



**Glasgow City Council**

**Wellbeing, Equalities, Communities,  
Culture and Engagement City Policy Committee**

**Report by Executive Director of Finance**

**Contact: Moira Carrigan Ext: 74112**

**Item 5**

25th May 2023

**ANNUAL BUSINESS PLAN (ABP)  
2023/24 FOR FINANCIAL SERVICES**

**Purpose of Report:**

The report presents the 2023/24 Annual Business Plan (ABP) for Financial Services.

It gives an overview of priorities for 2023/24 and the resources available to deliver these priorities.

**Recommendations:**

The committee is asked to consider and note the Financial Services Annual Business Plan 2023/24.

Ward No(s):

Citywide: ✓

Local member(s) advised: Yes  No  consulted: Yes  No

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**Financial Services**

**Annual Business Plan**  
**(ABP)**

**2023/24**

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## Message from the Executive Director

I am pleased to present the Annual Business Plan (ABP) for Financial Services for 2023/24. The ABP, which replaces the Annual Service Plan and Improvement Report (ASPIR), gives me the opportunity to highlight the Services' positive achievements over the past year and to outline our priorities going forward.

In line with the Grand Challenges as set out in the [Council's Strategic Plan 2022-2027](#) we have continued to support our vulnerable citizens, our residents and our businesses as the city continues its recovery from the pandemic. During the past year we have prioritised our support for initiatives to respond to the cost-of-living crisis.

Working with colleagues in Economic Development, Customer and Business Services (CBS) provided administration and customer contact support for the **Scotland Loves Local** scheme. As a result, 86,000 Glasgow citizens in receipt of Council Tax Reduction received a gift card to the value of £105. The scheme provided essential financial support to some of our most vulnerable citizens and also promoted and financially benefitted those local businesses in Glasgow that participated in the scheme.

CBS administered a range of other financial support mechanisms to support citizens with both the Cost of Living crisis and the impact of the pandemic including:

- The timeous application of the £150 **Cost of Living Award** to all recipients of Council Tax Reduction. This resulted in reduced council tax bills for 2022/23 for many vulnerable residents across the city.
- Supporting the UK Government in the administration and payment of the £400 energy discount and the £200 alternative fuel support to those households that did not qualify for the six automatic monthly payments of £66 under the Energy Bills Support Scheme GB.
- Continued delivery of other key financial supports for businesses and citizens throughout a challenging period including **Scottish Welfare Fund, Discretionary Housing Payment, Free School Meals, Education Maintenance Allowance** and **Scottish Child Payment Bridging Payments**.

The levels of Council Tax and Non-Domestic Rates collection surpassed the previous year. During a challenging economic period for households and businesses we achieved collection levels of 94.48% and 92.34% respectively in the year of billing.

The Assessor successfully published 28,500 draft valuations on 30<sup>th</sup> November 2022 ahead of the general revaluation on 1<sup>st</sup> April 2023. The 2023 revaluation marked the culmination of several years of reform in valuation for rating and was based on value levels as at 1<sup>st</sup> April 2022. The Electoral Registration Office successfully delivered the 2022 Local Government Election registers and continues to implement changes introduced by the Elections Act 2022, such as Voter Identification applications.

Corporate Finance continued to support strong financial management of the council through the completion of unmodified annual accounts and balanced annual budgets. Control of day-to-day cash requirements are managed through sound treasury management policies and procedures.

Continued volatility in investment markets led to a reduction in the value of the Strathclyde Pension Fund from just over £28 billion to £27.7 billion for the year, however a higher expectation from future investment returns meant that the funding level (assets over liabilities) improved to an estimated figure of over 150%. This will be confirmed in the actuarial valuation of the Fund as at 31st March 2023 which will be completed in the course of the coming year.

Financial Services received external recognition for the work we carry out and during 2022/23:

- Our Internal Audit team were announced as the winners of the Chartered Institute of Public Finance (CIPFA) Scotland **Public Finance Team of the Year 2022**. This was for their work as Audit Glasgow which is the commercial arm of the service, created in 2014 to provide internal audit services to other public sector organisations.
- For the second consecutive year, we have been awarded the '**Food for Life Served Here**' Bronze award for our efforts in serving up fresh, local and sustainable school meals to pupils across our 130 primary schools and seven Additional Support Needs (ASN) schools.

We have also continued to deliver the **Print and Mail Strategy** for the council. This programme was initiated during lockdown when it became clear that staff had significantly reduced their reliance on printing while still carrying out their work. Awareness campaigns have continued to prevent an automatic return to printing when staff are in the workplace.

The coming year will bring a range of operational challenges for Financial Services. This includes providing key technical and payroll expertise to deliver the Pay and Grading project and to support a range of major developments relating to our Enterprise Resource Planning (ERP) integrated finance and HR solution. The ERP programme will be ongoing over the next four years and ultimately will enable the council's back-office operations to innovate and build for the future.

We will continue to deliver for our customers and residents of the city, with a priority focus on supporting government and council responses to the cost-of-living crisis. It should also be recognised that many of our priorities naturally align to the need to ensure a well governed city and we will support the council to continue to manage its financial resources in a prudent manner while delivering on the commitments set out in the Strategic Plan.



**Martin A Booth**

# Section 1

## Resources and Organisation

### 1. Service Structure and Resources

1.1 Financial Services has a key role in ensuring that the financial resources of the council are managed robustly, and the council has a financial strategy to deliver the Grand Challenges, Missions and Commitments as set out in the Council Strategic Plan 2022 to 2027.

1.2 We are also responsible for all aspects of strategic and operational management of the Strathclyde Pension Fund Office (SPFO), Customer and Business Services (CBS), Audit and Inspection, Assessor and Electoral Registration Office (AERO) and Catering and Facilities Management (CFM).

1.3 The service has responsibility for delivering the following statutory duties:

- Chief Financial Officer (Section 95)

The Executive Director of Finance is also the Council's Chief Financial Officer which is a statutory appointment under Section 95 of the Local Government (Scotland) Act 1973. This states that every local authority shall make arrangements for the proper administration of its financial affairs and shall ensure that one of its officers has responsibility for the administration of these affairs.

- Assessor and Electoral Registration Officer

Since the enactment of the Lands Valuation (Scotland) Act 1854, Assessors have been responsible for the valuation of all heritable properties for local taxation purposes within their respective valuation areas, and the City Assessor is responsible for the valuation of all heritable properties within Glasgow.

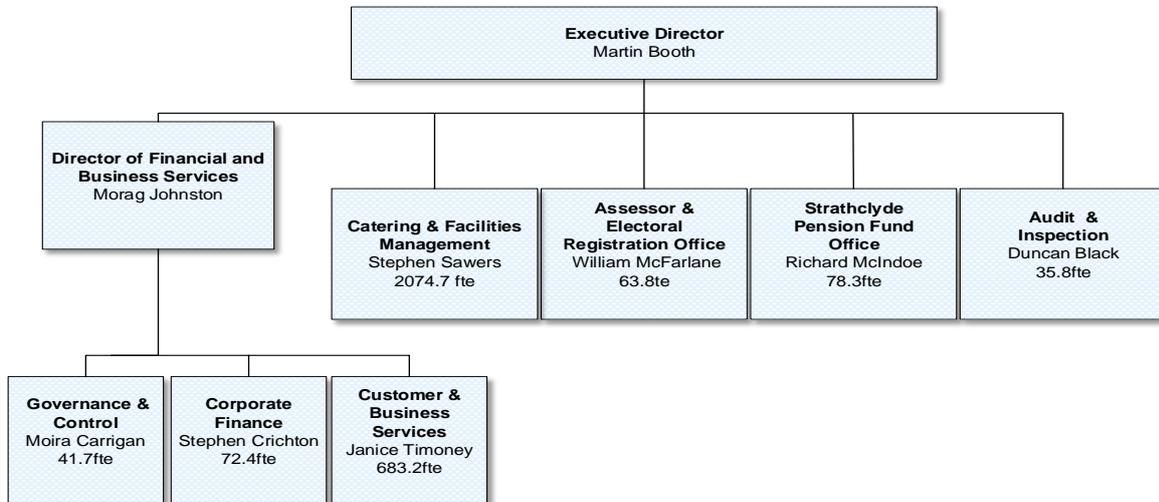
The City Assessor is also the Electoral Registration Officer (ERO) for Glasgow. The ERO has a duty to maintain a register of parliamentary electors and a list of local government electors and in addition they have a duty to maintain an absent voting record.

- Strathclyde Pension Fund

Glasgow City Council has statutory responsibility for the administration of the Local Government Pension Scheme in the West of Scotland in accordance with the Local Government Pension Scheme (Scotland) Regulations which are statutory instruments made under the Public Service Pensions Act 2013.

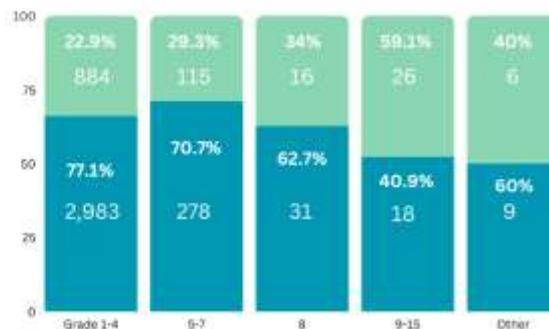
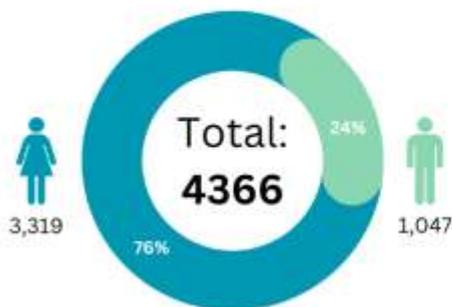
## 1.4 Staffing Structure

1.4.1 Financial Services position as at 31<sup>st</sup> March 2023 is 4,366 staff (3,051.9 fte) across seven operational areas: Assessors and Electoral Registration Office (AERO), Strathclyde Pension Fund Office (SPFO), Audit and Inspection, Governance and Control, Corporate Finance, Customer and Business Services (CBS) and Catering and Facilities Management (CFM) structured as follows:



1.4.2 The Financial Services' ABP is required to include staffing information in relation to the gender, disability and the ethnic group composition of our staff. This is provided below, together with a comparison to 31<sup>st</sup> March 2022.

### Gender



<b>31<sup>st</sup> March 2023</b>		<i>The number and percentage of staff that are:</i>										
<b>Grade (s) Headcount</b>	<b>Male</b>		<b>Female</b>		<b>White</b>		<b>Ethnic Minority</b>		<b>Disabled</b>		<b>Total</b>	
	<b>No.</b>	<b>%</b>	<b>No.</b>	<b>%</b>	<b>No.</b>	<b>%</b>	<b>No.</b>	<b>%</b>	<b>No.</b>	<b>%</b>	<b>No.</b>	<b>%</b>
<b>1 to 4</b>	884	22.9	2983	77.1	2973	76.9	161	4.2	122	3.2	3867	88.6
<b>5 to 7</b>	115	29.3	278	70.7	359	91.3	6	1.5	15	3.8	393	9.0
<b>8</b>	16	34.0	31	66.0	46	97.9	0	0	2	4.3	47	1.0
<b>9 to 14</b>	26	59.1	18	40.9	42	95.5	0	0	2	4.5	44	1.0
<b>Non PGS*</b>	6	40.0	9	60.0	6	40	0	0	0	0	15	0.4
<b>Totals</b>	<b>1,047</b>	<b>24.0</b>	<b>3,319</b>	<b>76.0</b>	<b>3,426</b>	<b>78.5</b>	<b>167</b>	<b>3.8</b>	<b>141</b>	<b>3.2</b>	<b>4,366</b>	<b>100</b>
<b>*Non Pay and Grading Structure e.g. Modern Apprentice</b>							<b>Ethnicity Not Declared</b>				<b>773</b>	<b>17.7</b>

<b>31<sup>st</sup> March 2022</b>		<i>The number and percentage of staff that are:</i>										
<b>Grade (s) Headcount</b>	<b>Male</b>		<b>Female</b>		<b>White</b>		<b>Ethnic Minority</b>		<b>Disabled</b>		<b>Total</b>	
	<b>No.</b>	<b>%</b>	<b>No.</b>	<b>%</b>	<b>No.</b>	<b>%</b>	<b>No.</b>	<b>%</b>	<b>No.</b>	<b>%</b>	<b>No.</b>	<b>%</b>
<b>1 to 4</b>	916	22.1	3,226	77.9	3,171	76.6	151	3.6	124	3.0	4,142	88.8
<b>5 to 7</b>	113	26.7	309	73.3	395	93.6	8	1.9	14	3.3	422	9.0
<b>8</b>	17	35.4	31	64.6	47	97.9	0	0	2	4.2	48	1.0
<b>9 to 14</b>	25	58.1	18	41.9	41	95.4	0	0	2	5.0	43	1.0
<b>Non PGS*</b>	2	25.0	6	75.0	6	75.0	0	0	0	0	8	0.2
<b>Totals</b>	<b>1,073</b>	<b>23</b>	<b>3,590</b>	<b>77</b>	<b>3,660</b>	<b>78.5</b>	<b>159</b>	<b>3.4</b>	<b>142</b>	<b>3.0</b>	<b>4,663</b>	<b>100</b>
<b>*Non Pay and Grading Structure e.g. Modern Apprentice</b>							<b>Ethnicity Not Declared</b>				<b>844</b>	<b>18.1</b>

## 1.5 Financial Resources

1.5.1 Financial Services' objective and subjective budgets for 2022/23 and 2023/24 are detailed in the tables below.

1.5.2 The financial outturn position for the service for 2022/23 will not be available until June 2023.

<b>2022/2023 Budget £000</b>	<b>Subjective Analysis</b>	<b>2023/2024 Budget £000</b>
	<b>Expenditure</b>	
£93,809	Employee Costs	£99,068
£2,697	Premises Costs	£2,720
£1,304	Transport and Plant	£1,339
£22,604	Supplies and Services	£22,542
£3,551	Third Party Payments	£29,235
£704	Transfer Payments	£554
£357,909	Benefit Payments	£361,813
-£152	Transfer to Capital	-£138
<b>£482,426</b>	<b>Direct Departmental Expenditure</b>	<b>£517,133</b>
-£23,256	Central Charges	-£19,991
<b>£459,170</b>	<b>Total Expenditure</b>	<b>£497,142</b>
<b>£349,582</b>	<b>Total Income</b>	<b>-£351,180</b>
<b>£109,588</b>	<b>Net Expenditure</b>	<b>£145,962</b>

<b>2022/2023 Budget £000</b>	<b>Objective Analysis</b>	<b>2023/2024 Budget £000</b>
	<b>Expenditure</b>	
£10,805	Finance Strategy and Management	£10,921
£1,882	Audit and Inspection	£1,833
£3,479	Strathclyde Pension Fund Office	£4,541
£3,779	Assessor and Electoral Registration Office	£3,862
£32,739	Customer and Business Services	£30,996
£6,123	Support Services	£31,959
£65,710	Catering and Facilities Management	£71,208
<b>£124,517</b>	<b>Direct Departmental Expenditure</b>	<b>£155,320</b>
-£23,256	Central Charges	-£19,991
<b>£101,261</b>	<b>Total Expenditure</b>	<b>£135,329</b>
	<b>Income</b>	
£7,477	Finance Strategy and Management	£7,730
£341	Audit and Inspection	£366
£4,400	Strathclyde Pension Fund Office	£5,384
£428	Assessor and Electoral Registration Office	£428
£8,243	Customer and Business Services	£8,267
£2,565	Support Services	£2,565
£62,781	Catering and Facilities Management	£63,093
<b>£86,235</b>	<b>Direct Departmental Income</b>	<b>£87,833</b>
<b>£15,026</b>	<b>Net Expenditure</b>	<b>£47,496</b>

<b>2022/2023 Budget £000</b>	<b>Council Tax Reduction Scheme/Benefit Payments</b>	<b>2023/2024 Budget £000</b>
	<b>Expenditure</b>	
£263,347	Housing Benefit Payments	£263,347
£11,989	Discretionary Housing Payments	£12,643
£74,955	Council Tax Reduction	£78,455
£7,618	Scottish Welfare Fund	£7,368
<b>£357,909</b>	<b>Total Benefit Expenditure</b>	<b>£361,813</b>
	<b>Income</b>	
£263,347	Housing Benefit Payments	£263,347
<b>£263,347</b>	<b>Total Benefit Income</b>	<b>£263,347</b>
<b>£94,562</b>	<b>Net Benefit Expenditure</b>	<b>£98,466</b>
<b>£109,588</b>	<b>Overall Net Expenditure</b>	<b>£145,962</b>

## Section 2

### How the Service will meet its Strategic Plan Commitments

- 2.1 Financial Services has a pivotal role in leading, supporting and communicating the council's key priorities. Following the election of the new City Government in May 2022, the [Council Strategic Plan 2022-2027](#) was published in November 2022.
- 2.2 Glasgow City Council's Strategic Plan puts the challenges and aspirations of Glasgow's people and communities at the heart of every council decision. It will shape the authority's response to the cost-of-living crisis, the climate emergency and pressures on public services, as well as increasing the prosperity and wellbeing of citizens. It will also ensure that Glaswegians are central to how the decisions affecting their communities are taken by the City Council.
- 2.3 The plan sets out four key challenges and more than 230 commitments on how all council services will help address, support and deliver on the city's main priorities.
- The four grand challenges which have been identified are:
- Reduce poverty and inequality in our communities
  - Increase opportunity and prosperity for all our citizens
  - Fight the climate emergency in a just transition to a net zero Glasgow
  - Enable staff to deliver essential services in a sustainable, innovative, and efficient way for our communities.
- 2.4 The plan outlines missions that cover ambitious aims including ending child poverty, improving the health and wellbeing of local communities, supporting residents into sustainable and fair work, delivering sustainable transport, becoming a net zero carbon city by 2030, creating safe, clean, and thriving neighbourhoods, raising attainment amongst children and young people, and running an open, well governed council in partnership with all our communities.
- 2.5 Glasgow City Council will revisit the plan annually to ensure it remains fit for purpose and to update commitments in line with changing circumstances. The final update on the previous [Strategic Plan 2017-2022](#) was presented to Committee in October 2022.
- 2.6 Strategic Plan Reporting 2022-27**
- In view of the focus on the new Council Strategic Plan and the council's response to the motion on the [Cost of Living](#) crisis in June 2022 and as agreed by the Operational Performance and Scrutiny Delivery Committee (OPDSC) in [November 2022](#), the Strategic Plan will be reported initially through a cost of living lens in order to ensure that any new activity initiated or prioritised as a response to the Cost of Living crisis can be reflected in performance reporting.
- 2.7 The Chief Executive Department, in partnership with Financial Services, will report to the relevant Committees on some of the joint work around addressing Grand Challenge 1: Reduce poverty and inequality in our communities; Mission 1: End child poverty in our city using early intervention to support families.

## 2.8 Revenue Budget Changes for 2023/24

A summary of Revenue Budget Changes 2023/24 for Financial Services is included in the table below.

<b>Revenue Budget Change Summary</b>				
<b>Ref</b>	<b>Title of Budget Change</b>	<b>Reason for Change</b>	<b>2022-2027 Council Strategic Plan Theme</b>	<b>Financial Impact (£000) 2023/24</b>
23FS27	Council Tax Single Person Discount Review	Income Maximisation	Enable staff to deliver essential services in a sustainable, innovative and efficient way for our communities	- £1,150
23FS28	CBS - Maximisation of flexible working arrangements	Service Review		- £68
23FS29	Corporate Finance - Income Maximisation	Income Maximisation		- £133
23FS33	SPFO - Increase in Charges	Income Maximisation		- £100
23FS35	Review of Resources	Renewal Activity		- £1,867
<b>Total (£)</b>				<b>- £3,318</b>
<b>Net Budget Change (£)</b>				<b>- £3,318</b>
<b>Net Budget Change (%)</b>				<b>- 6.7%</b>

## Section 3

### Service Priorities

#### 3. Division/Section Priorities

3.1 This section outlines the key activities undertaken by the main operational areas within Financial Services, together with priorities for 2023/24.

##### 3.1.1 Assessors and Electoral Registration Office (AERO)

###### Assessor Valuation Functions

The Assessor has responsibility for the valuation of all properties for local taxation purposes. All rateable properties are shown in the Valuation Roll and domestic subjects are contained within the Council Tax List. These documents form the basis for charging Non-Domestic Rates (Valuation Roll) and Council Tax (Council Tax Valuation List).

Maintaining the Valuation Roll and Valuation List requires monitoring of all proposed and in-progress developments to ensure timely updates to each. Any statutory changes which may affect the value or band of a property require to be surveyed and detailed.

It is key to the efficient functioning of any tax system and to the strategic vision of the council that all interested parties feel empowered to make representations and are informed in an open and transparent manner as to the reasoning behind their tax liability.

All council taxpayers have the right to challenge their current banding within certain time limits depending on the nature of the challenge.

For Non-Domestic properties, proprietors, tenants and occupiers of property all have the right to appeal their valuation. The Assessor must dispose of all appeals within statutory timescales and provide evidence to judicial bodies if required.

The Glasgow Assessor is committed to implementing the Barclay Review Implementation Plan and continuing to engage at local and national levels with all stakeholders to ensure we provide a modern and responsive valuation service that commands the confidence of taxpayers and all levels of government.

###### Electoral Registration Functions

In order to vote, a person's name must be included in a register of electors. The Electoral Registration Office (ERO) has a duty to maintain a register of parliamentary electors and a register of local government electors, including newly enfranchised citizens.

In addition, the ERO has a statutory duty to ensure all eligible citizens are registered and a duty to process absent vote applications, maintain absent vote records and produce a list of absent voters for an election.

Research has shown that when communities feel empowered there is greater participation in local democracy. Central to the council's aim to create a world class city with a thriving and inclusive economy where everyone can flourish

and benefit from the city's success, is the commitment to empower their citizens by giving them a say in what happens in their local communities. Key to this is to ensure all eligible citizens are registered to vote.

### **3.1.2 Audit and Inspection**

Internal Audit is an independent assurance function established by the council to examine and evaluate financial controls as well as governance arrangements and to contribute advice at an early stage in the implementation of any developments or amendments to processes.

Internal Audit also provides an internal audit function to the council, its arms-length external organisations (with the exception of Clyde Gateway and the Scottish Exhibition Centre), the Strathclyde Pension Fund, the Glasgow City Health and Social Care Partnership and the Glasgow City Region City Deal Cabinet.

The Corporate Fraud and Investigations team is responsible for investigating and helping to prevent fraud in the council family, including the investigation of data matching reports such as the National Fraud Initiative.

The **Executive Compliance Unit (ECU)** falls within Audit and Inspection. The ECU ensures compliance with Elected Members remuneration legislation and relevant council policies and procedures for senior officers across the council family. The ECU also books travel for Council officers and Elected Members and undertakes research activities in order to respond to complex Freedom of Information requests.

Audit Glasgow is the commercial arm of Internal Audit, generating income to the Council by providing audit services to external organisations such as Shetland Islands Council, East Ayrshire Council, Comhairle Nan Eilean Sar, Loch Lomond and The Trossachs National Park Authority and Scottish Canals.

### **3.1.3 Customer and Business Services (CBS)**

CBS comprises the following key functions:

- **Income Collection and Financial Assessments**, which includes revenues and benefits, and accounts receivable has responsibility for:
  - Administering and collecting Council Tax and Non-Domestic Rates
  - Administering the award of Housing Benefit, Council Tax Reduction, Scottish Welfare Fund and Discretionary Housing Payment.
  - Managing the collection of sundry debt through issuing invoices on behalf of the council family
  - Administering Free School Meals, Education Maintenance Allowance, School Clothing Grants and Blue Badges
- **Transactional Shared Service and Business Support**
  - Providing employee services including payroll, recruitment, training and events and processing the salary payments for employees across the Glasgow family, managing any subsequent employee enquiries.

- Processing payments to citizens, suppliers and community groups on behalf of the Glasgow family.
- Providing administrative business support services to Education Services, Glasgow City Health and Social Care Partnership (GCHSCP), Neighbourhoods, Regeneration and Sustainability (NRS) and to ALEOs.
- Front-line customer services via the Customer Contact Centre
- **Strategy, Development and Control**
  - Horizon scanning of regulatory and council-wide developments to anticipate and react to upcoming challenges impacting operational delivery
  - Monitoring of ongoing compliance with corporate requirements for health and safety, audit and risk within CBS
  - Provision of the technical (systems and subject matter) support required to maintain and improve service delivery functions

### 3.1.4 Corporate Finance

Corporate Finance is responsible for:

- The preparation and consolidation of all core financial information including annual estimates, financial monitoring and annual accounts and all statutory financial returns and statistical information. This includes the financial management of the council's £1.9 billion net revenue expenditure, £1.5 billion approved investment programme, £5.3 billion asset base as well as overseeing financial performance and reporting across the council family
- Management of the council's day to day cash flow including the £1.4 billion debt portfolio and £40 million investment portfolio
- The financial administration of the Strathclyde Pension Fund with net assets of £28 billion
- Providing advice and guidance on all aspects of council finance particularly in relation to the development of business cases for major projects, financial frameworks, option appraisals, VAT and the council's renewal and transformation programmes

### 3.1.5 Catering and Facilities Management (CFM)

Catering and FM includes the delivery of the following key functions:

- **Catering:**
  - School and welfare catering
  - Hospitality and corporate banqueting in some of the city's most iconic venues
  - Hosting events and weddings
  - Civic banqueting at Glasgow City Chambers
  - Host to a range of national and international events in the city
  - Daily catering within museums, leisure centres and libraries across the city

- **Facilities management**, providing vital services in private and public buildings across Glasgow including building and window cleaning, janitorial and school crossing patrol services
- **Technical Services**, undertaking the maintenance of all catering and cleaning equipment across the council family estate

### **3.1.6 Service Development, Governance and Control**

The Service Development, Governance and Control Team provides support across all areas of Financial Services including:

- Managing and monitoring risk to provide confidence and assurance in the services that we deliver. This involves taking a lead role in areas including information management and security, business continuity, risk management and health and safety
- Day-to-day banking services for the council family
- Monitoring and providing assurance on the integrity of finance systems and the SAP ledger
- Managing all insurance matters for the council family including handling insurance claims received, providing advice and guidance and liaising with the providers of the council's insurance policies
- Leading on income governance, including developing and enhancing the council's digital payment solutions to ensure we provide the customer with cost-effective, convenient and secure payment methods
- Delivering transformational change across Financial Services and the wider council including the Print and Mail Strategy

The priorities for the Team will be to continue to promote a culture of change and continuous improvement supported by effective management and control.

### **3.1.7 Strathclyde Pension Fund Office (SPFO)**

Glasgow City Council has statutory responsibility for the administration of the Local Government Pension Scheme (LGPS) in the West of Scotland, both on its own behalf and in respect of around 150 other employers including the 11 other local authorities in the former Strathclyde area.

The main functions are:

- management and investment of scheme funds; and
- administration of scheme benefits

These functions are carried out in accordance with the Local Government Pension Scheme (Scotland) Regulations which are statutory instruments made under the Public Service Pensions Act 2013 and the Superannuation Act 1972.

Glasgow carries out its role as Administering Authority via:

- the Strathclyde Pension Fund Committee, to which the council has delegated power to discharge all functions relating to its role as administering authority; the Strathclyde Pension Fund Pension Board which assists the committee with compliance;

- the Strathclyde Pension Fund Office (SPFO), a division of Financial Services; and
- the Strathclyde Pension Fund (SPF or the Fund)

### 3.1.8 Financial Services' Priorities

The following tables detail the major priorities for the service and key performance indicators that complement the Strategic Plan commitments and renewal activity. These include both those with an outcome delivery focus for 2023/24 and with a medium-term timeframe for delivery.

Service Priorities	Actions	Milestones 2023-24	Planned Activity
<b>Assessors and Electoral Registration Office (AERO)</b>			
Completion of the 2023 Annual Canvass	Issue all households with their annual canvass return forms, process returns and update the register in time for publication on 1 <sup>st</sup> December 2023	Revised register published December 2023	Dedicated data matching project Scheduled canvass project plan
Elections Act Implementation	Continue to implement Voter ID and Absent vote processes and procedures that will or may apply to a UK Parliamentary General Election.	Implement Voter ID by July 2023 Implement Absent Vote by January 2024	Engagement with Department for Leveling up Housing and Communities (DLUHC) via Scottish Assessors Association (SAA) Electoral Registration Committee Work closely with our software suppliers
Revaluation 2023 – Proposal Disposal (formerly known as Appeals)	Receive, log and progress proposals against the 2023 revaluation values.	Ongoing	Deliver revised system processes and procedures Training on new regulations and Local Taxation Chamber Rules of Procedure.

Service Priorities	Actions	Milestones 2023-24	Planned Activity
<b>Audit and Inspection</b>			
<b>Completion of 2023/24 Annual Opinion</b>	Complete all required fieldwork to prepare the Annual Assurance Statement that is necessary to inform the council's Annual Governance Statement	Mid-year tracking report: Nov 2023  Annual Report: June 2024	Monthly manager meetings to track progress of audit plan  6-monthly reporting on status to Finance and Audit Scrutiny Committee (FASC)
<b>Quality compliance</b>	Average client survey score >3	Mid-year tracking report: Nov 2023  Annual Report: June 2024	Calculate and review every 6 months.  Any score <3 raised immediately with Head of Internal Audit
	Maintain BSI accreditation	March 2024	Review by BSI scheduled for every February / March
	Internal and external quality assessments against PSIAS	November 2023	Self-assessment undertaken every year, and reported in 6-monthly update to FASC.
<b>Completion of fraud workplan</b>	Corporate Fraud and Investigations team: cover all key areas of the Corporate Fraud Workplan and report through Annual Assurance Statement	Mid-year tracking report: Nov 2023  Annual Report: June 2024	Monthly manager meetings to track progress of fraud workplan  6-monthly reporting on status to FASC
<b>Financial performance</b>	Audit Glasgow financial outturn within the approved annual budget for 2023/24	On budget	Monitor Audit Glasgow income against target on a quarterly basis
<b>Customer and Business Services (CBS)</b>			
<b>Pay and Grading</b>	Provide Technical and Payroll subject matter expertise support for the Pay and Grading (PGS) project including technical blueprint development, system build specification, testing and migration	Ongoing Timelines subject to those to be set out in CGI's SAP major projects roadmap	Development of technical project plan milestones and deliverables with wider PGS programme and CGI
<b>SAP Major Projects</b>	Support for delivery of major SAP projects to be delivered during 2023/24 and beyond,	Ongoing Timelines subject to those	Awaiting confirmation of CGI SAP major projects roadmap

<b>Service Priorities</b>	<b>Actions</b>	<b>Milestones 2023-24</b>	<b>Planned Activity</b>
	including server re-platforming, upgrade to Enhancement Pack 7, data archiving and preparation for ERP replacement	to be set out in CGI's SAP major projects roadmap	
<b>Business Rates (NDR) Empty Property Relief Decentralisation</b>	Develop proposals for how the council may utilise flexibilities introduced by regulatory change to the award of Empty Property Relief for non-domestic premises with a view to encouraging reoccupation for the benefit of the city	Proposals developed by September 2024	Options appraisal including liaison with other Scottish councils and understanding the implications for Subsidy Control requirements
<b>Financial Supports for Citizens</b>	Ensure sufficient scrutiny of upcoming UK welfare benefits changes and any additional supports for citizens introduced to help mitigate ongoing financial challenges. To develop processes to streamline and automate activities to ensure timely and efficient payment of awards made by CBS, including Housing Benefit, Council Tax Reduction, Scottish Welfare Fund and Education related benefits.	Ongoing Planned migration of next batch of legacy UK welfare benefits in summer 2023	Review of further automation opportunities and potential for system integration
<b>Expanding Online Options for Citizens and Businesses</b>	Maximise existing and planned online solutions to widen the scope of services and integrate and automate with back-office systems such as SAP and Capita One	Key priorities identified and programme planned by July 2023	Review of existing functionality and expansion opportunities
<b>Corporate Finance</b>			
<b>Annual Accounts</b>	Completion of unaudited accounts for 2022/23 by statutory deadline of 30 <sup>th</sup> June 2023	June 2023	Compliance with code of practice and completion of financial statements
	Completion of audited annual accounts for 2022/23 in line with agreed date with external auditors	November 2023	Compliance with code of practice and completion of financial statements.

<b>Service Priorities</b>	<b>Actions</b>	<b>Milestones 2023-24</b>	<b>Planned Activity</b>
<b>Annual Estimates</b>	Complete annual estimates for 2024/25 by statutory deadline of 11 <sup>th</sup> March 2024	March 2024	Allocation of budget and calculation of council tax levels in line with council approval
<b>Catering and Facilities Management (CFM)</b>			
<b>School Meal Take-up</b>	Engage with stakeholders to launch campaigns to encourage increased uptake ahead of the expansion of free school meals for primaries 6 and 7. Real-time data available from new technology in place will be used to inform decision making	Ongoing	Ongoing engagement via pupil forums, parent council forums and with headteachers
<b>Staff Training</b>	Deliver front-line staff training for food safety and carry out Health and Safety training to support transition to the <b>HANDS</b> system	Ongoing	Monthly staff training sessions
<b>Digital Transformation</b>	Delivery of projects to remove reliance on paper-based processes. This includes the transition to Talentlink for recruitment	Ongoing	Staff training on new systems
<b>Service Development, Governance and Control</b>			
<b>Incoming Customer Payments</b>	In line with the Incoming Customer Payments Strategy to encourage customers to transact with the council in the most efficient ways possible	Building on 2022/23, deliver a further 5% channel shift to digital/automated payment channels	Continue to expand and promote online/automated payment channels, including payment up front for goods and services where appropriate
	In conjunction with CGI undertake the Payment Card Industry Data Security Standard (PCI-DSS) assessment for the council	Discovery session complete by April 2023 Address actions arising by March 2024	Discovery session, followed by clear understanding and delivery of full assessment programme during 2023/24
<b>Print and Mail Strategy</b>	Deliver a pilot project within Financial Services to test a remote/hybrid model of mail fulfilment	Pilot in place for August 2023	Deliver pilot and thereafter review options to extend this elsewhere within the

<b>Service Priorities</b>	<b>Actions</b>	<b>Milestones 2023-24</b>	<b>Planned Activity</b>
			service and/or the council
	In line with the Print and Mail Strategy, complete the project whereby ownership of the Bulk Print contract reverts to the council from CGI	Return Bulk Print to the council by July 2023	Ensure final contract change agreed by end April 2023 and seamless transition to new arrangement by 1 <sup>st</sup> July 2023
	Reduce the council's MFD (multi-functional device) printing volumes in city centre locations by 25% from 2019 (pre pandemic) levels	Building on 2022/23 continue to maintain reduced printing levels at 25% below 2019 levels	Promote opportunities for online activity to reduce printing  Continue the Think Before you Print campaign
<b>Strathclyde Pension Fund Office (SPFO)</b>			
<b>Actuarial Valuation</b>	Completion of actuarial valuation as at 31 <sup>st</sup> March 2023	Statutory deadline for completion March 2024	Agree assumptions (June); provide data to actuary (Aug); review preliminary results (Oct); review individual employer results (Dec)
<b>Funding Strategy</b>	Review of funding strategy and Funding Strategy Statement (FSS)	Publish final FSS March 2024	Produce draft FSS by October for consultation with employers
<b>Pensions Dashboard</b>	Preparation for launch of the Dashboard including ensuring compliance with the data specification and connection, security and technical standards  This must be complete by March 2024 to ensure compliance with the statutory deadline for Local Government Pension Scheme of September 2024	March 2024	Undertake required preparation and testing activity prior to launch
<b>The Pension Regulator (TPR)</b>	Once this has been published, review new TPR Combined Code in order to ensure SPFO compliance	Ensure compliance within 6 months of publication	Review on publication
<b>McCloud Remediation</b>	Implement remediation to be agreed in light of McCloud	Project will be Ongoing	Actions likely to involve review of up to

Service Priorities	Actions	Milestones 2023-24	Planned Activity
	<p>judgement on age discrimination in the Local Government Pension Scheme</p> <p>The timetable will be dependent on legislation still to be enacted and guidance still to be published.</p>	throughout 2023/24.	<p>30,000-member records</p> <p>Outcomes: multiple record amendments and some payment revisions</p> <p>Initial preparatory steps are underway</p>
<b>Investment Strategy and Structure</b>	Review of investment strategy and structure including asset-liability modelling (ALM) based on outcomes of actuarial valuation	Conclusions of review to be agreed by March 2024	ALM complete by December
<b>Climate Action Plan</b>	Implement first phase of Climate Action Plan	March 2024	Implement first phase
<b>Task Force on Climate-related Financial Disclosures (TCFD)</b>	Preparation for publication of revised Climate-related Financial Disclosures	To be included in 2023/24 Annual Report	Preparation for publication
<b>Legal Services</b>	Review of legal services provision in respect of UK property portfolio.	Award of contract by September 2023	Tender to conclude
<b>Communication</b>	Review of Communications Policy including branding, key messages, and implementation arrangements	To conclude by March 2024	Review of Communications Policy

Key Performance Indicators	Actions	Target 2023-24
<b>Assessors and Electoral Registration Office (AERO)</b>		
<b>New Entries to the Council Tax List Undertaken within:</b>	0-3 months	85%
	3-6 months	10%
	6 months +	5%
<b>Amendments to the Valuation Roll Undertaken within:</b>	0-3 months	85%
	3-6 months	10%
	6 months +	5%
<b>Customer and Business Services (CBS)</b>		
<b>Delivery of processes with the highest priority for our clients</b>	% of staff paid on time	95%
	Accounts payable paid on time	96%
	Council Tax – Income Collection in year of billing	94%
	Council Tax – Cost of Collection per Dwelling	TBC <sup>1</sup>
	NDR – Income Collection in year of billing	91%
	NDR – Cost of Collection per Chargeable Property	TBC <sup>1</sup>
	Processing Housing Benefit and Council Tax Reduction – New Claims	21 days
	Processing Housing Benefit and Council Tax Reduction – Change in Circumstances	11 days
	Processing Housing Benefit and Council Tax Reduction – Administration Cost per Case	TBC <sup>1</sup>
	Scottish Welfare Fund Crisis Grants processed within 24 hours	95%
Scottish Welfare Fund Community Care Grants processed within 15 days	95%	
<b>Catering and Facilities Management (CFM)</b>		
<b>Free School Meals</b>	Increase the number of children entitled to a free school meal through improved menu choices and an enhanced dining experience	65%
<b>Staff Communication and Engagement</b>	Communications sent by text and hits to webpage	85%

<sup>1</sup> The 2022/23 actuals for these targets will not be available until after the final accounts for 2022/23 are complete. The actual figures will then inform the targets for 2023/24.

Key Performance Indicators	Actions	Target 2023-24
<b>Service Development, Governance and Control</b>		
<b>Incoming Customer Payments</b>	Maximum % Sundry Debt outstanding after 90 days	TBC <sup>1</sup>
<b>Banking</b>	Corporate banking reconciliations completed within ten working days	100%
<b>Strathclyde Pension Fund Office (SPFO)</b>		
<b>Delivery of processes with the highest priority for our clients</b>	Annualised Three Year Investment Returns	3.0% p.a.
	Retirement lump sums paid on retirement date	95%
	Turnaround Times within 20 days – Provisional Retirals	80%
	Customer Satisfaction – Retirals	90%
	Customer Satisfaction – Refunds	85%
	Contributions income received on due date	100%
	Member Data – Completeness	97%
	www.spfo.org weekly visitors	7,700
	SPFOnline members registered	135,000
<b>Corporate Scorecard</b>		
<b>Financial Governance</b>	Percentage savings forecast for delivery	100%
	Revenue Budget Monitoring - % actual expenditure against budget	100%
<b>Financial Services: Staff Attendance/Development</b>		
<b>Attendance Management</b>	Average days lost through sickness absence	14.5 days
<b>Performance Coaching and Review (PCR)</b>	Completion of employee PCR meetings (two per annum)	85%

## **3.2 People Engagement and Development**

### **3.2.1 Engagement**

Financial Services is committed to investing in its staff as its key asset by continuing to support the development and the wellbeing of all.

### **3.2.2 Workforce Planning**

Workforce arrangements are monitored through the service Workforce Planning Group and reported to the Financial Services Leadership Team (FSLT).

### **3.2.3 Training and Development**

Staff in Financial Services have 24/7 access to a range of training and development courses through the council's Glasgow Online Learning and Development (GOLD) platform which has been updated to create a more collaborative and social learning experience with an extensive and diverse range of training modules and resources.

In addition, the following specialised training is ongoing:

- AERO are currently sponsoring and supporting five trainee valuers in obtaining full chartered status of the Royal Institution of Chartered Surveyors (RICS).
- A number of Corporate Finance and Internal Audit staff are currently studying for the Chartered Institute of Public Finance and Accountancy (CIPFA) qualification. These trainee accountants and auditors are also being given the opportunity to build their skill sets through job rotation. This has helped to improve communication across divisions and teams and encourages continuous improvement with the sharing of best practice.
- Also, the five-year accountancy graduate apprentice scheme is now in its second year and students continue to progress through their course with the aim of completing the full CIPFA qualification.
- Internal Audit recruited a Cyber Assurance graduate apprentice in 2022 to provide specialist ICT Security skills as part of the audit plan.
- SPFO has made a demonstrable commitment to training and development. Much of this is delivered internally but staff are also encouraged and supported by SPFO in gaining professional qualifications through the Institute of Payroll Professionals (IPP).
- CFM's plan is to provide a training programme and guidance to ensure the development of employees to meet the objectives of the council. The programme will cover Service Delivery, People, Customer and System and Processes
- CBS will continue to identify and promote opportunities for staff development through participation in internal programmes and by accessing services and qualifications provided by external professional and collaborative forums such as the Institute of Revenues, Rating and Valuation (IRRV).

- Financial Services has a number of graduates in various disciplines. The programme offers personal development opportunities and practical work experience for graduates. Management in Financial Services also provide mentoring support to graduates employed as part of the programme that work in other areas of the council.
- Financial Services staff participate fully in the various elements of Glasgow City Council's organisational development strategy. These include Performance Coaching and Review (PCR) for all staff, First Line Management, Workplace Coaching and Our Glasgow
- Financial Services' recruitment strategy benefitted from the Modern Apprentice (MA) programme since its introduction. Apprentices work towards industry recognised qualifications (SVQ) in areas such as business administration and professional cookery. The two-year programme ensures MAs earn a wage while gaining workplace experience and developing their skills and expertise for current and future jobs. Over the last year we offered 15 young people a MA within Financial Services and a recruitment campaign is in place to fill a further 14 MA placements. Working with the Bridges to Employment team in Education Services has enabled us to benefit from direct access to potential new recruits.
- Mentally Healthy Workplace training was delivered to over 100 CFM managers and supervisors, including Senior Neighbourhood Janitors and Catering Managers

#### **3.2.4 Performance Coaching Review (PCR)**

We continue to support the council's Performance Coaching Review (PCR) programme which is designed to help maximise employee performance and increase engagement. It is the responsibility of all managers to conduct two PCRs (a full and an interim) per annum with each member of their team.

PCRs were carried out for 79% of our staff in 2022/23 (excluding CFM). This is lower than the target set of 85% and will be the subject of pro-active monitoring in 2023/24, however there were significant periods during the year when the normal mechanism for recording course completion in GOLD was not available. Alternative arrangements to the PCR process are planned for trial with CFM staff in 2023/24.

#### **3.2.5 Attendance Management**

Financial Services' employee absence target was reviewed for 2022/23 and set at an average of 14.5 days lost per employee. The final figures for the year have not yet been validated but indicate an outturn position of 18 days lost.

UK-wide and council figures have been trending at a higher absence rate this year and further analysis will be undertaken, however there are indications that both short-term and long-term ill health is likely in part to be due to the longer-term impact of COVID, both in terms of postponed diagnosis and treatment during the pandemic and increased vulnerability to flu, colds and other viruses after the lengthy period of reduced contact with others.

Financial Services are supported by Strategic HR in developing and implementing a Maximising Attendance Action Plan and providing guidance to operational areas, advising on appropriate interventions and adjustments where required.

Strategic HR are using business intelligence data to support early intervention activity. The approach can be used across the council by managers, service HR teams, and corporately to identify and support absence types and hot spot areas with the right resources, in the right place at the right time

Additional health support measures are in place for Covid-related absences and all staff are encouraged to have the annual flu vaccination at no cost. Staff can also access the resources of our Employee Assistance Provider (EAP), a free and confidential health and wellbeing support resource. This personal support service is provided by PAM Assist, and is available 24 hours a day, any day of the year by phone, email, or via the PAM Assist Portal or App.

### **3.2.6 Staff Health Initiatives**

[Glasgow City Council Health and Wellbeing Strategy 2021-2024](#) was presented to committee in September 2022 and provides an overview of key activities undertaken since its launch in April 2021. Financial Services works closely with Strategic HR to support the aims and principles set out in the Strategy, notably to:

- Create a positive and healthy working environment, engaging in the Healthy Working Lives framework
- Deliver the necessary health, safety, and wellbeing factors relevant to a physically and psychologically safe workplace
- Engage all staff in easy to access opportunities and resources to champion their own health and wellbeing
- Work with our expert partners to continually improve our arrangements
- Meet the health and wellbeing needs of our diverse workforce
- Support staff attendance using our workforce data to design meaningful staff supports that make a difference

Some examples of the activity ongoing to support these aims are outlined in the following sections.

### **3.2.7 Future Ways of Working**

Over the summer period in 2022 a Health and Wellbeing Survey was conducted which included questions relating to hybrid working during the pilot period that ended in September. The results provided positive feedback in relation to the ability to work flexibly to maintain service delivery and continuing to support a work life balance for those staff who can work in this way.

Financial Services' approach to Future Ways of Working has been to continue the hybrid working journey and regularly review arrangements to ensure that the hybrid approach continues to work for staff whilst meeting operational

needs, making adjustments as required to ensure we continue to deliver for the city and the citizens of Glasgow.

### **3.2.8 Workforce of The Future**

Working through the pandemic highlighted the challenges faced by front line, non-PC-facing staff when accessing employee support arrangements. As a result, alternative solutions have been introduced to enhance communications for this significant cohort of staff.

Over the last two years we have introduced a SMS text messaging service within CFM. This service ensures all non-PC-facing staff with access to a personal mobile phone can opt to receive clear, consistent, and timely communications by text. This ensures staff can receive and access service and corporate information that's available to other staff across the council as a matter of course. This includes key information in relation to:

- Corporate announcements
- Terms and Conditions including Equal Pay, the Pay and Grading Scheme, Job Evaluation, the Glasgow Living Wage increase and payroll information such as cut-off dates and payment schedules
- Health and Wellbeing including how to access mental health support from Able Futures, Time to Talk day and the Employee Assistance Programme.
- Messages from the senior management team

Over 3,100 (92%) of CFM staff have voluntarily signed up to the text messaging service. The levels of engagement through this channel are high with page views averaging above 80% in 2022.

### **3.2.9 Work/Life Balance and Flexible Retirement**

Financial Services continues to support a range of core flexible working options within the exigencies of the service which enhance the work life balance of staff. This includes reduced hours, part time working, compressed hours, home working and career breaks. Eligible staff have also been able to take advantage of the Flexible Retirement option that allows members of the Local Government Pension Scheme (LGPS) to request access to their pension whilst working reduced hours.

## Section 4

### Benchmarking, Inspection and Equalities

4.1 Financial Services is committed to delivering Best Value and adopting the principles of self-assessment. We consider benchmarking to be a vital tool that offers insight to help drive improvements and deliver value for money.

#### 4.2 Benchmarking

##### 4.2.1 [Local Government Benchmarking Framework \(LGBF\)](#)

The LGBF provides a comparison of Glasgow's performance using a range of indicators and forms part of the suite of performance indicators used by the council and by Audit Scotland to consider how it is performing in its duty to deliver value for money.

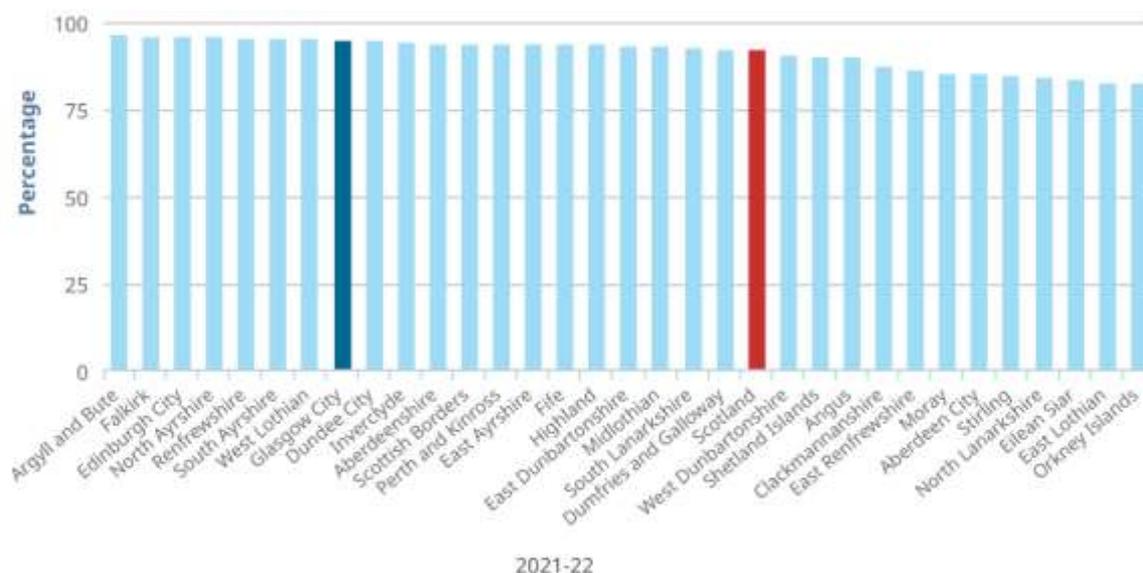
The comparison information is used to inform service delivery and highlight specific areas for continued improvement such as Council Tax collection % targets.

Our performance against the Scottish average for 2021/22 (the most recent data available nationally) is reported below, and the comparison with all local authorities highlighted in the charts that follow.

Description	Glasgow	Scottish Average
How much does my council spend on collecting council tax (£ per home)	£7.89	£6.59
How efficient is my council at collecting council tax	94%	96%
How efficient is my council at paying invoices on time	95%	92%



**Fig. 3: How efficient is my council at paying invoices on time?**



### 4.3 Benchmarking – Other

- 4.3.1 The Revenues and Benefits function is extremely active in the local government community via involvement with the Institutes of Revenues, Rating and Valuation (IRRV), the professional body for staff in the field of local authority revenue collection, and key player in showcasing and promoting best practice across councils.
- 4.3.2 Internal Audit conducted benchmarking with Core Cities peer authorities during 2022/23. This will be included in the 2022/23 Annual Internal Audit Report.
- 4.3.3 Glasgow Assessors participates in benchmarking as part of the Scottish Assessors Association (SAA) for non-domestic rates appeals. This includes volumes, disposal rates and historical standards against other Scottish Local Authorities
- 4.3.4 SPFO participates in benchmarking as part of the CIPFA Pensions Administration Benchmarking Club and the Pensions and Investment Research Consultants Ltd (PIRC) Local Authority Universe.

### 4.4 European Foundation for Quality Management (EFQM)

- 4.4.1 As part of the Council’s statutory duty on Best Value, it carries out self-assessment on a regular cycle. Financial Services carried out a service-wide EFQM exercise during 2019 but the pandemic halted progress to implement planned improvements. Since then, structural and operational changes (including the move to hybrid working) have reduced the relevance of the self-assessments carried out. Due to other service priorities, it is anticipated that improvements will be implemented at an operational level and a full service EFQM exercise will not be carried out in 2023/24.

## 4.5 Inspection

The service is extensively reviewed by both internal and external audit bodies and scrutiny agencies. Quality assurance relating to Internal Audit activity was carried out in the following areas during 2022/23:

- Internal Quality Assessment against the Public Sector Internal Audit Standards
- British Standards Management Standard ISO 9001:2015 compliance

The above inspections are annual and are scheduled for completion each year.

## 4.6 Equalities, Diversity and Inclusion (ED&I)

4.6.1 Equalities will again be a key focus for Financial Services in the coming year with support given to the [Equality Outcomes for 2021 to 2025](#) and the employee networks which recognise and value the difference between all our staff. The [Equalities Outcome 2021- 2025 Mid -Term Progress Report](#) was submitted to committee on the 13<sup>th</sup> April 2023 and outlines the Council's actions to mainstream equalities into service delivery and progress.

4.6.2 Some of the key strategic and developmental mechanisms for delivering our outcomes include:

- Offering ED&I training to all Financial Services staff. They can register for any course/workshop offered through the ED&I training catalogue. Workshops are generally delivered by external providers and include:
  - Disability Equality Training for front line employees
  - Working and Managing in a Diverse Environment
  - Race Awareness for Employees in a Public Facing Role
  - Unconscious Bias in Recruitment and Selection
  - Race Awareness for Managers
- CFM have developed an Equality and Diversity Action Plan to enhance knowledge in this area
- Equality outcomes and Equality Impact Assessments (EQIAs) are now standard considerations for all options discussed during the budget process and published with budget papers

4.6.3 As a Service we also promote staff participation in established council employee networks, providing our employees with an opportunity to meet with similar colleagues from across the organisation and build a support network. These include the Black and Minority Ethnic (BME) Network, Women's Network, Lesbian, Gay, Bisexual, Transgender, and Intersex (LGBTI+) Employee Network, Disabled Employee Peer Support Network and the Carer's Employee Support Network.

## 4.7 Equality Impact Assessments (EQIA)

As noted above, EQIA screenings are carried out for council family budget changes as part of the annual budget setting process and provide a mechanism for full assessment if required. EQIAs are also carried out for changes in policy or practices that affect our staff.

## Section 5

### Communication and Engagement

- 5.1 If you would like to let us know how we can improve the Annual Business Plan for Financial Services or want further information, please email: [fsgovernance@glasgow.gov.uk](mailto:fsgovernance@glasgow.gov.uk)

## Section 6

### Policy and Resource Implications

#### 6.1 Resource Implications:

<i>Financial:</i>	The plan will be implemented within existing resources
<i>Legal:</i>	None
<i>Personnel:</i>	None
<i>Procurement:</i>	None
<i>Council Strategic Plan:</i>	Supports Grand Challenges One: Reduce poverty and inequality in our communities and Four: Enable staff to deliver essential services in a sustainable, innovative and efficient way for our communities

#### 6.2 Equality and Socio-Economic Impacts:

<i>Does the proposal support the Council's Equality Outcomes 2021-2025? Please specify</i>	Yes, it supports the key improvement aims within the outcomes of increasing people's knowledge about equality and fairness, and also looks to improve access to Council services by people with protected characteristics, and promotes and supports respect for Equality and Diversity
<i>What are the potential equality impacts as a result of this report?</i>	It is anticipated that the actions outlined in the strategic plan will have a positive impact on protected characteristics as noted in the improvement aims above.
<i>Please highlight if the policy/proposal will help address socio economic disadvantage.</i>	Yes, through administering a range of financial support mechanisms including Housing Benefit, Council Tax Reduction, Scottish Welfare Fund and Education related benefits.

### 6.3 Climate Impacts:

*Does the proposal support any Climate Plan actions? Please specify:* Not directly, however Committee will receive updates with regards to progress on achieving Climate Plan actions where appropriate as part of service reporting

*What are the potential climate impacts as a result of this report?* None

*Will the proposal contribute to Glasgow's net zero carbon target?* Effective scrutiny is part of our overall governance arrangements to ensure we deliver on high priority plans and strategies

### 6.4 Privacy and Data Protection Impacts:

*Are there any potential data protection impacts as a result of this report?* No

*If Yes, please confirm that a Data Protection Impact Assessment (DPIA) has been carried out*

## Section 7

### Recommendations

- 7.1 The Committee is asked to:  
Consider and note the Financial Services Annual Business Plan 2023/24.