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Financial Services

**Annual Service Plan and
Improvement Report
(ASPIR)**

2021/22

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Contents

Message from the Executive Director

Section 1 - Resources and Organisation

Section 2 - Strategic Plan Commitments

Section 3 - Service Priorities

Section 4 - Benchmarking, Inspection and Equalities

Section 5 - Past Performance

Section 6 - Communication and Engagement

Section 7 - Policy and Resource Implications

Section 8 - Recommendations

Message from the Executive Director

This Forward to the 2021/22 ASPIR provides me with the opportunity to reflect firstly on how Financial Services has been impacted by the Covid-19 pandemic throughout the past year and, secondly, on how we rose to the challenge and were able to support those that required our assistance most.

Overall our response has 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.

As a service we played a key role in supporting the council and the city to ensure a rapid, tailored response to meet changing local and national priorities.

The demands placed upon the service impacted across all our operational areas, and Customer and Business Services (CBS) in particular. CBS teams continued to operate from a reduced office space throughout the pandemic and were responsible for:

- Handling over 35,000 inbound telephone calls from citizens seeking assistance via the Scottish Government's National Covid Helpline and the local Glasgow helpline
- Ensuring 330,000 essential payments with a value of £2.5 billion were made to businesses and individuals, including Business Support Grants, Free School Meals replacement payments and Self Isolation Support Grants
- Ensuring salary payments due were made to all council family staff on time
- Maintaining the council's democratic process by supporting Elected Members and committees

Although not part of Financial Services until 1st April 2021, it is important to also recognise here the work carried out by Catering and Facilities Management (FM) during the pandemic.

This service provided a robust response to Covid-19, ensuring additional cleaning capacity and contingency plans were in place to maintain service continuity even in the most challenging periods of the pandemic. Front line resources were stretched, however the teams responded and delivered a high level of service which has been widely recognised by our key clients:

- Since the start of the pandemic, Catering and FM have taken a lead role in health and safety and ensuring a safe and secure working environment for all staff. Key areas such as schools and care homes have had a daily enhanced cleaning regime and we work closely with stakeholders to ensure this remains appropriate to tackle the challenges of the pandemic. The service not only met but exceeded expectations which is a credit to all our front-line staff.
- In August 2020 Glasgow was one of the few councils that was able to provide a hot meal menu when pupils returned for the new term. Despite challenging circumstances and with limited resources the hot meal provision was consistently offered whenever schools were open for learning

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- Flexibility and a change in our service delivery process for meals was implemented for residents in care homes. We worked closely with the HSCP to enhance the offering in the winter months, an approach that was well received.
- Many of our FM staff such as janitors and school crossing patrollers were flexible in moving around the estate to ensure the cover arrangements for all establishments were balanced to meet the needs of our colleagues in all services.

Other operational areas have continued to deliver services during the disruption through a combination of staff working in the office and working from home. We worked closely with the Strategic Innovation Team (SIT) and CGI to ensure that laptops have been rolled out to over 1,400 staff as quickly as technology allowed. SIT have also supported the Service to enable staff to utilise the corporate telephony service from home.

The balance of home and office working for staff was regularly reviewed to reflect national restrictions and guidance, operational requirements, individual staff circumstances, and the availability of technology.

Other successes included ensuring over 90,000 pensioner members of the Strathclyde Pension Fund were paid on time throughout, whilst new retirements and the processing of deaths were also prioritised. Investment activity continued without interruption, and although Covid-19 continues to impact investment markets, portfolios and performance, the Fund value increased from £21 billion to over £26 billion in the year to 31st March 2021.

As we shift our focus to how we recover, we have developed a Renewal programme to bring together our current operational situation, challenges, opportunities and aspirations to support this transition to a 'new normal' and longer-term plan.

This Renewal phase also provides Financial Services with the opportunity to think differently, however our priorities continue to be to safeguard the health and wellbeing of those who live, work and do business in the city, including our staff.

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 on the commitments set out in the Council Strategic Plan 2017 to 2022.

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 FM from 1st April 2021.

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 for Glasgow. This involves maintaining the Electoral Register, the record of all people who are eligible to vote.

- Strathclyde Pension Fund

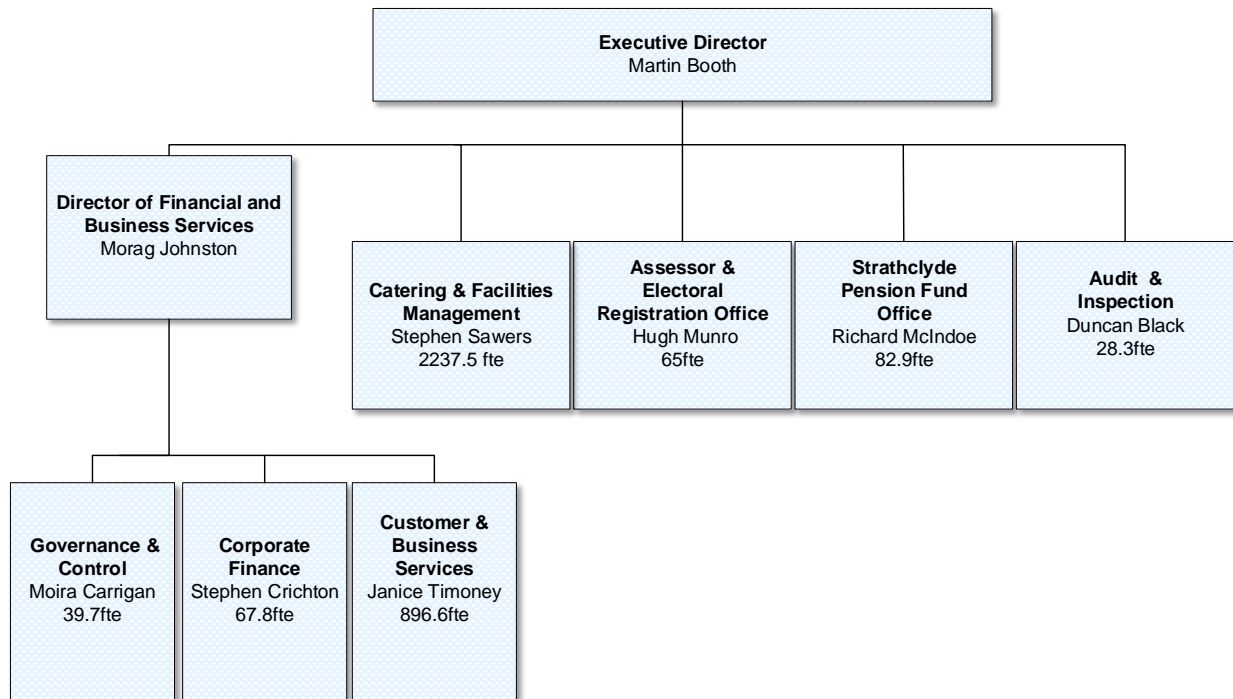
Glasgow City Council has statutory responsibility for the administration of the Local Government Pension Scheme in the West of Scotland in accordance with the Local Government Pension Scheme (Scotland) Regulations which are statutory instruments made under the Public Service Pensions Act 2013.

1.4 The Executive Director is also the lead officer with responsibility for delivery of the Council Strategic Theme of '**A Well Governed City that Listens and Responds**', monitoring delivery across the council family in conjunction with the Chief Executive's Department.

1.5 Staffing Structure

1.5.1 Following the transfer of Catering and FM to Financial Services on 1st April 2021 the service now employs 5,762 staff (3,419.8 fte) organised into seven operational areas as follows:

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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. This information is not yet available for our full staff complement as at 1st April 2021.

1.5.3 Information for the service excluding Catering and FM is available and is provided below, together with comparator information for March 2020.

31 st March 2021		<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	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		

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31 st March 2020		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	203	14.2	640	44.7	707	83.9	48	5.7	51	6.0	843	58.9	
5 to 7	103	7.2	363	25.3	440	94.4	8	1.7	19	4.1	466	32.5	
8	18	1.3	29	2.0	44	93.6	0	0	3	6.4	47	3.3	
9 to 14	26	1.8	21	1.5	46	97.8	0	0	1	2.2	47	3.3	
Non PGS*	13	1.0	16	1.0	26	89.7	1	3.4	1	3.4	29	2.0	
Totals	363	25.5	1,069	74.5	1,263	88.2	57	4.0	75	5.2	1,432	100	
*Non Pay and Grading Structure e.g. Modern Apprentice							Ethnicity Not Declared			109	7.7		

1.6 Financial Resources

1.6.1 Financial Services' objective and subjective budgets for 2020/21 and 2021/22 are detailed in the table below. The figures include Catering and FM for 2021/22 only.

1.6.2 The financial outturn position for the service for 2020/21 will not be available until June 2021.

2020/2021 Budget £000	Subjective Analysis	2021/2022 Budget £000
	Expenditure	
£47,173	Employee Costs	£92,370
£2,189	Premises Costs	£2,779
£334	Transport and Plant	£1,332
£8,923	Supplies and Services	£22,509
£2,777	Third Party Payments	£3,551
£2,434	Transfer Payments	£1,015
£358,391	Benefit Payments	£351,943
-£129	Transfer to Capital	-£132
£422,092	Direct Departmental Expenditure	£475,367
-£29,252	Central Charges	-£24,287
£392,840	Total Expenditure	£451,080
£287,309	Total Income	£349,599
£105,531	Net Expenditure	£101,481

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2020/2021 Budget £000	Objective Analysis	2021/2022 Budget £000
	Expenditure	
£11,267	Finance Strategy and Management	£10,418
£1,701	Financial Inclusion *	£0
£1,733	Audit and Inspection	£1,716
£3,240	Strathclyde Pension Fund Office	£3,589
£3,663	Assessor and Electoral Registration Office	£3,614
£36,066	Customer and Business Services	£34,741
£6,031	Support Services	£6,046
£0	Catering and Facilities Management	£63,300
£63,701	Direct Departmental Expenditure	£123,424
-£29,252	Central Charges	-£24,287
£34,449	Total Expenditure	£99,137
	Income	
£7,269	Finance Strategy and Management	£7,324
£885	Financial Inclusion *	£0
£238	Audit and Inspection	£288
£4,201	Strathclyde Pension Fund Office	£4,511
£651	Assessor and Electoral Registration Office	£428
£8,153	Customer and Business Services	£8,238
£2,565	Support Services	£2,565
£0	Catering and Facilities Management	£62,898
£23,962	Direct Departmental Income	£86,252
£10,487	Net Expenditure	£12,885
<i>* Note: Financial Inclusion transferred to Chief Executive's Department in Aug. 2020</i>		

2020/2021 Budget £000	Council Tax Reduction Scheme/Benefit Payments	2021/2022 Budget £000
	Expenditure	
£262,584	Housing Benefit Payments	£263,348
£10,744	Discretionary Housing Payments	£8,372
£73,619	Council Tax Reduction	£72,855
£11,444	Scottish Welfare Fund	£7,368
£358,391	Total Benefit Expenditure	£351,943
	Income	
£263,347	Housing Benefit Payments	£263,347
£263,347	Total Benefit Income	£263,347
£95,044	Net Benefit Expenditure	£88,596
£105,531	Overall Net Expenditure	£101,481

Section 2

Strategic Plan Commitments

- 2.1 The Council's Strategic Plan 2017 to 2022 was approved in November 2017 and will be delivered across seven cross cutting themes, namely:
- A Thriving Economy
 - A Vibrant City
 - A Healthier City
 - Excellent and Inclusive Education
 - A Sustainable and Low Carbon City
 - Resilient and Empowered Neighbourhoods
 - A Well Governed City that Listens and Responds
- 2.2 Financial Services plays a key role in ensuring that the council meets these objectives as well as ensuring that we can deliver an effective and efficient service to customers.
- 2.3 A Well Governed City that Listens and Responds**
- 2.3.1 The Executive Director of Finance is the lead officer with responsibility for delivering the theme of '**A Well Governed City that Listens and Responds**', a city that is innovative, plans for the future and lives within its means. This includes a responsibility to plan for the financial challenge ahead and ensuring the council develops services with citizens and partners fit for the 21st century.
- 2.3.2 Fifteen specific priorities have been identified within this theme, and monitoring delivery across the council family is the joint responsibility of Financial Services and the Chief Executive's Department. The priorities assigned directly to Financial Services are now complete, however we will continue to use the ASPIR to report our performance against Priority 103.1 (ensuring we pay bills on time).
- 2.3.3 Financial Services' approach to ensuring that the council family 'lives within its means' and that we plan for the financial challenge ahead will build on our core principles for service delivery notably:
- Ensuring the council maintains strong financial management underpinned by effective financial controls
 - Providing advice and guidance on financial matters to Elected Members and services/ALEOs
 - Providing assurance that service levels and standards are maintained for local taxation assessment, billing and collection, which significantly support the overall funding of the council
 - Identifying opportunities for improving standards and development whilst monitoring performance to ensure that the strategic aims, council policies and legislative compliance continue to be delivered against Financial Services' activities

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2.4 Strategic Plan Commitments

2.4.1 As noted above, the priorities assigned to Financial Services are complete, although we continue to monitor and report performance against Priority 103.1 in the ASPIR.

Strategic Council Plan Commitments		
Commitment	Actions	Outcome
<p>A Well Governed City that Listens and Responds</p> <p>Council Priority No. 103.1</p> <p>Ensure that the City Government pays bills on time, in line with Scottish Government guidance</p>	<p>Ensure that the Council, on receipt of correct billing information, pays bills within 30 days in line with Scottish Government practice or within alternative terms specifically agreed with suppliers</p>	<p>GCC paid 98% of bills within 30 days in 2020/21</p>

2.5 Revenue Budget Changes for 2021/22

2.5.1 A summary of Revenue Budget Changes 2021/22 for Financial Services is included in the table below. These include those approved for Catering and FM.

Revenue Budget Change Summary				
Ref	Title of Budget Change	Reason for Change	Council Strategic Plan Theme	Financial Impact (£000) 2021/22
21FS10	Income Maximisation	Income Maximisation	A Well Governed City that Listens and Responds	-50
21FS13	Income Maximisation			-56
21FS08	LEAN Service Review	Service Review		-354
21FS09	Fitter Leaner Organisation			-150
21FS16	Affordable Warmth			-1,288
21FS17	Renewal Programme			-100
21DR09	Review of the Lighthouse			-100
21DR13	Healthier, Cheaper, Lower Carbon Meals	-100		
21FS36	Lord Provost Funeral Fund	Resource Redirection		+100
Total (£)				-2,098
Net Budget Change (£)				-2,098
Net Budget Change (%)				-2.0%

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 2021/22.

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.

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.

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, a register of local government electors, as well as a register of relevant citizens of the European Union.

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:

- **Finance Services**, which includes Accounts Payable, Accounts Receivable and Revenues and Benefits, has responsibility for:
 - Processing payments to citizens, suppliers and community groups
 - Managing the collection of sundry debt through issuing invoices on behalf of the council family
 - 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
 - Providing a managed service for the administration of parking and bus lane contraventions for Glasgow, East Renfrewshire Council, East Dunbartonshire Council and North Lanarkshire Council.
 - Administering the Glasgow Communities grant funding that supports local communities and the Glasgow Guarantee fund to support young people into employment across the city
 - Providing a fully managed finance service for Glasgow Life and City Property
- **Customer Services** through the Customer Contact Centre and the front facing Service Desk

- **Business Services** provides administrative services to the council family. These are mainly back-office services delivered either in location or centrally. The team also provides an element of secretariat support to some services.
- **Employee Services** including payroll, recruitment and training and events, processing the salary payments for employees across the council family and dealing with employee enquires.

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 £1.7 billion net revenue expenditure, £2.0 billion approved investment programme, £4.7 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 £1.5 billion debt portfolio and £23 million investment portfolio
- The financial administration and management of the Strathclyde Pension Fund with net assets of £26 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 FM

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

- **Catering** (where Covid-related restrictions permit):
 - 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:

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- 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 including reconciliations, balance monitoring and clearing
- Monitoring and providing assurance on the integrity of finance systems and the SAP ledger through our ledger control function
- 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 the Financial Services and the wider council

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 170 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 the Council's Financial Services Department; and
- the Strathclyde Pension Fund (SPF or the Fund)

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3.1.8 Financial Services' Priorities

The following tables detail major priorities for the service that complement our existing Strategic Plan commitments.

Service Priorities	Actions	Target 2021/22
Assessors and Electoral Registration Office		
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 system to enable greater flexibility at peak times and in advance of the Scottish Parliamentary Election	Training delivered for May 2021
Production of Register and Postal Vote list	Meet the statutory deadlines for the Scottish Parliamentary Election to be held on 6 th May 2021	May 2021
Appeal Disposal	All planned Valuation Appeal Committee hearings were cancelled during the Covid-19 lockdown. A revised schedule of meetings has been proposed. It is hoped that there will be an increase in the number of hearings during autumn/winter 2021/22 subject to any national restrictions in place.	Address outstanding appeal workload by January 2022
New Entries to the Council Tax List Undertaken within:		
0-3 months		70%
3-6 months		20%
6 months		10%
Amendments to the Valuation Roll Undertaken within:		
0-3 months		70%
3-6 months		20%
6 months		10%
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.	May 2021
Quality Assurance	Average client survey score 2020/21	At least 3 out of 4 - client survey score for 2020/21

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Service Priorities	Actions	Target 2021/22
	Maintain BSI accreditation	Accreditation Feb 2022
	Internal and External quality assessments against Public Sector Internal Audit Standards (PSIAS)	Full compliance through annual self-assessment Nov 2021
	Audit Scotland annual review of Internal Audit against Public Sector Internal Audit Standards	Continued reliance by Audit Scotland March 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	May 2021
Customer and Business Services		
Early Years Expansion	CBS will continue to provide recruitment, staffing and wider administration support for the increase in childcare provision for Glasgow and Partner early years establishments.	August 2021
Free School Meals 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 the Covid-19 public health crisis.	Ongoing
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
Barclay Review of Non-Domestic Rates	Continue to implement the regulatory changes arising from the Barclay Review of Non-Domestic Rates.	March 2022
Digital Citizen Programme	Continue to deliver the Digital Citizen programme to establish effective alternative channels to encourage citizens to access more services through e.g. webchat, online.	Ongoing
Welfare Reform	Continue to respond to the DWP Welfare Reform Programme and changes being implemented by the Scottish Government through their new Social Security Agency.	Ongoing

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Service Priorities	Actions	Target 2021/22
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
Covid-19 Telephone Service	Work in partnership with the Chief Executive's Department and external stakeholders to provide a telephony service to assist citizens to access national food support schemes, prescription delivery options and onward referrals for more holistic services where issues or needs are identified	Ongoing
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
Covid-19 Response	In addition to the Covid programmes noted above, CBS will 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
Key Performance Indicators	% of staff paid on time	99.5%
	Accounts payable paid on time	95%
	Members Liaison Unit (All) - % forwarded to client within 2 working days	98%
	Council Tax – Income Collection in year of billing	92.5%
	Council Tax - Cost of Collection per Dwelling	TBC ¹
	NDR - Income Collection in year of billing	90%
	NDR – Cost of Collection per Chargeable Property	TBC ¹

¹ The 2020/21 actuals for these targets will not be available until after the final accounts for 2020/21 are complete. The actual figures will then inform the targets for 2021/22

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Service Priorities	Actions	Target 2021/22
	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 ¹
	Telephony - % of calls answered against calls received	90%
	Average time customers wait for calls to be answered	2mins 30secs
Corporate Finance		
Annual Accounts	Completion of the 2020/21 unaudited annual accounts by statutory deadline	30 June 2021
	Completion of the 2020/21 audited accounts including a clean audit certificate by statutory deadline	31 October 2021
Annual Estimates	Completion of a balanced annual estimate for 2022/23 by statutory deadline	11 March 2022
Catering and FM		
Review of Encore Hospitality Services	Undertake a review of Encore to ensure the services deliver the required client and customer outcomes. The aim is to develop a new operating model that is fit-for-purpose, provides products and services which the market needs and provides value for money	December 2021
Service Level Agreements	Formal Service Level agreements to be implemented to ensure defined service standards and expectations are managed across the Council Family.	March 2022
Rollout of Free School Meals	Current provision of Free School Meals for primaries 1 to 4 to be extended to primary 7 by August 2022. Initial scoping and preparation is required throughout the next year to ensure we are in a state of readiness come August 2022	March 2022
Council Family Review	The City Centre Attendant's Service and Technical Services transferred with Catering and FM from 1 st April 2021. Work will be undertaken to integrate these functions into the service and identify	December 2021

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Service Priorities	Actions	Target 2021/22
	opportunities for service development and improvement.	
Structure and Operating Model	Redesign a fit-for-purpose organisational structure which meets the needs of the business. This will include an operating model which delivers more appropriate spans of control	September 2021
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
Income Management - Incoming Customer Payments	Continue to deliver the business change plan to encourage customers to transact with the council in the most efficient ways possible	Ongoing
Income Management	Maximum % Sundry Debt outstanding after 90 days	10%
Pay360 Income Management Solution	Complete the implementation of Capita Pay360 to replace the existing cash receipting system	August 2021
Pay360 Income Management Solution	Following implementation of the current version, complete the upgrade of Capita Pay360 to version 13	December 2021
Income Management - Customer Payments	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.	February 2022
Banking Services	Corporate banking reconciliations completed on time	100%
Records Management	Coordinate and deliver the commitments outlined in the council's Records Management Plan 2	Ongoing
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
Strathclyde Pension Fund Office		
Key Performance Indicators	Annualised Three Year Investment Returns	3.0%

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Service Priorities	Actions	Target 2021/22
	Retirement lump sums paid on retirement date	95%
	Turnaround Times within 20 days - Provisional Retirals	80%
	Customer Satisfaction - Retirals	90%
	Customer Satisfaction - Refunds	80%
	Contributions income received on due date	100%
	Member Data - Completeness	>99%
	www.spfo.org weekly visitors	7,500
	SPFOnline members registered	96,000
Actuarial Services	Review of actuarial services including tender and award of the actuarial contract	March 2022
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
Climate Change Strategy	Continued development of the Climate Change Strategy	Ongoing
Stewardship	Publication of a revised Statement of Compliance with the UK Stewardship Code 2020	June 2021
Investment Consultants	Complete tender of investment consultancy contracts. Implement new arrangements	December 2021
Direct Investment Portfolio (DIP)	Review of DIP, including objectives, strategy, structure and capacity and report conclusions to SPF Committee	December 2021
Legal Services	Review of Legal Services support including tender and award of contract	September 2021
GMP Reconciliation	Complete remediation phase of Guaranteed Minimum Pension (GMP) reconciliation and remediation project Amend c.4,000 member records identified during reconciliation phase and advise members	December 2021

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Service Priorities	Actions	Target 2021/22
McCloud Remediation	Implement remediation to be agreed in light of McCloud judgement on age discrimination in the LGPS Timetable dependent on legislation and guidance still to be published Actions likely to involve review of up to 30,000 member records	Project will be ongoing throughout 2021/22 and beyond
Process Review	Review of key financial processes including reconciliations, recharges, returns, bank accounts	Ongoing
Pensions Admin.: Administration Strategy	Implementation of revised administration strategy, data improvement plan (including mandatory employer use of i-connect), and administration structure	Ongoing
Corporate Scorecard		
A Well Governed City that Listens and Responds	Percentage savings forecast for delivery	100%
	Revenue Budget Monitoring - % actual expenditure against budget	100%
Financial Services: Staff Attendance/Development		
Attendance Management	Average days lost through sickness absence	6.6 days
Performance Coaching and Review (PCR)	Completion of employee PCR meetings (two per annum)	85%

3.1.9 Renewal Activity

During the period of lockdown Financial Services experienced significant disruption but in spite of this delivered new services, supported staff to work differently and helped our customers to engage with us in new ways.

In June 2020 Financial Services established the 'Ways of Working' programme in response to the anticipated long-term challenges presented by the Covid-19 pandemic.

It is also recognised that the pandemic has been a catalyst for change, ensuring that we continue to adapt and improve.

'Ways of Working' provides the framework for our Renewal activity within which changes to our operational models of working continue to be identified and developed. This Renewal activity is progressing in line with a number of service-specific 'themes' including **increased digitalisation, greater efficiency, automation and improved control.**

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In addition to the operational targets and priorities noted in the section above, the following projects are being progressed in line with these Renewal themes.

Renewal Activity		
Theme	Actions	Target 2021/22
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 December 2021
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 July 2021
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
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 who continue to contact us by telephone.	March 2022
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
Improved Control	Work in partnership with Internal Audit to pilot the '3 Lines of Defence Model' within CBS	Complete pilots by 31 July 2021
Corporate Finance		
Recovery and Renewal	Identify and implement actions that will ensure financial stability for the council during the period of Recovery and	Ongoing

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Renewal Activity		
Theme	Actions	Target 2021/22
	Renewal. This will allow the council to deliver the services needed to support the Strategic Plan and this 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
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
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 to reduce cooking, resulting in less food waste	Reduce food waste by 10% by March 2022
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 by Dec 2021
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
Increased Digitalisation	Sponsor and progress the council-wide review of outgoing mail/ printing services and incoming mail to	March 2022

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Renewal Activity		
Theme	Actions	Target 2021/22
	maximise cost effective and digital solutions where possible	
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
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
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

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.

In autumn 2020 and at the request of leadership teams in the former Development and Regeneration Services, Financial Services and Chief Executive's, Strategic HR facilitated a series of **virtual focus groups** with staff currently working from home. A total of 24 sessions were conducted engaging with 89 people from a cross section of staff from the three services.

The purpose of the focus group sessions was to engage directly with employees to gain insight into their experiences of working from home, identify additional support requirements and to capture emerging themes.

The feedback offered reassurance in the areas of local and corporate engagement, support and management of home workers, their wellbeing and productivity.

As a result of the findings and the recommendations presented by HR, Financial Services are progressing projects and initiatives including:

- Encouraging managers to recognise that virtual social interaction/ engagement including the use of MSTeams can provide opportunities to support the health and wellbeing of their staff

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- Capturing opportunities to review processes identified by staff, particularly to suit the homeworking environment. The Ways of Working and Renewal activities are seeking to facilitate this.
- Raising the profile of existing support networks and considering proposals for additional groupings who may benefit from network/peer support, e.g. those who are living on their own or as the sole adult in a household.

We also relaunched **Smartcrowds** in March 2021, an online engagement tool that provides staff with the opportunity to put forward ideas and suggestions, to discuss these ideas with colleagues, to vote for ideas and to communicate their status.

In April 2021 we launched a new Smartcrowds challenge – ‘Learn and Grow – developing our skills whilst working remotely’. The aim is for staff to identify ideas about how we can share knowledge and develop skills on using systems and processes whilst we are working remotely.

3.2.2 Training and Development

Staff training and development has continued throughout the pandemic. In addition to our staff making extensive use of a diverse range of over 400 training modules and resources which are available through the Glasgow Online Learning Development (GOLD) portal, the following specialised training has been provided:

- AERO are currently supporting trainee valuers to gain the professional qualification of BSc (Hons) Real Estate Degree. Staff have also been trained in the new electoral software package to enable greater flexibility at peak times.
- 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.
- Service Development introduced the new income management solution Pay360 and training as been delivered to over 80 members of staff.
- 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 Services² achieved completion rates of 99% for the council’s 2020 Information Security course and 98% for Bribery and Corruption which is also mandatory for Financial Services’ staff to complete each year.
- Financial Services continue to recruit Modern Apprentices

² Excluding Catering and FM

3.2.3 Performance Coaching Review (PCR)

Due to the impact of Covid-19 only one Performance Coaching Review (PCR) was carried out in 2020/21. A completion rate of 86% was achieved².

3.2.4 Attendance Management

To improve levels of attendance, Financial Services continued to comply with the council's Maximising Attendance Policy and utilised the resources of our Employee Assistance Provider (EAP), Workplace Options, and our Occupational Health provider, People Asset Management (PAM). A range of Health and Wellbeing Initiatives were offered both corporately and within the service to promote employee support, provision of information and healthier options and activities.

Employee support initiatives introduced included:

- Supporting staff to enable them to work from home where possible and where this was not possible, to work safely from their normal place of work where this was required.
- Supporting our Modern Apprentices by extending their training periods to allow them to complete their vocational qualifications and giving them more time to help secure employment with the council family.

For 2020/21 the Service (excluding Catering and FM) reported an absence rate of 6.6 average days lost per person which is in line with the target for the year.

3.2.5 Staff Health Initiatives

Financial Services strives to be an employer of excellence and we will continue to work closely with Strategic HR to promote Staff Health Initiatives.

Employees diagnosed with Covid-19 have had regular support through conversations with their managers. Adjustments have been made across the Service to ensure we comply with government guidance to minimise the risk of infection to our workforce and in turn, the wider public.

Managers have also had regular contact with those absent from work due to an underlying health condition or because they met shielding criteria. Individual risk assessments were and continue to be carried out and, where appropriate, referrals to Occupational Health have taken place with support and review measures implemented as appropriate.

Financial Services and Strategic HR also recognise that the pandemic has increased the challenges staff face in their day-to-day lives, and working together we want to encourage staff to take advantage of a range of council initiatives to support their health and wellbeing such as:

- Building personal resilience toolkit to help cope with pressure, change and adversity
- Ongoing engagement with staff on the importance of health and wellbeing with articles in the staff newsletters which are accessed either on the council website or on Connect

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- Actively encouraging staff to participate in 'Time to Talk' week with managers sending open invitations to members of their teams to have a chat about how they have been coping and feeling during lockdown, keeping it informal and relaxed
- Continuing to offer free flu vaccinations to all employees, although uptake was lower than hoped for at 22% of staff.

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.

Financial Services reports on four of the indicators and 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 2019/20 (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 household	£5.85	£6.58
How much of my council's total running costs is spent on administrative support services	4%	4%
How efficient is my council at collecting council tax	94%	96%
How efficient is my council at paying invoices on time	96%	92%

Fig 1. How much does my council spend on collecting Council Tax per household?

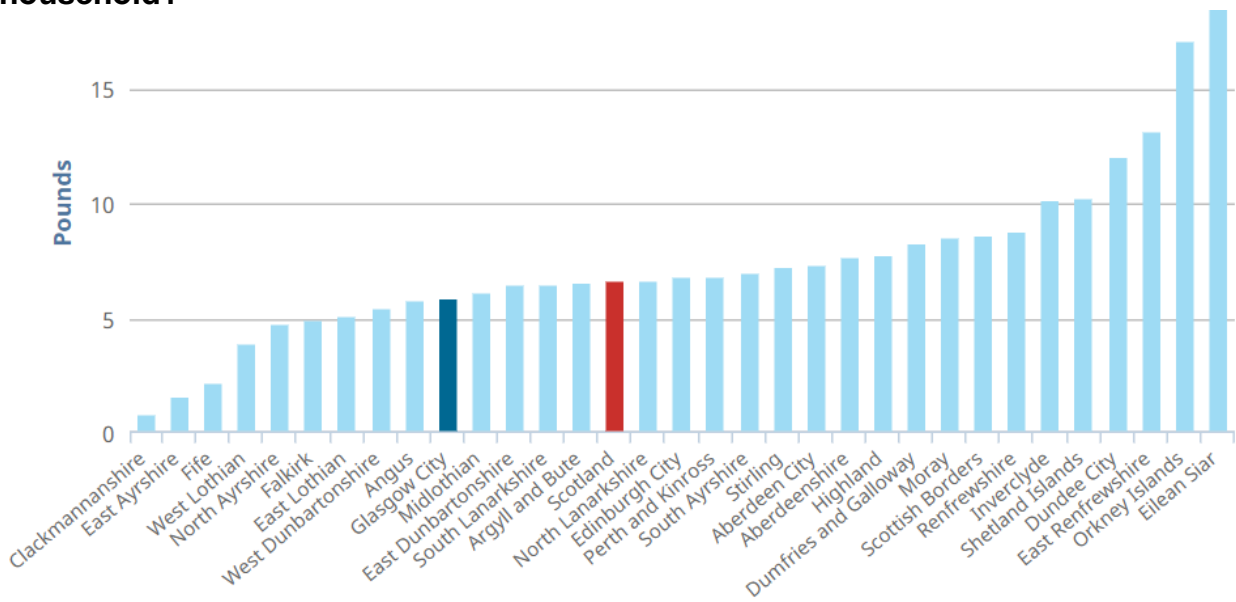


Fig. 2 How much of my council's total running costs is spent on administrative support services?

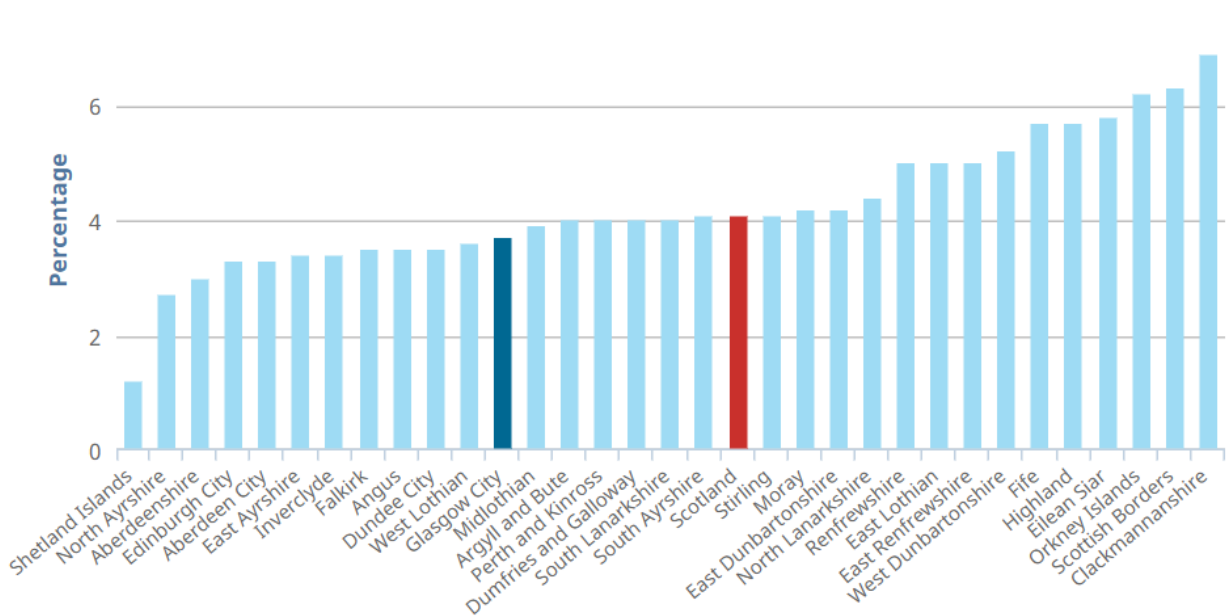


Fig. 3 How efficient is my council at collecting Council Tax?

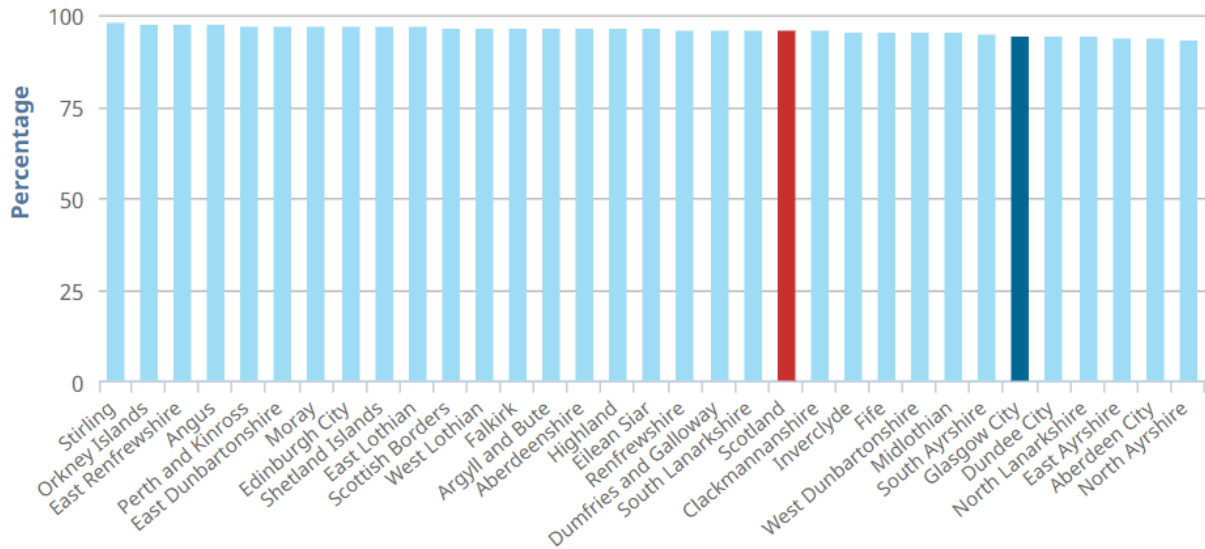
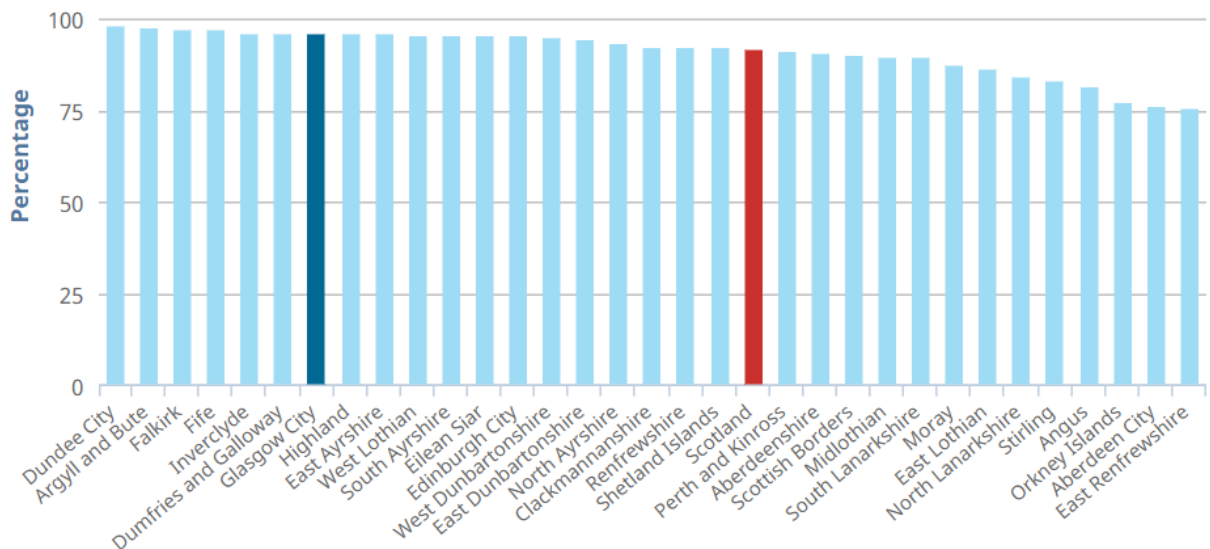


Fig. 4: How efficient is my council at paying invoices on time?



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. Glasgow is also the lead council in our Improvement Service Benchmarking Framework family group. Both have provided opportunities to share knowledge and best practice and, before the impact of Covid-19, contributed

to the continued year on year improvements in council tax collection over more than a decade.

- 4.3.2 Internal Audit carried out benchmarking with Core Cities peer authorities during 2019/20 and this has been previously reported to FASC. Whilst the latest data set is currently being worked on, there were a number of issues with the comparability of data. As a result, Internal Audit are utilising a new pilot with Gartner to access a much greater pool of benchmarking information. An update on this will be provided in the 2020/21 Annual Report.
- 4.3.3 Glasgow Assessors participates in benchmarking as part of the Scottish Assessors Association (SAA) for Non-Domestic Rates appeals.
- 4.3.4 SPFO 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 activity was carried out in the following areas during 2020/21:

- Five-yearly external assessment against the Public Sector Internal Audit Standards (Birmingham City Council)
- Audit Scotland standard Annual Review
- 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
 - The council has worked in partnership with City of Glasgow College to develop two equality, diversity and inclusion training courses ('Unconscious Bias in Recruitment and Selection' and 'Working and Managing in a Diverse

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Environment') that will be attended by Financial Services' managers during 2021

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)

EQIA screenings are carried out for council family budget changes as part of the annual budget setting process. EQIAs were carried out for Income Maximisation, Fitter Leaner Organisation, Affordable Warmth and the Renewal Programme for the 2021/22 budget. The EQIA for the LEAN Service Review was carried out as part of the 2020/21 budget process.





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 A formal ASPIR was not prepared for 2020/21 as a result of Covid-19, however the information provided in the following tables outlines the progress made towards specific commitments and priorities identified by Financial Services during the year.

Rating	Context	No	% (rounded)
	A green rating indicates performance has exceeded target, met target or is no more than 2.49% outwith target	43	63%
	An amber rating indicates performance is between 2.5% and 4.99% out with target performance	9	13%
	A red rating indicates performance is 5% or more out with the target Performance	13	19%
	Actuals for these targets will not be available until after the final accounts for 2020/21 are complete.	3	4%
Total		68	100%

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Indicator/ Outcome/ Strategy	Milestone/ Target 2020/21	Year End Actual 2019/20	Year End Actual 2020/21	Performance Note	RAG
Council Strategic Plan 2017-2022 Priorities:					
A Well Governed City that Listens and Responds Priority No:103 Ensure that the Council, on receipt of correct billing information, pays bills within 30 days in line with Scottish Government practice or within alternative terms specifically agreed with suppliers.	96% paid within 30 days	96% paid within 30 days	98% paid within 30 days		
Assessors and Electoral Registration Office (AERO)					
Implement new electoral registration software (Eros)	Implement new software in advance of elections		Software successfully implemented		
Amendments to the Valuation Roll Undertaken within:					
0-3 months	90%	87%	69%	Delivery against these targets was severely impacted by Covid-19 during 2020/21 due to limited access to laptop	
3-6 months	7%	6%	16%		

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Indicator/ Outcome/ Strategy	Milestone/ Target 2020/21	Year End Actual 2019/20	Year End Actual 2020/21	Performance Note	RAG
Over 6 months	3%	7%	15%	devices, restrictions in place for office working and staff being unable to undertake site visits.	R
New Entries to the Council Tax List Undertaken Within:					
0-3 months	90%	73%	80%	As above, delivery against these targets was severely impacted by Covid-19 during 2020/21 due to limited access to laptop devices, restrictions in place for office working and staff being unable to undertake site visits.	R
3-6 months	5%	27%	13%		R
Over 6 months	5%	0%	7%		R
Audit and Inspection					
Completion of Annual Assurance Statement	May 2020	May 2019	Complete	Annual Governance Statement 2019/20 was completed in May 2020 and approved at the Financial Audit Scrutiny Committee (FASC) on 24 th June 2020. The statement was included in Internal Audit 2019/20 Annual Report	G

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Indicator/ Outcome/ Strategy	Milestone/ Target 2020/21	Year End Actual 2019/20	Year End Actual 2020/21	Performance Note	RAG
Quality Assurance: Average client survey score	At least 3 out of 4 average score for 2019/20	3.2 average client score for 2018/19	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	
Quality Assurance: Maintain British Standards Institution (BSI) accreditation	Accreditation Feb 2021	Final report confirmed complaint	Compliance confirmed March 2021	Final report has confirmed the audit service is compliant.	
Quality Assurance: Internal and External quality assessments against Public Sector Internal Audit Standards (PSIAS)	Full compliance through annual self-assessment complete November 2020	Self-Assessment completed November 2019 and confirmed compliant	Internal assessment completed for November 2020 and confirmed full compliance		
Quality Assurance: Audit Scotland annual review of Internal Audit against Public Sector Internal Audit Standards	Continued reliance by Audit Scotland March 2021	Continued reliance	Continued reliance	2020/21 Audit Scotland Annual Audit Plan confirmed review completed and continued reliance on internal audit.	
Completion of Corporate Fraud Workplan	May 2020	Annual Report completed and reported to the Finance and Audit Scrutiny Committee.	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.	
Customer and Business Services (CBS)					
Early Years Expansion Provide recruitment, staffing and wider administration support for the	Provide ongoing support	Ongoing support	Ongoing support	CBS Early Years Team are managing the transition for those	


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Indicator/ Outcome/ Strategy	Milestone/ Target 2020/21	Year End Actual 2019/20	Year End Actual 2020/21	Performance Note	RAG
increase in childcare provision for Glasgow and Partner nurseries				remaining establishments still to move to 1,140 hours. Recruitment activity is ongoing to fulfil the staffing needs and meet establishment ratio requirements	
New Pay and Grading Scheme Deploy specialist CBS payroll resources to assist with changes to the SAP system as a result of the council's new Pay and Grading structure	Provide ongoing support	Initial determinations regarding scope, scale and impact continue	On hold	Resources were diverted to respond to the ongoing Covid-19 public health crisis	R
Barclay Review of Non Domestic Rates Implement regulatory changes arising from the Barclay Review	Implementation ongoing	Implementation ongoing	Implementation ongoing	Changes applied during 2020/2021 included the introduction of the Intermediate Property Rate; relief for properties in Retail Hospitality and Leisure sectors	G
Digital Citizen Programme Continue to deliver the Digital Citizen programme to establish effective alternative channels to encourage citizens to access more services through e.g. webchat, online	Delivery ongoing	Phase 1 live from November 2019 (7 work streams)	Elements of project delivery temporarily suspended	Phase 2 which largely focused on Neighbourhoods, Regeneration and Sustainability (NRS), processes was	R

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



Indicator/ Outcome/ Strategy	Milestone/ Target 2020/21	Year End Actual 2019/20	Year End Actual 2020/21	Performance Note	RAG
				temporarily suspended due to Covid-19. However 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>Welfare Reform</p> <p>Continue to respond to the ongoing Department for Work and Pensions (DWP) Welfare Reform and transition to Universal Credit</p>	Delivery ongoing	Regular ongoing engagement with DWP and Scottish Government has continued.	Regular ongoing engagement with DWP and Scottish Government has continued with an emphasis on Covid-19 response.	The move to Universal Credit pilot was suspended. A substantial increase in new UC claims as a result of Covid-19 has impacted on Council Tax Reduction caseload and demand for Discretionary Housing Payment and Scottish Welfare Fund. Housing Benefit caseload continued to reduce, although at a slower pace.	

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Indicator/ Outcome/ Strategy	Milestone/ Target 2020/21	Year End Actual 2019/20	Year End Actual 2020/21	Performance Note	RAG
<p>Good Work Plan CBS will work closely with Strategic HR and Legal Services to ensure the council complies with new 'Good Work Plan' legislation that states all new employees must have a statement of particulars and a training plan on day one of employment</p>	New arrangements in place by 6 th April 2020	New measure	Good Work Plan went Live on 6th April 2020 which means adverts or job roles are now subject to the new legislation	The majority of recruitments during 2020/21 progressed in line with the Good Work plan requirements. However, due to the urgent recruitment requirements in response to Covid-19 for services including Catering and FM, Education and HSCP, some new employees did not receive their statement of particulars on their first day of employment.	
% of staff paid on time	99.5%	99.8%	99.9%		
Accounts payable paid on time	95%	96%	98%		
Accounts Receivable paid within 30 days (collectable debt)	85%	88%	85%		
Members Liaison Unit (All) - % forwarded to client within 2 working days	98%	100%	100%		







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Indicator/ Outcome/ Strategy	Milestone/ Target 2020/21	Year End Actual 2019/20	Year End Actual 2020/21	Performance Note	RAG
Committees (Corporate Services) - % of papers to be issued 3 working days before Committee	100%	100%	100%	Measure will be removed for 2021/22 as function transferred to Chief Executives wef 1 st April	
Council Tax - Cost of Collection per Dwelling	£5.85	£5.85	TBC	Cost of collection will not be available until after final accounts are complete.	
Council Tax – Income Collection in year of billing	95%	94.36%	92.13%	The established processes for implementing recovery for unpaid balances were significantly impacted by Covid-19	
NDR – Cost of Collection per Chargeable Property	£20.55	£20.55	TBC	Cost of collection will not be available until after final accounts are complete.	
NDR - Income Collection in year of billing	98%	98%	89.24%	The established processes for implementing recovery for unpaid balances were significantly impacted by Covid-19	
Processing Housing Benefit and Council Tax Reduction –New Claims	21 days	10 days	19 days		




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Indicator/ Outcome/ Strategy	Milestone/ Target 2020/21	Year End Actual 2019/20	Year End Actual 2020/21	Performance Note	RAG
Processing Housing Benefit and Council Tax Reduction –Change in Circumstances	11 days	5 days	7 days		
Housing Benefit and Council Tax Reduction – Administration Cost per Case	£37.29	£37.29	TBC	Cost per case will not be available until after final accounts are complete.	
Telephony - % of calls answered against calls received	90%	85%	96%	2020/21 performance is reported for the telephone lines that were available during lockdown, i.e. those in place to offer Covid-related support	
Average time customers wait for calls to be answered	2min 30 secs	1min 28 seconds	26 seconds		
Corporate Finance					
Completion of the 2019/20 unaudited annual accounts by statutory deadline	Complete within the statutory deadline amended by Scottish Government September 2020	Completed 2018/19 unaudited accounts within the statutory deadline June 2019	Completed 2019/20 unaudited accounts within the statutory deadline amended by Scottish Government September 2020	Unaudited Annual Accounts for 2019-20 submitted to FASC September 20	
Completion of the 2019/20 audited accounts including a clean audit certificate by statutory deadline	Completed within the statutory deadline in line with Scottish Government	Completed within 2018/19 audited accounts by the	Completed with a clean audit certificate the audited accounts 2019/20 within the	The Audited Annual Accounts were considered by FASC of 13 Jan 2021 and subsequently approved at	








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Indicator/ Outcome/ Strategy	Milestone/ Target 2020/21	Year End Actual 2019/20	Year End Actual 2020/21	Performance Note	RAG
	requirements and in agreement with Audit Scotland	statutory deadline September 2019	statutory deadline in line with Scottish Government requirements and in agreement with Audit Scotland	the City Administration Committee of 14 Jan 2021 .	
Completion of a balanced annual estimate for 2021/22 statutory deadline	Complete within the statutory deadline March 2021	Completed 20/21 annual estimates within the statutory deadline March 2020	Completed 21/22 annual estimates within the statutory deadline March 2021	Annual estimates for 2021/22 approved by the Council March 21	
Service Development, Governance and Control					
Income Management - Customer Payments Fully implement the new Pay360 income management solution for the council, replacing the existing cash receipting system	Implement Pay360	Implementation Ongoing	Implementation Ongoing	The impact of Covid-19 and a dependency on Windows 10 devices resulted in a delay to implementation and a revision to project timelines. Internet, Touchtone and telephone payment functionality now live.	
Income Management Maximum % Sundry Debt outstanding after 90 days	5.8%	9.7%	10.2%	The impact of Covid-19 restrictions resulted in reduced collection activity and drop-off in payments	







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Indicator/ Outcome/ Strategy	Milestone/ Target 2020/21	Year End Actual 2019/20	Year End Actual 2020/21	Performance Note	RAG
				impacting the final position.	
Banking Services Corporate banking reconciliations completed on time	100%	100%	100%		
Deliver the Glasgow Excellence Model (GEM) for Financial Services	Implement GEM action plans during 2021	Actions plans in place	Target not achieved	Delivery of the action plans were impacted by Covid-19. Improvements identified are now incorporated within Financial Services' Renewal Plan	
Strathclyde Pension Fund Office					
Annualised Three Year Investment Returns	3.5%	2.7%	8.6%		
Retirement lump sums paid on retirement date	95%	97%	94%		
Turnaround Times within 20 days - Provisional Retirals	80%	91%	92%		
Customer Satisfaction - Retirals	90%	90.7%	90.8%		
Customer Satisfaction - Refunds	80%	84.4%	85.3%		




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Indicator/ Outcome/ Strategy	Milestone/ Target 2020/21	Year End Actual 2019/20	Year End Actual 2020/21	Performance Note	RAG
Contributions income received on due date	100%	100%	100%		
Member Data - Completeness	98.5%	99.1%	99.6%		
www.spfo.org weekly visitors	7,700	7,259	6,933	This should be viewed in the context of the measure below – i.e. the increase in members now using the SPFOonline service	
SPFOonline members registered	84,000	83,659	96,147		
Funding Strategy	Completion of the actuarial valuation as at 31st March 2020.		Draft approved at SPF November 2020 committee and issued to employers December. Consultation closed January.	Final version published 1st April 2021	
Communications Review of the Communications policy and implementation, including SPF brand, key messages, and public relations arrangements.	March 2021		Re-branding completed during the year.	Final report and revised policy approved by committee in March 2021 .	




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Indicator/ Outcome/ Strategy	Milestone/ Target 2020/21	Year End Actual 2019/20	Year End Actual 2020/21	Performance Note	RAG
Investment Strategy Review	Further review of strategy in conjunction with the 2020 actuarial valuation	'Alt 2' allocations to managers and portfolios all agreed and implemented. Actual portfolio balances will take further time to reflect this as funds are drawn down to private markets portfolios. 1% allocated to cash to partially reflect that interim position.	Review completed by Investment Advisory Panel and investment consultants.	Final report and recommendations approved by committee in March 2021 . Implementation during 2021/22.	
Investment Consultants Review of investment consultancy arrangements and tender of investment consultancy contracts.	March 2021		Carried forward for completion during 2021/22	Some delay to original timetable. Tenders issued, and recommendation to committee for approval planned for June 2021.	
Stewardship Review of the revised UK Stewardship Code 2020 and SPF compliance. Publication of a revised Statement of Compliance.	December 2020		Carried forward for completion during 2021/22	Original timetable unachievable but review largely complete. Annual Stewardship Report for 2020 to be submitted to the Financial Reporting	



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Indicator/ Outcome/ Strategy	Milestone/ Target 2020/21	Year End Actual 2019/20	Year End Actual 2020/21	Performance Note	RAG
				Council by end April 2021 deadline	
<p>Global Custodian</p> <p>Complete tender of global custody arrangements and associated services including cash management, performance measurement, securities lending and currency management.</p>	November 2020	Hymans Robertson engaged to advise	Complete	Committee agreed appointment of Northern Trust in November 2020	
<p>Climate Change Strategy</p> <p>Continued development of the Climate Change Strategy in line with a potential commitment to a net zero objective and/or the Net-Zero Asset Owner Alliance</p>	Ongoing	<p>Climate Related Financial Disclosures included in 2018/19 annual report.</p> <p>Review of climate related risks and opportunities agreed at September 2019 SPF committee.</p> <p>Report and recommendations considered at March 2020 committee</p>	Carry forward to 2021/22 for any conclusions	Sustainalytics appointed in November 2020 to support analysis and engagement. General consultancy support (including carbon data monitoring) tender progressed. Actuarial scenario modelling completed. Series of workshops completed with committee and board.	
<p>Pensions Admin: Administration Strategy</p> <p>Implementation of revised administration strategy, data</p>	Ongoing	Report covering strategy and data improvement plan agreed at November	Hiatus in implementing revised structure after good initial	Deadline for employer implementation of i-connect postponed to December 2021	

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Indicator/ Outcome/ Strategy	Milestone/ Target 2020/21	Year End Actual 2019/20	Year End Actual 2020/21	Performance Note	RAG
improvement plan (including mandatory employer use of i-connect), and administration structure.		2019 SPF committee . Report on SPFO Structure approved by Workforce Planning Board in December	progress. Resumed in mid-2020, but subject to further review. Delay in full implementation of iconnect.		
Pensions Admin: GMP Reconciliation Complete remediation phase of Guaranteed Minimum Pension (GMP) reconciliation and remediation project	Ongoing	Reconciliation 98.8% complete per latest ITM report and 96.0% of cases resolved. Remediation phase delayed as a result of process changes	Reconciliation now complete Remediation phase will carry over and complete during 2021/22	Final data cut received from HMRC. Some delays as a result of differences between HMRC and SPF's contractor (ITM) methodologies which had to be resolved.	
Pensions Admin: Equal Pay Settlements Manage pensions implications of employer equal pay settlements	Ongoing	Employer contribution agreed for payment before financial year end. Pension record adjustments and revised payments to be processed during 2020.	Majority of processing for GCC completed during 2020.	Now subject to internal dispute procedure. Some member record amendments remain outstanding	

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Indicator/ Outcome/ Strategy	Milestone/ Target 2020/21	Year End Actual 2019/20	Year End Actual 2020/21	Performance Note	RAG
Governance: No.3 Fund Complete merger into Aberdeen City Council Transport Fund	Complete final set of accounts for No.3 Fund.	Administration and communication workstreams completed by August. Asset transfer completed in tranches between August and January. Final cash transfer in March.	Complete, audited and signed off		
Governance: Actuarial Valuation	Completion of the actuarial valuation as at 31st March 2020.	Initial planning meeting with Hymans Robertson in October 2019. Data meeting in January 2020. Covenant review meeting with Price Water Cooper in Jan/Feb 2020. High level plan agreed	Complete	Draft headline results noted by committee during November . Employer results issued December. Final report reviewed by committee and signed off by actuary during March	
Ledger Structure Review and update SPFO ledger structure	December 2020		Review complete.	Some implementation outstanding but no impact on RAG rating	
Member Data Service	March 2021		Complete	Mini competition-initiated January 2021. Appointment of Accurate	

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Indicator/ Outcome/ Strategy	Milestone/ Target 2020/21	Year End Actual 2019/20	Year End Actual 2020/21	Performance Note	RAG
Review and procurement of a member data service including address tracing and mortality screening				Data Services approved by committee in March	
Corporate Scorecard					
Percentage savings forecast for delivery	100%	85% - Reflects performance reported to FASC throughout the year	70.0% At the end of Period 12	The delivery of savings during 2020/21 has been significantly affected by Covid-19.	
Revenue Budget Monitoring - % actual expenditure against budget	100%	100.6% Services outturned between 97.2% and 104.1% of their final budget.	100.3% At the end of Period 12		
Staff Attendance/Development					
Completion of employee Performance Coaching and Review (PCR) meetings	85%	85%	86%	Due to Covid-19 only one PCR was carried out in 2020/21	
Attendance Management: Days lost through sickness absence	6.6 days	11.2 days	6.6 days	See below for narrative on attendance management	
As a result of the unprecedented and challenging times associated with the onset of the Covid-19 pandemic in March 2020, it is acknowledged that the absence data for a large proportion of the 2020/21 performance reporting year is subject to some inaccuracies. This is due to the emergency response required and the high priority given to frontline service delivery and support to the citizens of Glasgow.					

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Indicator/ Outcome/ Strategy	Milestone/ Target 2020/21	Year End Actual 2019/20	Year End Actual 2020/21	Performance Note	RAG
<p>Whilst Covid-19 reporting codes were developed with a view to capturing non-attendance at work due to Covid-19, the priority for operational managers remained frontline delivery of services. This came at the cost of comprehensive accurate reporting until late in 2020/21. At this time, the balance between frontline delivery and administrative processes began to reflect a more accurate recording of staff absences through normal sick pay provisions and Covid attendance codes.</p> <p>Due to the level of expected inaccuracies in our overall performance data, it is not possible for a commitment to be made for a full reconciliation of normal sickness absence performance and Covid related absence performance to be made available.</p> <p>Therefore, the 2020/21 performance reporting process will be consistent with the process of previous years and comprise sickness absence figures excluding Covid for the period 1 April 2020 until 31 March 2021. This approach is consistent with the agreed approach to be taken for the 2020/21 Sickness Absence Local Government Benchmarking Framework Statutory Performance Indicator performance (as adhered to by all Scottish Local Authorities) and will provide continuity.</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