

The Highland Council

Agenda Item	5.c
Report No	RES/13/24

Committee: Corporate Resources

Date: 6 June 2024

Report Title: Resources and Finance Service: Performance Monitoring - 1 January to 31 March 2024

Report By: Assistant Chief Executive - People

1. Purpose/Executive Summary

1.1 This report provides performance information on:

- Corporate Indicators;
- Contribution to the Corporate Plan;
- Service Plan progress;
- Mitigation of Service Risks; and
- Service updates out with the Corporate Indicators or Service Plan.

The content and structure are intended to:

- Assist Member scrutiny and performance management.
- Inform decision making to aid continuous improvement, and
- Provide transparency and accessibility.

2. Recommendations

2.1 Members are asked to:

- i. **Scrutinise** and **note** the Service's performance and risk information.

3. Implications

3.1 Resource: There are no resource implications arising as a direct consequence of this report

3.2 Legal: This report contributes to the Council's statutory duties to report performance and secure best value in terms of; Section 1(1)(a) of the Local Government Act 1992, and Section 1 of the Local Government in Scotland Act 2003, respectively.

3.2.1 For the provision of welfare support, the Council has a legal duty to provide such services for specified groups, which includes for example the outsourced services delivered by Citizens Advice. These duties are specified in the Social Work (Scotland) Act 1968, the Carers (Scotland) Act 2016 and the Child Poverty (Scotland) Act 2017.

- 3.2.2 The Service is also responsible for ensuring policies are in place, and support is provided for managers and employees to ensure the Council continues to comply with all employment and health and safety requirements.
- 3.3 Community (Equality, Poverty, Rural and Island): The Service has a strategic role and provides significant support to reduce poverty, alleviate financial insecurities, and promote equalities under the Welfare remit.
- 3.4 Climate Change / Carbon Clever: There are no implications arising as a direct result of this report.
- 3.5 Risk: There are no risks identified as a direct consequence of this report.
- 3.6 Health and Safety (risks arising from changes to plant, equipment, process, or people): There are no immediate health and safety implications arising from this report.
- 3.7 Gaelic: There are no implications arising as a direct result of this report.

4. Service Performance - Corporate Indicators

- 4.1 Service performance in relation to Absence, Complaints, FOIs, and Invoice Payments are set out in the following sub-sections. As the Resources & Finance Service is SPI-owner for Sickness Absence and Invoice Payments, the corporate position is also detailed below.

4.2 Corporate and Service Attendance Management

- 4.2.1 Staff absence is a nationally benchmarked indicator. Effective attendance absence management supports staff, maintains productivity, and contributes to the Council's benchmarked performance. In Quarter 4, the Service lost an average of 1.99 days per employee compared to an average of 3.48 for the Council as a whole.
- 4.2.2 As previously reported there has been no significant change in the absence reasons recorded within this quarter. Short term absences continue to be viral related and long-term absences remain to be mental health related illnesses.

Resources and Finance

Average number working days per employee lost through sickness absence

Average Days Lost	Q1 22/23	Q2 22/23	Q3 22/23	Q4 22/23	Q1 23/24	Q2 23/24	Q3 23/24	Q4 23/24
Resources and Finance	2.07	2.36	2.21	2.48	2.38	2.91	2.24	1.99
Highland Council	2.24	1.58	1.89	2.88	2.48	2.08	3.35	3.48

- 4.2.3

Average Days Lost	21/22	22/23	23/24
Resources & Finance	6.47	9.12	9.54
Highland Council (non-teaching)	8.17	9.35	12.71

4.3 Corporate Sickness Absence – SPI Owner

The upwards trend in FTE days lost for long and short-term absences has continued into Q4, however there has been very little movement in terms of the numbers of employees absent. This indicates that for short term absences, employees are taking longer to recover or have had persistent short-term absences which have led to a significant increase in FTE days lost.

4.3.1 The largest increases in FTE days lost for short-term absence are within Education (teaching & non-teaching) and Property & Housing (CCFM).

The increase in FTE days lost for long term absence is also significant and continues to be monitored. There is an increase in the number of employees long term absent for reasons such as '*Other musculoskeletal probs*' and '*Muscle strain/sprain*'. Mental health related absences continue to be reported within the top 3 long term absence reasons for all Services.

4.3.2 The e-learning available to managers has now been updated, to enable managers to continue to provide employees with appropriate support. Additionally, employees can access our Employee Assistance Programme, which provides independent advice to address wellbeing and mental health concerns. Attendance Support Officers also continue to play a vital role in assisting both managers and employees.

4.4 Service Complaints Response Times

4.4.1 Monitoring complaints provides important feedback which can facilitate decision making and service design. Services are responsible for responding to complaints which are issued on their behalf by the Customer and Resolution Improvement Team ('CRIT').

4.4.2 Performance for complaints during Quarter 4 against a corporate target of 80% was as follows:

Complaints - Resources and Finance

Number of closed complaints and the % compliant with the legislative timescale

Frontline Resolution within 5 days

	Q1 22/23		Q2 22/23		Q3 22/23		Q4 22/23		Q1 23/24		Q2 23/24		Q3 23/24		Q4 23/24	
Resources and Finance	26	77 %	24	88 %	12	83 %	8	88 %	20	90 %	16	81 %	18	89 %	23	70 %
Highland Council	170	61 %	163	90 %	137	93 %	101	90 %	159	92 %	132	78 %	150	80 %	189	76 %

Investigation Resolution within 20 days

	Q1 22/23		Q2 22/23		Q3 22/23		Q4 22/23		Q1 23/24		Q2 23/24		Q3 23/24		Q4 23/24	
Resources and Finance	5	20 %	2	50 %	3	33 %	1	0 %	4	100 %	7	71 %	2	100 %	3	100 %
Highland Council	65	46 %	54	31 %	49	47 %	63	41 %	97	63 %	85	49 %	67	48 %	98	46 %

Escalated Resolution within 20 days

	Q1 22/23		Q2 22/23		Q3 22/23		Q4 22/23		Q1 23/24		Q2 23/24		Q3 23/24		Q4 23/24	
Resources and Finance	3	67 %	2	100 %	4	75 %	1	100 %	3	100 %	1	100 %	3	67 %	1	100 %
Highland Council	38	18 %	34	32 %	22	36 %	15	33 %	32	50 %	32	41 %	28	57 %	34	35 %

4.4.3 During Quarter 4 the Service performed below corporate performance and the corporate target for frontline resolution. Following an improvement review by the Head of Revenues & Business Support, a change to the designation of cases was implemented during May 2024 which should improve performance going forward. The Service continues to collaborate with the Customer Improvement & Resolution Team to identify ways to further improve. The Service achieved 100% performance during Q4 for both Investigation and Escalated Resolutions.

4.5 Service Freedom of Information (FOI) Response Times

4.5.1 FOI requests are co-ordinated by the Customer Resolution and Improvement Team (CRIT) in collaboration with Service teams which collate the information relevant to the request.

The performance for FOI response times during Quarter 4 against a corporate target of 90% is shown in table 5.5.2 below. The Service was marginally below the corporate target and performed higher than the Highland Council overall position. The Service continues to collaborate with Data Protection Officer and Customer Improvement & Resolution Team to examine response times and to identify further improvement actions.

4.5.2

Freedom of Information Requests - Resources and Finance
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% of FOIs closed compliant with the legislative timescale

% FOIs Compliant - Resources and Finance	Q1 22/23		Q2 22/23		Q3 22/23		Q4 22/23		Q1 23/24		Q2 23/24		Q3 23/24		Q4 23/24	
		67	81 %	40	83 %	50	90 %	60	82 %	42	83 %	32	84 %	34	88 %	60

% FOIs Compliant - Highland Council	Q1 22/23		Q2 22/23		Q3 22/23		Q4 22/23		Q1 23/24		Q2 23/24		Q3 23/24		Q4 23/24	
		462	73 %	364	82 %	478	81 %	536	75 %	399	84 %	333	88 %	338	89 %	548

Tables display the number of FOIs closed within the quarter and % of those that were compliant with the legislative timescale (20 working days) for the service and the Highland Council overall.
The Scottish Information Commissioner requires the Council to achieve a minimum compliance rate of 90%.

4.6 Service Invoice Payment Times

4.6.1 Payment of invoices within 30 days of receipt is a Council Statutory Performance Indicator. The Council also monitors the number of invoices paid within 10 days of receipt. The performance for invoice payment times within 30 and 10-days during Quarter 4 against a target of 95% and 77%, respectively, was as follows:

4.6.2

Resources and Finance - Invoice Payments

Invoice Payment within 30 days	Q1 22/23	Q2 22/23	Q3 22/23	Q4 22/23	Q1 23/24	Q2 23/24	Q3 23/24	Q4 23/24
Resources and Finance	97.9 %	99.0 %	98.6 %	96.5 %	98.8 %	99.5 %	98.1 %	98.5 %
Highland Council	94.1 %	94.2 %	95.1 %	94.9 %	95.1 %	96.7 %	95.6 %	93.6 %

Invoice Payment less than 10 days	Q1 22/23	Q2 22/23	Q3 22/23	Q4 22/23	Q1 23/24	Q2 23/24	Q3 23/24	Q4 23/24
Resources and Finance	90.5 %	96.6 %	84.9 %	83.6 %	91.1 %	98.4 %	91.2 %	79.3 %
Highland Council	67.5 %	73.4 %	70.4 %	71.6 %	72.8 %	80.9 %	75.3 %	69.7 %

4.6.3 The Service continues to achieve a high standard for Invoice Payments within 30 Days achieving 98.5% and for Invoice payments less than 10 days, 79.3%. Both exceed target and Council performance overall and the corporate targets. Budget holders within the Service continue to focus on these important indicators, and administering invoices continues to be a key priority within the overall responsibilities of the Corporate Business Support Team.

4.6.4 The annual position for Resources and Finance in relation to Invoice Payments for 23/24 is as follows, with an improvement on our prior year position for both Invoice Payments within 30 Days achieving 99.2% and for Invoice payments less than 10 days, 94.5%:

Within 30 Days	20/21	21/22	22/23	23/24
Resources & Finance	96.9%	98.3%	98.4%	99.2%
Highland Council	94.1%	93.8%	94.6%	95.3%

Less than 10 days	20/21	21/22	22/23	23/24
Resources & Finance	83.1%	84.9%	92.0%	94.5%
Highland Council	77.6%	69.3%	70.7%	75.1%

4.7 Corporate Invoice Payments – SPI Owner

4.7.1 These indicators measure the Council's efficiency at paying invoices within 10 days and 30 days of receipt as a percentage of all invoices paid. The Corporate Business Support Team reporting to the Head of Revenues & Business Support and the Creditors Team, reporting to the Head of Corporate Finance, are responsible for payment of invoices once approved by budget holders and for those matched to Purchase Orders.

4.7.2 For Q4, 69.7% of invoices received were paid by Services within 10 days, which is slightly below the corporate target of 77%. Performance by Service is detailed at **Appendix 2** to this report.

4.7.3 Budget holders and their teams are mindful of the importance of prompt payment, although there are valid reasons why some invoices cannot be paid within the 10-days timescales. The Council introduced the 10-day local measure several years ago to support businesses, sole traders, and other creditors through prompt payment of invoices.

- 4.7.4 For the statutory performance indicator of 30 days to pay an invoice, Q4 corporate performance was 93.6% compared with 94.9% in Q4 2022/23. The Revenues & Business Support section continues to collaborate with Services to identify process and system changes to deliver continuous improvements for both the 10 days and 30 days indicators.
- 4.7.5 The annual position in relation to Invoice Payments for 2023/24 is as follows, with an improvement on our prior year position for both Invoice Payments within 30 Days achieving 95.3% (target of 95%) and for Invoice payments less than 10 days, 75.1% (target 75%):

Within 30 Days	20/21	21/22	22/23	23/24
Resources & Finance	96.9%	98.3%	98.4%	99.2%
Highland Council	94.1%	93.8%	94.6%	95.3%

Less than 10 days	20/21	21/22	22/23	23/24
Resources & Finance	83.1%	84.9%	92.0%	94.5%
Highland Council	77.6%	69.3%	70.7%	75.1%

4.8 **Annual Sundry Debts Collection Rate – SPI Owner**

- 4.8.1 Appendix 10 of the Council's Financial Regulations focuses on Budget Holders' responsibilities for managing Sundry Debts for their respective service areas.

Guidance and training is also available for Budget Holders and monthly statements of outstanding debts are auto generated within the Council's financial system and emailed to each Budget Holder so that they may take the appropriate action to recover the invoices raised using their cost centre(s). Thereafter, the Revenues Team is responsible for taking recovery and enforcement action to collect the sums that remain unpaid. For 2023/24, 86.77% of sundry debts were collected overall compared with 86.8% for 2022/23 with the 6-year trend data detailed in the table below. Improved collection performance as well as improving revenues for the Council also supports reduced Bad Debt Provision. Several factors achieved this improvement in performance, including the steps taken by Budget Holders to collect the sums due, access to training and guidance, monthly statements and a continued focus on recovery and enforcement. Processes are in place to ensure that domestic customers can access Welfare and Money Advice to support payments. Payment plans are also available.

Overall collection rates	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Sundry Debts	82.0%	88.6%	83.75%	83.81%	86.8%	86.77%

5. Service Contribution to the Corporate Plan

5.1 The Corporate Plan 2022/27 was approved by Council on 9 March 2023. Reported quarterly, the Indicators and Actions (both quarter and annual as identified in the period column) contributing to the priorities set out in the Corporate Plan are shown below. The Service has performed well sustaining performance. Attendance management continues to be an area of focus across the Service in our corporate strategic role for the Council.

5.2

PIs/Actions in the Corporate Plan	Period	Data	Period	Data	Period	Data
Avg days to process Housing Benefit & Council Tax Reductions - Changes of Circumstance CP1.02	FY 21/22	1.8	FY 22/23	1.9	FY 23/24	
Avg days to process Housing Benefit & Council Tax Reductions - New Claims CP1.02	FY 21/22	9.4	FY 22/23	11.0	FY 23/24	
No. newly enrolled and upskilled via THC Modern Apprenticeships per year CP1.03	FY 21/22		FY 22/23	64	FY 23/24	
% of procurement spend on local enterprises CP2.11 ECON04	FY 21/22	49.76 %	FY 22/23	49.10 %	FY 23/24	
% of indicators in OHS Strategy with green rating CP5.01	FY 21/22		FY 22/23	90 %	FY 23/24	
ERDs being completed - RSF CP5.01	Q2 23/24	On Target	Q3 23/24	On Target	Q4 23/24	On Target
Finance element of new HR system [OneCouncil] implemented CP5.01	Q2 23/24	On Target	Q3 23/24	On Target	Q4 23/24	On Target
Identify and agree Corporate Training priorities: achieve compliance with training CP5.01	Q2 23/24	On Target	Q3 23/24	On Target	Q4 23/24	On Target
Identify and agree Corporate Training priorities: improve ERD recording CP5.01	Q2 23/24	On Target	Q3 23/24	On Target	Q4 23/24	On Target
Identify and agree Corporate Training priorities: Managers mandatory CP5.01	Q2 23/24	On Target	Q3 23/24	On Target	Q4 23/24	Completed
Sickness Days Lost per Employee CP5.01	FY 21/22	7.39	FY 22/23	8.58	FY 23/24	11.39
Council Tax - Annual % received CP5.10 CORP07	FY 21/22	96.48 %	FY 22/23	96.71 %	FY 23/24	95.89 %

6. Service Plan Progress

6.1 The Service is on target to deliver the majority of actions within the Service Plan. The following tables provide updates for actions and indicators (both annual and quarterly as identified in the period column). For some, actual performance has exceeded targets.

6.1.1

Maximising Income Collections Due to the Council Q4 23/24						
Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/ Update Date
Council Tax - Annual % received CP5.10 CORP07	FY 22/23	96.71 %	FY 23/24			annual update August
Overall Council Tax collection level - 5 years	FY 22/23	97.30 %	FY 23/24			annual update December
Cost NDR collection/chargeable property	FY 22/23	£ 12.54	FY 23/24		£ 15.21	annual update August
% NDR collected by year end	FY 22/23	97.86 %	FY 23/24		97.90 %	annual update June
% income sundry debtors collected during yr	FY 22/23	86.77 %	FY 23/24			annual update June
Implement a Corporate Revenues Income Maximisation Strategy	Q3 23/24	On Target	Q4 23/24	On Target		Review Dec 2024

6.1.2

Social and Economic Empowerment Q4 23/24						
Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/ Update Date
Benefits Admin costs - Gross cost per Case	FY 22/23	£ 30.76	FY 23/24		£ 39.89	annual update August
Avg days to process Housing Benefit & Council Tax Reductions - New Claims CP1.02	FY 22/23	11.0	FY 23/24		20.9	annual update August
Avg days to process Housing Benefit & Council Tax Reductions - Changes of Circumstance CP1.02	FY 22/23	1.9	FY 23/24		4.4	annual update August

6.1.3

Financial Q4 23/24						
Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/ Update Date
Cost of Accounting - % Net Rev Budget + HRA	FY 22/23	0.21 %	FY 23/24		0.25 %	annual update August
Review and develop budget management good practice across the Council	Q3 23/24	On Target	Q4 23/24	On Target		Review March 2025
Support the Council develop and agree its capital investment programme	Q3 23/24	On Target	Q4 23/24	On Target		Due to complete Q2 24/25
Develop and implement a multi-year financial planning approach for revenue and capital budgets	Q3 23/24	On Target	Q4 23/24	Completed		Due to complete Q4 23/24
Support the Council in achieving and sustaining a financially sustainable position	Q3 23/24	On Target	Q4 23/24	On Target		Due to complete March 27
Council fulfils its obligations as Accountable Body to Government for the Inverness and Cromarty Firth Green Freeport	Q3 23/24	On Target	Q4 23/24	On Target		Review June 24
Ensure the Council's lease arrangements comply with Accounting Standards for 24/25	Q3 23/24	Some Slippage	Q4 23/24	On Target		Due to complete Q1 24/25

6.1.4

People Q4 23/24						
Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/ Update Date
Accident Injury Rate	FY 22/23	151	FY 23/24		142	annual update June
Sickness THC - Non Teachers - Avg working days lost CORP06b	FY 22/23	9.24	FY 23/24	12.71		annual update August
Sickness Days Lost per Employee CP5.01	FY 22/23	8.58	FY 23/24	11.39	7.15	annual update August
Women managers in top 2% of earners	FY 22/23	46.6 %	FY 23/24	53.6 %	43.6 %	annual update August
Support, monitor and report on completion rates of ERDs/Induction Training/Mandatory Courses	Q3 23/24	On Target	Q4 23/24	On Target		Review quarterly

6.1.5

People and Finance Systems Programme Q4 23/24						
Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/ Update Date
Replacement of the current financial system	Q3 23/24	On Target	Q4 23/24	On Target		Due to complete Q1 24/25
Implement a new pensions payroll module within the existing pensions ICT system	Q3 23/24	On Target	Q4 23/24	On Target		Due to complete Q3 24/25
Implement a new software solution to support: management of leases / implementation of IFRS 16 accounting rules changes	Q3 23/24	On Target	Q4 23/24	Some Slippage		Due to complete Q4 23/24

6.1.6

Pensions Q4 23/24						
Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/Update Date
Conclude the triennial Pension Fund Actuarial Valuation at 31/3/23	Q3 23/24	On Target	Q4 23/24	Completed		Target Q4 23/24
Implement a new pension scheme members self-serve portal	Q3 23/24	On Target	Q4 23/24	Completed		Target Q2 24/25
Implement the revised Pensions staffing structure	Q3 23/24	On Target	Q4 23/24	On Target		Target Q4 23/24

6.1.7

Efficiencies and Improvement in Service Delivery Q4 23/24						
Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/Update Date
Implement Revenues & Business Support Development Plan	Q3 23/24	On Target	Q4 23/24	On Target		Review March 24

7. Resources and Finance Performance Information

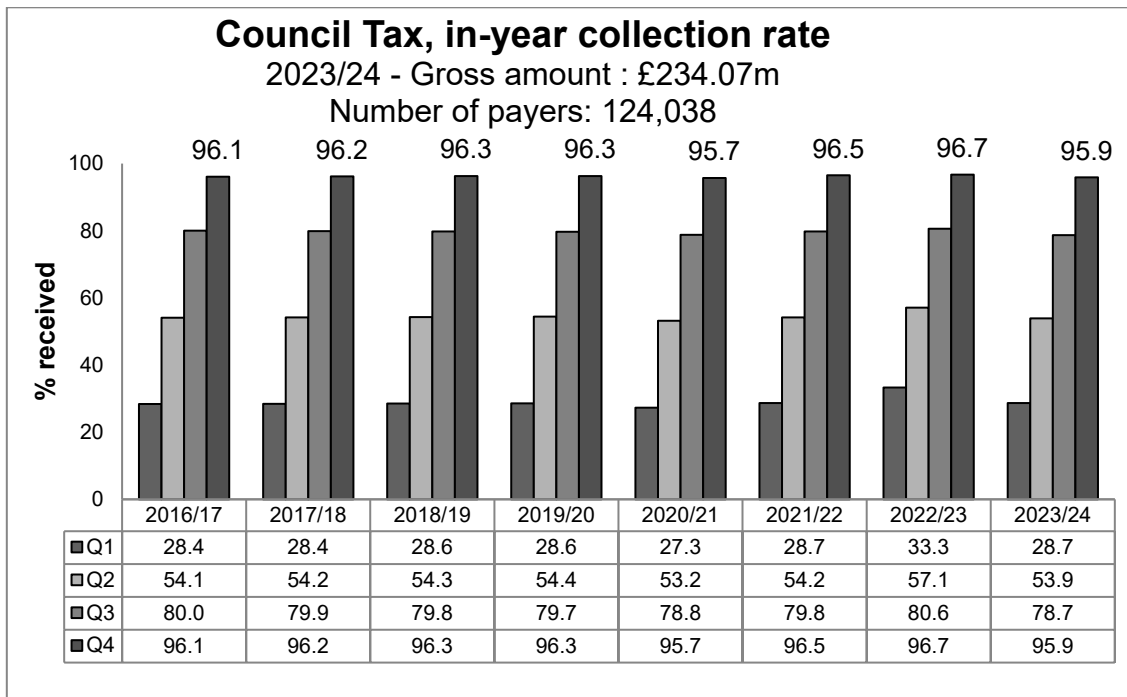
7.1 The following paragraphs provide performance information for the Service.

7.2 Revenues and Business Support - Council Tax In-year Collection Rate

7.2.1 A collection rate of 95.9% is reported for Q4 2023/24 which is below the reported performance during Q4 2022/23. During 2022/23 a significant value of Cost-of-Living Awards had been credited to Council Tax accounts which provided an increased collection rate. Comparison between Q4 2021/22 and 2023/24, shows similar collection rates.

7.2.2 Council Tax contributes around 21.7% of the Council’s general fund and is used to bridge the difference between the block grant and the Council’s estimated expenditure. There is therefore a sharp focus on Council Tax collections’ performance and actions to mitigate performance fluctuations. For example, Direct Debits now make up 74.85% of Council Tax bill payments (Q4), which is slightly up on the performance for the comparable period last year, representing 86.3% of Council Tax receipts. Direct Debit continues to be the Council’s preferred payment method as it is secure and efficient, and convenient for customers.

7.2.3 Direct Debit payments and the value of receipts supports collections performance, avoids bank charges, and enables the Council to better predict future income levels, which are important for Treasury management and financial planning purposes.



7.2.4 The Revenues Team continues to focus on recovering unpaid sums in respect of the current and prior years and works closely with the Council's appointed Sheriff Officers to focus on those debts where Summary Warrants have been granted.

7.2.5 The number of Council Taxpayers included in the above bar chart shows the position as at 1 April 2023. As new builds come onto the market and are made available for ownership, private rented and social housing, and properties transfer between Council Tax and Non-Domestic Rates, there is a natural movement in the tax base and number of Council Taxpayers throughout the year. The annual billing position is therefore used year on year to provide trend data and to develop business intelligence. Having such rich data helps to inform improved performance and decision making.

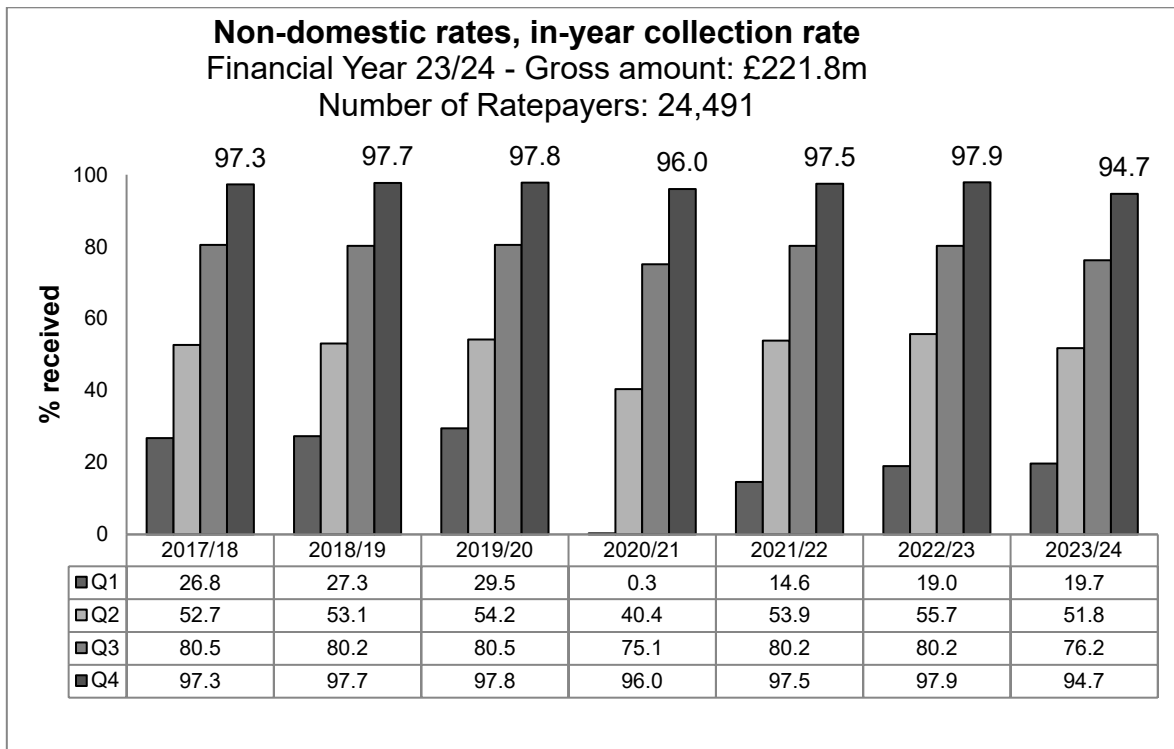
8. Revenues and Business Support - Non-Domestic Rates In-Year Collection Rate

8.1 The Council's total revenue funding provided by the Scottish Government is made up of 3 components: General Revenue Grant (GRG): Distributable Non-Domestic Rate Income (NDR) and specific ring-fenced grants.

8.2 Economic volatility is very quickly evident from fluctuations in Non-Domestic Rates income and underlines the importance of understanding and acting upon the trend information detailed in the table below. Keeping abreast and responding to external influences continues to be an important focus for the Revenues Team.

8.3 The collection rate for Q4 of 94.7% shows a decrease when compared with the same period in the previous year of 97.9% and is less than the pre-pandemic position. This is partly attributable to delays with the provision of software necessary to implement legislative change to enable assessment and billing of rates bills and partly reflects economic volatility and underlines the importance of prompt billing, recovery and enforcement. The Non-Domestic Rates team continue to identify potential entitlement to relief and to progress recovery in accordance with legislative timescales. NDR comprises around 21.7% of the Council's general fund.

8.4



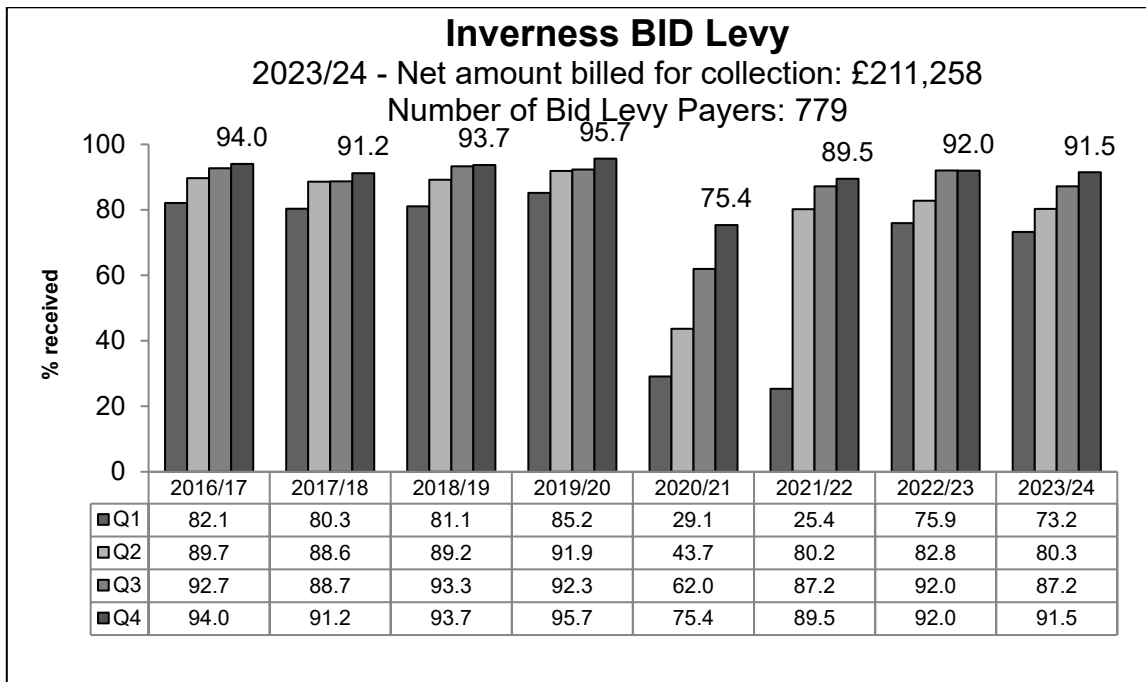
9. Revenues and Business Support - Business Improvement Districts (BID)

9.1 The Revenues Team is responsible for administration and recovery of the 3 BIDs currently operating within Highland and for the recovery of the associated annual administrative costs from each BID. Officers continue to progress billing and recovery of each BID in accordance with planned annual schedules.

9.2 When monitoring collection performance for each BID, Members will wish to note the billing year for the Inverness and the Inverness & Loch Ness Tourism BID levies commence each April. The Nairn BID billing year commences in October each financial year. Billing for the Dornoch BID commenced in March 2024.

9.3 Inverness BID Levy

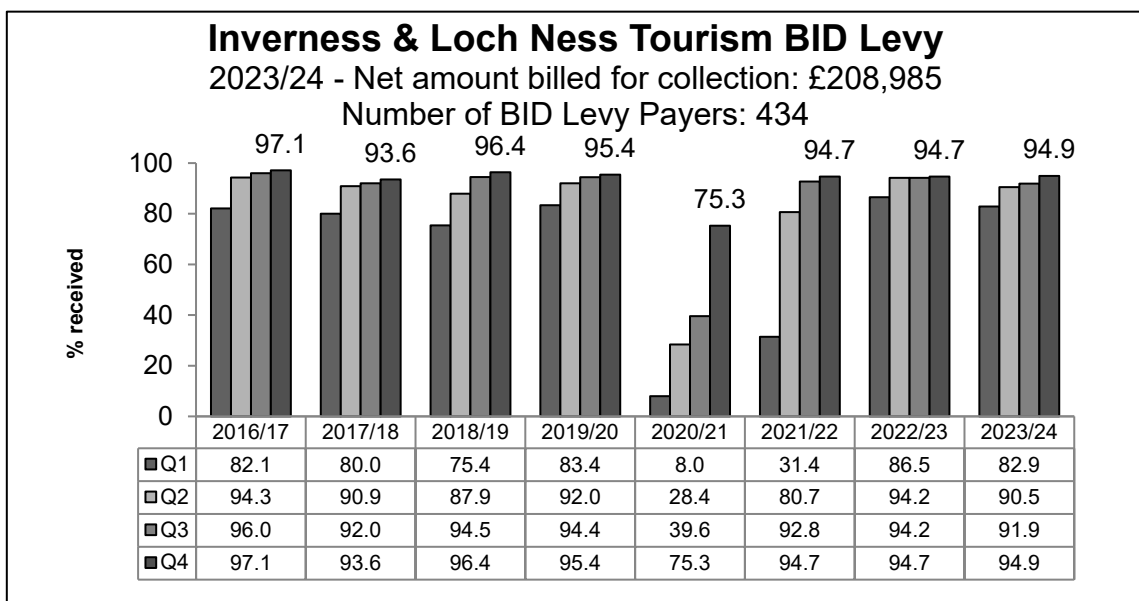
Q4 performance when compared with the previous year, is near and is in excess of the performance for 21/22. There may be several drivers contributing to this level performance, including economic volatility and vacant properties. Inverness BID provide 100% exemption for 3 months. Scheduling of recovery actions during the current financial fully aligns with 2022/23. The Revenues Team continue to pursue the outstanding sum with the aim of maximising collections for Inverness BID.



9.4

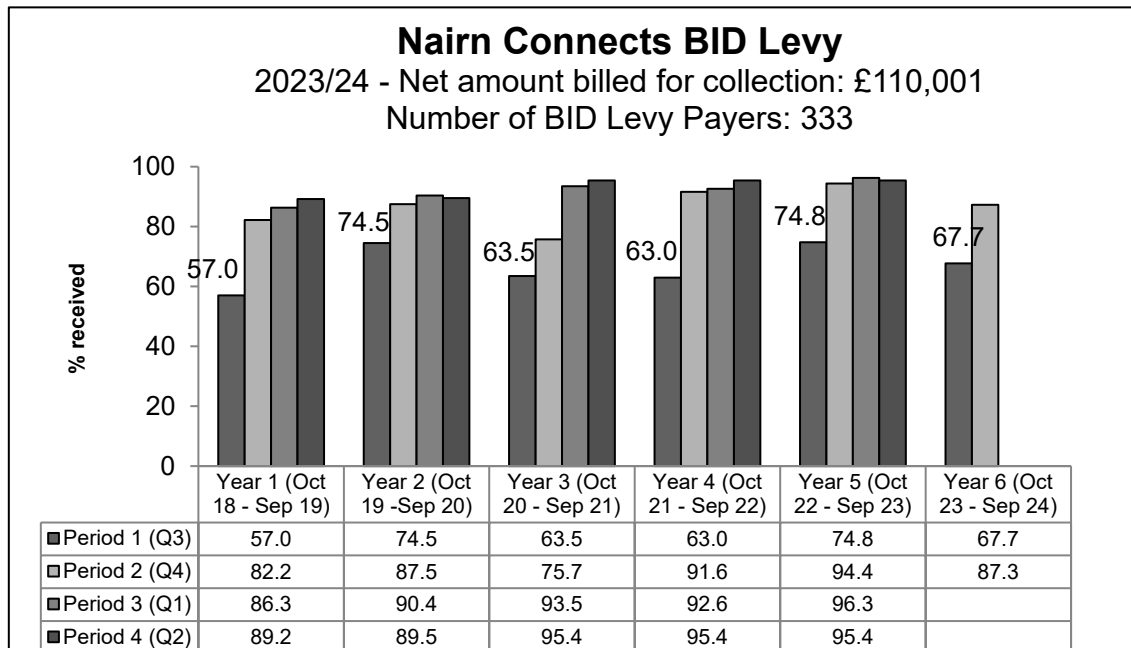
Inverness & Loch Ness Tourism BID Levy

By the end of Q4, 94.9% of the BID levies have been paid which is slightly higher than the same period in 2022/23.



9.5 Nairn Connects BID Levy

The Nairn Connects billing year commences 1 October each year. Performance in Period 2 (Q4) shows a collection rate of 87.27%, which is a notable reduction on the prior year, but nearing the 21/22 performance, reflecting economic volatility.



9.6 Dornoch BID Levy

The annual levy for the Dornoch BID is £70,000. The billing year commenced on 1 March 2024 and by the end of Q4, 41% of the levy amount had been collected.

10. Revenues and Business Support - Single Grant Applications (SGA)

10.1 The Shared Business Support team provides support for all Council Services, including in the administrative process for Single Grant Applications (SGAs).

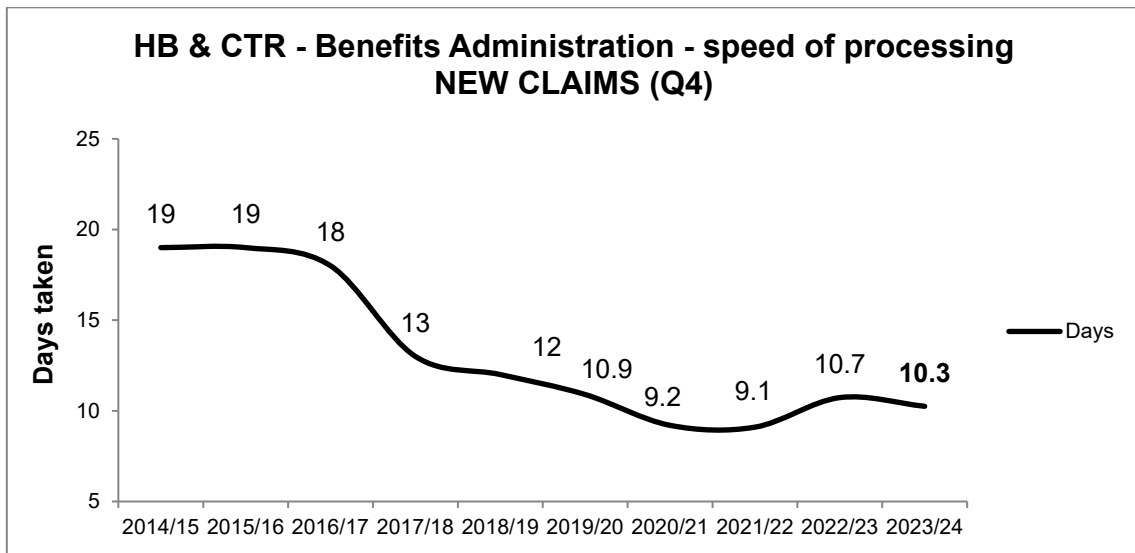
10.2 231 single grant applications were received during Q4, 2023/24 of which 100% were processed within the 5 days target, bringing our 2023/24 performance to 99.8%. The comparable figures for Q4 2022/23 were 275 applications with a performance figure of 97.8%.

Single Grant Applications	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24 to date
Percentage logged, acknowledged & distributed within 5 days target	99.2%	97.9%	98.9%	99.2%	97.1%	97.8%	99.8%

11. Speed of processing performance: Housing Benefit and Council Tax Reduction

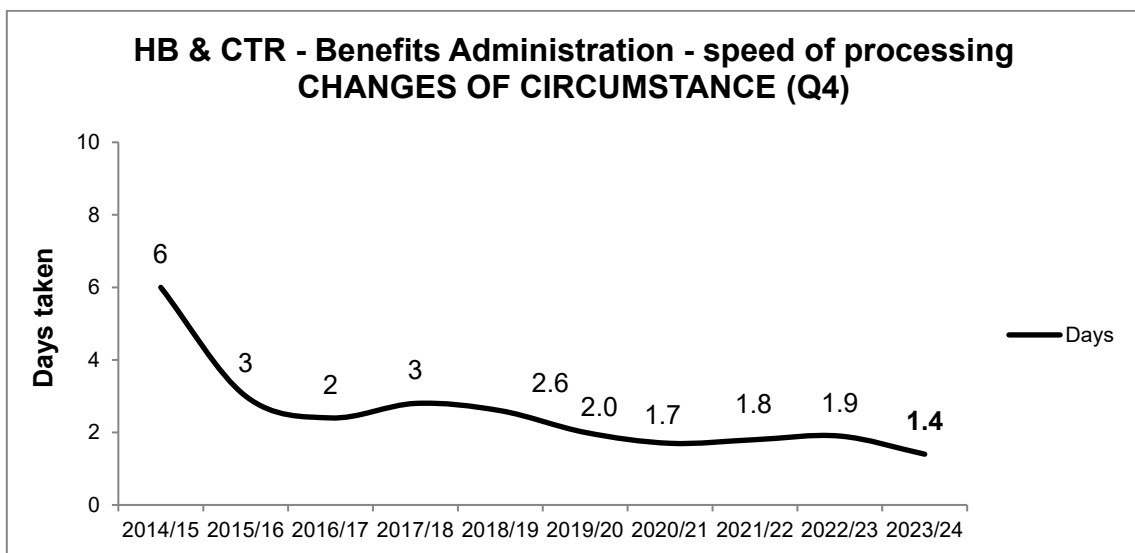
11.1 These indicators are reporting an improvement in performance when compared with the same period in 2022/23.

11.2



11.3 Performance for processing New Claims is 10.25 days, compared to 10.7 days in Q4 22/23 which shows an improvement on the prior year, and is more in line with our prior high performance.

11.4



11.5 This improved performance in processing Change of Circumstances of 1.4 days for Q4 2023/24 compared with 1.9 days for the same period 2022/23 demonstrates the Council's commitment to ensuring the right amount of benefit is paid to the right people, at the right time.

11.6 For Housing Benefit, 94.61% of all claims received relate to Changes in Circumstances. Prompt processing of Changes in Circumstances supports the Welfare Budget, and in particular the Housing Benefit budget, as the overall value of benefit overpayments created are lower than would otherwise be the case, enabling more successful recovery of overpaid benefits and therefore a lower Bad Debt Provision. The latest statistics published by the DWP for Housing Benefit relates to Q3, and reports that the Highland Council was ranked 5th for New Claims (a decrease from 4th equal in Q2) and 3rd equal in Scotland for Changes in Circumstances, maintaining our average speed of processing at 3 days throughout the 3 quarters of this year. These high level of performance for both new claims and changes in circumstances have been delivered while also reducing administration costs.

11.7 Officers continue to collaborate with UK Government, Scottish Government and CoSLA to develop and progress welfare-related matters.

12. **Climate Change/Carbon Clever**

12.1 A framework agreement for second-hand and recycled domestic furniture and the provision of new goods supports delivery of the Scottish Welfare Fund. For the period January to March 2024, 4,091 kg of waste was diverted from landfill, and 10.84 metric tons of CO₂e were avoided.

For the year April 2023 to March 2024, 13,864 kg of waste was diverted from landfill, and 36.78 metric tons of CO₂ were avoided.

13. **Service Risks**

13.1 In addition to leading on several Corporate Risks, which are reported to Audit Committee every quarter, the Service maintains a Service Risk Register. Corporate Risks for the Service are detailed in **Appendix 3**.

Designation: Assistant Chief Executive - People

Date: 24 May 2024

Author: Sheila McKandie, Head of Revenues and Business Support

Background Papers: DWP Published Data

Appendices: Appendix 1 - Average number of working days per employee lost through Sickness Absence
Appendix 2 - Invoice Payments
Appendix 3 - Service Risks

Average number of working days per employee lost through Sickness Absence

	20/21	21/22					22/23					23/24				
Service	Annual	Q1	Q2	Q3	Q4	Annual	Q1	Q2	Q3	Q4	Annual	Q1	Q2	Q3	Q4	Annual
C&P	<i>Service splits not aligned to new services</i>	2.44	3.49	3.53	3.42	12.86	3.42	3.45	2.74	3.60	13.23	3.80	4.27	4.38	4.31	16.74
E&L – non-teaching		1.96	1.21	1.74	2.43	7.36	2.62	1.19	1.82	2.66	8.26	1.71	2.08	4.21	4.82	13.59
E&L – teaching		1.24	1.00	1.44	1.89	5.58	1.74	0.96	1.67	2.66	7.02	2.59	0.98	2.65	2.80	8.26
HW&SC		2.54	1.94	1.59	1.69	7.75	2.05	2.04	2.27	2.87	9.19	2.82	2.56	2.87	3.24	11.50
I&E		0.62	0.66	0.55	0.76	2.59	1.67	1.76	1.55	2.95	7.90	2.85	2.11	2.03	1.59	8.58
P&G		0.39	0.45	0.77	0.49	2.11	0.65	1.15	1.08	2.13	5.18	1.53	1.75	2.06	2.08	7.36
P&H		2.43	1.50	1.90	2.74	8.56	2.67	1.75	2.11	3.48	9.98	2.93	2.43	4.60	4.39	14.34
R&F		1.07	1.47	2.04	1.90	6.47	2.07	2.36	2.21	2.48	9.12	2.38	2.91	2.24	1.99	9.54
DCE		0.42	0.37	0.75	0.73	2.36	2.17	1.40	2.23	2.19	7.96	1.42	2.14	1.93	1.80	7.37
THC (non-teaching)	6.44	2.06	1.75	2.00	2.36	8.17	2.45	1.84	1.98	2.97	9.35	2.75	2.54	3.65	3.76	12.71
THC all employees (inc. teachers)	5.47	1.81	1.52	1.83	2.22	7.39	2.24	1.61	1.92	2.88	8.58	2.48	2.08	3.35	3.48	11.39

Appendix 2

Invoice Payments <10 days																	
Service	TARGET 23/24	16/17	17/18	18/19	19/20	20/21	21/22	22/23 Q1	22/23 Q2	22/23 Q3	22/23 Q4	22/23	23/24 Q1	23/24 Q2	23/24 Q3	23/24 Q4	23/24
C&P						83.6	76.4	78.1	78.6	75.2	72.7	75.9	81.2	90.6	89.2	86.0	86.9
E&L						79.2	71.0	74.6	69.1	74.4	77.8	74.3	76.9	72.8	77.3	76.3	76.0
HW&SC						82	78.4	92.5	91.7	85.8	83.2	88.5	93.5	90.0	93.0	89.0	91.4
I&E						85.7	76.7	80.6	82.6	83.9	81.6	82.2	86.9	85.7	86.1	82.5	85.3
P&G	77%					87.4	81.3	85.0	83.9	90.5	88.7	86.9	93.4	90.8	83.2	79.3	86.4
P&H						71.7	62.8	40.5	47.4	50.0	55.9	48.2	55.4	72.3	56.0	49.0	59.6
R&F						83.1	84.9	90.5	96.6	84.9	83.6	92.0	91.1	98.4	91.2	79.3	94.5
DCE						84.0	69.9	94.7	88.6	92.5	88.3	91.1	95.2	86.8	95.6	91.0	92.1
Capital						82.1	70.7	64.6	64.3	77.4	70.2	68.9	70.5	71.2	71.4	80.1	72.6
THC		63.3	79.5	73.7	75.3	77.6	69.3	67.5	73.4	70.4	71.6	70.7	72.8	80.9	75.3	69.7	75.1

Invoice Payments <30 days																	
Service	TARGET 23/24	16/17	17/18	18/19	19/20	20/21	21/22	22/23 Q1	22/23 Q2	22/23 Q3	22/23 Q4	22/23	23/24 Q1	23/24 Q2	23/24 Q3	23/24 Q4	23/24
C&P						96.6	94.9	97.2	97.2	96.8	96.4	96.9	97.5	98.4	98.6	96.9	97.9
E&L						92.2	91.8	92.2	86.1	91.8	91.7	90.8	93.4	88.8	92.3	92.1	91.8
HW&SC						95.7	94.9	97.6	97.5	97.5	96.3	97.2	98.6	97.9	98.5	97.5	98.1
I&E						96.6	96.1	98.1	96.3	97.2	96.2	97.0	97.8	97.7	96.8	95.1	96.8
P&G	95%					96.8	97.1	97.8	97.2	97.4	94.4	96.6	98.5	95.4	98.1	94.8	96.9
P&H						92.9	93.1	91.0	93.4	94.7	95.6	93.6	93.0	97.5	94.8	91.2	94.4
R&F						96.9	98.3	97.9	99.0	98.6	96.5	98.4	98.8	99.5	98.1	98.5	99.2
DCE						99.0	95.5	98.7	90.9	97.3	100.0	96.8	98.8	98.9	99.1	99.2	99.0
Capital						95.4	93.2	92.3	89.9	95.4	94.1	92.8	95.4	94.1	93.0	95.6	94.7
THC		94	96.8	95.7	95.9	94.1	93.8	94.1	94.2	95.1	94.9	94.6	95.1	96.7	95.6	93.6	95.3

Service Risks

Ref	Risk Owner	Description	Risk Type	Risk Rating		Mitigation
				Q3	Target	
CR1	Head of Corporate Finance	Financial Sustainability	Financial	A1	C2	Some slippage
CR6	Head of People	Workforce Planning	Financial	C2	D2	Some slippage
CR26	Head of People	Managing Long-term Absence	Staffing & Financial	C2	D2	Some slippage
CR29	Head of People	Lack of Occupational Health Provider	Reputational, Financial, Legal	D2	D2	On Target
CR32	Head of Corporate Finance	Delivery of new Enterprise Resource Planning (ERP) system	Reputational, Financial, Legal	B2	D2	Some slippage

Risk ratings are derived as follows:

