



Finance and Property Services **Service Improvement Plan**

2023/26

Message from the Head of Finance and Property Services



Patrick Welsh
Head of Service

Finance and Property Services provide a wide range of services to customers and to all areas of the council which are designed to contribute to positive outcomes in the five corporate priorities through effective models of support, planning, policy, advice and direct service provision in relation to: Anti-Poverty Service, Audit, Risk and Counter Fraud, Financial Management, Property Services, and Revenues Service.

As well as assuring effective governance and compliance, Finance and Property Services will maintain a clear focus on delivering Best Value, whilst empowering residents and stakeholders to have their say on how services provided by Finance and Property Services develop and transform.

Finance and Property Services delivered service changes from 2018/19 to 2022/23 which resulted in substantial budget savings. These next three years will again be a period of transformation for our services.

This improvement plan sets out how the service will use its resources to deliver positive outcomes for West Lothian. It is the result of detailed discussions and engagement to make sure that the services continue to be well planned and managed.

I hope that it will help our employees, customers and partners to understand how we will transform our services and continue to deliver for West Lothian.

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I. Our Service

What we do

Finance and Property Services provides positive leadership so that the council, along with our Community Planning Partners, continues to modernise and provide high quality services, fulfil the needs of communities, and secure targeted outcomes.

Our Customers

Our customers include council taxpayers, many different sections of the population who receive payments from the council, recipients of advice and support, suppliers, other council services and key partners.

As a direct service provider and an enabler, we recognise that our customers face an extremely challenging period due to the high, often increasing, demand for public services with financial and resourcing constraints.

We will continue to engage with, listen to and support our varied categories of customers to deliver outstanding public services that meet the needs of customers and stakeholders.

Our Way of Working

We will add value in every connection, service and transaction that takes place, helping our council to succeed.

Our Purpose

Finance and Property Services support the delivery of services that are accessible, digital and efficient to transform the council to deliver its vision of creating a thriving West Lothian, where our communities are a great place to live, work and learn.

We will work collaboratively and use our experience, knowledge and creativity to support the delivery of public services that meet the needs of customers.



2. Finance and Property Services Overview

Our Services:

Anti-Poverty Service

Budget: £10.446 million
Staff resource: 71.9 FTE

The Anti-Poverty Service delivers a free, impartial and confidential advice service to help the most vulnerable households in West Lothian. The focus of the service is on alleviating poverty and promoting inclusion and equality.

The service is responsible for administration of housing benefit, the council tax reduction scheme, discretionary housing payments and the Scottish Welfare Fund and a range of entitlement schemes, including school related payments. The service is also responsible for undertaking financial assessments as part of the non-residential contributions policy

Audit, Risk and Counter Fraud

Budget: £404,000
Staff resource: 6.0 FTE

The risk management function is responsible for ensuring that there is a corporate framework in place which enables the council to effectively manage its risks. The internal audit function provides assurance on the council's framework of governance, risk management and control. The counter fraud function raises awareness on fraud related risks and ensures that alleged frauds and irregularities are effectively investigated.

Financial Management Unit

Budget: £2.233 million
Staff resource: 38.6 FTE

The Financial Management Unit provides a wide range of financial services. The unit is responsible for developing the council's revenue and capital financial strategy and for the annual management of budgets through a risk-based approach to budget monitoring. The service is also responsible for preparing the council's annual accounts, payments to suppliers, insurance, treasury management and maintenance and development of finance systems.

Property Services

Budget: £23.693 million

Staff resource: 80.9 FTE

Property Services are the corporate lead for all non-residential property asset management activities. The unit is responsible for the deployment of resources engaged in the council's operational and commercial property assets. It delivers a range of services to both internal and external customers including commercial property management, asset management, statutory compliance, maintenance, design and construction management, energy management, facilities management, community asset transfer, common good assets and a range of professional and technical services. The unit adopts a strong corporate approach to the lifecycle management of the council's assets.

Revenues Service

Budget: £1.088 million

Staff resource: 54.1 FTE

The Revenues Service is responsible for council tax and business rates billing and collection, miscellaneous income and housing benefit overpayments collection and a holistic approach to dealing with customers who are in debt

FTE = full time equivalent

3. Operating Context

Finance and Property Services operates within a large ecosystem and there are a number of factors that the service must consider when planning for the future, ensuring that we maximise opportunities and manage any risks or threats to our services. Key factors that will shape our services in the next three years are set out in detail below.

Corporate Priorities

The council has identified five priorities for the period 2023/24 to 2027/28. These reflect the areas that are most important for the community and contribute to improving the quality of life for all living, working and visiting West Lothian.

The priorities have been set through consultation with our community, staff and partner agencies and identify and address the most pronounced, collective needs of the local area. They will also provide a focus for decision making and resource prioritisation in the next five years, ensuring that we target our efforts towards the issues that matter most to the community.

In the next five years, the council will focus on achieving outcomes in each priority.



Finance and Property Services will support achievement in each of the corporate priorities through our services. Our [Key Objectives](#) explain in greater detail how we will support the council to achieve success in each priority area.

Customer Needs

As a support service and direct service provider, it is critical to the success of the council that Finance and Property Services ensures that we have a detailed understanding of customers' current and future needs and preferences. It is known that council services will go through a period of transformation that will change service provision and ways of working in the next three years. It is critical therefore, that Finance and Property Services responds appropriately and creates and tailors' services that will advance transformation and support continued high performance.

The delivery of demand-responsive professional advice and support is a key objective and we will have to adapt to more efficient ways of working in order for the service to continue

to meet customers' expectations with the allocated resources. In the next three years the service will, adapt our processes, supports and strategies in line with customer needs.

The Service will continue to accelerate the development of the asset management system platform to improve management of our properties, including enabling contractors to provide all necessary compliance records in a timeous fashion. This will provide a better way of ensuring clients have access to accurate and up to date information which they require for efficient and compliant building management.

Finance and Property Services will continue to offer a range of volunteering opportunities to enhance delivery and better support customers. We will also work collaboratively with other services to improve and enhance the customer experience.

The service will actively engage with customers and stakeholders and continue to use lived experiences in the delivery and re-design of services to ensure that they are accessible and focused on customer needs and preferences.

As the council will have to work within constrained budgets for both capital and revenue it is important that Finance and Property Services continues to work with services to provide relevant and timely information that influences spending decisions and informs budget decisions which will be made that maximise service delivery within resources available.

Economic and Market factors

Finance and Property Services will continue to closely monitor economic and market factors through quarterly horizon scan reports and determine how these impact on the council's financial management and business continuity modelling.

In fulfilling its wider role to support economic development, the service will continue to provide opportunities for business to succeed and grow by providing a well managed and accessible property portfolio with suitable lease terms to allow tenants the flexibility they need to adapt to changing business circumstances.

The rise in the cost of living presents significant challenges in our efforts to maximise income due to the council. A firm but fair approach will continue to be taken in our collection activity which will be enhanced through close working with financial and welfare support services.

The service will continue to promote and support financial and social inclusion through the delivery of the Tackling Poverty Strategy which aims to improve the standard of living of individuals, families and households who are living in poverty.

In addition to inflationary pressures and increasing costs, Finance and Property Services will be impacted by a challenging labour market for professional staff and rising material costs. The service is adapting our recruitment, staff engagement and retention and succession planning in order to continue competing for the best people. This will include actively engaging with staff to encourage the development and upskilling of existing employees and seeking opportunities to provide training roles where appropriate.

Technology

The importance of technology to the council's operations has never been greater. It is imperative that the council maximises the use of technology, creating choice for customers in the way that they access and receive services and also, using it to increase productivity.

Finance and Property Services will have a dual role in supporting the wider digital ambitions of the council through the provision of financial systems support, solutions and process review functions to other services and shifting towards more online and automated services as well.

We will seek to innovate to improve our properties, using new technology in terms of building management systems and will seek to rationalise and streamline systems to ensure that they are interconnectable to ensure productivity gains are secured. This will be aided by mobile technology and use of innovation to improve the customer experience through easier interaction with Property Services for all aspects of customer interaction.

Property Services will improve the scope of use of our asset management software to capture in information sharing, to provide efficiencies alongside cloud-based solutions for project work.

In the longer-term, Finance and Property Services will further seek to assess solutions for integrating sensors into capital upgrades. This will build on existing platforms such as the CO2 sensors and BMS solutions which are already used to improve information gathering and analysis technics to drive business efficiencies.

Finance and Property Services will also further develop automation and digital process integration to allow Council Tax customers to self-serve through their customer portal, updating their Council Tax accounts with changes in circumstance with minimal manual intervention.

In addition to this, the Revenues Service will seek to migrate its systems to cloud-based solutions which provides access to upgraded and modern technologies to further develop efficient processes and improved customer experience.

For the Anti-Poverty Service, the implementation of automation processes to aid the administration of financial payments will also be a key aim to ensure customers receive their entitlements quickly and efficiently. Alongside this, a review of how customers interact with the service to ensure services are accessible and agile will support those customers who can self-serve and, in general, the service will seek to use new technology to ensure a smooth and streamlined customer journey.

Across the service the increase in automation will be used to develop systems to enhance efficiency and productivity. This will include the automation of invoice processing and enhanced reports generated from Business Intelligence.

The service will continue to further develop and upgrade key financial systems with planned major upgrades planned to e5 general ledger and all associated modules, and also Business Intelligence.

Legislation and Regulation

As public service providers, the council must ensure that we plan and deliver our services appropriately to meet statutory duties and comply with the relevant regulatory frameworks. Finance and Property Services has a key role in ensuring that services receive appropriate advice and guidance in relation to these matters and also acts as a council-wide lead for the development of corporate arrangements for a number of areas of legislation and compliance.

This includes: -

- ▶ Administration of Housing Benefit, Council Tax Reduction, Scottish Welfare Fund, Education Grants, Blue Badge, Non-Residential Care Contributions Financial Assessments and National Entitlement Cards.
- ▶ Billing, collection and administration of Council Tax and Non-Domestic Rates
- ▶ Publishing an annual Local Child Poverty Action Plan Report in partnership with NHS Lothian.
- ▶ Renewing the Scottish National Information and Advice Provider standard
- ▶ Liaising closely with council services on the preparation of annual budgets and setting of Council tax in line with statutory requirements and for the preparation of the annual accounts
- ▶ Reviewing and monitoring the impact of discretionary taxation policies, such as Council Tax second homes and long-term empty charging policy and the Non-Domestic Rates empty property rates relief policy.
- ▶ Ensuring that all council buildings are maintained in a manner compliant with necessary statutory regulations.
- ▶ Support Responsible Persons to safely and effectively manage the council's operational buildings.
- ▶ Ensuring that all construction and maintenance projects are completed in accordance with necessary statutory guidance and regulations.
- ▶ Providing an internal audit service in compliance with the provisions of the Local Authority Accounts (Scotland) Regulations 2014.
- ▶ Compliance with accounting codes of practice and associated regulations including the CIPFA Prudential Code for Capital Finance and Financial Management Code of Practice

Climate Change and Sustainability

The council declared a climate change emergency in September 2019 and published the Climate Change Strategy 2021-2028 in October 2021. The council is committed to supporting the transition to net zero emissions in Scotland and the decarbonisation of the public sector for the benefit of the environment, people and our economy. There is also a need for the council to adapt and build resilience to manage the impact of climate change alongside any actions to reduce emissions.

Finance and Property Services will continue to directly influence reductions in the council's own carbon emissions while providing support and information to services across the authority including the provision of quarterly performance information. In addition, we will encourage and support others in West Lothian to reduce theirs. Alongside this, Property Services will seek to use technological solutions to reduce energy use both to reduce expenditure but also to reduce the carbon impact of the council's energy use.

We will also continue to build a resilient and well adapted West Lothian where natural ecosystems are protected, sustainably used and strengthened while services, communities and places are adapting to cope with climate change impacts (including land use, buildings and infrastructure).

We understand the scope and benefits of local carbon offsetting and will manage our publicly owned land assets in a way that contributes to our path to net-zero. Finance and Property Services will also embed climate action in our policies and practices and across the council and create a culture of sustainability and resource efficiency.

4. Key Objectives

Finance and Property Services will support every service in the council to meet their outcomes and obligations through the provision of high-quality, timely advice and efficient systems of governance. It will also be a key resource for services seeking to improve and transform, building capabilities, skills and knowledge in key management areas.

The service will be organised around four topical clusters, or objectives, that we will work to advance in the next three years.

Finance and Property Services will monitor our success in each objective with appropriate performance indicators and targets set to encourage performance improvement.

Objective 1

To deliver appropriate advice, support and leadership to customers and council services

Finance and Property Services will:

- ▶ Work collaboratively across services to improve the customer experience and meet customer needs.
- ▶ Review customer engagement channels to improve service delivery, modernisation and performance.
- ▶ Provide financial advice and support to council services in relation to revenue and capital budget matters and medium term financial planning.
- ▶ Deliver an advice service which provides income maximisation support, money, debt, fuel and housing advice to customers and employees.
- ▶ Provide support and information to services across the council in order to reduce energy use and carbon emissions, including quarterly performance data and the preparation of the council's annual Climate Change Declaration report.
- ▶ Review and monitor capital resources including receipts for general funding HRA and capital grants and developer contributions.
- ▶ Manage and deliver the Property Capital Programme, including project delivery by external and internal professional teams for both property and other assets (i.e. housing and open space). This includes planned improvements (i.e. summer schools programme, statutory compliance), developer and core funded projects. Total projects are projected to have a value of over £157 million.
- ▶ Manage the council's tenanted non-residential property portfolio to meet income targets and support economic development (TNRP).
- ▶ Work on various property focused service modernisation, efficiency and effectiveness projects and programmes. This will include as a priority the development of the Asset

Management software platform to deliver more efficient processes, information analysis and also to support customer interactions with Property Services.

- ▀ Manage and administer supplier payments to customers within 30 days of invoice receipt.
- ▀ Embed a new software system to aid the administration of the financial assessment and income health checks for those adults being assessed for social care.
- ▀ Work with services to offer a range of volunteering opportunities. Working with council services and partners to develop and deliver a joined up and corporate approach to volunteering.
- ▀ Develop and deliver time limited projects to support low-income households affected by the Cost-of-Living Crisis.

Performance will be monitored in this objective through:

Key Output	Key Indicator	Target
Support customers to maximise income and provide debt, fuel and housing advice	PS603 - Helpdesk - Percentage of customers who rated service delivery of maintenance as good or excellent	90%
	APS060 Promote social inclusion by maximising income and improving the standard of living of individuals, families and households who are living in poverty	£25 million
	APS062 Total value of money advice customer debt successfully managed	£1.1 million
	APS064 – Energy advice savings achieved through advice and guidance on efficient home heating use, fuel switching and reduced supplier tariffs	£350,000
	APS063 Homelessness Prevented	120
Property management, modernisation and improvements	SCORPASSET02 Proportion of Internal Floor Area of Operational Buildings in Satisfactory Condition	99%
	P:PS207 - Percentage of Total Capital Programme Spend Delivered in Year by Property Services	100%
	PS204 - Percentage of projects delivered on time (General Services Property)	100%
	P:PS906 - Percentage completion of Energy Performance Certificates in operational buildings where required	100%
Support Services and Economic development	P:PS304 Percentage of rent outstanding for commercial property	4%
	FM001 - Percentage of Suppliers paid within 30 Days of Receipt	95%
	APS098 Number of Volunteering Opportunities created	10

Objective 2

Maximising and sharing opportunities, resources and skills to deliver thriving communities and tackling poverty and inequality.

Finance and Property Services will:

- ▶ Deliver a new Tackling Poverty Strategy 2023-2028 in partnership with community planning partners and the third sector which focusses on supporting low income households during the cost of living crisis targets early interventions and contributes to the outcomes of Scottish Government strategies and plans as well as local strategies and plans. Also publish an annual Local Child Poverty Action Plan Report in partnership with NHS Lothian and the Child Poverty Reference Group.
- ▶ Manage significant revenue resources in excess of £24.75 million deployed in the management, maintenance and operational availability of all council owned, leased and occupied property (i.e. energy, maintenance, non-domestic rates).
- ▶ Provide professional and technical support in matters relating to construction, design and development, statutory compliance policy and procedure development, disposals, acquisitions, statutory valuations, business case development, property ownership records, property advice, options appraisals, feasibility studies, condition surveys and maintenance assessments.
- ▶ Deliver Housing Benefit, Council Tax Reduction, Scottish Welfare Fund, Discretionary Housing Payments, Education Grants, Blue Badge and process National Entitlement Card.
- ▶ Work with partners to raise awareness of Education payment such as School Clothing Grants and provide a customer focused service for parent/pupil benefit applications for free school meals and Education Maintenance Allowance.
- ▶ Work collaboratively with financial and welfare support services in the collection of service charges and of Council Tax.
- ▶ Work with the community planning partners and the Scottish Government to embed the West Lothian Food Network and food poverty action plan into local support mechanisms. Delivering a West Lothian Good Food Network Charter.
- ▶ Lead on Community Asset Transfer and in doing so ensure compliance with the council's statutory obligations for the processing of asset transfer requests and promoting community asset transfer as a means of delivering community-led projects.
- ▶ Lead on the management of Common Good assets and in doing so ensure that the council complies with its statutory obligations relating to the use and disposal of Common Good assets.

Performance will be monitored in this objective through:

Output	Indicator	Target
Supporting the most vulnerable households in West Lothian	SCOPRP09 – Percentage of Crisis Grant decisions processed within 1 day	85%
	SCORP10 – Percentage of Community Care Grants processed within 15 days	85%
	APS082 - Non-Residential Care Assessments accuracy check	96%
	APS019 – Blue Badges Processed within 28 working days	75%
Benefit management Administration of Financial Payments	APS078 - Average number of days to process Housing Benefit monthly new claims	14
	APS068 - Average number of days to process Council Tax Reduction monthly new claims	15

Objective 3

Preparing and delivering effective financial planning and budgeting to help deliver corporate objectives.

Finance and Property Services will:

- Prepare and deliver medium term revenue and capital budget strategies.
- Manage and monitor the annual revenue and capital budgets, including provision of financial advice, VAT management, grant claims and completion of statistical returns.
- Maximise income due to the council from local taxes and charges to support the delivery of council services through the effective and efficient administration, billing, collection and allocation of funds.
- Deliver an efficient asset management strategy which links to council asset requirements within the available capital and revenue budgets
- Provide strategic property asset management including ongoing development and delivery of the Corporate Asset Management Strategy, Property Asset Management Plan, Learning Estate Management Plan and other property-based initiatives, projects and programmes.
- Deliver an effective treasury management strategy in respect of investment rates and borrowing.
- Continue to further develop and upgrade key financial systems with planned major upgrades planned to e5 general ledger and all associated modules, and also Business Intelligence.

Performance will be monitored in this objective through:

Output	Indicator	Target
Medium Term Revenue and Capital Budget Planning	FM091 - Budget Strategy & Planning - Compliance with Timescales for Reporting	100%
	FM002 - Annual General Services Capital Programme Budget approval within set deadlines	Yes
	FM003 - Annual Revenue Budget Approval Within Set Deadlines	Yes
Budget Monitoring	FM014 - Budget Monitoring - Compliance with Timescales for Formal Reporting	100%
	FM096 - Financial ledger and records maintained in accordance with agreed policies and procedures	100%
Monitor	REV002 Percentage of Non-Domestic Rates (Business Rates) received in the year	97.2%
	REV014 - Business Rates cost per property	-£10.00
	REV016 - Cost of collection for Service Accounts	£8.50
	REV083 - Outstanding Service Account Debt over 12 months	£600,000
	SCORP04 - Cost per Dwelling of Collecting Council Tax	£6.00
	SCORP07 - Percentage of Income due from Council Tax Received by the End of the Year	97%
Treasury Management	FM070 Treasury Management - investment rate of return	3.74%
	FM097 - Average cost as percentage of servicing loans fund advances in year, interest & expenses	4.5%

Objective 4

To enable the council to manage risks to its objectives, and promote robust business continuity arrangement and to effectively manage risk within the service, including compliance with statutory obligations.

Finance and Property Services will:

- ▀ Maintain the council's corporate risk management framework.
- ▀ Provide risk management and business continuity guidance to services.
- ▀ Provide advice to council services on managing insurance risks.

- Deploy an independent and objective internal audit service which reviews and reports on the adequacy of controls in relation to the council's key risks.
- Deploy a professional counter fraud service which raises awareness of fraud risks and which investigates allegations of fraud committed against the council.
- Maintain an effective health and safety management system within the service.
- Manage statutory compliance for the council's operational properties ensuring that these are safe and usable.
- Prepare final accounts and statutory returns in compliance with regulatory requirements and within required deadlines and secure an unqualified audit certificate.

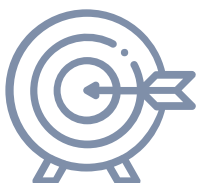
Performance will be monitored in this objective through:

Output	Indicator	Target
The council manages risks effectively	IA020 Percentage of customers who rated the overall quality of risk management services as good or excellent	100%
	IA021 Percentage of risks subject to an annual documented risk assessment in Pentana	100%
	IA025 Percentage of WLCI activities with an up to date business continuity plan	100%
	FM067 - Main insurable covers in place by renewal date, additional covers instructed within two working days	100%
	PS803 Percentage of Properties with a Five Yearly Fire Safety Risk Assessment (FSRA) updated within required timescales	100%
Effective internal audit and counter fraud functions	IA007 Percentage of customers who rated the overall quality of the service provided by internal audit as good or excellent	100%
	IA014 Percentage of audits in the annual audit plan completed for the year	100%
	IA037 Percentage of customers who rated the overall quality of the service provided by counter fraud as good or excellent	100%
Council premises are safe and useable	PS800_9b Number of notifiable Health and Safety incidents relating to property asset performance failure	0
	PS640_7b.6 Number of Legionella incidents/outbreaks within the Operational Property Portfolio	0
	PS813_9b Number of Recorded Asbestos Incidents	0
Audited accounts are unqualified and approved within agreed deadlines	FM006_9b.1a Final Accounts - Unqualified Audit Certificate and Reporting Within Agreed Deadlines.	Yes

5. Delivering Our Services

Finance and Property Services always aims to provide the highest possible quality of service to our customers. We have used the principles of Connect – Empower – Deliver to develop clear commitments to our customers about the way we will work with them and for them:

Connect



- We will be connected to the business of the council and the services we support by working collaboratively with our colleagues and our customers
- We will tailor our services to provide effective support and advice for our customers
- We will build productive relationships with our customers through regular two-way engagement
- We will communicate with clarity, providing concise information to our customers in a way that they will understand

Empower



- We will empower our customers by offering self-service solutions
- We will encourage teamwork and collaborative working across all of Finance and Property Services to add value for our customers
- We will empower our people and customers to make the right decisions by providing them with information to help them identify and manage opportunities and risks
- We will seek feedback from our customers and adapt service delivery where appropriate

Deliver



- We will continue to prioritise the delivery of services that meet the needs of our customers
- We will strive to continuously improve the quality of our services by learning from best practice
- We will encourage and support our customers and our colleagues to achieve their goals
- We will ensure our employees are equipped to deliver outstanding customer service




6. Risk Management

The council aims to mitigate risks to its objectives by implementing robust risk management procedures which enable managers to effectively manage their risks.

Significant risks to Finance and Property Services’ objectives are set out in the council’s corporate risk register. These risks are regularly monitored by managers and are reviewed on a monthly basis by the service management team to ensure that appropriate and effective control measures are in place.

Finance and Property Services has identified and is currently managing 32 risks with the aim to mitigate these risks. The table below shows the six key risks within the service.

Risk Title	Risk Description	Current Risk Score	Traffic Light Icon
WLC019 Failure to deliver the financial plan 2023/24 to 2025/26	Unanticipated external events such as higher than expected inflation, lower economic growth, adverse financial settlements, or social or demographic changes, or internal factors such as deficient project management, leading to an inability to deliver the medium term financial plan. Resulting in unplanned budget savings measures, an adverse impact on service delivery, and reputational damage.	20	
WLC023 West Lothian Leisure - failure to deliver financial plan 2023/24 to 2025/26 with a resultant financial impact on the council	Failure by WLL to deliver a medium term financial plan and a balanced annual budget each year could lead to unplanned WLL service reductions, failure to deliver key services, and additional demands on WLC resources. There could also be a reputational risk to the council. The ongoing impact of a number of combined risks in the wider economy, including continuing high inflation, has increased financial risk and uncertainty for future years.	20	
APS005 Inability to measure the impact of local actions to mitigate child poverty	Failure to effectively co-ordinate activities with national government or community planning partners may lead to the failure in achieving the targets set by the Scottish Government to eradicate child poverty by 2030. An interim target has been set for 2023/24 to reduce relative child poverty to 18%.	12	

Risk Title	Risk Description	Current Risk Score	Traffic Light Icon
APS003 Scottish Welfare Fund - insufficient budget to meet demand	<p>The Scottish Welfare Fund pays out two types of grants - crisis and community care. The Scottish Government (SG) sets out the guidelines on how this scheme is to be administered and timescales in which grants must be completed. In 2023/24 there will be a significant reduction in funding for Scottish Welfare Fund. This is because the SG has not increased their Programme Funding or Administration budget to local authorities to administer these grants. There is a risk that neither funding streams will be sufficient to cover the administration and cost of awarding an increase in grants expected as a result of the Cost of Living Crisis.</p>	9	
APS006 Cost of living crisis leading to increased demands on service	<p>The increased cost of living may lead to increased numbers of individuals looking for help and support from the Anti-Poverty Service.</p>	9	
FP004 Failure to effectively maintain property assets	<p>Failure to provide sufficient funding, or effectively manage existing funding, including monitoring of the capital programme, leading to an inability to maintain property assets in a sufficient condition or suitability in accordance with the asset management plan.</p>	9	

7. Performance and Transformation– Actions

Finance and Property Services will undertake a number of actions in support of the council’s Corporate Plan, Budget Strategy and other council strategies. We will focus on actions that will improve the customer experience, increase the efficiency and effectiveness of services and advance or use of technologies that will increase choice and/or reduce costs.

Key This action should have the following intended impact:



Improve services for customers













Improve performance and/or process efficiency












Reduce the cost of delivering our services















Increase the use of technology


Action	Description	Planned Outcome	Responsible Officer	Start	End	Links
Supporting services to deliver the approved revenue budget strategy	Monitoring and reporting on delivery of approved strategy and three-year detailed budget, including approved budget savings and ongoing budget pressures. Working in partnership with services and other enabler functions.	Management of council’s overall revenue budget within budget with resolution of recurring budget pressures.	Corporate Finance Manager	2023/24	2024/25	Objective 1, 3  
Improve automation and efficiency of processes	Develop use of Asset Management Software.	Improve efficiency of processes within the service and deliver improved means of customer/client interaction which will also deliver efficiencies for internal and external customers.	Property Service Manager	April 2023	2025/26	Objective 1, 4    
Develop customer self-service opportunities.	Develop automation and digital process integration to allow Council Tax customers to self-serve.	Customers are able to update their Council Tax account with changes in circumstance via their portal account with minimal manual intervention required by staff.	Revenues Manager	August 2023	2024/25	Objective 1    

Action	Description	Planned Outcome	Responsible Officer	Start	End	Links
Delivery of Electric Vehicle Infrastructure Plan recommendations from proposed plan	Implementation of actions agreed following publication of the council's infrastructure plan for future EV charging requirements.	Significantly increased number of EV charge points, improved availability and development of contractor KPI's.	Property Services Manager	October 2023	December 2024	Objective 1, 2 
Development of short-term projects to support low-income households who are in crisis	Deliver targeted income maximisation interventions for those at highest risk of poverty. Provide grants to households who are in danger of fuel poverty. Explore the feasibility of a re-use/ recycle network.	Improve access to income maximisation and money advice services within Schools, Health Settings, Community Settings and Food Providers. Improve access to furniture and homeware for low income households.	Anti-Poverty Services Manager	April 2023	March 2024	Objective 1, 2 
Retain the Scottish National Standards for Information and Advice	Achieve re-accreditation at type three across all advice topic areas.	Maintain high standards of advice provision for all customers who access the Anti-Poverty Service.	Anti-Poverty Services Manager	April 2023	March 2024	Objective 1, 2 
Develop and deliver a new Tackling Poverty Strategy for 2023-2028	Implementation and ongoing monitoring and reporting of the CPP Tackling Poverty strategy reflecting on the consequences of covid pandemic and Cost of Living Crisis. Develop and deliver an annual action plan to support the delivery of the Tackling Poverty Strategy.	An effective strategy that will ensure council and community planning partners work collaboratively to maximise the impact that the council and partners can achieve locally in positively addressing the causes of poverty and in mitigating the impact of poverty reflecting on the consequences of covid pandemic and the cost-of-living crisis resulting in vulnerable households less likely to remain in poverty.	Anti-Poverty Services Manager	2023/2024	2027/28	Objective 1, 2 

Action	Description	Planned Outcome	Responsible Officer	Start	End	Links
Management of council assets	Deliver the Strategic Asset Management Plan.	Effective strategy to reduce the council's property portfolio to meet current requirements and budgets while ensuring that the portfolio can still meet customer needs.	Property Services Manager	April 2023	March 2026	Objective 1, 2, 3  
Preparing and delivering effective revenue financial planning and budgeting to help deliver corporate objectives	Preparation and delivery of annual and medium term revenue budgets and update of medium term strategies.	Annual approval of updated revenue plans that deliver balanced budget positions over the five year period to 2027/28.	Corporate Finance Manager	April 2023	March 2024	Objective 1, 3 
Preparing and delivering effective capital financial planning and budgeting to help deliver corporate objectives	Preparation and delivery of annual and medium term capital budgets and update of medium term strategies to support the council's corporate asset management strategy.	Annual approval of updated capital plans that deliver balanced budget positions.	Corporate Finance Manager	April 2023	March 2024	Objective 3 
Preparing and delivering annual accounts and statutory financial reporting requirements	Preparation of final accounts and liaison with external auditor. Completion and submission of all external returns and grant claims.	Completion of all statutory reporting obligations and securing unqualified audit certificate.	Corporate Finance Manager	April 2023	March 2024	Objective 3, 4 

West Lothian Council
Improvement Plan 2023/26 – Finance and Property Services

Action	Description	Planned Outcome	Responsible Officer	Start	End	Links
Increase Council Tax Income	Implement the Council Tax aged debt collection project into business as usual through the realignment of staff resources as part of the Revenues Services restructure.	The service restructure is complete and an increase in Council Tax aged debt income is realised.	Revenues Manager	April 2023	March 2024	Objective 2, 3 
Development and upgrade of key financial management systems	Upgrade of e5 general ledger and all associated e5 modules, and upgrade to Business Intelligence.	Required upgrades completed and enhanced functionality resulting.	Corporate Finance Manager	September 2023	2024/25	Objective 1, 3  
Improve automation and efficiency of processes	Embed hybrid mail across all teams within the Anti-Poverty Service.	Correspondence with customers is improved through using new technology.	Anti-Poverty Services Manager	April 2023	March 2024	Objective 1, 3   
Maintain Professional Standards	Review and prepare for the implementation of the revised internal audit professional standards.	Enhanced internal audit effectiveness.	Audit, Risk and Counter Fraud Manager	January 2024	December 2024	Objective 1, 4  
Supplement internal audit process	Develop the use of data analytics for internal audit purposes.	Enhanced internal audit effectiveness.	Audit, Risk and Counter Fraud Manager	April 2023	March 2026	Objective 1, 4  
Enhance Fraud Risk process	Develop a formal fraud risk assessment.	Enhanced counter fraud controls.	Audit, Risk and Counter Fraud Manager	September 2023	September 2024	Objective 1, 4  

Action	Description	Planned Outcome	Responsible Officer	Start	End	Links
Business Continuity Management	Maintain the council's corporate business continuity portal ensuring that it contains up to date business continuity plans for all services.	Effective business continuity arrangements.	Audit, Risk and Counter Fraud Manager	April 2023	September 2026	Objective 4 
Address issues arising from Reinforced Autoclave Aerated Concrete (RAAC) in council buildings	Address any issues in the nine council buildings where reinforced autoclave aerated concrete (RAAC) has been identified.	Buildings are in appropriate condition and suitability.	Property Services Manager	April 2023	March 2024	Objective 4 