



Glasgow City Council

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

Report by Executive Director of Finance

Contact: Moira Carrigan Ext: 74112

Item 4

19th January 2023

**ANNUAL SERVICE PLAN AND IMPROVEMENT REPORT (ASPIR)
2022/23 FOR FINANCIAL SERVICES**

Purpose of Report:

The report presents the 2022/23 Annual Service Plan and Improvement Report (ASPIR) for Financial Services.

It gives an overview of priorities for 2022/23 and the resources available to deliver these priorities. It also provides a summary of performance for 2021/22.

Recommendations:

The committee is asked to consider and note the Financial Services Annual Service Plan and Improvement Report 2022/23.

Ward No(s):

Citywide: ✓

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

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Financial Services

Annual Service Plan and Improvement Report (ASPIR)

2022/23

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Message from the Executive Director

I am delighted to be able to present the Financial Services Annual Service Plan and Improvement Report (ASPIR) for financial year 2022/23. This is the second ASPIR which reports on our operational performance during the Covid-19 pandemic, and demonstrates how, as a service, we were able to support those that required our assistance most.

As was the case in 2021/22, our activities during the pandemic have been underpinned by the need to maintain critical functions, to support our vulnerable citizens, residents and businesses and to ensure the safety and wellbeing of all our staff.

Financial Services again played a key role in supporting the council and the city to ensure a rapid, tailored response to meet changing local and national priorities.

Examples include where Customer and Business Services (CBS) were able to respond quickly to administer initiatives introduced in response to the pandemic and the cost of living crisis, notably:

- The Low-Income Pandemic Payment (LIPP) which provides additional financial support to households in receipt of Council Tax Reduction, are exempt or have no liability for Council Tax. Approximately 100,000 citizens received a one-off payment of £130 in October 2021.
- The award of over 14,000 Self-Isolation Support Grants (SISG) to support low-income workers who were advised to self-isolate by Test and Protect.
- Issuing payments in respect of the Scottish Child Payment Bridging Payment and Free School Meals in advance of the 2022 'Spring Break'. Parents and carers of approximately 18,000 children in the city received a payment of £162.50 per child.
- Applying the 'Cost of Living Award' of £150 to the 2022/23 Council Tax annual bills for approximately 200,000 Glasgow households.

Catering and FM (C&FM) continued to take a lead role in health and safety and ensuring a safe and secure working environment for all staff. C&FM staff also played a critical role in ensuring our communities are protected. They provided essential services to COVID vaccination and testing centres across the city such as cleaning the indoor areas used by patients and NHS staff and assisting with queue management, 'meet and greet' and car park management. Staff delivered services to council premises including schools and residential care homes throughout the pandemic.

During the second year of the pandemic the balance of home and office working for staff continued to be regularly reviewed to reflect national restrictions and guidance, operational requirements, individual staff circumstances, and the availability of technology. Financial Services is actively participating in the re-launched hybrid working model that was established in April 2022.

As a service, we delivered or exceeded 82% of operational performance targets. Successes included completing the 2020/21 Annual Accounts on time with an unqualified certificate and demonstrating an improvement on last years' performance

against a number of key measures. Council Tax and Non-Domestic Rates collection surpassed the previous year, and we achieved collection levels of 93.92% and 90.05% in the year of billing respectively. Although these levels are below those achieved in 2019/20, they reflect our recovery from the impact of Covid-19.

Investment activity continued without interruption, although Covid-19 continued to impact investment markets, portfolios and performance, and towards the end of the year the situation in Ukraine caused further market disruption. In spite of this, the value of the Strathclyde Pension Fund increased from £ 26.3 billion to over £28 billion in the year to 31st March 2022.

As we move through 2022/23 we have faced a number of significant financial challenges that no one could have predicted at the start of the year. The invasion of Ukraine, the Cost of Living Crisis and the challenges in recruiting and retaining staff have placed significant pressures on both our finances and the workload of our staff. Fortunately we are in the position where we have a level of reserves which have allowed us to be resilient during 2022/23 but we also face a very challenging financial position as we move into 2023/24 with an unprecedented savings target affecting all Services at the same time as increasing demands for services from the most vulnerable of our citizens.

As always, our focus will be on ensuring Financial Services continues to play a key role supporting the council family to deliver on its priorities within available budget resources. We will make sure the right people are in the right place, where their skills and services are needed the most, shaping the operational model that will continue to deliver savings and better outcomes for Glasgow.

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 (C&FM).

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.

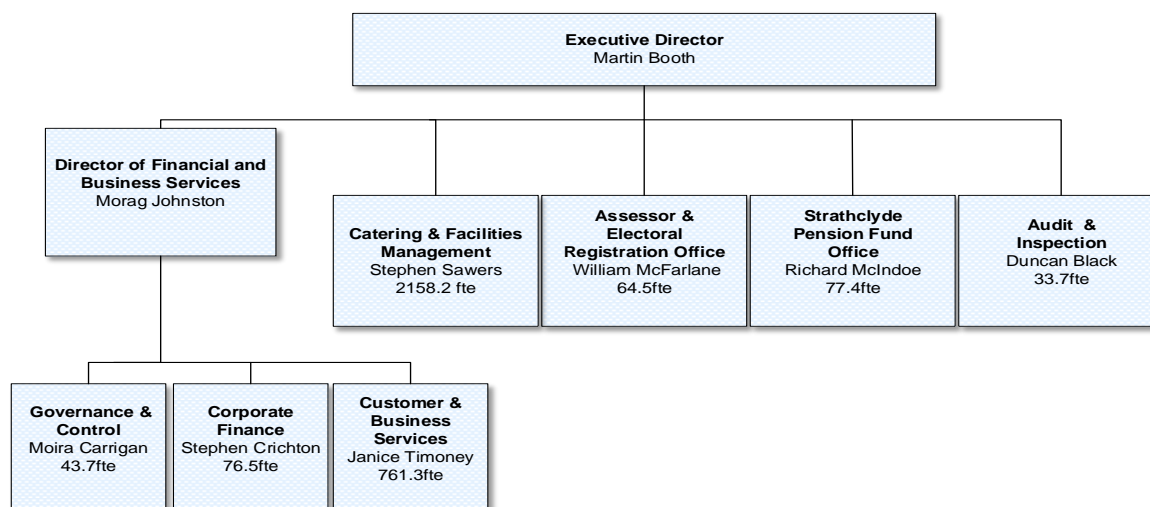
The City Assessor is also the Electoral Registration Officer (ERO) for Glasgow. The ERO has a duty to maintain a register of parliamentary electors and a list of local government electors and in addition they have a duty to maintain an absent voting record.

- 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.

1.5 Staffing Structure

1.5.1 Financial Services position at the 30th September 2022 is 5,450 staff (3,216.3fte) across seven operational areas: AERO, SPFO, Audit and Inspection, Governance and Control, Corporate Finance, CBS and C&FM structured as follows:



1.5.2 The Financial Services' ASPIR is required to include staffing information in relation to the gender, disability and the ethnic group composition of our staff. Please note that the overall total is higher as a number of staff have multiple contracts.

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

1.5.3 For the purposes of comparison, this second table reflects the position for last year, but excludes Catering and FM who joined the service 1st April 2021.

31 st March 2021		The number and percentage of staff that are:											
Grade (s) Headcount	Male		Female		White		Ethnic Minority		Disabled		Total		
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	
1 to 4	201	14.6	657	47.6	716	83.4	48	5.6	50	5.8	858	62.2	
5 to 7	97	7.0	326	23.7	399	94.3	7	1.7	16	3.8	423	30.7	
8	15	1.1	28	2.0	41	95.3	0	0.0	2	4.7	43	3.1	
9 to 14	22	1.6	17	1.2	38	97.4	0	0.0	1	2.6	39	2.8	
Non PGS*	5	0.4	11	0.8	15	93.7	1	6.3	1	6.3	16	1.2	
Totals	340	24.7	1,039	75.3	1,209	87.7	56	4.1	70	5.1	1,379	100	
*Non Pay and Grading Structure e.g. Modern Apprentice								Ethnicity Not Declared		114	8.3		

1.6 Financial Resources

1.6.1 Financial Services' objective and subjective budgets for 2021/22 and 2022/23 are detailed in the tables below.

1.6.2 The unaudited outturn position for Financial Services for 2021/22 is showing a £0.2m underspend. This underspend is primarily due to lower NDR discretionary relief charges.

2021/2022 Budget £000	Subjective Analysis	2022/2023 Budget £000
	Expenditure	
£92,370	Employee Costs	£93,809
£2,779	Premises Costs	£2,697
£1,332	Transport and Plant	£1,304
£22,509	Supplies and Services	£22,604
£3,551	Third Party Payments	£3,551
£1,015	Transfer Payments	£704
£351,943	Benefit Payments	£357,909
-£132	Transfer to Capital	-£152
£475,367	Direct Departmental Expenditure	£482,426
-£24,287	Central Charges	-£23,256
£451,080	Total Expenditure	£459,170
£349,599	Total Income	£349,582
£101,481	Net Expenditure	£109,588

2021/2022 Budget £000	Objective Analysis	2022/2023 Budget £000
	Expenditure	
£10,418	Finance Strategy and Management	£10,805
£1,716	Audit and Inspection	£1,882
£3,589	Strathclyde Pension Fund Office	£3,479
£3,614	Assessor and Electoral Registration Office	£3,779
£34,741	Customer and Business Services	£32,739
£6,046	Support Services	£6,123
£63,300	Catering and Facilities Management	£65,710
£123,424	Direct Departmental Expenditure	£124,517
-£24,287	Central Charges	-£23,256
£99,137	Total Expenditure	£101,261
	Income	
£7,324	Finance Strategy and Management	£7,477
£288	Audit and Inspection	£341
£4,511	Strathclyde Pension Fund Office	£4,400
£428	Assessor and Electoral Registration Office	£428
£8,238	Customer and Business Services	£8,243
£2,565	Support Services	£2,565
£62,898	Catering and Facilities Management	£62,781
£86,252	Direct Departmental Income	£86,235
£12,885	Net Expenditure	£15,026

2021/2022 Budget £000	Council Tax Reduction Scheme/Benefit Payments	2022/2023 Budget £000
	Expenditure	
£263,348	Housing Benefit Payments	£263,347
£8,372	Discretionary Housing Payments	£11,989
£72,855	Council Tax Reduction	£74,955
£7,368	Scottish Welfare Fund	£7,618
£351,943	Total Benefit Expenditure	£357,909
	Income	
£263,347	Housing Benefit Payments	£263,347
£263,347	Total Benefit Income	£263,347
£88,596	Net Benefit Expenditure	£94,562
£101,481	Overall Net Expenditure	£109,588

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 Both the Chief Executive's Department and Financial Services will report to OPDSC in January 2023 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.

Committee Date	Item	Lead
18 January 2023	Strategic Plan: Cost of Living Grand Challenge 1: Reduce poverty and inequality in our communities Mission 1 End child poverty in our city using early intervention to support families	Chief Executive Department (CED/ Financial Services (FS)

2.3 Revenue Budget Changes for 2022/23

- 2.3.1 A summary of Revenue Budget Changes 2022/23 for Financial Services is included in the table below.

Revenue Budget Change Summary				
Ref	Title of Budget Change	Reason for Change	2017-2022 Council Strategic Plan Theme	Financial Impact (£000) 2022/23
22FS21	Lean Service Review	Service Review	A Well Governed City that Listens and Responds	- 629
22FS22	Fitter Leaner Organisation			- 250
22FS23&22FS26	Income Maximisation	Income Maximisation		- 100
22FS28	Renewal Programme	Renewal Activity		- 841
Total (£)				- 1,820
Net Budget Change (£)				- 1,820
Net Budget Change (%)				- 1.9%

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 2022/23.

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 & 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 and accounts payable, has responsibility for:
 - Administering and collecting Council Tax and Non-Domestic Rates
 - Administering the award of Housing Benefit, Council Tax Reduction, Scottish Welfare Fund, Discretionary Housing Payment and the Scottish Self-Isolation Support Grant
 - 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, the Scottish Child Payment Bridging Payment 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.
 - Providing administrative business support services to Education Services, Glasgow City Health & 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 £1.8 billion net revenue expenditure, £1.3 billion approved investment programme, £4.8 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 £31 million investment portfolio
- The financial administration and management 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 (C&FM)

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 and the Customer 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 160 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 2022/23 and with a medium-term timeframe for delivery.

Service Priorities	Actions	R: Renewal Activity O: Other Service Priority	Target 2022/23
Assessors and Electoral Registration Office			
Non-Domestic Rates (Scotland) Act 2020	A number of Supplemental Regulations and Orders are due for enactment during 2022. Ensure finalised legislation is incorporated into systems, processes and procedures once enacted.	O	Within 8 weeks of each enactment
Revaluation 2023 Draft and Provisional Valuations	Conduct provisional first and second pass valuations to provide indicative and draft figures for statistical analysis by Scottish Government and publication for ratepayers.	O	Nov 2022
Revaluation 2023 Finalised Revaluation 2023 Valuation Roll	Provide finalised values for all non-domestic properties with regard to market conditions as at 1 st April 2022 and physical circumstances as at 15 th March 2023. This represents a fresh revaluation of over 28,500 non-domestic properties under new legislation.	O	March 2023

Service Priorities	Actions	R: Renewal Activity O: Other Service Priority	Target 2022/23
Assessor's Civil Penalty Notices New legislation enables the council to issue civil penalties for non-provision of requested information	Formulate new systems, processes and procedures in partnership with CBS and Corporate Finance colleagues to ensure penalties are invoiced, collected and remitted in an appropriate and transparent manner. Report quarterly to the Scottish Government on monies collected and costs incurred.	O	July 2022
Production of Register and Postal Vote list	Meet the statutory deadlines for the Local Government Election held on 5 th May 2022 and provide statistics to the Electoral Commission	O	May 2022
Annual canvass 2022 (ERO). Issue household letters and forms to check the accuracy of the register.	Conduct the annual canvass of all Glasgow Households in line with the ongoing canvass reform provisions which aim to streamline the process and minimize unnecessary household contacts by assigning properties to prescribed canvass routes after making best use of data matching and analytics.	O	Dec 2022
Making better use of public data (ERO)	Engagement with SIIT colleagues to secure data matching expertise to <ul style="list-style-type: none"> • improve canvass data matching rates, • find new and innovative ways to improve existing BAU processes • identify complimentary datasets which can further enhance productivity and efficiency of operations and contacts. The target date is to consider the initial review outcomes and canvas data matching algorithmic enhancements.	O	July 2022

Service Priorities	Actions	R: Renewal Activity O: Other Service Priority	Target 2022/23
Prepare for enactment of the Elections Bill 2022	<p>The Election Bill 2022 will involve identity verification for absent vote application and online application service (UK Parliamentary franchise only), scrapping of 15-year rule to allow all eligible British Citizens overseas the right to vote and the ERO issuing Voter ID Cards to enable voter verification</p> <p>In preparation, ERO will:</p> <ul style="list-style-type: none"> • review processes, resources and roles and responsibilities to ensure new legislative requirements are delivered to expected standards. • work with software suppliers to implement changes and deliver training. 	O	Ongoing
Partnership Working (ERO)	To continue to work with third party organisations to encourage registration in under registered groups	O	10% increase in registered electors within under-represented groups
Non-Domestic Covid Appeals	<p>An unprecedented 13,000 appeals have been lodged citing the impacts of the pandemic.</p> <p>Following finalised legislation, the Assessor will cite appeals and begin the process of disposal.</p> <p>Legislation is anticipated in late July 2022. The target date to begin citation is September 2022 but this will depend on the date of legislative enactment</p>	O	September 2022
Audit and Inspection			
Completion of Annual Assurance Statement	Complete all required fieldwork to prepare the Annual Assurance Statement that is necessary to inform the council's Annual Governance Statement.	O	August 2022

Service Priorities	Actions	R: Renewal Activity O: Other Service Priority	Target 2022/23
Quality Assurance	Average client survey score 2021/22	O	At least 3 out of 4 - client survey score – Annual Report August 2022
	Maintain BSI accreditation	O	Accreditation March 2023
	Internal and External quality assessments against Public Sector Internal Audit Standards (PSIAS)	O	Full compliance through annual self-assessment Nov 2022
Completion of Corporate Fraud Workplan	Corporate Fraud and Investigations team – cover all key areas of the Corporate Fraud Workplan and report through Annual Assurance Statement	O	August 2022
Customer and Business Services			
New Pay and Grading Structure	Ensure sufficient specialist payroll resources are available to support the new Scheme, including those required to implement system changes in SAP	O	Ongoing
Digital Citizen Programme	Continue to deliver the Digital Citizen programme to establish effective alternative channels to encourage citizens e.g., webchat, online channels	O	Ongoing
Covid-19 Support Mechanisms	Continue to deliver the required supports including Scottish Self-Isolation Support Grants (SISG) and any new or additional supports introduced	O	March 2023
Cost of Living Crisis activity	Continue to deliver supports such as the Cost-of-Living Allowance payment to council tax accounts; monitor and react to impacts of tighter personal budgets on collections performance and demand for Housing Benefit, Council Tax reduction, Scottish	O	March 2023

Service Priorities	Actions	R: Renewal Activity O: Other Service Priority	Target 2022/23
	Welfare Fund, and other income related awards available via CBS		
Scotland Loves Local (SLL) Gift Card Scheme	Support the introduction and administration of the Scotland Loves Local (SLL) gift card scheme	O	December 2022
Revenues and Benefits system server replacement	Ensure the successful transition to a cloud-based solution for the Revenues and Benefits system. The significant values of Council Tax and Non-Domestic Rates and the high number of citizens supported by Housing Benefit and Council Tax Reduction awards make smooth transition a high priority	O	December 2022
SAP EHP8 and SAP replacement development activity	Undertake preparatory work to minimise the impact of SAP system changes on the Finance Service Centre and Employee Service Centre, ensuring a smooth transition to upgraded software modules or systems	O	Ongoing
Corporate Finance			
Annual Accounts	Complete unaudited Annual Accounts by statutory deadline of 30 June	O	30 June 2022
	Complete audited annual accounts and approved by committee by 30 November or line with agreement with Audit Scotland	O	30 Nov 2022
Annual Estimates	Complete annual estimates for 2023-24 by statutory deadline of 11 March	O	11 March 2023
Catering and Facilities Management (C&FM)			
Review of Encore Hospitality Services	Site-by-site review will take place once business is at normal levels	O	All sites reviewed by Dec 2022

Service Priorities	Actions	R: Renewal Activity O: Other Service Priority	Target 2022/23
Structure and Operating Model	Service reform meetings will take place with an options appraisal document to identify the optimum operating model for 22/23	O	Dec 2022
Digital Transformation	Transition all recruitment activity to Talentlink	O	Oct 2022
Service Development, Governance and Control			
Incoming Customer Payments	Complete the major upgrade of the Pay360 income management solution to version 13	O	July 2022
	In conjunction with CGI undertake the Payment Card Industry Data Security Standard (PCI-DSS) assessment for the council	O	March 2023
	In line with the Incoming Customer Payments Strategy to encourage customers to transact with the council in the most efficient ways possible, deliver a 5% 'channel shift' to digital/ automated payment channels.	O	March 2023
Insurance Claims	Develop a suite of performance measures for insurance claims handling	O	Dec 2022
Print and Mail Strategy	Complete the re-tender of the mail fulfilment services for the council in line with the Print and Mail Strategy	R	Sept 2022
	Introduce a pilot remote/hybrid model of mail fulfilment for the council (where appropriate)	R	March 2023
	Reduce the council's MFD (multi-functional device) printing volumes in city centre locations by 25% from 2019 levels	R	March 2023
Strathclyde Pension Fund Office			
Council Elections	Formation and training of new Board and Committee following May 2022 Council Elections	O	June 2022

Service Priorities	Actions	R: Renewal Activity O: Other Service Priority	Target 2022/23
Actuarial Valuation	Preparation and planning for actuarial valuation as at 31 st March 2023	O	March 2023
Administration Strategy	Review administration strategy in light of (pending) regulation changes, the Pensions Regulator's (TPR) Combined Code, completion of i-connect rollout to employers, and other process changes	O	March 2023
TPR (The Pensions Regulator)	Review new TPR Combined Code in order to ensure SPFO compliance	O	March 2023
Additional Voluntary Contributions (AVCs)	Review of current arrangements for provision of AVCs	O	March 2023
McCloud Remediation	Implement remediation to be agreed in light of McCloud judgement on age discrimination in the LGPS	O	March 2023
Climate Change Strategy	Produce Net-Zero Action Plan	O	March 2023
	Implement Energy Company Standards Framework	O	March 2023
Investment Strategy and Structure	Planning for 2023 review	O	March 2023
Property Valuer	Review of UK property portfolio valuation arrangements and contract	O	March 2023
Process Review	Phase II of review of SPFO financial processes	O	March 2023
Spfo.org.uk	Transfer to new GOSS platform	O	March 2023

Key Performance Indicators	Actions	R: Renewal Activity O: Other Service Priority	Target 2022/23
Assessors and Electoral Registration Office			
Delivery of processes with the highest priority	Revaluation Appeal Loss	O	6.1%
	Pandemic Appeal Loss	R	0%
	0-3 months	O	85%
	3-6 months	O	10%

Key Performance Indicators	Actions	R: Renewal Activity O: Other Service Priority	Target 2022/23
New Entries to the Council Tax List Undertaken within:	6 months	O	5%
Amendments to the Valuation Roll Undertaken within:	0-3 months	O	80%
	3-6 months	O	10%
	6 months	O	10%
Customer and Business Services			
Delivery of processes with the highest priority for our clients	% of staff paid on time	O	99.5%
	Accounts payable paid on time	O	96%
	Members Liaison Unit (All) - % forwarded to client within 2 working days	O	99%
	Council Tax – Income Collection in year of billing	O	94%
	Council Tax – Cost of Collection per Dwelling	O	£7.90
	NDR – Income Collection in year of billing	O	91%
	NDR – Cost of Collection per Chargeable Property	O	£36.50
	Processing Housing Benefit and Council Tax Reduction – New Claims	O	21 days
	Processing Housing Benefit and Council Tax Reduction – Change in Circumstances	O	11 days
	Processing Housing Benefit and Council Tax Reduction – Administration Cost per Case	O	£38.30
	Telephony - % of calls answered against calls received	O	92%
	Average time customers wait for calls to be answered	O	2 mins
	Catering and FM		
Free School Meals	Increase the number of children entitled to a free school meal	O	62%

Key Performance Indicators	Actions	R: Renewal Activity O: Other Service Priority	Target 2022/23
	through improved menu choices and an enhanced dining experience		
C&FM Resource Utilisation	Working together with C&FM staff to provide support to maximise attendance	O	90%
Staff Communication & Engagement	Communications sent to staff through digital channels	O	75%
Service Development, Governance and Control			
Incoming Customer Payments	Maximum % Sundry Debt outstanding after 90 days	O	8.6%
Banking	Corporate banking reconciliations completed within ten working days	O	100%
Strathclyde Pension Fund Office			
Delivery of processes with the highest priority for our clients	Annualised Three Year Investment Returns	O	3.0%
	Retirement lump sums paid on retirement date	O	95%
	Turnaround Times within 20 days – Provisional Retirals	O	80%
	Customer Satisfaction – Retirals	O	90%
	Customer Satisfaction – Refunds	O	80%
	Contributions income received on due date	O	100%
	Member Data – Completeness	O	<0.5% exception rate
	www.spfo.org weekly visitors	O	7,400
	SPFOnline members registered	O	118,000
Corporate Scorecard			
A Well Governed City that Listens and Responds	Percentage savings forecast for delivery	O	100%
	Revenue Budget Monitoring - % actual expenditure against budget	O	100%
Financial Services: Staff Attendance/Development			
Attendance Management	Average days lost through sickness absence	O	14.5 days

Key Performance Indicators	Actions	R: Renewal Activity O: Other Service Priority	Target 2022/23
Performance Coaching and Review (PCR)	Completion of employee PCR meetings (two per annum)	O	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 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:

- Assessors and Electoral Registration Office are currently sponsoring and supporting three trainee valuers to gain the academic qualification of BSc (Hons) Real Estate Management Degree. This is the first step to 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. A new five-year accountancy graduate apprentice scheme is also being trialed with four graduate apprentices recruited in 2022.
- 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).

Financial Services benefits from its participation in the Corporate Graduate Development Programme, a 2-year supported skills development programme overseen by the Corporate HR Team. Two graduates are working within Service Development, Governance and Control supporting change programmes including the Bulk Print and Mail Strategy. 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 but working in other areas of the council.

During 2022 Financial Services aims to recruit 17 modern apprentices working towards an industry recognised qualification (SVQ) in the areas of business administration and professional cookery. The two-year programme ensures they earn a wage while gaining workplace experience and developing their skills and expertise for current and future jobs.

Finally, in support of the new ways of working for many staff, those who work online can access Microsoft 365 Learning Pathways, offering a number of

online self-support for Microsoft 365 and, specifically, Microsoft Teams.

Staff who are authorised to use Teams can also directly link to the self-support area from their Teams app through a new icon called Learning. This has been coordinated by the council's Strategic Information, Innovation, and Technology Team (SIIT) and Organisational Development.

3.2.3 Performance Coaching Review (PCR)

We continue to support the council's Performance Coaching Review (PCR) programme, with 89% of Financial Services employees completing a PCR in 2021/22. The objective of the PCR process is to help maximise employee performance and increase engagement. The framework supports the delivery of our goals and objectives, as well as those of each member of staff and the wider council. It is the responsibility of all managers to conduct a full PCR and Interim PCR for each member of their team per annum.

3.2.4 Attendance Management

Financial Services reported an employee absence rate of 16.5 average days lost (ADL) for 21/22.

Financial Services and Strategic HR are working together to provide support to operational areas with dedicated action plans and interventions to maximise attendance.

3.2.5 Staff Health Initiatives

There are a number of council wide initiatives and resources designed to support the health and well-being of all employees. These include:

- Staff Health and Wellbeing Handbook, Resource Guide and Connect webpages
- Regular communications with staff on health information and initiatives, with a focus on health and wellbeing and support for home working
- Health and Wellbeing Webinars such as theoretical principles of Mindfulness and its positive impact, increased understanding and develop a compassionate self-awareness
- Access to a range of supports notably
 - The Employee Assistance Programme (Workplace Option) which provides free, confidential information and support to help staff with a variety of life circumstances and changes. The service continues to be available by telephone, email, instant messaging and online.
 - PAM Occupational Health, providing support, guidance and recommendations for employees and managers to assist an employee to remain in work/returning to work.
 - Able Futures mental health support services provided on behalf of the Department for Work and Pensions.

3.2.6 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 \(LGBF\)](#)

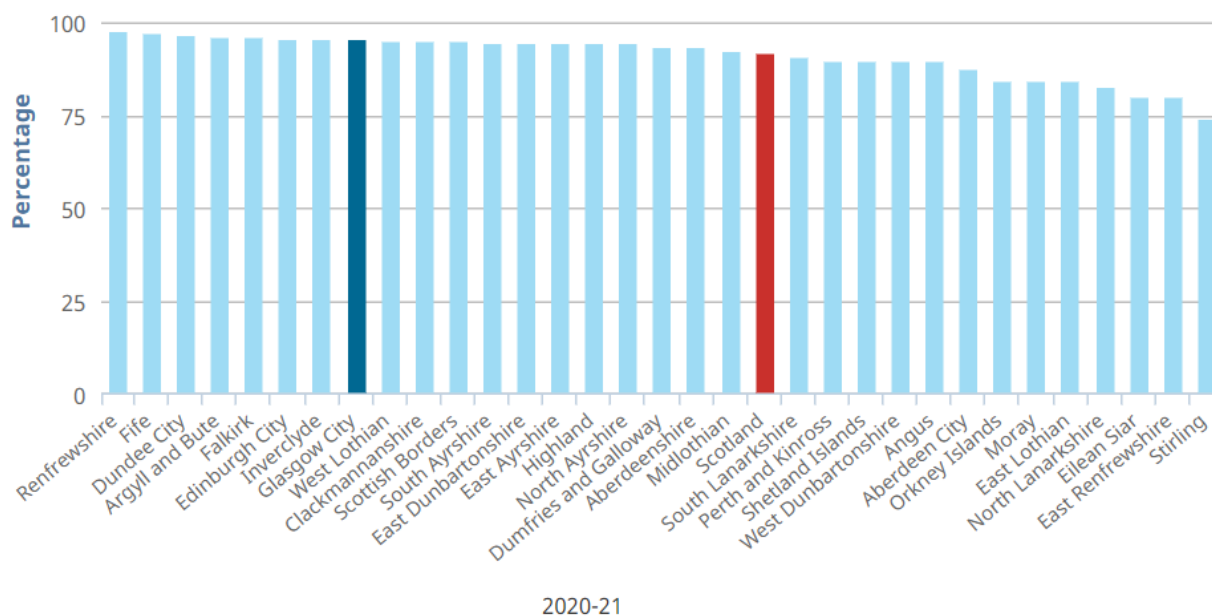
The LGBF provides a comparison of Glasgow's performance using a range of indicators and forms part of the suite of performance indicators used by the council and by Audit Scotland to consider how it is performing in its duty to deliver value for money.

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 2020/21 (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)	£5.83	£6.64
How *efficient is my council at collecting council tax	92%	95%
How *efficient is my council at paying invoices on time	95%	92%
* Note: Comments querying the use of 'efficient' were passed to the Improvement Service (IS). The IS gather and publish the information as part of the Local Government Benchmarking Framework.		

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 2021/22. This will be included in the 2021/22 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 Strathclyde Pension Fund Office participates in benchmarking as part of the CIPFA Pensions Administration Benchmarking Club and the Pensions & Investment Research Consultants Ltd (PIRC) Local Authority Universe.

4.4 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 2021/22:

- 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.

4.5 Equalities

4.5.1 Equalities is a key focus for Financial Services in the coming year in supporting the new [Equality Outcomes for 2021 to 2025](#) and the employee networks which recognise and value the difference between all our staff.

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

- Deliver diversity awareness and activity through our Equality and Diversity Champions, supported by Strategic HR
- Continue to deliver the Digital Citizen Programme offering citizens more choices on how to engage, interact, source information and transact with the council
- Equalities and Equality Impact Assessments are now standard considerations for all options discussed during the budget process and published with budget papers

4.5.3 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 BAME network, Lean In, LGBTI+ Employee Network, Disabled Employee Peer Support network and the Carer's Employee Support Network.




4.6 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. EQIAs are also carried out for development projects and for operational changes that affect our staff, for example the Hybrid Working pilot and changes to work locations.




Section 5

Past Performance

- 5.1 The service reports its operational performance to Committee under the theme of 'A Well Governed City that Listens and Responds' led by Martin Booth, Executive Director as theme lead. The service is also required to report on its performance annually as part of this report so that members and others have oversight of how it has delivered on its statutory duties and previous year's commitments.
- 5.2 The information provided in the following tables outlines the progress made towards specific commitments and priorities identified by Financial Services in the ASPIR 2021/22.

Rating	Context	No	%
	A green rating indicates performance has exceeded target, met target or is no more than 2.49% outwith target	73	82%
	An amber rating indicates performance is between 2.5% and 4.99% out with target performance	9	10%
	A red rating indicates performance is 5% or more out with the target Performance	7	8%
Overall Total		89	

Indicator/ Outcome/ Strategy	Milestone/ Target 2021/22	Year End Actual 2020/21	Year End Actual 2021/22	Performance Note	RAG
Strategic Priorities (those areas outwith Council Strategic Plan and of strategic significance)					
Assessors & Electoral Registration Office (AERO)					
Staff Training – New Election Software (Eros) A new electoral software package has been installed, replacing the previous system which was no longer supported by the supplier.	All staff to be trained in the operation of the new electoral system	New electoral registration software (Eros) Software successfully implemented	All staff trained in the operation	The new system has helped enable greater flexibility at peak times for the Scottish Parliamentary Election in May 2021 and the Local Government Elections May 2022	G
Production of Register and Postal Vote list	Meet the statutory deadlines for the Scottish Parliamentary Election on 6 th May 2021	New Measure	Complete Successfully met the statutory deadlines for Scottish Parliamentary Election 6 th May 2021		G
Appeal Disposal	Address outstanding appeal workload by January 2022	All planned Valuation Appeal Committee hearings were cancelled during the Covid-19 lockdown. A revised schedule of meetings has been proposed.	Disposal dates have been extended by the Scottish Government. Valuation Appeal Committee hearings have restarted using social distancing measures		G


Indicator/ Outcome/ Strategy	Milestone/ Target 2021/22	Year End Actual 2020/21	Year End Actual 2021/22	Performance Note	RAG
Audit and Inspection					
Completion of Annual Assurance Statement	May 2021	Annual Governance Statement 2019/20 was completed in May 20 and reported to the Finance and Audit Scrutiny Committee on 24th June 2020. The statement was included in the Internal Audit 2019/20 Annual Report	Annual Governance Statement 2020/21 was completed in May 21 and reported to Finance and Audit Scrutiny Committee on 9 th June 2021	The statement was included in the Internal Audit 2020/21 Annual Report	
Quality Assurance: Average client survey score	At least 3 out of 4	3.3 average client score for 2019/20 this was reported to FASC on 24 th June 2020 in the Internal Audit Annual Report 2019/20	3.2 average client score for 2020/21	This was reported to FASC on 9 th June 2021 in the Internal Audit Annual Report 2020/21	
Quality Assurance: Maintain British Standards Institution (BSI) accreditation	Accreditation February 2022	Compliance confirmed March 2021	Compliant	Final report confirmed compliant	

Indicator/ Outcome/ Strategy	Milestone/ Target 2021/22	Year End Actual 2020/21	Year End Actual 2021/22	Performance Note	RAG
Quality Assurance: Internal and External quality assessments against Public Sector Internal Audit Standards (PSIAS)	Full compliance through annual self-assessment November 2021	Internal assessment completed for November 2020 and confirmed full compliance	Internal assessment completed and confirmed full compliance		G
Quality Assurance: Audit Scotland annual review of Internal Audit against Public Sector Internal Audit Standards	Continued reliance by Audit Scotland March 2022	Annual Audit Plan confirmed review completed and continued reliance	Annual Audit Plan confirmed review completed and continued reliance		G
Completion of Corporate Fraud Workplan	May 2021	Full workplan was not achieved due to the impact of the COVID-19 pandemic Some activity re-started in September; this remains limited in scope	During 2020/21 most elements of the fraud workplan have restarted, however for part of the year, some activities were still restricted, specifically in relation to the Scottish Welfare Fund.	A summary of Corporate Fraud work was included in the Internal Audit 2020/21 Annual Report	A
Customer and Business Services (CBS)					
Early Years Expansion Continue to provide recruitment, staffing and wider administration support for the increase in	August 2021	Early Years Team are managing the transition for those remaining establishments still to	Ongoing	Any recruitment requirements identified for CBS to support the wider process continue to be met	G





Indicator/ Outcome/ Strategy	Milestone/ Target 2021/22	Year End Actual 2020/21	Year End Actual 2021/22	Performance Note	RAG
childcare provision for Glasgow and Partner early years establishments		move to 1,140 hours. Recruitment activity is ongoing to fulfil the staffing needs and meet establishment ratio requirements			
Free School Meals (FSM) Replacement Payments Continue to work with Education Services to deliver Free School Meals replacement payments to qualifying children during school term breaks and as part of the response to Covid 19.	Ongoing	New Measure	Ongoing	The Scottish Child Payment Bridging Payment of £130 was made on schedule for the 2022 Spring break together with a Free School Meals payment of £32.50 bringing the payment total to £162.50	G
New Pay and Grading Scheme Ensure sufficient specialist payroll resources are available to support the new Scheme, including those required to implement system changes in SAP	March 2022	On hold Resources were diverted to respond to the ongoing Covid-19 public health crisis	Ongoing	CBS continues to be involved in discussions and stands ready to assess, plan and deliver any technical updates required	A




Indicator/ Outcome/ Strategy	Milestone/ Target 2021/22	Year End Actual 2020/21	Year End Actual 2021/22	Performance Note	RAG
<p>Barclay Review of Non-Domestic Rates (NDR)</p> <p>Continue to implement the regulatory changes arising from the Barclay Review of Non-Domestic Rates</p>	<p>March 2022</p>	<p>Implementation ongoing</p>	<p>Ongoing</p>	<p>Software updates to our IT systems have been made and work has commenced on review of upcoming devolved Empty Property Relief changes</p>	<p>G</p>
<p>Digital Citizen Programme</p> <p>Continue to deliver the Digital Citizen Programme to establish effective alternative channels to encourage citizens to access more services through e.g., webchat, online.</p>	<p>Ongoing</p>	<p>Elements of project delivery temporarily suspended due to Covid-19.</p> <p>Online web-chat facilities are now available for Council Tax, Housing Benefit and Council Tax Reduction customers; free school meals; parking enquiries; Scottish Welfare Fund</p>	<p>Ongoing</p>	<p>Progress has been made and the Phase 2 implementation of domestic waste online forms have been built and are undergoing testing.</p> <p>The wider programme has made significant progress in realigning CGI, vendor and council resources and planning is being considered for future stages</p>	<p>A</p>
<p>Welfare Reform</p> <p>Continue to respond to the DWP Welfare Reform Programme and changes being implemented by the</p>	<p>Ongoing</p>	<p>Ongoing</p>	<p>Ongoing</p>	<p>Council Tax Reduction scheme changes have been successfully implemented.</p> <p>Discussions with the</p>	<p>G</p>





Indicator/ Outcome/ Strategy	Milestone/ Target 2021/22	Year End Actual 2020/21	Year End Actual 2021/22	Performance Note	RAG
Scottish Government through their new Social Security Agency				Scottish Government on the future direction of the Scottish Welfare Fund and support for the Discretionary Housing Payment scheme continues	
Covid-19 Self-Isolation Support Grants Continue to administer the Covid-19 Self-Isolation Support Grant payments to support citizens who will experience a reduction in earnings as a result of having to self-isolate	Ongoing	Regular ongoing engagement with COSLA and Scottish Government has continued with an emphasis on Covid19 response	Ongoing	A number of changes to the scheme were implemented as the country moved out of restrictions and testing regimes were phased out. During October 22, amended award criteria and values were implemented. The Scottish Government have recently announced that the scheme will close in January 23	A
Covid-19 Telephone Service Work in partnership with the Chief Executive's	Ongoing	Ongoing	Ongoing	Development of the service continues to be progressed with assistance from	G

Indicator/ Outcome/ Strategy	Milestone/ Target 2021/22	Year End Actual 2020/21	Year End Actual 2021/22	Performance Note	RAG
Department and external stakeholders to provide a telephony service to assist citizens to access support and onward referrals for more holistic services where issues or needs are identified				stakeholders, including how the CBS service fits in with the Glasgow Helps consolidated model	
Covid -19 Low-Income Pandemic Support Payment Deliver the Low-Income Pandemic Support Payment, announced as part of the 2021- 22 Scottish Budget, to circa 100,000 Glasgow households. £130 will be paid to households who are either in receipt of Council Tax Reduction (CTR) or are within agreed groups exempt from Council Tax or who have no liability	October 2021	New Measure	Payment made to almost 100,000 customers	Complete	




Indicator/ Outcome/ Strategy	Milestone/ Target 2021/22	Year End Actual 2020/21	Year End Actual 2021/22	Performance Note	RAG
Covid-19 Response continue to react to any further Scottish Government assistance that is required for citizens or businesses as a result of the ongoing public health crisis	Ongoing	Ongoing	Ongoing	Prioritisation continues to ensure resources are allocated where needed	G
Corporate Finance					
Completion of the 2020/21 unaudited annual accounts by statutory deadline	30 June 2021	Completed 2019/20 unaudited accounts within the statutory deadline amended by Scottish Government September 2020	Unaudited Annual Accounts 2020/21 were submitted to Audit Scotland 25 th June 2021	Approved on 4 th August 2021 at Finance and Audit Scrutiny Committee	G
Completion of the 2020/21 audited accounts including a clean audit certificate by statutory deadline	2 December 2021	Completed with a clean audit certificate within the statutory deadline in line with Scottish Government requirements and in agreement with Audit Scotland	Annual Accounts for 2020/21 were approved with an unqualified audit certificate	Approved by City Administration Committee on 2 December 2021	G

Indicator/ Outcome/ Strategy	Milestone/ Target 2021/22	Year End Actual 2020/21	Year End Actual 2021/22	Performance Note	RAG
Completion of a balanced annual estimate for 2022/23 by statutory deadline	11 March 2022	Completed 21/22 annual estimates within the statutory deadline March 2021	Annual estimates for 2022/23 approved by Council 17th February 22		
Catering and Facilities Management					
Review of Encore Hospitality Services	December 2021	New Measure	Carried forward to 22/23	21 of 26 sites have re-opened. A further review is underway, taking into consideration changing circumstances for workplace cafes and change in footfall.	
Service Level Agreements	March 2022	New Measure	Established working practice with all services	Improved finance processes have been introduced; regular service level meetings are now in place with all clients to review performance levels.	
Rollout of Free School Meals <i>(Note: Scottish Government (SG) announced that the rollout</i>	March 2022	New Measure	Carried forward to 22/23	P5 successfully rolled out; awaiting Scottish Government guidance on P6&P7	

Indicator/ Outcome/ Strategy	Milestone/ Target 2021/22	Year End Actual 2020/21	Year End Actual 2021/22	Performance Note	RAG
<i>to P6 and P7 will be delayed)</i>					
Council Family Review	December 2021	New Measure	Delivered, with processes in Technical Services being reviewed and enhanced governance in place	City Centre attendants have also been integrated with regular staff briefings being delivered with excellent feedback	
Structure and Operating Model	September 2021	New Measure	Due to service demands this was put on hold Carried forward to 22/23	Due to the increased service delivery demands for COVID response and the introduction of new work such as vaccination and testing centres this project was put on hold	
Service Development, Governance and Control					
Insurance Claims Upgrade to the cloud-based version of our insurance claims management software (Figtree) and redesign the claims handling process accordingly	December 2021	New Measure	System go-live achieved Jan 2022		

Indicator/ Outcome/ Strategy	Milestone/ Target 2021/22	Year End Actual 2020/21	Year End Actual 2021/22	Performance Note	RAG
<p>Income Management - Incoming Customer Payments</p> <p>Continue to deliver the business change plan to encourage customers to transact with the council in the most efficient ways possible</p>	Ongoing	Ongoing	Ongoing and on track	The implementation of Pay360 has enhanced the technologies available for customer payments such as hand-held payment devices for City Markets	
<p>Pay360 Income Management Solution</p> <p>Complete the implementation of Capita Pay360 to replace the existing cash receipting system</p>	August 2021	Implementation Ongoing	Internet, Touchtone and telephone payments and chip and PIN functionality are now live		
<p>Pay360 Income Management Solution</p> <p>Following implementation of the current version, complete the upgrade of Capita Pay360 to version 13</p>	December 2021	New Measure	The upgrade has been rescheduled due to the delayed Pay360 implementation	Revised to December 2022	
<p>Income Management - Customer Payments</p>	February 2022	New Measure	Assessor not yet appointed	Progress has been impacted by the delay to	

Indicator/ Outcome/ Strategy	Milestone/ Target 2021/22	Year End Actual 2020/21	Year End Actual 2021/22	Performance Note	RAG
In conjunction with CGI engage a Qualified Security Assessor (QSA) to undertake a Payment Card Industry Data Security Standard (PCI-DSS) assessment for the council.				Pay360, however the request for support has been submitted to CGI and timelines awaited	
Records Management Coordinate and deliver the commitments outlined in the council's Records Management Plan 2 (RMP2)	Ongoing	New Measure	Ongoing	Awaiting feedback on draft Records Management Plan 2 from the Keeper of the Records for Scotland. Once draft RMP2 received implementation will commence	A
Deliver Transformational Change Embed the use of the Smartcrowds innovation platform to promote a culture which ensures staff at all levels in the service can influence change	Ongoing	New Measure	Ongoing	There is some usage of the software by FS and GHSCP but roll out has been slower than anticipated due to the impact of the pandemic	A

Indicator/ Outcome/ Strategy	Milestone/ Target 2021/22	Year End Actual 2020/21	Year End Actual 2021/22	Performance Note	RAG
Strathclyde Pension Fund Office					
Actuarial Services Review of actuarial services including tender and award of the actuarial contract	March 2022	New Measure	Tender documents published 4 th April 2022 using LGPS National Framework		
Investment Strategy and Structure Implementation of changes agreed in light of review carried out alongside 2020 actuarial valuation	Revision of some mandates and benchmarks to be completed by September 2021	New Measure	Changes implemented during quarter to end June	See Investment Update to Strathclyde Pension Fund Committee 8th September 2021 for summary	
Climate Change Strategy Continued development of the Climate Change Strategy	Ongoing	Carry forward to 2021/22 for any conclusions	Initial assessment of energy companies was the subject of a report to SPF committee in September . Further report approved in March 2022 .	Recommendations included: production of a high-level climate action plan; an interim target for carbon reduction; joining the Paris Aligned Investment Initiative (PAII) ; and immediate implementation of the energy company standards framework	

Indicator/ Outcome/ Strategy	Milestone/ Target 2021/22	Year End Actual 2020/21	Year End Actual 2021/22	Performance Note	RAG
Stewardship Publication of a revised Statement of Compliance with the UK Stewardship Code 2020	June 2021	Carried forward for completion during 2021/22	SPF confirmed as one of 23 successful asset owner signatories to the UK Stewardship Code 2020. One third of applicants in this initial assessment by the Financial Reporting Council were unsuccessful		
Investment Consultants Complete tender of investment consultancy contracts. Implement new arrangements	December 2021	Carried forward for completion during 2021/22	Award of contracts to Hymans Robertson approved by SPF committee in June .	Contracts effective from 1st July 2021	
Direct Investment Portfolio (DIP) Review of DIP, including objectives, strategy, structure and capacity and report conclusions to SPF Committee	December 2021	New Measure	Interim report on local investment considered by Sounding Board. Final report approved by SPF committee in November .	SPF DIP were award winners for their impressive portfolio performance	
Review of Legal Services support including tender and award of contract	September 2021	New Measure	Award of contract to Pinsent Masons approved by SPF committee in June .	Contract effective from 1st July 2021	







Indicator/ Outcome/ Strategy	Milestone/ Target 2021/22	Year End Actual 2020/21	Year End Actual 2021/22	Performance Note	RAG
GMP Reconciliation Complete remediation phase of Guaranteed Minimum Pension (GMP) reconciliation and remediation project	December 2021	Reconciliation now complete Remediation phase will carry over and complete during 2021/22	Remediation adjustments to pensions calculated and paid in November payroll		G
McCloud Remediation Implement remediation to be agreed in light of McCloud judgement on age discrimination in the LGPS	Project will be ongoing throughout 2021/22 and beyond	New Measure	Actions likely to involve review of up to 30,000 member records. Outcomes: multiple record amendments and a few payment revisions	Initial preparatory steps are well underway, but final timetable dependent on legislation still to be enacted and guidance still to be published. Project will be ongoing throughout 2022/23 and 2023/24	G
Review of key financial processes including reconciliations, recharges, returns, bank accounts	Ongoing	New Measure	Project plan in place. Work commenced after completion of audit of 2020/21 accounts, and due to be completed as part of financial year end processes		G



Indicator/ Outcome/ Strategy	Milestone/ Target 2021/22	Year End Actual 2020/21	Year End Actual 2021/22	Performance Note	RAG
Key Performance Indicators					
Assessors & Electoral Registration Office (AERO):					
Amendments to the Valuation Roll Undertaken within:					
0-3 months	70%	69%	84%	Targets exceeded	G
3-6 months	20%	16%	11%		
Over 6 months	10%	15%	5%		
New Entries to the Council Tax List Undertaken Within:					
0-3 months	70%	80%	85%	Targets exceeded	G
3-6 months	20%	13%	9%		
Over 6 months	10%	7%	6%		
Customer and Business Services (CBS):					
% of staff paid on time	99.5%	99.9%	99.4%		G
Accounts payable paid on time	95%	95%	96%		G
Members Liaison Unit (All) - % forwarded to	98%	100%	99%		G


Indicator/ Outcome/ Strategy	Milestone/ Target 2021/22	Year End Actual 2020/21	Year End Actual 2021/22	Performance Note	RAG
client within 2 working days					
Council Tax - Cost of Collection per Dwelling	£5.83	£5.83	£7.90	Debt recovery process with our debt collectors were reinstated during 2021/22 after being paused during Covid. Additional processing costs were incurred to bring activities up to date after work outstanding had increased during Covid	R
Council Tax – Income Collection in year of billing	92.5%	92.13%	93.92%		G
NDR – Cost of Collection per Chargeable Property	£25.55	£25.55	£36.53	Income was less than budgeted due to the deferral of the debt recovery process resulting in reduced costs charge to ratepayers. This will be reinstated in the current year after being paused during Covid	R
NDR - Income Collection in year of billing	90%	89.24%	90.05%		G

Indicator/ Outcome/ Strategy	Milestone/ Target 2021/22	Year End Actual 2020/21	Year End Actual 2021/22	Performance Note	RAG
Processing Housing Benefit and Council Tax Reduction – New Claims	21 days	19 days	16 days		G
Processing Housing Benefit and Council Tax Reduction – Change in Circumstances	11 days	7 days	6 days		G
Processing Housing Benefit and Council Tax Reduction – Administration Cost per Case	£37.43	£37.43	£38.26		G
Percentage of presented calls answered	90%	96%	94%	Based on restricted telephone services available as a result of the pandemic restrictions	G
Average time customers wait for calls to be answered	2mins 30secs	26 seconds Performance is reported for the telephone lines that were available during lockdown	55 seconds	Based on restricted telephone services available as a result of the pandemic restrictions	G
Service Development, Governance and Control					




Indicator/ Outcome/ Strategy	Milestone/ Target 2021/22	Year End Actual 2020/21	Year End Actual 2021/22	Performance Note	RAG
Income Management Maximum % Sundry Debt outstanding after 90 days	10%	10.3%	7.4%		G
Banking Services Corporate banking reconciliations completed on time	100%	100%	100%		G
Strathclyde Pension Fund Office					
Annualised Three Year Investment Returns	3.0%	8.6%	9.2%	In spite of volatility caused by COVID-19 and latterly the situation in Ukraine, global markets have provided strong returns.	G
Retirement lump sums paid on retirement date	95%	94%	88.1%		R
Turnaround Times within 20 days - Provisional Retirals	80%	92%	93.9%		G
Customer Satisfaction - Retirals	90%	90.8%	90.2%		G
Customer Satisfaction - Refunds	80%	85.3%	86.1%		G

Indicator/ Outcome/ Strategy	Milestone/ Target 2021/22	Year End Actual 2020/21	Year End Actual 2021/22	Performance Note	RAG
Contributions income received on due date	100%	100%	100%		
Member Data - Completeness	>99%	99.6%	99.6%		
www.spfo.org weekly visitors	7,500	6,933	7,333	This should also be viewed in the context of the measure below i.e., the increase in members now using the SPFOonline service	
SPFOonline members registered	96,000	96,147	108,955		
Corporate Scorecard					
Percentage savings forecast for delivery	100%	As at Outturn 2020/21: 70.0%	84% At the end of Period 12	Reflects the ongoing impact of Covid	
Revenue Budget Monitoring - % actual expenditure against budget	100%	As at Outturn 2020-21: 100.1%	100.2% At the end of Period 12		
Financial Services People Management					



Indicator/ Outcome/ Strategy	Milestone/ Target 2021/22	Year End Actual 2020/21	Year End Actual 2021/22	Performance Note	RAG
Completion of employee Performance Coaching and Review (PCR) meetings	85%	85%	89%	PCRs take place twice per year - June 21 and Dec 21	
Attendance Management Days lost through sickness absence	6.6 days	6.6 days	All FS:16.5 days FS excl C&FM: 9.0 days C&FM: 18.1 days	Long term absence (20 days and over) is impacting on the overall average days lost figures The target did not reflect the inclusion of over 4,000 C&FM staff who transferred to the service on 1st April 2021	

Renewal Activity				
Theme	Actions	Target 2021/22	Year End Actual 2021/22	RAG
Audit and Inspection				
Greater Efficiency	Greater use of data analytics in audit planning and fieldwork to enhance efficiency and effectiveness of the assurance function	Embed data analytics into 2021/22 audit plan and trial in 2-3 engagements by 31 st December 2021	Opportunities to use Data Analytics are now routinely considered as part of the audit planning/testing workflow. Specific engagements are taking place and work is ongoing	

Renewal Activity				
Theme	Actions	Target 2021/22	Year End Actual 2021/22	RAG
Greater Efficiency	Undertake self-assessment training needs assessment across the audit function to identify training opportunities to ensure a continued professional audit service	Complete training needs assessment by 31 st July 2021	Assessment has been completed Report has been received from Gartner and is being reviewed by management. Any actions will be included in the 2021/22 annual internal audit report (May 2022)	G
Improved Control	Pilot detailed '3 lines of defence' mapping in conjunction with '1 st line' management to generate a more focused, efficient and effective audit and assurance function	Complete pilots by 31 July 2021	First trial has been completed and is now being rolled out as part of normal individual audit scoping exercises. Progress will be provided to Corporate Management Team in Spring 2022	G
Customer and Business Services				
Greater Efficiency	Increase online options for citizens to contact us through the expansion of the use of webchat. Webchat can be used 'on the go' via smartphone or via laptop/computer at home/work. This allows greater flexibility for the citizen, increasing digital options whilst also allowing us to provide an enhanced service to our vulnerable customers	March 2022	New digital system implemented to handle Primary 1 enrolment applications, over subscription and local school full processes The system is being reviewed with a view to add on other functions such as In-term Enrolment, P7 – S1 Transition as well as In-term Placing Requests. This is an ongoing review	G

Renewal Activity				
Theme	Actions	Target 2021/22	Year End Actual 2021/22	RAG
	who continue to contact us by telephone.		between CBS and Education Services. A new Teacher Booker system has also been introduced to manage short term supply teachers.	
Automation	Robotics has been implemented for two simple administrative tasks within CBS during 2020/21 Identification of other admin tasks for robotics is ongoing and other forms of automation are being explored e.g., chat bot and voice bot	March 2022	A review of automation options across the service continues. Automation levels across CBS are already high and CGI, SIIT and the main software vendors have been engaged to ensure a joined-up approach to identification of options and delivery of additional priority process automations	
Improved Control	Work in partnership with Internal Audit to pilot the '3 Lines of Defence Model' within CBS	Complete pilots by 31 July 2021	Work continues	
Corporate Finance				
Recovery and Renewal	Identify and implement actions that will ensure financial stability for the council during the period of Recovery and Renewal. This will allow the council to deliver the services needed to support the Strategic Plan and this	Ongoing	The council approved its annual budget for 2022-23 supporting its plans for recovery and renewal	

Renewal Activity				
Theme	Actions	Target 2021/22	Year End Actual 2021/22	RAG
	programme's priorities of Economic and Social Renewal.			
Catering and Facilities Management				
Increased Digitalisation	With the assistance of business analysts from Strategic Innovation and Technology (SIT), explore options to increase our use of ICT/digital platforms. A key objective will be to remove/reduce reliance on paper-based processes.	Reduce paper processes by 10% by March 2022	More use of Electronic Management System has resulted in removal of paper processes alongside the successful launch of My Portal for managers which will ensure all absence and overtime can be processed electronically resulting in reduction of errors and removal of paper	G
Greater Efficiency	Removal of white-mail and the further introduction of text alerts/direction to the council's internet 'landing page' to improve communication with non-computer facing staff	Achieve 90% of communication by electronic means by March 2022	100% of all communications were sent to staff through digital channels	G
Greater Efficiency	The roll out of the Free School Meals programme and Online School Payments will introduce the opportunity of a facility for parents/carers to pre-order meals for their child online. This will provide valuable data for catering managers	Reduce food waste by 10% by March 2022	All schools now have on-line-school payments.	G

Renewal Activity				
Theme	Actions	Target 2021/22	Year End Actual 2021/22	RAG
	to reduce cooking, resulting in less food waste			
Improved Control	Introduce a pilot ahead of full roll-out of MyPortal for all managers which will ensure all absence and overtime can be processed electronically resulting in reduction of errors and removal of paper	Introduce pilot of MyPortal to managers Initial Target: Dec 2021 Revised Target: March 2022	Phasing of individual areas of the business is well underway, with all Facilities Management areas now fully transitioned to My Portal. Encore and Cookfreeze transitioned to My Portal February 2022. All routine staff absence will now be recorded and reported using My Portal. Further digital transformation projects have been identified for 22/23	
Service Development, Governance and Control				
Recovery and Renewal	Through the Ways of Working project, change operational models of working to provide a more resilient and flexible workforce, and use this as a catalyst to increase digitalisation, maximise efficiency and improve control in all that we do	Ongoing	Ways of Working now merged into the various strands of the Corporate Renewal programme. Business as usual return to the workplace is promoting new operational models of working – with a more resilient and flexible workforce.	

Renewal Activity				
Theme	Actions	Target 2021/22	Year End Actual 2021/22	RAG
Increased Digitalisation	Sponsor and progress the council-wide review of outgoing mail/ printing services and incoming mail to maximise cost effective and digital solutions where possible	March 2022	Project is ongoing. Campaign to reduce printing across the council (e.g., Think Before You Print) launched, and the switch to recycled paper implemented.	G
Improved Control	Refresh the council's Financial Controls Framework and GOLD training module to reflect changes in response to the pandemic and increased home working	October 2021	Complete	G
Increased Digitalisation	Support the council family to maximise the benefits of the new Pay360 income management solution to deliver operational benefits and improved services to the customer such as introducing more digital payment options	Ongoing	Project ongoing, improvements delivered include: <ul style="list-style-type: none"> • successful roll out of contactless/card payment methods at varying locations e.g., for traders at City Markets • enabling staff to take telephone payments from home and in a secure manner. 	G
Strathclyde Pension Fund				
Recovery and Renewal	Review processes, structure and ways of working in light of COVID-19 experience. To include further development of digital processes and communications.	March 2022	Ongoing throughout year. Revised structure approved in December, and implementation well underway at end March.	G

Renewal Activity				
Theme	Actions	Target 2021/22	Year End Actual 2021/22	RAG
			<p>Hybrid working pilot formalised after staff consultation in September 21 and commenced October 21. Extended into 2022/23</p> <p>Processes aligned with hybrid working, greater digital delivery, and completion of i-connect rollout</p>	

Section 6

Communication and Engagement

- 6.1 If you would like to let us know how we can improve the Annual Service Plan and Improvement Report for Financial Services or want further information, please contact: Fiona Brannan, Service Development, email: fiona.brannan@glasgow.gov.uk

Section 7

Policy and Resource Implications

7.1 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

7.2 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 Free School Meal replacement payments; administering the Covid-19 Self-Isolation Support Grant; providing a telephony service to assist citizens to access vital support schemes; delivering the Low Income Pandemic Support Payment

7.3 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

7.4 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 8

Recommendations

8.1 The Committee is asked to;

Consider and note the Financial Services Annual Service Plan and Improvement Report 2022/23.