

2. Prioritised Performance Indicators

Code	PI Title	Annual Status	Quarters					Quarterly Target	Annual		Latest Note
		2024/25	Q4 2023/24	Q1 2024/25	Q2 2024/25	Q3 2024/25	Q4 2024/25	Q4 2024/25	2024/25		
		Status	Value	Value	Value	Value	Value	Target	Value	Target	
CDS-05-BIP-4	Percentage of ICT reported incidents and minor changes resolved within SLA targets		93.34%	85.34%	86.19%	83.13%	89.71%	90%	87.04%	90%	Performance marginally behind target for Q4.
CDS-08-BIP-4	Housing Benefit - % of new claims decided within 14 days of receiving all information		100%	99%	98%	97%	94%	96%	98%	96%	Performance slightly behind target for Q4, however, above target for the full year.
CDS-09-BIP-4	Housing Benefit - Average days to process change events		2	7	8	5.5	2.9	6	5.3	6	Performance ahead of target for quarter 4
CDS-10-BIP-4	Council Tax Reduction - Average days to process change events		3	3	4	4	3.7	6	3.8	6	Performance ahead of target for Q4.
FA-BIP-01	Percentage of finalised audit outputs against the number anticipated in the annual audit plan.		89%	19%	39%	42%	69%	95%	69%	95%	The audit team has had one fewer auditor than when the audit plan was prepared and so outputs have tracked below the original plan. The plan has been revised to focus on high priority areas, with low priority areas removed from the audit plan. The plan has been revisited and the team achieved 93% of the revised plan (25 outputs out of 27 planned) and 69% of the revised plan. The remaining two audits will be completed in Q1 25/26.

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		Status	Value	Value	Value	Value	Value	Target	Value	Target	
FA-BIP-05	No. of audit reports issued within 20 days of completion of field work		100%	100%	100%	100%	100%	95%	100%	95%	All reports issued within timescales in the period.
FA-BIP-08	Percentage of Key Financial Returns Completed on Time		85.7%	46.2%	62.5%	33.3%	42.9%	100%	45.9%	100%	3 out of 7 returns submitted on time. Reasons for not meeting deadlines due to vacancies, system issues and conflicting priorities such as supporting the external audit process.
FA-BIP-09	Percentage of fraud referrals assessed within 5 days.		99.07%	98.89%	100%	82.22%	76.56%	97%	89.74%	97%	In Quarter 4 64 referrals were received of which 49 were assessed for investigation suitability within 5 days. Target was not met due to vacancies in the team which have since been filled.
FA-BIP-10	Percentage of fraud investigations commenced within 10 days of assessment		100%	100%	100%	86.42%	95%	100%	94.65%	100%	In Quarter 4 49 referrals were assessed of which 40 required investigation, of which 38 were commenced within 10 days. Target was not met due to vacancies in the team.
FDS-06-BIP-4	Housing Benefit - Average Days to fully process new claims		20	15	19	19.6	21	22	19	22	Performance ahead of target for March.
FDS-07-BIP-4	Council Tax Reduction - Average Days to fully process new claims		20	21	21	21.9	20	25	20	25	Performance ahead of target for March
FDS-BIP-03	Rent Arrears - Active accounts (Monetary value)		£774,165	£1,090,720	£1,257,818	£1,326,903	£592,430	£750,000	£592,430	£750,000	For the financial year 2024/25 the rent arrears outcome was £592,430, against the set target of £750,000. This was a decrease of £181,735 against the financial year end outcome for 2023/24. This significant reduction in rent arrears has been achieved despite the current

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		Status	Value	Value	Value	Value	Value	Target	Value	Target	
											<p>economic challenges being faced by many tenants, transitioning to a new Housing IT system during this financial year and delivering efficiencies within the rental income team. The maximisation of housing rental income and pursuit of rent arrears will continue to be a priority for the service, to safeguard income. This is achieved through a dedicated team of Officers, whose role is to actively pursue rent arrears and provide advice and support to tenants struggling to pay their rent. This includes issuing letters, home visits, telephone calls, emails, etc, which begin as soon as arrears are accrued on a rent account; providing early intervention advice on rent charges, payment options and discussing rent affordability to new tenants at the time of offer acceptance of their new tenancy; signposting tenants struggling financially to relevant support services to ensure household incomes are maximised; and providing additional support to tenants receiving Universal Credit housing element by having a presence in Kirkintilloch Job Centre every Tuesday morning. Rent arrears procedures are followed and applied with the team to continuing to adopt a firm but fair approach to tenants in rent arrears and, where reasonable, escalate serious cases for court action and then eviction.</p>

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		Status	Value	Value	Value	Value	Value	Target	Value	Target	
FDS-SOL-CORP7	Council Tax Collection - Percentage of income due received by the end of the year		97.64%	28.42%	55.63%	82.95%	96.96%	97%	96.96%	97%	The overall collection is marginally behind target for 2024/25. The collection rate matches the 10-year average for Council Tax collection.
OT-BIP19-09	% Delivery of projects committed in the transformation programme within scheduled timescales		64%	82%	94%	94%	88%	75%	89.5%	75%	Performance has exceeded target. Programme has delivered significant transformation across Council services

2(b)
Absence Management

Percentage Absence		
	Finance and Digital Services	Council (Excluding teachers)
Quarter 1	2.98%	6.31%
Quarter 2	4.95%	6.31%
Quarter 3	5.04%	7.31%
Quarter 4	4.18%	7.64%
Year End	4.26%	6.86%

3. Progress on Business and Improvement Plans

Area for Improvement	Improvement Activity	Status	Progress	Original Due Date	Current Timescale	Note
Review the Council's ICT Security policies and controls	Review ICT Security policies and controls in line with latest guidance from National Cyber Security Centre. The rereview will help ensure that security measures are maintained and updated to mitigate against cyber security risks. The new policies will take into account updated technologies and new work styles to further secure the Council's data and information systems.		<div style="width: 25%;"><div style="width: 25%;"></div></div> 25%	31-Mar-2024	31-Mar-2025	The ICT Acceptable Use Policy has been reviewed with internal consultation on the updated draft ongoing.

Area for Improvement	Improvement Activity	Status	Progress	Original Due Date	Current Timescale	Note
Improve Free School Meal and Clothing Application Process	Review the application and payment processes for Free School Meals and Clothing Grants to ensure families receive grants quicker to support them during the cost of living crisis.		<div style="width: 100%;"><div style="width: 100%;"></div></div> 100%	31-Mar-2023	31-May-2023	Significant improvements were made which allowed the processing of claims to begin before the end of the academic year reducing the time taken to pay out to claimants.

Area for Improvement	Improvement Activity	Status	Progress	Original Due Date	Current Timescale	Note
Review of Letting Policy	Review the current Letting Policy to ensure that it balances the demands of stakeholders. This will include review of pricing, availability and community benefits to ensure that the policy reflects the current economic environment.		<div style="width: 40%;"><div style="width: 40%;"></div></div> 40%	31-Mar-2024	01-Aug-2025	This action is in progress - the Council recently went out to stakeholders with a questionnaire on letting, looking for input and opinion.

Area for Improvement	Improvement Activity	Status	Progress	Original Due Date	Current Timescale	Note
Improve the Council Wide Area Network	The Wide Area Network contract comes to an end in 2022. Since the contract started the working styles across the Council have changed considerably. The new contract will increase bandwidth at Schools to support online learning.		<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #4f81bd; position: relative;"><div style="position: absolute; right: 0; top: 0; bottom: 0; text-align: right; padding-right: 5px;">98%</div></div>	31-Mar-2024	31-Mar-2024	To fully complete this action access is required to the Bearden HUB to upgrade the WAN equipment in there. This work is dependent on repairs to the building.

Area for Improvement	Improvement Activity	Status	Progress	Original Due Date	Current Timescale	Note
Migration of ICT systems to Microsoft M365	ICT Services will support the Business and Digital Change Team in the implementation of Microsoft M365 including implementing new collaboration suite, the migration of email and supporting infrastructure from on premise to cloud based services.		<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #4f81bd; position: relative;"><div style="position: absolute; right: 0; top: 0; bottom: 0; text-align: right; padding-right: 5px;">90%</div></div>	31-Mar-2024	31-Mar-2025	ICT have completed the migration of Mail and Archives to M365. All mobile corporate devices have been migrated ton M365. Decommissioning of the old system is dependent on the migration of all Notes applications.

Area for Improvement	Improvement Activity	Status	Progress	Original Due Date	Current Timescale	Note
Implement service level agreements (SLAs) for Shared Services	Develop and implement internal service level agreements for support to other Council services		<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #4f81bd; position: relative;"><div style="position: absolute; right: 0; top: 0; bottom: 0; text-align: right; padding-right: 5px;">0%</div></div>	31-Mar-2024	31-Mar-2025	Due to other priorities including the Fusion implementation, it hasn't been possible to take this forward this year.

Area for Improvement	Improvement Activity	Status	Progress	Original Due Date	Current Timescale	Note
Leases IFRS 16 Compliance	Revision of processes and accounting to comply with the new IFRS 16. The IFRS 16 originally had a required compliance date of the 1st of April 2020, however, this has now been delayed by CIPFA LASAAC to 1 April 2024, meaning that the first set of annual accounts that the new standard will apply to is the 2024/25 financial statements.		<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #4f81bd; position: relative;"><div style="position: absolute; right: 0; top: 0; bottom: 0; text-align: right; padding-right: 5px;">60%</div></div>	31-Mar-2024	31-Aug-2025	Some further work is required to complete this action, which will be aligned to the production of the 2024/25 accounts.

Area for Improvement	Improvement Activity	Status	Progress	Original Due Date	Current Timescale	Note
Compliance with Financial Management Code	A self-assessment against the recently published CIPFA Financial Management Code will be performed and an action plan developed to ensure compliance.			31-Mar-2021	31-Mar-2023	The final action, which was completion of a self assessment by Jamie Robertson, CFO, has been completed.

Area for Improvement	Improvement Activity	Status	Progress	Original Due Date	Current Timescale	Note
Oracle Fusion Implementation	Finance will work with external partners and other services to support the implementation of the Oracle Fusion general ledger replacement.			31-Mar-2024	31-May-2024	New system is live. Finance continues to work with internal and external partners to ensure the full operation of the system.

Area for Improvement	Improvement Activity	Status	Progress	Original Due Date	Current Timescale	Note
Support in Closing Financial Gap	Finance will provide support in the development of a suite of measures to close the financial gap, in line with the Council's transformative strategy. It is planned to eradicate the gap between expenditure and funding over a planned number of financial years. This work will be undertaken in line with the 'East Dunbartonshire Forward in Partnership' approach as agreed by Council at its meeting in June 2022.			31-Mar-2025	31-Mar-2026	This is complete, with the setting of the budget without using reserves established as a principle for the 25/26 budget. Further financial risks will continue to be managed.

Area for Improvement	Improvement Activity	Status	Progress	Original Due Date	Current Timescale	Note
Embed Project Management approach	Embed best practice project management approach for Waterfall and Agile and roll out across the B & DC Team. This will ensure that projects are organised to ensure their optimum performance.			31-Mar-2024	31-Mar-2024	New project management framework covering Waterfall and Agile practices now rolled out across the team. In addition, a training guide has been prepared for the use of MS Project

4. Financial Targets

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Main Service Divisions	Annual Budget	Net Expenditure Projected at P10	Annual Variation	% variation	Narrative
	£'000	£'000	£'000		
Finance	566	602	36	6%	A variation in employee costs is expected.
Revenues & benefits	1,768	1,227	(542)	-44%	The Mid Year Estimate return to the Department of Work and Pension has given an early indication of the variation expected.
Audit & Fraud	273	284	10	4%	A variation in employee costs is expected.
CFO (including insurance)	2,395	2,449	54	2%	Insurance costs are anticipated to be overspent by £0.050m.
Organisational & Business Change	1,189	1,229	40	3%	A variation in employee costs is expected.
ICT	3,570	3,944	375	10%	Maintenance costs are projected to overspend due to unbudgeted costs and inflationary pressures.
Shared Services	2,039	2,156	116	5%	An overspend is anticipated in employee cost, as well as a slight under-recovery of income
Leisure & Culture	5,209	5,209	0	0%	No variation expected
Total	17,009	17,099	90	1%	

5. Stakeholder Engagement Activity

Title	Description	End Date	How the Information gathered has been used to Improve performance
Budget consultation	To gauge public opinion on the revised strategic priorities and to inform the 2025/26 Budget setting process	March 2025	The views expressed by members of the public were reviewed by Officers and shared with elected members to inform the 2025/26 budget setting process.
Digital development engagement across all Council Services	Seek out opportunities for innovation and transformation through digital development	March 2025	Feedback used to inform and prioritise future digital development opportunities.
Collaboration across Public Sector	Collaborate with public sector partners to exchange best practice and adopt “once for Scotland approach”	March 2025	Working collaboratively across public sector on national digital shared solutions.
Tenant Participation Working Group (TPWG)	Forum to update a group of tenant representatives on the work of the housing service. The group meets 5 times per year.	March 2025	TPWG members have opportunities to raise questions and vote on matters relating to service improvements, rent levels, asset management and participate in the consultation process.
Taking Part Newsletter	Newsletter is issued 3 times per year, providing information and updates on Housing and other Council services.	March 2025	Newsletter is now produced electronically, is issued to all EDC tenants who have provided their email address and is available on the EDC website. Articles now allow electronic links to wider information which tenants can access.

Annual Council House Rent	Consultation with tenants on the proposed annual rent review in line with Housing Scotland Act (2001).	March 2025	To ensure that rents are set, in consultation with tenants, at an affordable level while ensuring investment in existing and new build properties progresses.
Audit feedback forms	Feedback forms given to all internal audit clients.	March 2025	Internal audit utilises feedback received from services to improve the working practices of the Internal audit team.
Fraud engagement	Continued engagement with all services and key stakeholders to ensure continual development of an anti-fraud culture.	March 2025	Corporate Fraud have engaged with services in the year, to ensure awareness of fraud risks and to help with the embedding of fraud prevention and detection controls.

6. Plans, Policies, Programmes and Strategies

PPPS	Intended Outcome	Date Approved	Start Date	End Date
Financial Update and Budget Strategy	Budget for 2025/26	6 March 2025	1 April 2025	31 March 2026
Treasury Management Strategy Report 2024/28	<p>The Treasury Management Strategy for 2024 to 28 which includes:</p> <ul style="list-style-type: none"> • The Annual Investment Strategy for 2024/25 to 2027/28, • Treasury policy limits, • The list of permitted investments, and • The Council's Prudential and Treasury Management Indicators for the next 3 years. 	21 August 2024	1 April 2024	31 March 2028
Internal Audit Plan	Development of the Internal Audit Plan of work for the financial year 2025/26.	13 March 2025	1 April 2025	31 March 2026

7. Improvement activities

Areas Requiring Improvement	Improvement Activity	Timescales for Implementation
Financial Systems	Improve processes for new financial systems throughout Council to align to the new Oracle Fusion System	Continuing over the next financial year, with a target date of March 2026
Internal Audit Plan to be reviewed for 2025/26 given current available resources.	Review of audit plan	September 2025 – update on audit plan 2025/26 to be provided to committee
Corporate Fraud Awareness Training	Generic and targeted training to be developed	March 2026
Continue to reduce arrears.	Maximise rental income with aim to further reduce rent arrears.	During 2025/26 Financial year
Cyber Security	Continuous improvement and review of existing Cyber Security policies and procedures including incident management and user awareness.	Q2 2025/26
School AV Equipment	Roll out interactive panels to all schools following successful procurement.	Q3 2025/26
Community Letting Policy	Update Community Letting Policy after the consultation ends in April 2025	Q2 2025/26

8. Current Delivery Focus

Finance

- The month of February saw the Finance Team working on the 2025/26 budget and preparing for the year end tasks required for the collation of 2023/24 accounts. The Oracle Fusion General Ledger system project has been signed off as Green status with a few legacy tickets to be completed. These are hoped to be closed imminently to allow the closure of remaining 2024/25 financial periods to be progressed. Movement into Phase 2 of the ledger system with HCM is now commencing and this has been staffed with an additional 0.5 full time equivalent within the Finance team as a temporary resource.
- The Council continues to deliver against an ambitious capital programme supported largely by borrowing.
- Treasury Management Reporting continues to highlight the increasing revenue costs associated with the current programme with ongoing affordability being challenged within a tight funding settlement. Reports to Council have provided updates on the programme, the associated costs and any mitigations required. The mid-term Treasury Management report was prepared and presented in the March Audit & Risk committee.
- The team has supported the budget process, with the Council's budget being agreed in March, providing a balanced position in a highly challenging financial context and are now working towards the manual entry within the budgeting system.

Internal Audit

- Work continues towards completion of the 2024/25 plan as the team provides assurance over key areas of risk, making recommendations and following up on these to improve the control environment, with work recently completed including HSCP Transport Policy and AskSara. The audits nearing completion are School Roll Forecasting.
- The audit plan for 2025/26 has been approved and initial planning work on the first audits has commenced.
- The team has responded to requests from management for consultancy work and advice where this contributes to the control environment, governance arrangements or enhances risk management.

Corporate Fraud

- In addition to undertaking investigations as a result of referrals received the Corporate Fraud Team undertake vetting of applications for services such as Housing, Education, Licensing and Estates to secure the gateways by preventing fraud or error entering the system.

Revenues and Benefits

- Revenues and Benefits are focussed on the normal service delivery during a transitional period due to the retirement of key colleagues.

ICT Services

- ICT are focussed on planning the capital programme for 2025/26 including updating the end-of-life programme for software and hardware across the estate.
- The Infrastructure Team are implementing the CCTV upgrade including liaising with stakeholders for roll out plans and installation.
- The ICT Security team continues to monitor the estate and perimeter defences alongside ongoing improvements to ensure that our systems and data are protected.

Shared Services

- Continue to provide support across multiple service areas of the Council. The Transport Team are liaising with procurement colleagues to deliver the 2025/26 transport requirements for Education and Social Work.

Housing Rent Arrears and Tenant Participation

- Further reducing active tenant rent arrears continues to be a priority for the Housing Service.
- Tuesday morning appointments for tenants at Kirkintilloch Job Centre with Housing Officers and Work Coaches to assist and support those in receipt of the Universal Credit housing element.
- Officers continue to utilise all avenues to maximise rental income and reduce rent arrears, escalating actions where necessary and provide advice and assistance to tenants who engage or are in need additional support.
- Former Tenant Arrears at Year End were £1,330,582. The team will continue work to bring this figure down.
- New Integrated Housing Management System is now implemented and used for rent account management purposes. Ongoing support will continue to be provided to the Change Team for the development of the system as additional phases are introduced.
- Work continues to support existing and promote further tenant involvement and opportunities for constructive engagement in relation to how housing related services are provided.

Business & Digital Change

The Business & Digital Change Team continues to support services across the Council in the delivery of key strategic digital development projects.

The Team also continues to support our corporate business systems, ensuring incidents are resolved promptly and that all systems remain supported and upgraded in line with an agreed plan. We also ensure our systems are reliable, resilient, scalable, standardised, value for money and secure.