffing structure	Implementation of new structure	Estates Manager	April 2015	September 2015	Active
Asset Management Workstream – property modernisation	Refurbishment of County Buildings, Linlithgow to form Linlithgow Partnership Centre	Procure contract and remove asbestos as an advance contract ahead of main contract start	Estates Manager	April 2015	March 2016	Planned
Asset Management Workstream – depots and stores modernisation	Consolidation of existing support accommodation into two geographical locations	Letting of refurbishment contract for works at Whitehill Service Centre and start on site	Economic Property Development Manager	April 2015	March 2016	Planned
Asset Register	Atrium – Phase 2 Asset Management Software	Full installation of next phase of software development	Asset Manager	April 2015	March 2016	Active
Asset Management Workstream – modernisation of TNRP	Refurbishment of Adaptive House, Livingston to create revenue income stream	Completion of refurbishment contract, lease to Local Government Improvement Service, and full occupation by LGIS	Commercial Property Surveyor	April 2015	October 2016	Planned
Asset Management Workstream – climate change	Development of council wide policy on heating and energy use	Approval and implementation of new policy	Energy Manager	April 2015	March 2016	Planned

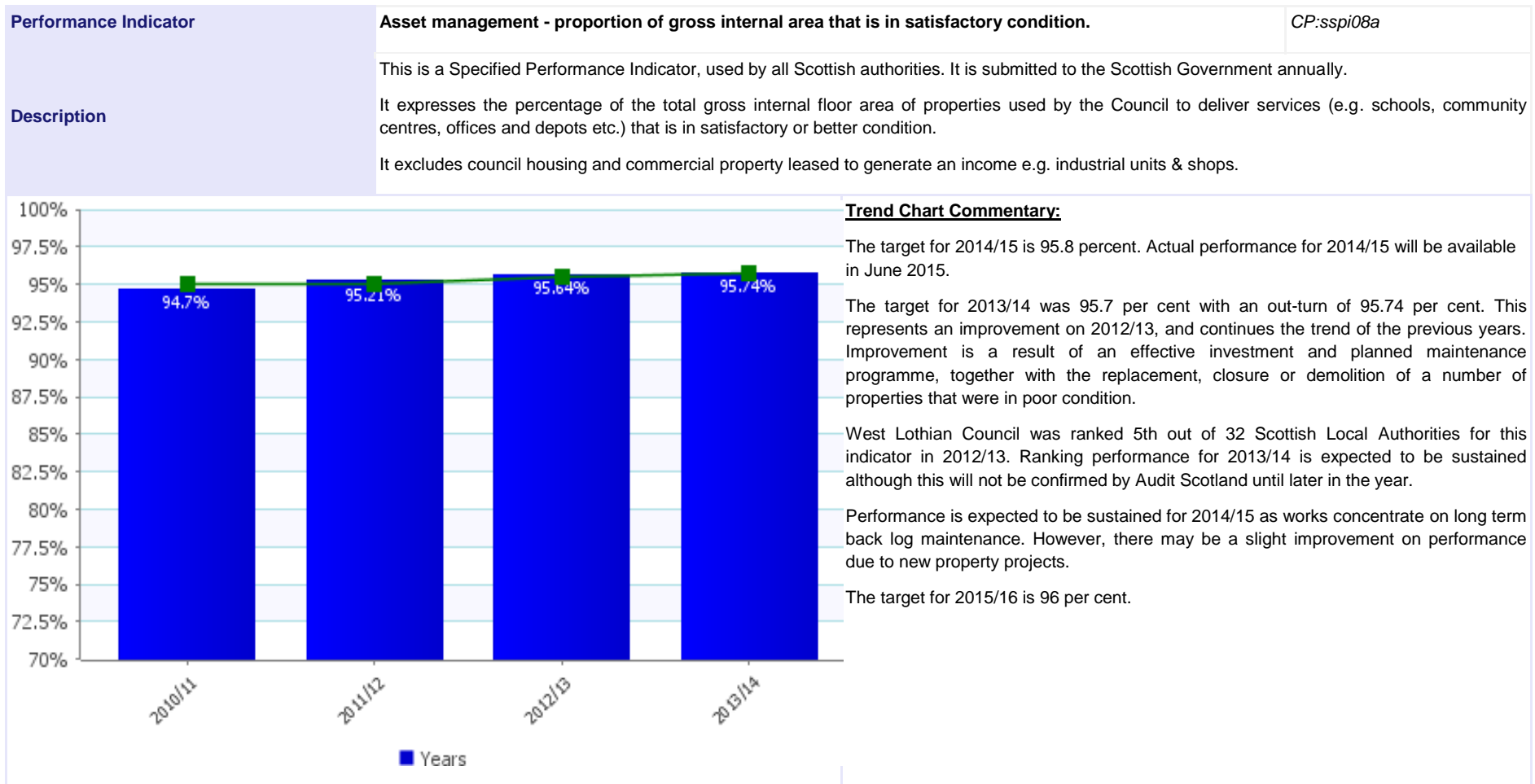
Property Management and Development Performance – 2015-16



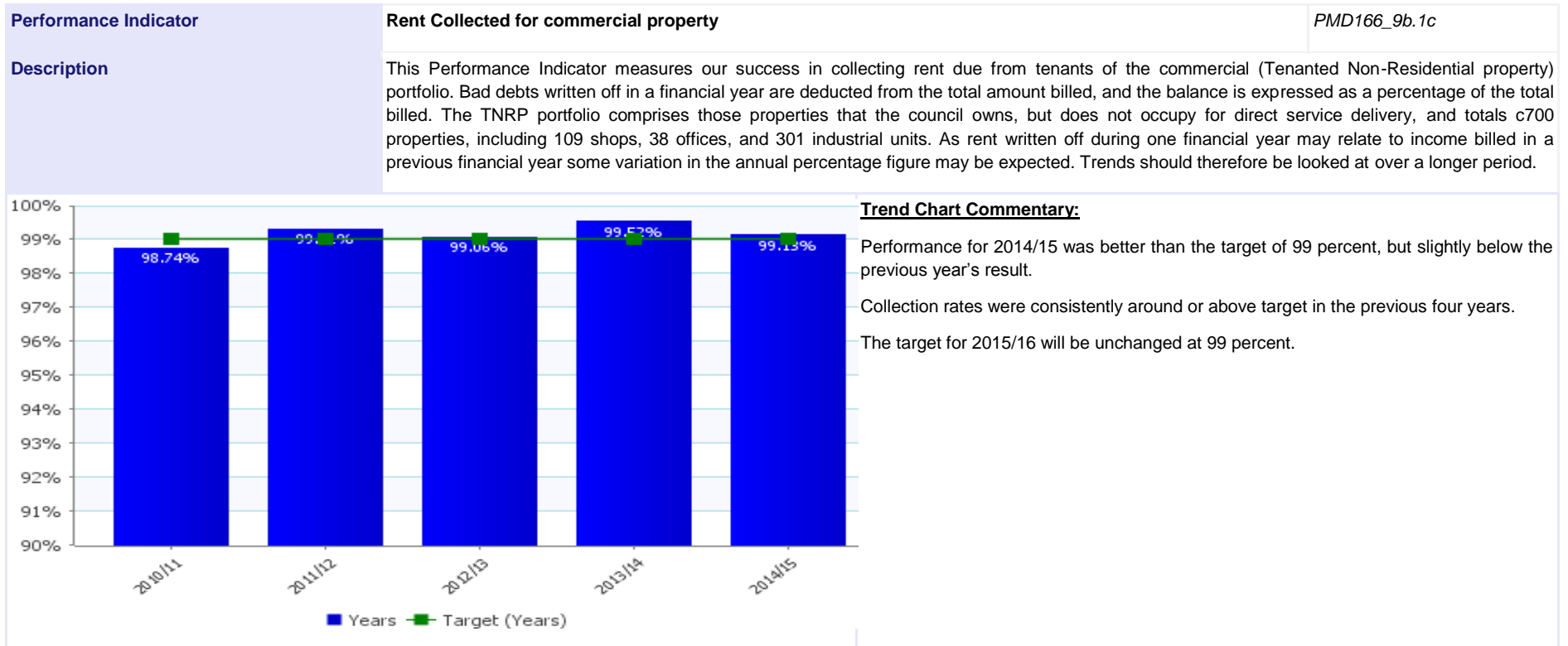
Property Management and Development Performance – 2015-16



Property Management and Development Performance – 2015-16



Property Management and Development Performance – 2015-16



Calendar of Improvement and Efficiency Activity

Action	Frequency	2015/16 (✓)											
		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	Annually	✓											
● WLAM (assessment)	N/A												
● Review Panel	N/A												
● Performance Committee	Annually		✓										
● Process Review (Lean/RIE activity)	Ad Hoc												
● Progress review of improvement actions	Quarterly	✓			✓			✓			✓		
● CSE preparation	N/A												
● Inspection or Audit activity	N/A												
● Budget Management activity	Quarterly					✓		✓			✓		✓
● Equality Impact Assessment(s)	Ad Hoc												
● Health and Safety Assessment(s)	Annually								✓				
● Business Continuity Planning	Annually	✓											
● Workforce Planning	Annually												✓
● PRPDPs	Annually	✓											
● Review of customer groups/segmentation matrix	Annually			✓									
● Customer consultation	Annually			✓									
● Review of Service Standards	Annually								✓				
● Planned Engagement activity	N/A												
● Website content management	Quarterly	✓			✓			✓			✓		

● Self-Assessment activity

● Consultation & engagement activity

● External assessment activity

● Corporate management activity

● Performance activity

3.5 Revenues Unit

Manager:	Scott Reid
Number of Staff (FTE):	111.5
Location:	St David House

Purpose

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

During 2015/16 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 impact of welfare reform. The unit will continue to modernise, with customer communication and consultation playing a key part in its modernisation activity. There will be ongoing development in the provision of the benefits service due to the effects of welfare changes.

Activities

The main activities of the unit in 2015/16 will be:

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

Key Partners

The service actively works with our partners to plan, design and deliver improved services for our customers. Our key partners are:

- Department for Work and Pensions.
- Registered Social Landlords.
- Lothian Valuation Joint Board.
- Business Improvement District Companies (Enterprising Bathgate and Linlithgow Bid).

Customer Participation

The service will actively engage with 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	Monthly	Revenues Manager	Results posted on internet Council Tax leaflet Email
Pensioners 60+ in receipt of HB/ CTRS	Paper based/ electronically issued along with e-bills. Surveys	Monthly	Benefits Manager	Results posted on internet Benefits leaflet. Email
Business Ratepayers	Electronically issued following annual billing	Annually	Revenues Manager	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	Monthly	Benefits Manager	Results posted on internet. Benefits leaflet Email
RSL / Private Landlords	Electronically. Regular Meetings of RSL and Private Landlord forums	Annually	Benefits Manager	Results posted on internet. Email Housing Association & Private Landlord Forums
Scottish Welfare Fund	Telephone	Daily	Benefits Manager	Results posted on internet. Email
Other council services	Electronically	Annually	Revenues Manager	Results posted on internet. Email

Revenues Activity Budget – 2015/16

Activity Name and Description		Link to Corporate Plan	Performance Indicator and Target 2015/16	PI Category	Staff Resource (FTE)	Revenue Expenditure Budget 2015/16 £	Revenue Income Budget 2015/16 £	Net Revenue Budget 2015/16 £
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	CP:sspi05 - Cost of collecting Council Tax per dwelling- £8.00	Public	20.0	750,690	(430,000)	320,690
			CP:sspi06b - percentage of income due from Council Tax for the year that was received by the end of the year - 94.5%					
Corporate Debt	Collection of multiple debts due to the council, provision of welfare and debt advice, collection of Housing Benefit overpayments	Enabler Service - Financial Planning	NEW - Amount of estimated customer income generated by Corporate Debt Team in income maximisation activity - £38.00	WLAM	9.5	355,755	(141,858)	213,897
			REV009_9b(C) - Cumulative value of Housing Benefit Overpayment recovered - £800,000					
Non-Domestic Rates	Billing, collection and administration of Non Domestic Rates	Enabler Service - Financial Planning	REV014_9a - Business Rates cost per property - £30.00	WLAM	3.5	129,686	(223,020)	(93,334)
			REV002_9b - Percentage of Business Rates received in the year - 97.8%					
Service Accounts	Invoicing, collection and administration of the councils service accounts	Enabler Service - Financial Planning	REV016_9a - Cost of collection for service accounts - £12.00	WLAM	2.5	92,073	0	92,073
			REV083_9b - Outstanding service account debt over 12 months - £400,000					

Activity Name and Description		Link to Corporate Plan	Performance Indicator and Target 2015/16	PI Category	Staff Resource (FTE)	Revenue Expenditure Budget 2015/16 £	Revenue Income Budget 2015/16 £	Net Revenue Budget 2015/16 £
Housing Benefit and Council Tax Reduction	Administration of Housing Benefit and Council Tax Reduction including appeals, interventions and administration of Discretionary Housing Payments	5. Minimising poverty, the cycle of deprivation and promoting equality	REV114_9a - Gross administration cost per Housing Benefit case - £38.00	WLAM	38.55	1,450,838	(1,923,020)	(472,182)
			REV118_9b.1c – Average number of days to process Housing Benefit new claims - 20 days					
			REV119_9b.1c – Average number of days to process Housing Benefit change in circumstances - 9 days					
Scottish Welfare Fund	Administration of Community Care Grants and Crisis Grants	5. Minimising poverty, the cycle of deprivation and promoting equality	REV107_9a - Cost of Scottish Welfare Fund per application received - £45.00	WLAM	7.0	1,280,073	(223,020)	1,057,053
			REV108_9b – Percentage of spend against budget - 100%					
Income and Rent Control	Administration and provision of income management function. Administration of Rent Accounting system	Enabler Service - Financial Planning	REV109_9a - Cost of income and rent control per £1 million of payments processed – £350.00	WLAM	10.5	393,368	(66,225)	327,143
			REV069_6b.2 - Percentage of rent account changes processed within 7 days of receipt - 98%					

Activity Name and Description		Link to Corporate Plan	Performance Indicator and Target 2015/16	PI Category	Staff Resource (FTE)	Revenue Expenditure Budget 2015/16 £	Revenue Income Budget 2015/16 £	Net Revenue Budget 2015/16 £
Business Systems Development	Provision and development of critical business systems, including routine accuracy and compliance checks	Enabler Service - Financial Planning	REV110_9a - Cost of Business Systems Development per £1 million of income generated - £350.00	WLAM	10.1	378,088	0	378,088
			REV031_6b.2 - Percentage of incidents logged regarding software faults within 3 working days - 98%					
Business Support	Provision of a support function for all Unit teams	Enabler Service - Financial Planning	REV111_9a - Cost of Business Support per £1 million of income generated - £300.00	WLAM	9.8	367,509	0	367,509
			REV089_9b - Percentage of benefits and collections mail indexed within 1 day of receipt - 96%					
	Total :-				111.5	5,198,080	(3,007,143)	2,190,937

Revenues Actions – 2014/15

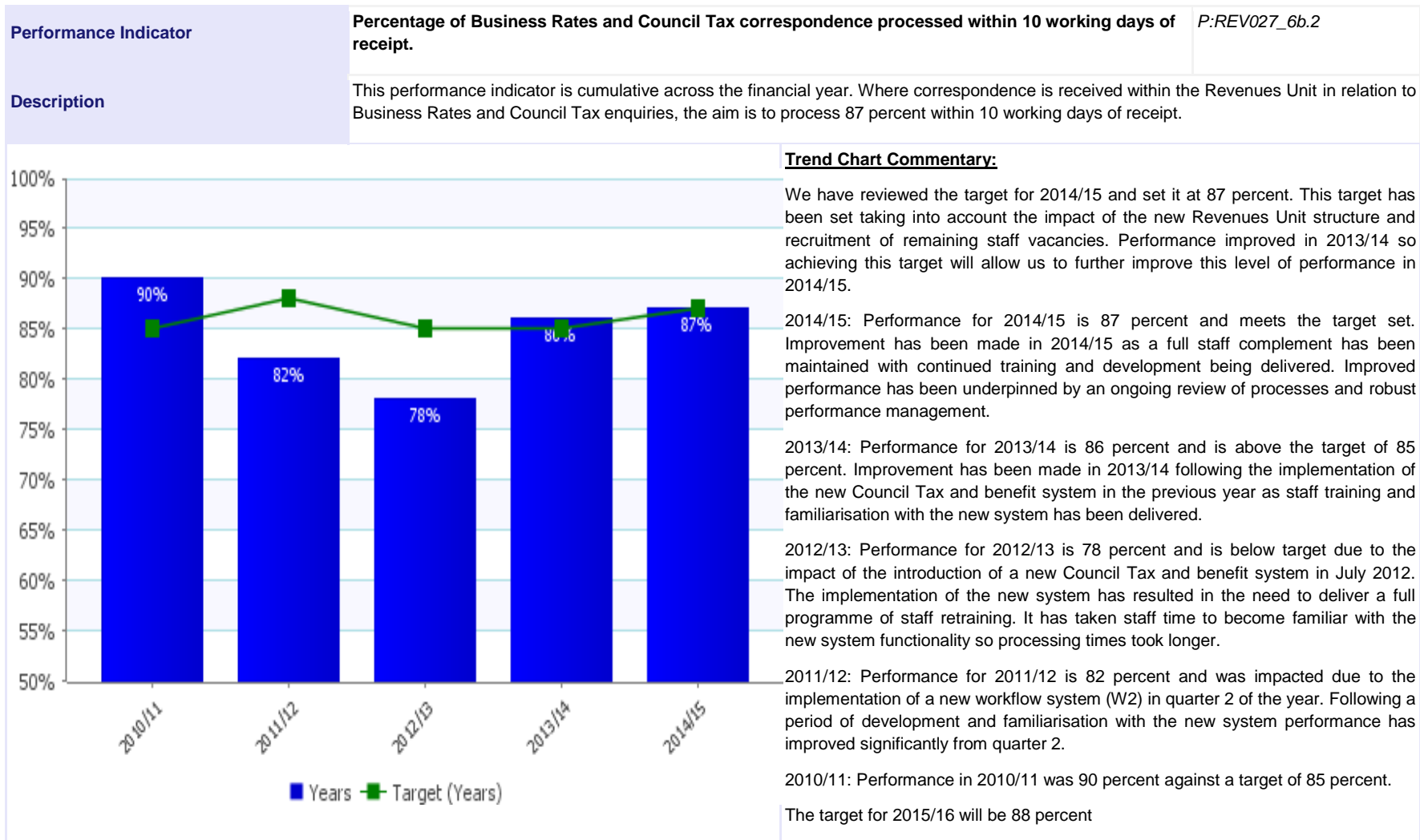
Actions 2014/15						
Action	Description	Planned Outcome	Owner	Start	End	Status (Planned, Active, Complete)
Corporate Debt	Work with colleagues in housing and front line services to ensure an effective corporate approach to debt	Efficient administration of ongoing rent arrears and former tenant arrears for those customers who have multiple debts due to the Council	Revenues Manager	April 2014	March 2015	Active
Corporate Debt	Integrate housing benefit overpayments, service accounts and rent into Corporate Debt system	Housing Benefit Overpayment accounts, service accounts and rent accounts integrated into Corporate Debt system	Revenues Manager	April 2014	March 2015	Active
Money Matters System	Introduce and develop new "Money Matters" system for money advice and welfare rights advice within the Corporate Debt Team	Efficient administration of money advice and welfare rights advice cases within the Corporate Debt Team	Collections Team Leader	April 2014	March 2015	Active
Scottish Welfare Fund	Expand payment options for Scottish Welfare Fund	Additional payment options available to applicants	Benefits Team Leader	April 2014	March 2015	Complete
Housing Benefit Administration	Introduce new benefit online form and risk based verification analysis	Increase take up of online benefit applications and implement risk based verification analysis	Benefits Manager	April 2014	March 2015	Active
Benefits Training	Implement staff training plan for benefits	Benefit staff effectively trained	Benefits Team Leader	April 2014	March 2015	Complete
W2 workflow system	Implement data disposal module and system upgrade for Revenues W2 workflow system	Data disposal module and system upgrade implemented	Business Systems Development Team Leader	April 2014	March 2015	Active

Actions 2014/15 (Continued)						
Action	Description	Planned Outcome	Owner	Start	End	Status (Planned, Active, Complete)
Council Tax bills and benefit notifications	Merge the issue of daily Council Tax bills and benefit notifications	Daily Council Tax bills and benefit notifications issued jointly	Collections Team Leader	April 2014	March 2015	Complete
Council Tax and Business Rates customer appointment system	Implement Council Tax and Business Rates online appointment system for customers	Council Tax and Business Rates customers able to self-serve and arrange appointments online	Collections Team Leader	April 2014	March 2015	Complete
Cash Receipting System	Upgrade Capita Cash Receipting system	Cash Receipting system upgrade implemented	Income and Rent Control Team Leader	April 2014	March 2015	Complete

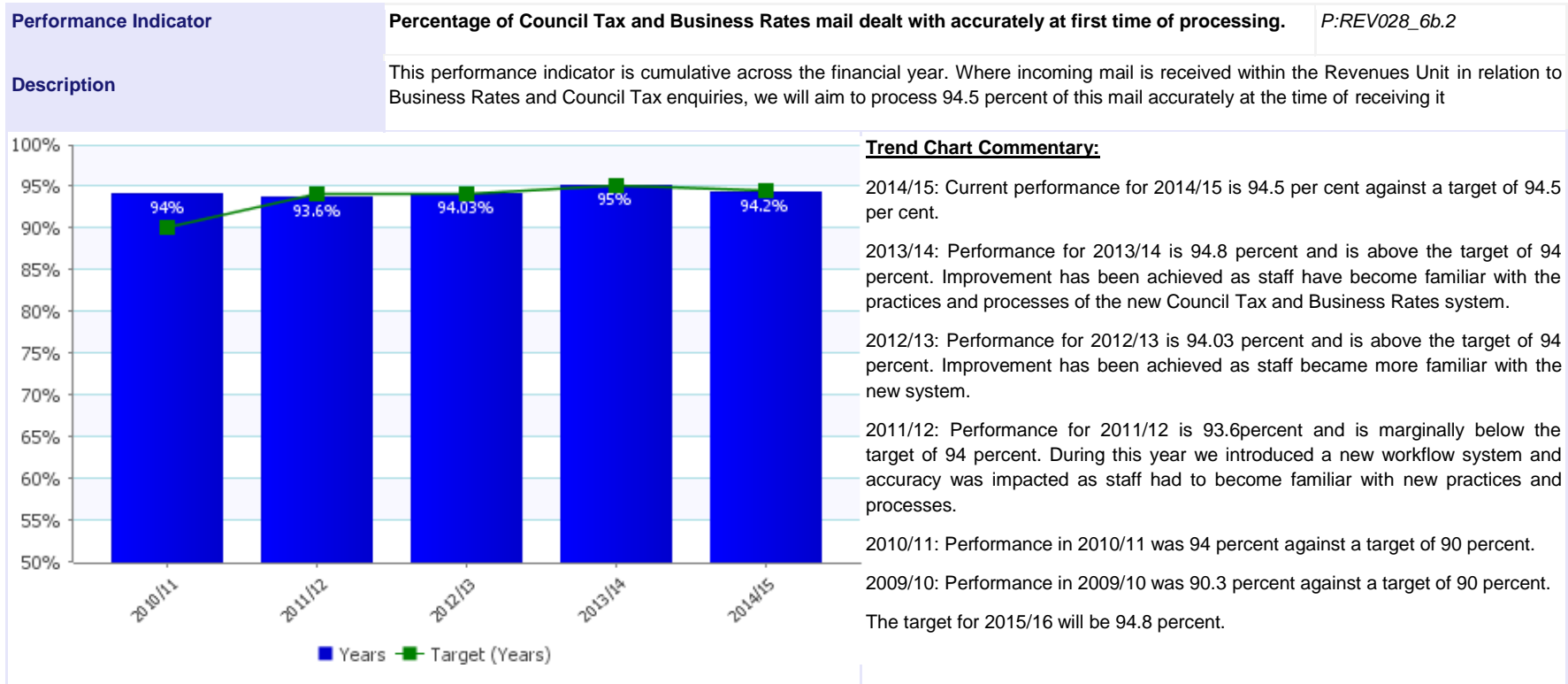
Revenues Actions – 2015/16

Actions 2015/16						
Action	Description	Planned Outcome	Owner	Start	End	Status (Planned, Active, Complete)
Corporate Debt	Deal with customers' debt due to the council on a corporate basis	When customers contact the council all their debt due to the council, is dealt with	Revenues Manager	April 2015	March 2016	Planned
W2 Workflow System	Implement data disposal module and system upgrade for W2 workflow system	Data disposal module and system upgrade implemented	Business Systems Development Team Leader	April 2015	March 2016	Planned
Housing Rent	Carry out review of rent reconciliation process	Rent reconciliation process reviewed and more efficient process in place	Income and Rent Control Team Leader	April 2015	March 2016	Planned
Scottish Welfare Fund	Review Scottish Welfare Fund processes	Processes reviewed and cost per application reduced	Benefits Team Leader	April 2015	March 2016	Planned
Housing Benefit and Council Tax Reduction	Implement risk based verification for all benefit claims	Risk based verification in place and reduction in benefit processing times	Benefits Manager	April 2015	March 2016	Planned
Interventions	Introduce Housing Benefit and Council Tax Reduction interventions programme	Programme implemented and reduction in fraud and error	Benefits Team Leader	April 2015	March 2016	Planned
Council Tax Discount Reviews	Develop and introduce online forms for Council Tax discount reviews	Customers able to return their discount review via online forms	Collections Team Leader	April 2015	March 2016	Planned
Universal Credit	Preparing for roll out of Universal Credit including working with Department for Work and Pensions	Universal Credit successfully introduced	Benefits Manager	April 2015	March 2016	Planned

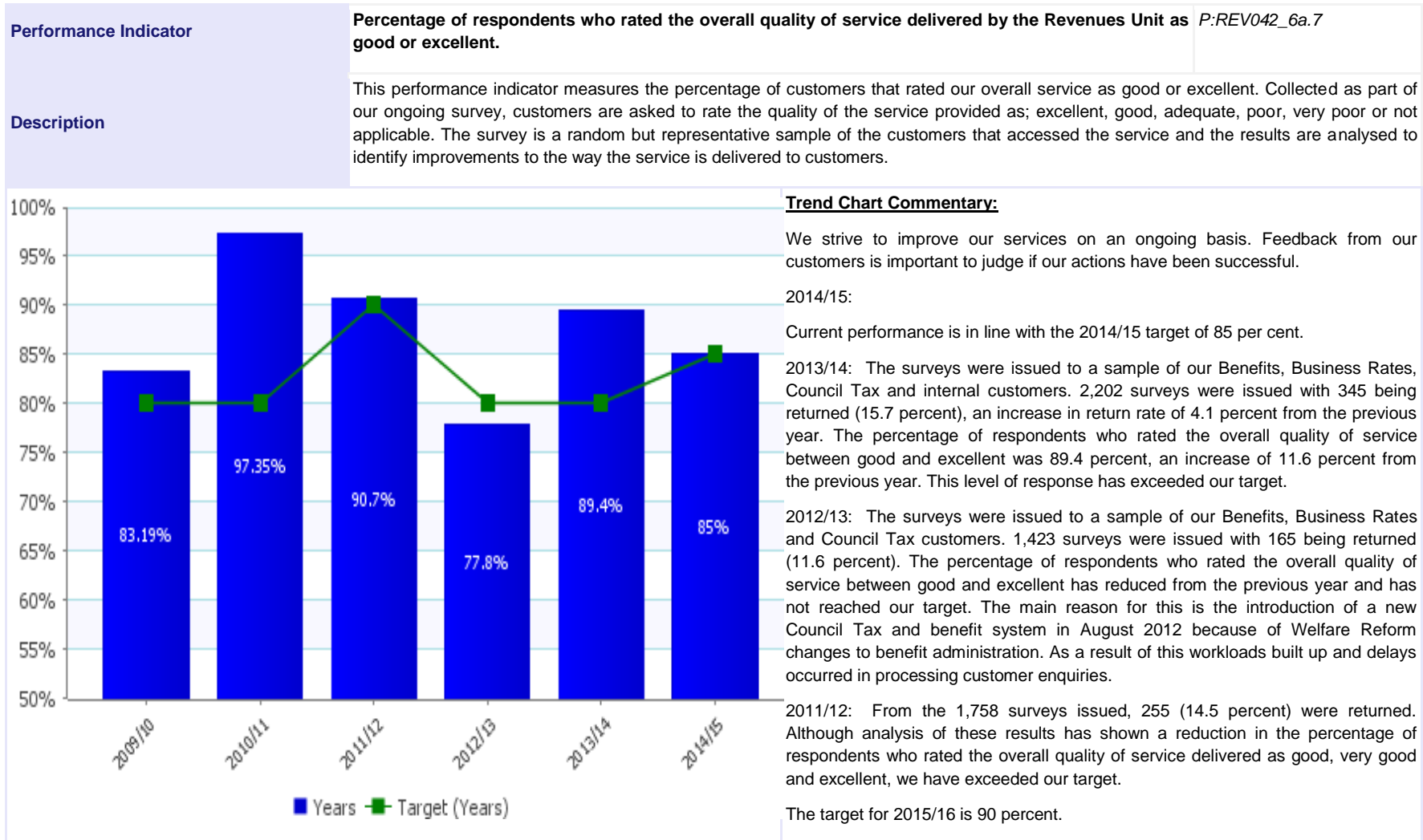
Revenues Performance – 2015/16



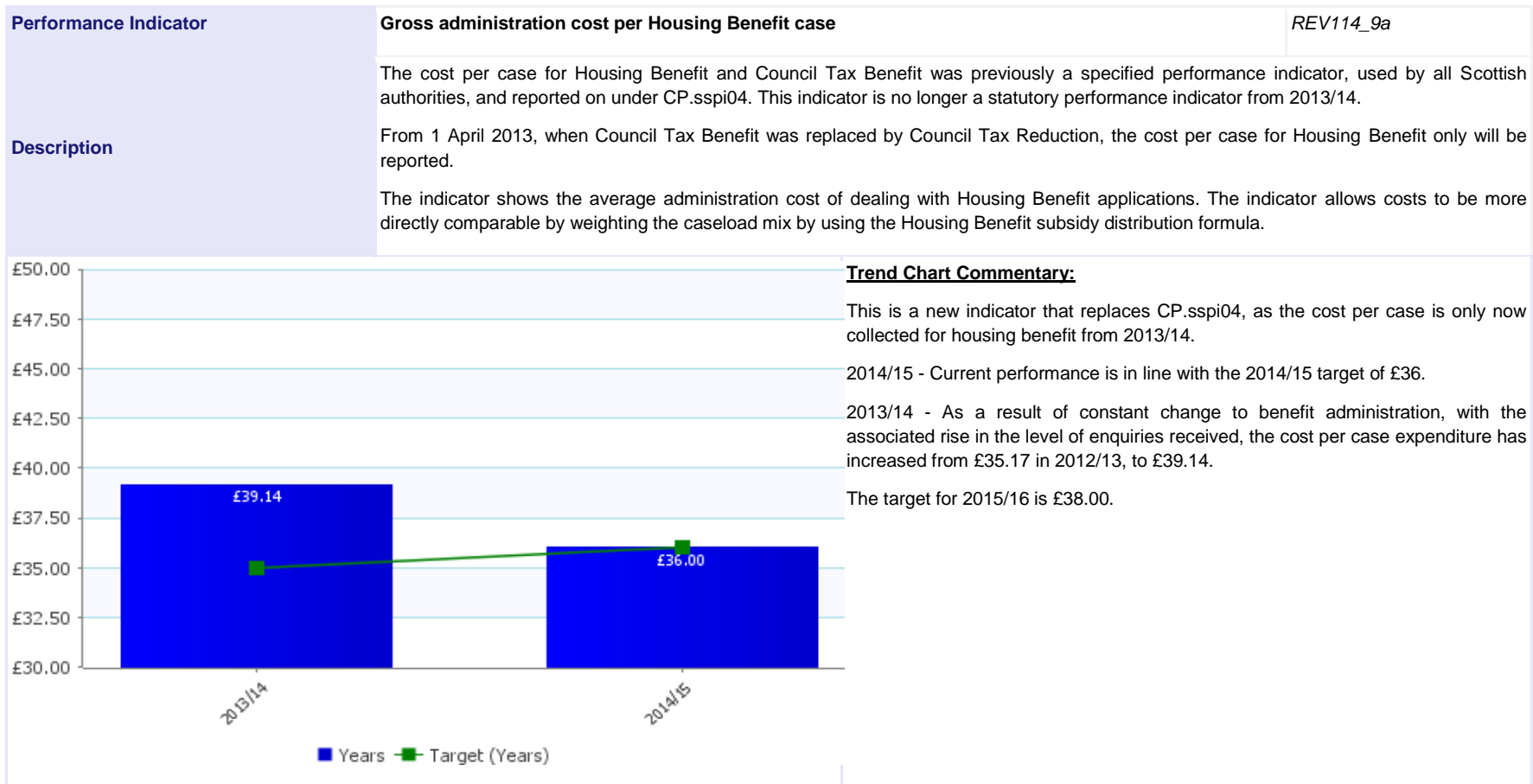
Revenues Performance – 2015/16



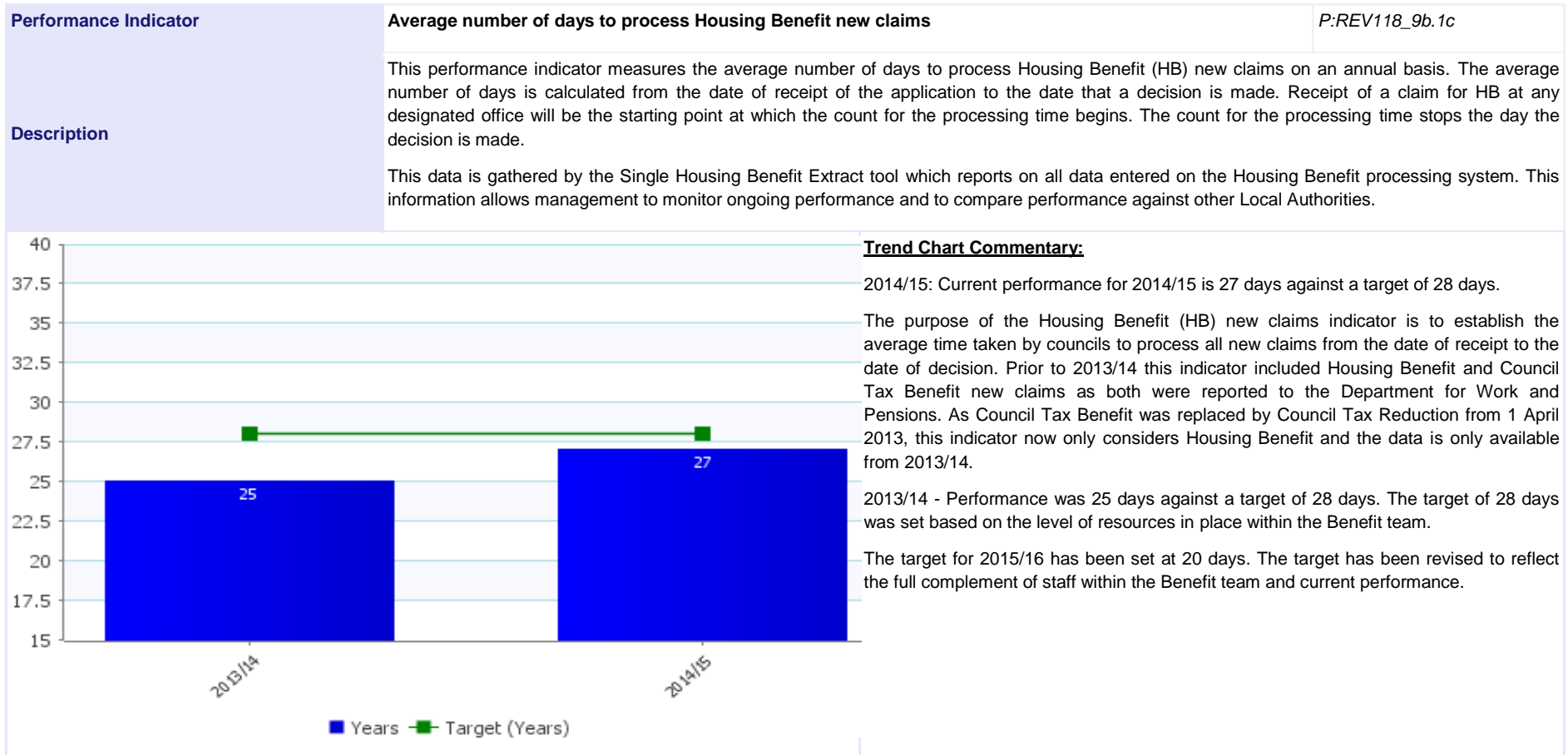
Revenues Performance – 2015/16



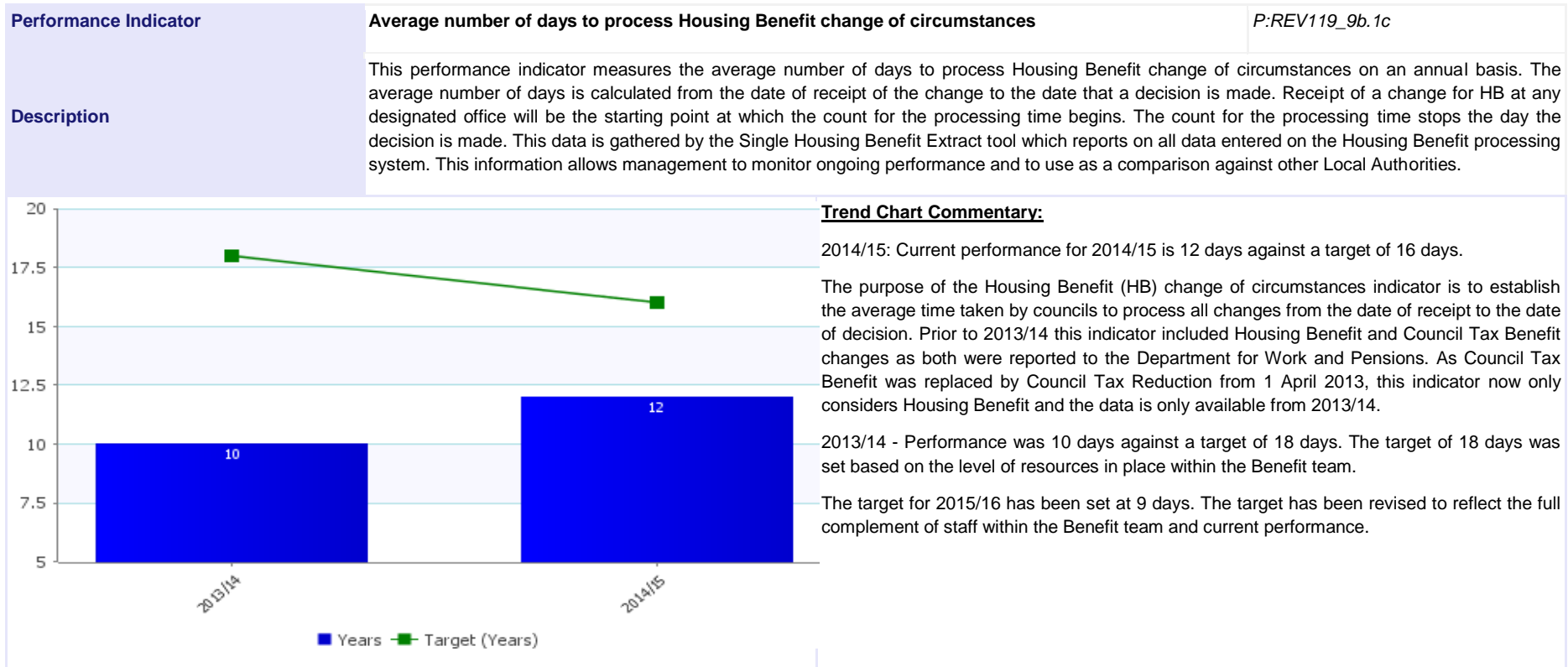
Revenues Performance – 2015/16




Revenues Performance – 2015/16



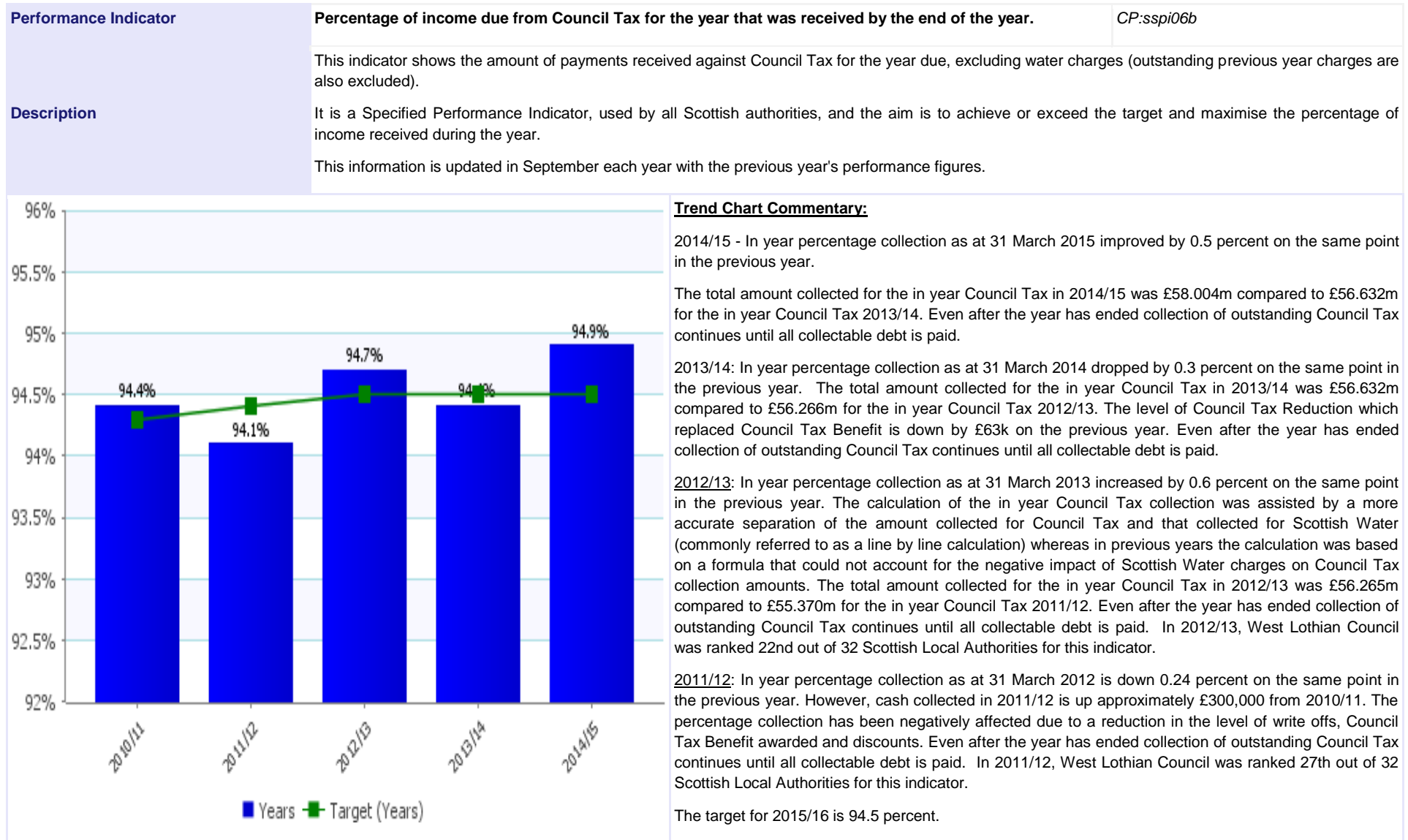
Revenues Performance – 2015/16



Revenues Performance – 2015/16

Performance Indicator	Cost of collecting Council Tax per dwelling.	CP:sspi05																					
Description	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.																						
<div><div><table><thead><tr><th>Year</th><th>Cost (£)</th><th>Target (£)</th></tr></thead><tbody><tr><td>2010/11</td><td>£9.18</td><td>£11.50</td></tr><tr><td>2011/12</td><td>£6.97</td><td>£10.00</td></tr><tr><td>2012/13</td><td>£9.27</td><td>£9.00</td></tr><tr><td>2013/14</td><td>£7.40</td><td>£8.80</td></tr><tr><td>2014/15</td><td>£9.00</td><td>£8.60</td></tr><tr><td>2015/16</td><td>-</td><td>£8.00</td></tr></tbody></table></div><div><p>Trend Chart Commentary:</p><p>2014/15 - Current performance is in line with the 2014/15 target of £9.00.</p><p>2013/14 - Costs in 2013/14 fell by £1.87 per dwelling. The fall can be attributed to a reduction in staff costs due to staff posts that fell vacant during the year as part of an overall Unit restructure, an increase in intervention income and an increase in the number of dwellings during the year of 590.</p><p>2012/13 - Costs in 2012/13 rose by £2.30 per dwelling. The rise was greater than expected and is mainly due to a significant reduction in intervention income as a result of the implementation of a new software system because of welfare reform changes to benefit administration. The change to the software prevented us from taking out summary warrant action for a period of 6 months and led to a drop of £89k in intervention income. Intervention income reduces the costs of collection of Council Tax. The reduction in income compared to the previous year increased costs by approximately £1.17 per dwelling.</p><p>There has been an increase in the number of dwellings during the year as a result of 485 new build properties and this has helped reduce the impact of increased costs of collecting Council Tax. We had the 8th lowest cost per dwelling of the 32 Scottish Councils.</p><p>2011/12 - 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. We had the 4th lowest cost per dwelling of the 32 Scottish Councils.</p><p>The target for 2015/16 is £8.00</p></div></div>			Year	Cost (£)	Target (£)	2010/11	£9.18	£11.50	2011/12	£6.97	£10.00	2012/13	£9.27	£9.00	2013/14	£7.40	£8.80	2014/15	£9.00	£8.60	2015/16	-	£8.00
Year	Cost (£)	Target (£)																					
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Revenues Performance – 2015/16



Calendar of Improvement and Efficiency Activity

Action	Frequency	2015/16 (✓)											
		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)	N/A												
● Review Panel	N/A												
● Performance Committee	N/A												
● 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)	As Required												
● Health and Safety Assessment(s)	Annually										✓		
● Business Continuity Planning	Annually				✓								
● Workforce Planning	As Required												
● PRPDs	Annually	✓											
● 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 and Estates

Management Plan 2015/16

Donald Forrest
Head of Service

April 2015

For more information:

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