

Comhairle nan Eilean Siar



Action and KPI Progress Report

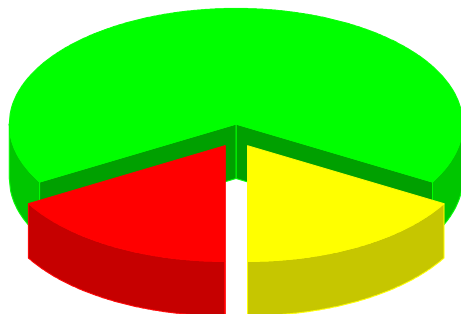
April 2025 - June 2025

CHIEF EXECUTIVE'S DEPARTMENT: Finance

OVERALL PERFORMANCE - CHIEF EXECUTIVE'S DEPARTMENT: FINANCE

Actions

On Track	66.7%
Monitoring Required	16.7%
Off Track	16.7%
No Targets Set/ Ongoing	0.0%
Total:	100.0%

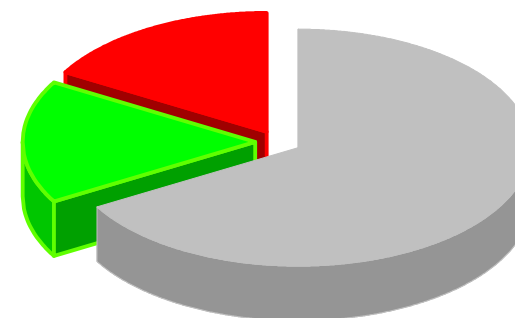


6 Actions reported on

- 4 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	16.7%
Monitoring Required	0.0%
Off Track	16.7%
Annual	66.7%
Total:	100.0%



12 KPIs reported on

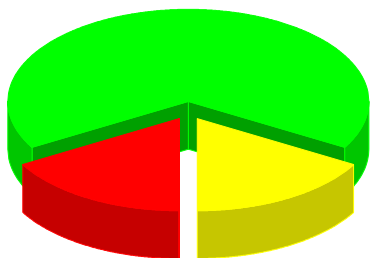
- 2 KPIs on track
- 0 KPIs monitoring required
- 2 KPIs off track
- 8 KPIs NA

Finance

Business Unit Overall Performance - Finance

Actions

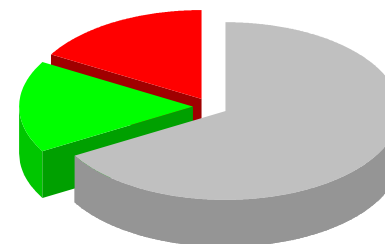
On Track	66.7%
Monitoring Required	16.7%
Off Track	16.7%
No Targets Set / Ongoing	0.0%
Total:	100.0%



6	Actions reported on
4	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	16.7%
Monitoring Required	0.0%
Off Track	16.7%
Annual	66.7%
Total:	100.0%



12	KPIs reported on
2	KPIs on track
0	KPIs monitoring required
2	KPIs off track
8	KPIs NA

Comments - Finance

2025/26 Quarter 1 Progress Comment:

The Annual Accounts for 2024/25 were presented to the Audit and Scrutiny Committee on 25 June 2025. The Audit Scotland opinion for the 2023/24 Accounts is expected in September 2025, and as previously reported is inevitable that this will be qualified due to the cyber-attack. The work by Audit Scotland on the 2024/25 Accounts is due to be completed after this, with the audit opinion issued before March 2026.

The SJC pay award for 2025-26 and 2026-27 of 4% and 3.5% was agreed on the 11th of July. The updated pay and backpay was paid out in July for staff paid on the 28th and August for staff paid on the 15th of the month. The Councillors and Chief Officer pay awards have also been actioned in the first quarter. All financial returns to HMRC, Highland Council and SPPA have been submitted on time. Work is ongoing to test and implement changes to the HR/Payroll system, with MyPeople already rolled out to Managers. We have been continuing to work with Education IT to ensure that teachers are able to access MyView and all email addresses have now been added to our IT tenancy to make it easier for them to use the system.


Across all areas of the service, planning for the budget process will commence on the basis of the projected deficits reported in the Medium Term Financial Plan which was approved by the Policy & Resources committee in June.

Sandy Gomez, Chief Financial Officer, 11 August 2025

Action Progress - Finance

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


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	In Progress	01/04/2022	31/03/2027	25%	25%	 GREEN

ACTION PROGRESS COMMENTS

The Budget and Strategy board is due to meet in August 2025 where a high-level budget forecast will be presented in line with the Medium Term Financial Plan as approved by the Policy & Resources committee in June 2025. This forecast will form the basis of the financial deficit anticipated in the 2026/27 budget and will allow members to discuss the direction for savings options. Following this a range of options will be developed for consideration and for public engagement towards the end of the calendar year.

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	25%	25%	 GREEN

ACTION PROGRESS COMMENTS

The 2023/24 Accounts continue to be with Audit Scotland with final sign off anticipated in September 2025, as previously mentioned it is inevitable that these accounts will contain a qualified audit opinion following the effects of the cyber-attack. The 2024/25 Accounts were presented to the Audit & Scrutiny Committee on the 27th of June 2025. It is anticipated that the detailed work will be undertaken following the sign off of the 23/24 Accounts, with sign off expected by March 2026. This continues to be outwith the timescales normally expected, and we would expect this to return to normal from 2026/27 onwards. These accounts are also likely to cause issues with the audit opinion as the figures contained within are based on assumptions in the 2024/25 accounts which were affected by the cyber-attack.

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	In Progress	01/04/2023	31/03/2028	25%	25%	 GREEN

ACTION PROGRESS COMMENTS

Routine monitoring of the programme continues and an update report will be provided to the Comhairle in September. The 2024/25 Outturn report was provided to the Policy & Resources Committee in June 2025.

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%	60%	 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%	60%	 YELLOW

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













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	In Progress	01/04/2024	31/03/2027	25%	25%	 GREEN

ACTION PROGRESS COMMENTS

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

Scorecard - Finance

2025/26 SBP Pls - Finance	Unit	Target	Actual	Indicator	Comments
4.1.1. AFR029: Sundry Debts - Percentage collected in year. Responsible Officer: Jenny Macleod	%	87.00	Annual		Target set by service.
4.1.4. AFR008: Percentage of financial transactions paid on time to employees and members. Responsible Officer: Donella Brown	%	100.00	0.00	 RED	
4.1.4. AFR023: Non-Domestic Rates (NDR) - Percentage collected in year. Responsible Officer: Jenny Macleod	%	24.51	47.98	 GREEN	
4.1.4. AFR027: The cost of collecting Non-Domestic Rates (NDR) per chargeable property. Responsible Officer: Donella Brown	£	58.00	Annual		
4.1.4. AFR028: Sundry Debts: cost per invoice. Responsible Officer: Jenny Macleod	£	15.00	Annual		
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	29.68	 RED	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	Annual		
4.1.4. AFR051: Cost of Payroll Service per transaction. Responsible Officer: Donella Brown	£	10.50	Annual		
4.1.4. AFR052: Cost of processing Creditor's invoices (£ per inv.). Responsible Officer: Donella Brown	£	2.59	Annual		
4.1.4. AFR054: Comhairle budget set in line with timetable. Responsible Officer: Norman Macdonald	%	100.00	Annual		
4.1.4. AFR065: Percentage of Registration entries without corrections (Jan-Dec). Responsible Officer: Malcolm Macpherson	%	94.00	Annual		
4.1.4. AFR094: Average time taken to complete a financial assessment. Responsible Officer: Jenny Macleod	Days	30.00	0.00	 GREEN	