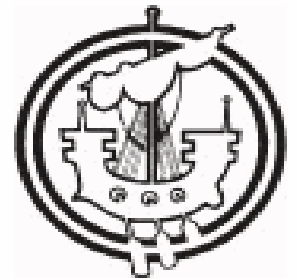


Comhairle nan Eilean Siar



Action and KPI Progress Report

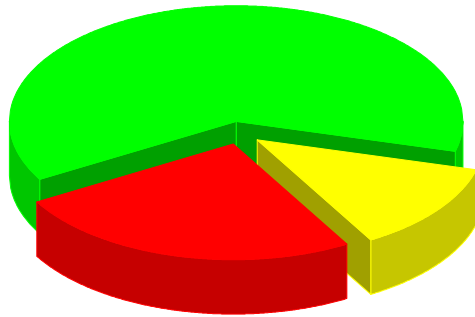
April 2024 - June 2024

STRATEGIC FINANCE

OVERALL PERFORMANCE - STRATEGIC FINANCE

Actions

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

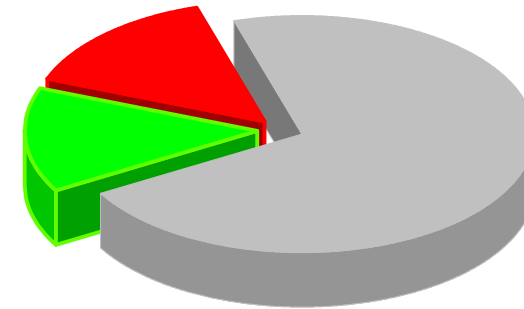


8 Actions reported on

- 5 Actions with at least 100% of target
- 1 Actions greater than 79 and less than 100% of target
- 2 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	14.3%
Annual	71.4%
Total:	100.0%



14 KPIs reported on

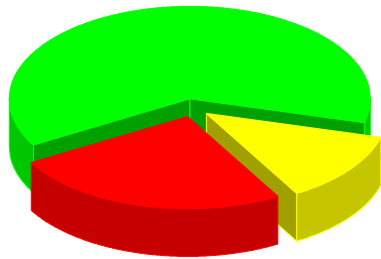
- 2 KPIs on track
- 0 KPIs monitoring required
- 2 KPIs off track
- 10 KPIs NA

Accountancy and Exchequer Services

Business Unit Overall Performance - Accountancy and Exchequer Services

Actions

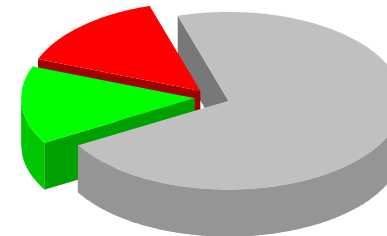
On Track	62.5%
Monitoring Required	12.5%
Off Track	25.0%
No Targets Set / Ongoing	0.0%
Total:	100.0%



8	Actions reported on
5	Actions with at least 100% of target
1	Actions greater than 79 and less than 100% of target
2	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	14.3%
Annual	71.4%
Total:	100.0%



14	KPIs reported on
2	KPIs on track
0	KPIs monitoring required
2	KPIs off track
10	KPIs NA

Comments - Accountancy and Exchequer Services

2024/25 Quarter 1 Progress Comment:

The delays with the completion of the audit of the Annual Accounts for 2023/23 continue. This has been particularly frustrating for staff, as all matters arising from the audit work had been addressed and agreed with the auditor in January, other than the pension valuation issue which only arose due to the late completion of the audit. It is important to note that, had the audit been completed in line with the normal deadlines, neither the cyber-attack nor the pension valuation would have been a consideration in the audit process. The issues arising out of the conduct of the audit will be discussed at the Audit and Scrutiny Committee when the audit is finally completed.

As previously highlighted, every aspect of the work within across financial services has been, and continues to be, impacted by the cyber-attack. Although the introduction of manual/spreadsheet-based systems has meant that payments continue to be made and received, data for statistical returns and reports can be collated etc., this comes with a huge amount of extra effort, as routine tasks take a lot longer to complete. Work continues on the rebuild of the FMS and at the time of writing, all data related to 2023/24 had been uploaded to the system. This will allow for work on the preparation of the accounts to commence. This will be followed by uploading of current year data, prior to roll out to users.

Perhaps the biggest impact is within the Revenues and Benefits Service, where the absence of a system has meant that bills, new applications, changes in circumstances etc., have not been processed since the attack. Council Tax and NDR bills have now been issued, except for a limited number of accounts requiring manual intervention prior to processing. The system is now largely operational for CT and NDR but it will be some time before the Housing Benefits service will return to normal, due to the availability of data and identifying how these issues can be addressed, in conjunction with the DWP.

Since the cyber-attack, 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 in very challenging circumstances and with the minimum of disruption to members of the public.

Ending on a positive note, the annual evaluation of the Registration Service undertaken by National Records Scotland, scored an accuracy level of over 96%, an excellent result and ahead of the KPI target.

Norman Macdonald
Chief Financial Officer
18 July 2024


Action Progress - Accountancy and Exchequer Services

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 Financial Officer	Not Started	01/04/2022	31/03/2027	0%	25%	 RED
ACTION PROGRESS COMMENTS							

Service Profile

Accountancy

ACTION	RESPONSIBILITY	ACTION STATUS	START DATE	END DATE	% COMP.	TARGET	PERFORMANCE
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4.1.4.4. Produce Annual Accounts by the statutory deadline with no qualifications	Norman Macdonald - Chief Financial Officer	In Progress	01/04/2022	31/03/2027	20%	25%	
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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 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.

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 Financial Officer	In Progress	01/04/2023	31/03/2028	25%	25%	

ACTION PROGRESS COMMENTS

Routine monitoring of the programme is continuing and an update 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.

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 Financial Officer	In Progress	01/04/2024	31/03/2025	50%	25%	

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.

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%	10%	

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 and Business Management


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	Not Started	01/04/2024	31/03/2026	0%	10%	

ACTION PROGRESS COMMENTS



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 Financial Officer	In Progress	01/04/2024	31/03/2025	40%	25%	 GREEN

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 the 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.

Service Profile

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	25%	25%	 GREEN



ACTION PROGRESS COMMENTS

The Customer Service Strategy has been updated and a draft presented to CMT within the next quarter. Subject to approval a report will then go to P&R . Key aims are:

- To provide a consistent, uniform approach to customer service delivery, guided by our customer care standards.
- Design services so that digital becomes the channel of choice, and most customer enquiries and transactions can be handled through digital channels.

Scorecard - Accountancy and Exchequer Services

2024/25 SBP PIs - Accountancy & Exchequer Services	Unit	Target	Actual	Indicator	Comments
4.1.1. AFR029: Sundry Debts - Percentage collected in year. Responsible Officer: Jenny Macleod	%	87.00	Annual		Target set by service.
4.1.4. AFR017 (LGBF: CORP08): Percentage of invoices sampled that were paid within 30 days (annual). Responsible Officer: Norman Macdonald	%	93.00	Annual		CORP8 – all KPIs that include a cost per transaction or performance element have been impacted by the cyber-attack and it is not possible to measure these t at this time.
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. AFR008: Percentage of financial transactions paid on time to employees and members. Responsible Officer: Donella Brown	%	95.00	0.00		
4.1.4. AFR023: Non-Domestic Rates (NDR) - Percentage collected in year. Responsible Officer: Jenny Macleod	%	24.51	0.00		Due to cyber attack and systems being down we billed later than normal
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		
4.1.4. 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	0.00		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 - Accountancy & Exchequer Services	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	0.00	 GREEN	