

Comhairle nan Eilean Siar



Action and KPI Progress Report

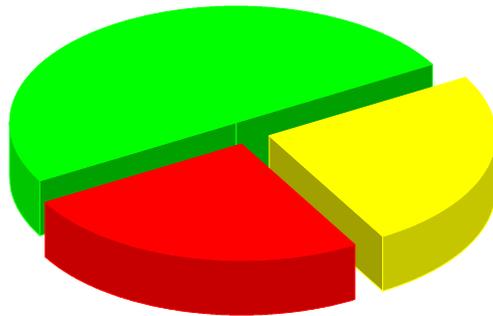
April 2024 - September 2024

CHIEF EXECUTIVE'S DEPARTMENT: Finance

OVERALL PERFORMANCE - CHIEF EXECUTIVE'S DEPARTMENT: FINANCE

Actions

■ On Track	50.0%
■ Monitoring Required	25.0%
■ Off Track	25.0%
■ No Targets Set/ Ongoing	0.0%
Total:	100.0%

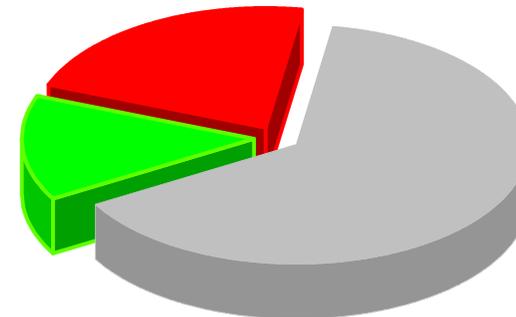


8 Actions reported on

- 4 Actions with at least 100% of target
- 2 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	21.4%
■ Annual	64.3%
Total:	100.0%



14 KPIs reported on

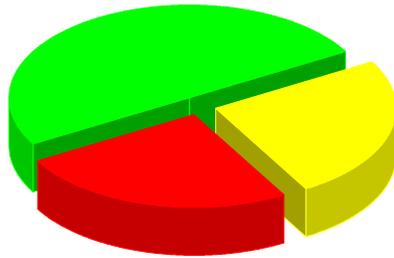
- 2 KPIs on track
- 0 KPIs monitoring required
- 3 KPIs off track
- 9 KPIs NA

Finance

Business Unit Overall Performance - Finance

Actions

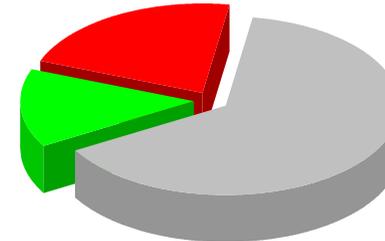
On Track	50.0%
Monitoring Required	25.0%
Off Track	25.0%
No Targets Set / Ongoing	0.0%
Total:	100.0%



8	Actions reported on
4	Actions with at least 100% of target
2	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	21.4%
Annual	64.3%
Total:	100.0%



14	KPIs reported on
2	KPIs on track
0	KPIs monitoring required
3	KPIs off track
9	KPIs NA

Comments - Finance

2024/25 Quarter 2 Progress Comment:

The 2022/23 Accounts were finally signed off by the auditors on 26 September 2024. Issues surrounding the conduct of the audit and the reasons for the delay, which could reasonably have been avoided, have been discussed previously.

Although progress has been made on rebuilding systems, the impacts of the cyber-attack continue to be felt across the service areas. The Accounts for 2023/24 have still not been completed as this work could not commence until the collated data, from manual processes, had been uploaded to the rebuilt Civica system. This has now been done and it is anticipated that the Accounts and the Outturn Report will be completed by the end of November. The current year data is also up to date and the revenue position for 2024/25 will be provided as soon as possible. It is acknowledged that having no budget monitoring reports at this stage in the year is far from ideal, but work on previous years needed to be prioritised. Work on the budgets has also commenced and with the same staff involved in all these tasks, it is inevitable that some tasks will not be done. The risks involved have been taken into account in prioritising tasks.

The Creditors module of the Purchase to Pay System is now available for the payment of suppliers and other creditors, reducing the level of manual intervention and checking. This will free up some staff time to take forward the testing and implementation of the purchasing element of the process. The Debtors System is also being rolled out to system users, for the issuing of invoices to customers.

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 availability of data and identifying how these issues can be addressed, in conjunction with the DWP.

Coincidentally, the date of writing this update is exactly one year on from the cyber-attack. 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
7 November 2024

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	45%	50%	 YELLOW

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.

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	49%	50%	 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.

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	50%	50%	 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.

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	60%	50%	 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.

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%	25%	 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	Not Started	01/04/2024	31/03/2026	0%	25%	 RED
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 Officer, Finance	In Progress	01/04/2024	31/03/2025	50%	50%	 GREEN
ACTION PROGRESS COMMENTS							
<p>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.</p> <p>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.</p>							

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	50%	50%	 GREEN
ACTION PROGRESS COMMENTS							
<p>The Customer Service Strategy and updated Care Standards were approved by Policy & Resources Committee at meeting held on 25 September 2024. Initial work on increasing digital uptake progressing through new website and online form solution.</p>							



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	0.00	 RED	
4.1.4. AFR017 (LGBF: CORP08): Percentage of invoices sampled that were paid within 30 days (monthly). Responsibility: Anna M MacDonald	%	92.00	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	%	49.02	0.00	 RED	
4.1.4. AFR026 (LGBF: CORP04): The cost per dwelling of collecting Council Tax. Responsible Officer: Jenny Macleod	£	18.00	Annual	 RED	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	 RED	
4.1.4. AFR028: Sundry Debts: cost per invoice. Responsible Officer: Jenny Macleod	£	15.00	Annual	 RED	
4.1.1. AFR029: Sundry Debts - Percentage collected in year. Responsible Officer: Jenny Macleod	%	87.00	Annual	 RED	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	0.00	 GREEN	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	 RED	
4.1.4. AFR051: Cost of Payroll Service per transaction. Responsible Officer: Donella Brown	£	10.50	Annual	 RED	
4.1.4. AFR052: Cost of processing Creditor's invoices (£ per inv.). Responsible Officer: Donella Brown	£	2.60	Annual	 RED	
4.1.4. AFR054: Comhairle budget set in line with timetable. Responsible Officer: Norman Macdonald	%	100.00	Annual	 RED	

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	0.00	 GREEN	