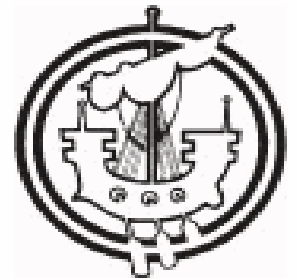


***Comhairle nan Eilean Siar***



***Action and KPI Progress Report***

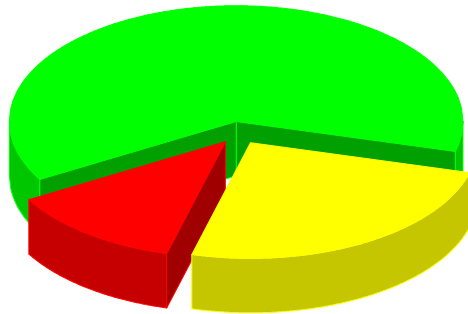
*April 2024 - December 2024*

*CHIEF EXECUTIVE'S DEPARTMENT: Finance*

## OVERALL PERFORMANCE - CHIEF EXECUTIVE'S DEPARTMENT: FINANCE

### Actions

On Track	62.5%
Monitoring Required	25.0%
Off Track	12.5%
No Targets Set/ Ongoing	0.0%
<b>Total:</b>	<b>100.0%</b>

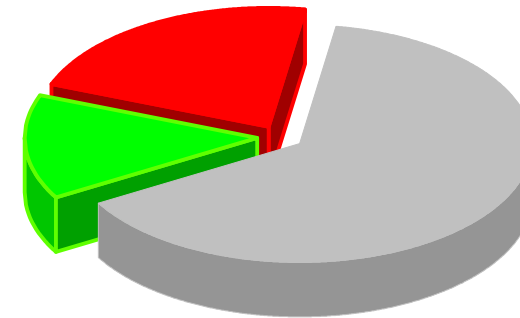


#### 8 Actions reported on

- 5 Actions with at least 100% of target
- 2 Actions greater than 79 and less than 100% of target
- 1 Actions with less or equal to 79% of target
- 0 Actions with no target set / ongoing

### KPIs

On Track	14.3%
Monitoring Required	0.0%
Off Track	21.4%
Annual	64.3%
<b>Total:</b>	<b>100.0%</b>



#### 14 KPIs reported on

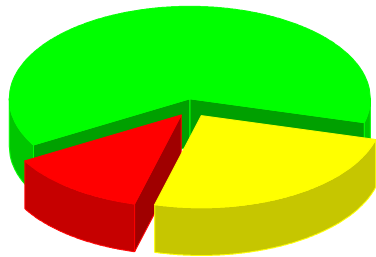
- 2 KPIs on track
- 0 KPIs monitoring required
- 3 KPIs off track
- 9 KPIs NA

## Finance

### Business Unit Overall Performance - Finance

#### Actions

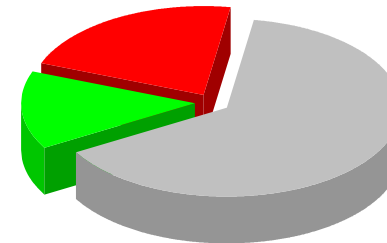
On Track	62.5%
Monitoring Required	25.0%
Off Track	12.5%
No Targets Set / Ongoing	0.0%
Total:	100.0%



<b>8</b>	<b>Actions reported on</b>
<b>5</b>	Actions with at least 100% of target
<b>2</b>	Actions greater than 79 and less than 100% of target
<b>1</b>	Actions with less or equal to 79% of target
<b>0</b>	Actions with no target set / ongoing

#### KPIs

On Track	14.3%
Monitoring Required	0.0%
Off Track	21.4%
Annual	64.3%
Total:	100.0%



<b>14</b>	<b>KPIs reported on</b>
<b>2</b>	KPIs on track
<b>0</b>	KPIs monitoring required
<b>3</b>	KPIs off track
<b>9</b>	KPIs NA

### Comments - Finance

**2024/25 Quarter 3 Progress Comment:**

The 2023/24 Accounts, the completion of which were delayed due to the rebuilding of systems following the cyber-attack, were approved for submission to Audit Scotland, by the Audit and Scrutiny Committee on 12 December 2024. The auditors have now commenced the audit, and this will continue over the next few months. It is inevitable that there will be issues arising out of the audit due to gaps in the data and the fact that source documents will not be available in some areas.

Although progress has been made on rebuilding systems, the impacts of the cyber-attack continue to be felt across the service areas. The completion of the Accounts has allowed Accountancy staff to concentrate on addressing the backlogs with current year reporting and the Q2Revenue Monitoring and Q3 Capital Monitoring, along with the Treasury and Capital Strategies will be presented to committee in February. The detailed work on preparation of the budgets, in conjunction with services, has also commenced.

With the Creditors now available to services, for the payment of invoices, the focus now moves to the testing and implementation of the Purchasing and Scanning elements of the system. It is planned that this will be ready to roll-out by the end of the financial year. This would mean an end to the manual elements of the process that are still necessary to maintain payments and orders to suppliers.

As previously highlighted, the Revenues and Benefits Service is the area suffering the longest- term impacts, due to backlogs with processing new applications, changes in circumstances etc. The system is now largely operational for Council Tax and NDR and the backlog is gradually being addressed. However, it will be some time before the Housing Benefits service can return to normal, due to the system needing to be rebuilt manually. Unlike the other modules, the system provider was unable to provide a starting point due to the complexity of benefits claims.

The Customer Services, Registration and Faire team continue to support services across the Comhairle. Due to the nature of their work, it often goes unnoticed, but they play a vital role in ensuring access to Comhairle services and the provision of a support service for the elderly and vulnerable members of the community.

Although there has been significant progress made, financial services continue to experience challenges, the extent of which are not appreciated out with the service. Staff across the service have shown great teamwork, helping in whichever areas had the most need, and it is this concerted effort that has ensured that services have continued to be delivered and with the minimum of disruption to members of the public.

Norman Macdonald. Chief Financial Officer, 24 January 2025


### Action Progress - Finance

**Strategic** 4.1.4.Efficient and sustainable services are provided to the community.

**Objective:**

**Service Profile**

Accountancy

ACTION	RESPONSIBILITY	ACTION STATUS	START DATE	END DATE	% COMP.	TARGET	PERFORMANCE
4.1.4.3.Co-ordinate the production of the Comhairle's budget in line with the timetable	Norman Macdonald - Chief Officer, Finance	In Progress	01/04/2022	31/03/2027	75%	75%	 GREEN

**ACTION PROGRESS COMMENTS**

An initial Members Seminar was held on 12 September 2024, to provide a high-level budget forecast. This was followed up with a meeting of the Budget and Strategy Board on 24 October, which built on the information provided at the seminar and provided more service level data. It was agreed by the Board that services would require to develop a range of saving options, which would be discussed at another seminar in early November, prior to finalising a list of options for consideration by the Comhairle, prior to public engagement in late November/early December.


Update Jan 2025: Following the Seminar and a further meeting of the Budget Board, there was limited progress on the identification of saving options. It was agreed to postpone the public



engagement events until January, when there would be a clearer picture of requirements, following the publication of the Financial Settlement in early December 2024. The Settlement provided some additional resources but there will still be a requirement to identify savings, although not at the same level. Members would be asked to prioritise the service areas from which they would be prepared to take savings and this would feed into the proposals for public engagement. Detailed work is now ongoing on the preparation of service budgets and

**Service Profile**

Accountancy

ACTION	RESPONSIBILITY	ACTION STATUS	START DATE	END DATE	% COMP.	TARGET	PERFORMANCE
4.1.4.4. Produce Annual Accounts by the statutory deadline with no qualifications	Norman Macdonald - Chief Officer, Finance	In Progress	01/04/2022	31/03/2027	70%	75%	 YELLOW

**ACTION PROGRESS COMMENTS**


Due to the cyber attack, the resultant loss of data and the requirement to operate with manual systems, has meant that it has not been possible to complete the 2023/24 accounts in line with the normal timetable. Work is ongoing to upload data collated since November onto the Financial Management System with a view to this then being used for the completion of the accounts.

The target now is to have the Accounts completed and submitted to the auditors by the end of November 2024, with the audit team commencing work with a site visit in early December.

Update Jan 2025: The accounts were presented to Audit and Scrutiny Committee on 12 December 2024 and subsequently submitted to Audit Scotland, who have now commenced the detailed audit work. Due to the cyber-attack and gaps in the data that the auditors will be able to access, it is inevitable that there will be a qualified audit opinion.

**Service Profile**

Accountancy

ACTION	RESPONSIBILITY	ACTION STATUS	START DATE	END DATE	% COMP.	TARGET	PERFORMANCE
4.1.4.19. Implement and monitor the 2023-28 Capital Programme.	Norman Macdonald - Chief Officer, Finance	In Progress	01/04/2023	31/03/2028	75%	75%	 GREEN

**ACTION PROGRESS COMMENTS**


Routine monitoring of the programme is continuing and a report will be presented to the Comhairle in September. As with all financial reporting, the use of manual systems has had an impact on the level of reporting which has been possible.

Update Nov 2024: The 2023/24 Outturn Report was presented to the Comhairle in September 2024 and an update in 2024/25 spend will be submitted to the November series.

Update Jan 2025: The Second Quarter Capital Monitoring was presented to Policy and Resources Committee on 27 November 2024. A further progress report will be presented at the next series of meetings

**Service Profile**

Accountancy

ACTION	RESPONSIBILITY	ACTION STATUS	START DATE	END DATE	% COMP.	TARGET	PERFORMANCE
4.1.4.20. Implementation and development of cloud-based version of Civica Financials	Norman Macdonald - Chief Officer, Finance	In Progress	01/04/2024	31/03/2025	75%	75%	 GREEN

**ACTION PROGRESS COMMENTS**

The initial system build has been completed and the core information, such as chart of accounts and user access parameters have been completed. Work is now ongoing on the uploading of the data collated since the cyber attack in November, so that this can be used for the preparation of the accounts. This will be followed by updating current year data, prior to the system being rolled out to users across the Comhairle.


Update Nov 2024: The system is now operational and for the FMS all collated data has been uploaded for 2023/24 and 2024/25. Roll-out to users has, at this stage, been restricted to accountants, until the data has been checked.



Update Jan 2025: The General Ledger and Debtors modules are now largely operational. As with all system implementations, issues arise as additional processes are introduced, and these issues are being addressed and remedied as they arise.

**Service Profile**

Revenue and Benefits


ACTION	RESPONSIBILITY	ACTION STATUS	START DATE	END DATE	% COMP.	TARGET	PERFORMANCE
4.1.4.21.Implementation and development of cloud-based version of Capita Revenue and Benefits	Jenny Macleod - Revenues and Benefits Manager	In Progress	01/04/2024	31/03/2026	15%	40%	 RED

**ACTION PROGRESS COMMENTS**

System live. We are working through all the functions to get us back to capabilities prior to the cyber attack.

**Service Profile**

Payroll


ACTION	RESPONSIBILITY	ACTION STATUS	START DATE	END DATE	% COMP.	TARGET	PERFORMANCE
4.1.4.22.Implementation and development of cloud-based version of Zellis HR/Payroll System	Donella Brown - Business Manager	In Progress	01/04/2024	31/03/2026	57%	40%	 GREEN

**ACTION PROGRESS COMMENTS**

The system has now moved to the Cloud. The next stage will be to implement expenses, FINs and onboarding. Regular meetings with HR to move the project along

**Service Profile**

Purchase to Pay

ACTION	RESPONSIBILITY	ACTION STATUS	START DATE	END DATE	% COMP.	TARGET	PERFORMANCE
4.1.4.23.Implementation and development of the Creditors and Purchasing modules of the cloud-based version of Civica Financials.	Norman Macdonald - Chief Officer, Finance	In Progress	01/04/2024	31/03/2025	70%	75%	 YELLOW

**ACTION PROGRESS COMMENTS**

This work is being completed as part of the main Civica Financials project. The base system has been built and tested and collated data is now being uploaded. Further discussion required on which invoice scanning software to be used i.e. Kofax or the recently developed Civica offer. Due to the amount of additional work involved in eth manual process currently being used for payment of suppliers, it is planned that P2P will be the first module made available to users, once all data is loaded.

Update Nov 2024: The Creditors module has now been completed and is being rolled-out to users. This means that there are less manual processes and checks required, which will free up staff time, to start work on the testing and implementation of the Purchasing module.


Update Jan 2025: User access has been restored and services are now processing invoices on the system. There is still some manual intervention as a batch processing system is still in operation. The focus is now moving to getting the Purchasing and Kofax (intelligent scanning of invoices) systems operational before the end of the financial year.

**Service Profile**

Registration and Customer Services

ACTION	RESPONSIBILITY	ACTION STATUS	START DATE	END DATE	% COMP.	TARGET	PERFORMANCE
--------	----------------	---------------	------------	----------	---------	--------	-------------













4.1.4.24. Review and develop the Customer Service Strategy for implementation within the Comhairle term, including the implementation of new IT solutions.	Malcolm Macpherson - Customer Services Manager	In Progress	01/04/2024	31/03/2027	75%	75%	 GREEN
--	--	-------------	------------	------------	-----	-----	--



**ACTION PROGRESS COMMENTS**

The new website is now live and a range of new online forms are either available or under development.

## Scorecard - Finance

2024/25 SBP PIs - Finance	Unit	Target	Actual	Indicator	Comments
4.1.4. AFR008: Percentage of financial transactions paid on time to employees and members. Responsible Officer: Donella Brown	%	95.00	99.98	 GREEN	
4.1.4. AFR017 (LGBF: CORP08): Percentage of invoices sampled that were paid within 30 days (monthly). Responsibility: Anna M MacDonald	%	79.75	0.00	 RED	CORP8 – The COVID-19 pandemic impacted on the delivery of the service. In keeping with the LGBF Family Group average 2020/21 (90%), the Comhairle set a service prioritisation for improvement 2021/22 Target of £90%, increasing by 1% each year towards an aspirational target of 98% by 2030 to exceed the baseline data year-on-year.
4.1.4. AFR023: Non-Domestic Rates (NDR) - Percentage collected in year. Responsible Officer: Jenny Macleod	%	73.53	64.31	 RED	
4.1.4. AFR026 (LGBF: CORP04): The cost per dwelling of collecting Council Tax. Responsible Officer: Jenny Macleod	£	18.00	Annual		Target (£18) set by service. Based on Eilean Siar's average result 2010-2019, the service set an aspirational target of £12.00 by 2030 to exceed the baseline data year-on-year.
4.1.4. AFR027: The cost of collecting Non-Domestic Rates (NDR) per chargeable property. Responsible Officer: Donella Brown	£	58.00	Annual		
4.1.4. AFR028: Sundry Debts: cost per invoice. Responsible Officer: Jenny Macleod	£	15.00	Annual		
4.1.1. AFR029: Sundry Debts - Percentage collected in year. Responsible Officer: Jenny Macleod	%	87.00	Annual		Target set by service.
4.1.4. AFR030: Housing Benefit and Council Tax Reduction: YTD average number of days taken to process a change in circumstances. Responsible Officer: Jenny Macleod	Days	10.00	29.00	 RED	The Target of 10 days is set by DWP for changes in circumstance.
4.1.4. AFR041: Annual accounts completed on time and number of qualifications zero. Responsible Officer: Norman Macdonald	%	100.00	Annual		
4.1.4. AFR051: Cost of Payroll Service per transaction. Responsible Officer: Donella Brown	£	10.50	Annual		
4.1.4. AFR052: Cost of processing Creditor's invoices (£ per inv.). Responsible Officer: Donella Brown	£	2.60	Annual		
4.1.4. AFR054: Comhairle budget set in line with timetable. Responsible Officer: Norman Macdonald	%	100.00	Annual		



2024/25 SBP PIs - Finance	Unit	Target	Actual	Indicator	Comments
4.1.4. AFR065: Percentage of Registration entries without corrections (Jan-Dec). Responsible Officer: Malcolm Macpherson	%	94.00	Annual		Target set by service. The registration KPI is determined by District Examiners from National Records of Scotland. They have not undertaken their examination for the reporting period as yet. Please note that the figure reflects events registered annually i.e. January – December of that year.
4.1.4. AFR094: Average time taken to complete a financial assessment. Responsible Officer: Jenny Macleod	Days	30.00	29.92	 GREEN	