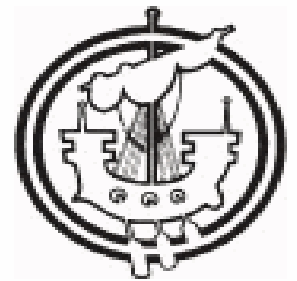


Comhairle nan Eilean Siar



Action and KPI Progress Report

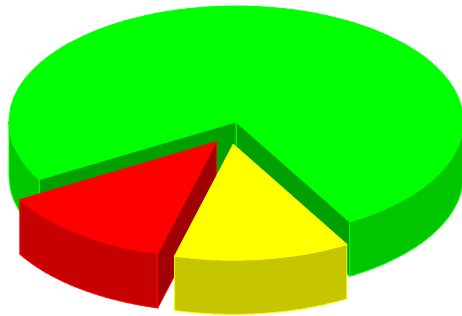
April 2024 - March 2025

CHIEF EXECUTIVE'S DEPARTMENT: Finance

OVERALL PERFORMANCE - CHIEF EXECUTIVE'S DEPARTMENT: FINANCE

Actions

On Track	75.0%
Monitoring Required	12.5%
Off Track	12.5%
No Targets Set/ Ongoing	0.0%
Total:	100.0%

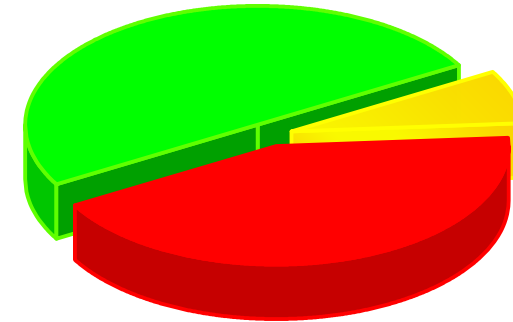


8 Actions reported on

- 6 Actions with at least 100% of target
- 1 Actions greater than 79 and less than 100% of target
- 1 Actions with less or equal to 79% of target
- 0 Actions with no target set / ongoing

KPIs

On Track	50.0%
Monitoring Required	7.1%
Off Track	42.9%
Annual	0.0%
Total:	100.0%



14 KPIs reported on

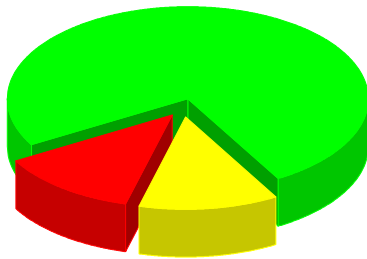
- 7 KPIs on track
- 1 KPIs monitoring required
- 6 KPIs off track
- 0 KPIs NA

Finance

Business Unit Overall Performance - Finance

Actions

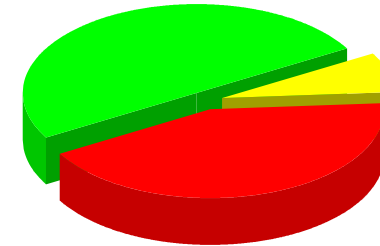
On Track	75.0%
Monitoring Required	12.5%
Off Track	12.5%
No Targets Set / Ongoing	0.0%
Total:	100.0%



8	Actions reported on
6	Actions with at least 100% of target
1	Actions greater than 79 and less than 100% of target
1	Actions with less or equal to 79% of target
0	Actions with no target set / ongoing

KPIs

On Track	50.0%
Monitoring Required	7.1%
Off Track	42.9%
Annual	0.0%
Total:	100.0%



14	KPIs reported on
7	KPIs on track
1	KPIs monitoring required
6	KPIs off track
0	KPIs NA

Comments - Finance

2024/25 Quarter 4 Progress Comment:

The audit of the 2023/24 continues and it is hoped that this process will be finalised, together with the Audit Annual Report, for presentation to the Audit and Scrutiny Committee in June 2025. It is inevitable that there will be issues arising out of the audit due to gaps in the data and source documents not being available in some areas, due to the cyber-attack. Work has now commenced on the 2024/25 Accounts, and it is planned that these are completed in line with the normal deadline of 30 June. The completion of financial reports for committees are now back in line with the annual timetables.

Good progress has been made on the rebuilding and rolling out of the main financial systems and these are now available to system users. Although the main elements of the systems are now operational, work will continue to fine-tune processes and develop the systems further, in acknowledgement that the urgent nature of the implementation meant that there are still some issues to be resolved.

As previously highlighted, the Revenues and Benefits Service is the area suffering the longest- term impacts. The System is now operational for Council Tax and NDR and the processing backlog has been brought within normal parameters. There is, and will continue to be, a huge backlog in the processing of housing Benefit claims, due to the complexities involved and the fact that the system provider was not able to rebuild the caseload data to the same extent as other modules. Access to DWP data was withdrawn following the cyber-attack and has only recently been restored, and this is a vital element in the claims process.

Although the worst impacts of the cyber-attack are behind us, there are still some challenges, as detailed above. The completion of the 2023/24 audit is seen as an important milestone in returning to a more normal routine. There will be some staffing changes within the service areas during the next period and a small restructuring, mainly regarding line management responsibilities will be necessary.

Norman Macdonald. Chief Financial Officer, 25 April 2025


Action Progress - Finance

Strategic 4.1.4.Efficient and sustainable services are provided to the community.

Objective:

Service Profile

Accountancy

ACTION	RESPONSIBILITY	ACTION STATUS	START DATE	END DATE	% COMP.	TARGET	PERFORMANCE
4.1.4.3.Co-ordinate the production of the Comhairle's budget in line with the timetable	Norman Macdonald - Chief Officer, Finance	Completed	01/04/2022	31/03/2027	100%	100%	 GREEN

ACTION PROGRESS COMMENTS


An initial Members Seminar was held on 12 September 2024, to provide a high-level budget forecast. This was followed up with a meeting of the Budget and Strategy Board on 24 October, which built on the information provided at the seminar and provided more service level data. It was agreed by the Board that services would require to develop a range of saving options, which would be discussed at another seminar in early November, prior to finalising a list of options for consideration by the Comhairle, prior to public engagement in late November/early December.

Update Jan 2025: Following the Seminar and a further meeting of the Budget Board, there was limited progress on the identification of saving options. It was agreed to postpone the public engagement events until January, when there would be a clearer picture of requirements, following the publication of the Financial Settlement in early December 2024. The Settlement provided some additional resources but there will still be a requirement to identify savings, although not at the same level. Members would be asked to prioritise the service areas from which they would be prepared to take savings and this would feed into the proposals for public engagement. Detailed work is now ongoing on the preparation of service budgets.

Update April 2025: The Service Budgets were agreed by the Committees on 25 February 2025, prior to the full Budget and Council Tax being agreed by the Comhairle on the same day.

Service Profile

Accountancy

ACTION	RESPONSIBILITY	ACTION STATUS	START DATE	END DATE	% COMP.	TARGET	PERFORMANCE
4.1.4.4. Produce Annual Accounts by the statutory deadline with no qualifications	Norman Macdonald - Chief Officer, Finance	In Progress	01/04/2022	31/03/2027	85%	100%	 YELLOW

ACTION PROGRESS COMMENTS

Due to the cyber attack, the resultant loss of data and the requirement to operate with manual systems, has meant that it has not been possible to complete the 2023/24 accounts in line with the normal timetable. Work is ongoing to upload data collated since November onto the Financial Management System with a view to this then being used for the completion of the accounts.


The target now is to have the Accounts completed and submitted to the auditors by the end of November 2024, with the audit team commencing work with a site visit in early December.

Update Jan 2025: The accounts were presented to Audit and Scrutiny Committee on 12 December 2024 and subsequently submitted to Audit Scotland, who have now commenced the detailed audit work. Due to the cyber-attack and gaps in the data that the auditors will be able to access, it is inevitable that there will be a qualified audit opinion.

Update April 2025: The external auditors are now undertaking the detailed audit work with a view to completing the audit by the end of May, with the Annual Audit Report and the Accounts being presented to Audit and Scrutiny Committee in June. Work has now commenced on the completion of the 2024/25 Accounts and it is anticipated that these will be completed in line with the normal timetable and will be submitted to Audit Scotland by the 30 June deadline.

Service Profile

Accountancy

ACTION	RESPONSIBILITY	ACTION STATUS	START DATE	END DATE	% COMP.	TARGET	PERFORMANCE
4.1.4.19. Implement and monitor the 2023-28 Capital Programme.	Norman Macdonald - Chief Officer, Finance	Completed	01/04/2023	31/03/2028	100%	100%	 GREEN

ACTION PROGRESS COMMENTS

Routine monitoring of the programme is continuing and a report will be presented to the Comhairle in September. As with all financial reporting, the use of manual systems has had an impact on the level of reporting which has been possible.


Update Nov 2024: The 2023/24 Outturn Report was presented to the Comhairle in September 2024 and an update in 2024/25 spend will be submitted to the November series.

Update Jan 2025: The Second Quarter Capital Monitoring was presented to Policy and Resources Committee on 27 November 2024. A further progress report will be presented at the next series of meetings.

Update April 2025: The Third Quarter Capital Monitoring was presented to Policy and Resources Committee on 5 February 2025, together with an update on the Capital Strategy 2023-28.

Service Profile

Accountancy

ACTION	RESPONSIBILITY	ACTION STATUS	START DATE	END DATE	% COMP.	TARGET	PERFORMANCE
4.1.4.20. Implementation and development of cloud-based version of Civica Financials	Norman Macdonald - Chief Officer, Finance	Completed	01/04/2024	31/03/2025	100%	100%	 GREEN

ACTION PROGRESS COMMENTS

The initial system build has been completed and the core information, such as chart of accounts and user access parameters have been completed. Work is now ongoing on the uploading of the data collated since the cyber-attack in November, so that this can be used for the preparation of the accounts. This will be followed by updating current year data, prior to the system being rolled out to users across the Comhairle.


Update Nov 2024: The system is now operational and for the FMS all collated data has been uploaded for 2023/24 and 2024/25. Roll-out to users has, at this stage, been restricted to accountants, until the data has been checked.

Update Jan 2025: The General Ledger and Debtors modules are now largely operational. As with all system implementations, issues arise as additional processes are introduced, and these issues are being addressed and remedied as they arise.

Update April 2025: Although work will continue on making system changes and fine-tuning processes and introducing additional functionality, the system is now fully operational for General Ledger and Debtors. System development is an ongoing task and as such, for the purposes of monitoring progress on BP Actions, the implementation and development phase of the cloud-based system is deemed to be complete.

Service Profile

Revenue and Benefits


ACTION	RESPONSIBILITY	ACTION STATUS	START DATE	END DATE	% COMP.	TARGET	PERFORMANCE
4.1.4.21.Implementation and development of cloud-based version of Capita Revenue and Benefits	Jenny Macleod - Revenues and Benefits Manager	In Progress	01/04/2024	31/03/2026	15%	50%	 RED

ACTION PROGRESS COMMENTS

System live. We are working through all the functions to get us back to capabilities prior to the cyber attack.

Service Profile

Payroll


ACTION	RESPONSIBILITY	ACTION STATUS	START DATE	END DATE	% COMP.	TARGET	PERFORMANCE
4.1.4.22.Implementation and development of cloud-based version of Zellis HR/Payroll System	Donella Brown - Business Manager	In Progress	01/04/2024	31/03/2026	57%	50%	 GREEN

ACTION PROGRESS COMMENTS

The system has now moved to the Cloud. The next stage will be to implement expenses, FINs and onboarding. Regular meetings with HR to move the project along

Service Profile

Purchase to Pay

ACTION	RESPONSIBILITY	ACTION STATUS	START DATE	END DATE	% COMP.	TARGET	PERFORMANCE
4.1.4.23.Implementation and development of the Creditors and Purchasing modules of the cloud-based version of Civica Financials.	Norman Macdonald - Chief Officer, Finance	Completed	01/04/2024	31/03/2025	100%	100%	 GREEN

ACTION PROGRESS COMMENTS

This work is being completed as part of the main Civica Financials project. The base system has been built and tested and collated data is now being uploaded. Further discussion required on which invoice scanning software to be used i.e. Kofax or the recently developed Civica offer. Due to the amount of additional work involved in the manual process currently being used for payment of suppliers, it is planned that P2P will be the first module made available to users, once all data is loaded.

Update Nov 2024: The Creditors module has now been completed and is being rolled-out to users. This means that there are less manual processes and checks required, which will free up staff time, to start work on the testing and implementation of the Purchasing module.


Update Jan 2025: User access has been restored and services are now processing invoices on the system. There is still some manual intervention as a batch processing system is still in

operation. The focus is now moving to getting the Purchasing and Kofax (intelligent scanning of invoices) systems operational before the end of the financial year.

Update April 2025: The Purchasing System has now been made available to system users and electronic orders and payments are now being processed for 2025/26, which will ensure a full set of electronic records for that financial year. The processing of invoices via the Creditors System, which has been in place since the reintroduction of the system, will cease once the final invoices for 2024/25 have been processed, in April. The Kofax invoice scanning facility, is also operational and will speed up the payments process. As with the main system, system development and enhancements will continue, but as the main functions are now operational, this action is deemed to be complete.

Service Profile












Registration and Customer Services




ACTION	RESPONSIBILITY	ACTION STATUS	START DATE	END DATE	% COMP.	TARGET	PERFORMANCE
4.1.4.24.Review and develop the Customer Service Strategy for implementation within the Comhairle term, including the implementation of new IT solutions.	Malcolm Macpherson - Customer Services Manager	Completed	01/04/2024	31/03/2027	100%	100%	 GREEN

ACTION PROGRESS COMMENTS

Work continuing on increasing digital uptake through the new website and online form solution

Scorecard - Finance

2024/25 SBP Pls - Finance	Unit	Target	Actual	Indicator	Comments
4.1.4. AFR008: Percentage of financial transactions paid on time to employees and members. Responsible Officer: Donella Brown	%	95.00	99.98	 GREEN	
4.1.4. AFR017 (LGBF: CORP08): Percentage of invoices sampled that were paid within 30 days (monthly). Responsibility: Anna M MacDonald	%	92.00	88.99	 YELLOW	CORP8 – The COVID-19 pandemic impacted on the delivery of the service. In keeping with the LGBF Family Group average 2020/21 (90%), the Comhairle set a service prioritisation for improvement 2021/22 Target of £90%, increasing by 1% each year towards an aspirational target of 98% by 2030 to exceed the baseline data year-on-year.
4.1.4. AFR023: Non-Domestic Rates (NDR) - Percentage collected in year. Responsible Officer: Jenny Macleod	%	98.00	84.65	 RED	The cost KPI's cannot be completed until the period for 2024-25 are closed as per agreement with Accountancy.
4.1.4.AFR026 (LGBF: CORP04): The cost per dwelling of collecting Council Tax. Responsible Officer: Jenny Macleod	£	18.00	0.00	 GREEN	Target (£18) set by service. Based on Eilean Siar's average result 2010-2019, the service set an aspirational target of £12.00 by 2030 to exceed the baseline data year-on-year. For comparison: Scottish average: LGBF Family Group average: The cost KPI's cannot be completed until the period for 2024-25 are closed as per agreement with Accountancy.
4.1.4. AFR027: The cost of collecting Non-Domestic Rates (NDR) per chargeable property. Responsible Officer: Donella Brown	£	58.00	0.00	 GREEN	
4.1.4. AFR028: Sundry Debts: cost per invoice. Responsible Officer: Jenny Macleod	£	15.00	0.00	 GREEN	The cost KPI's cannot be completed until the period for 2024-25 are closed as per agreement with Accountancy.
4.1.1. AFR029: Sundry Debts - Percentage collected in year. Responsible Officer: Jenny Macleod	%	87.00	0.00	 RED	Target set by service.
4.1.4. AFR030: Housing Benefit and Council Tax Reduction: YTD average number of days taken to process a change in circumstances. Responsible Officer: Jenny Macleod	Days	10.00	5.60	 GREEN	The Target of 10 days is set by DWP for changes in circumstance.
4.1.4. AFR041: Annual accounts completed on time and number of qualifications zero. Responsible Officer: Norman Macdonald	%	100.00	0.00	 RED	
4.1.4. AFR051: Cost of Payroll Service per transaction. Responsible Officer: Donella Brown	£	10.50	0.00	 GREEN	
4.1.4. AFR052: Cost of processing Creditor's invoices (£ per inv.). Responsible Officer: Donella Brown	£	2.60	0.00	 GREEN	

2024/25 SBP PIs - Finance	Unit	Target	Actual	Indicator	Comments
4.1.4. AFR054: Comhairle budget set in line with timetable. Responsible Officer: Norman Macdonald	%	100.00	0.00	 RED	
4.1.4. AFR065: Percentage of Registration entries without corrections (Jan-Dec). Responsible Officer: Malcolm Macpherson	%	94.00	0.00	 RED	Target set by service. The registration KPI is determined by District Examiners from National Records of Scotland. They have not undertaken their examination for the reporting period as yet. Please note that the figure reflects events registered annually i.e. January – December of that year.
4.1.4. AFR094: Average time taken to complete a financial assessment. Responsible Officer: Jenny Macleod	Days	30.00	38.24	 RED	