

Finance Services






Mid-Year Review 2020/21



**Leader of Newport City Council –
Councillor Jane Mudd
Head of Service – Meirion Rushworth**

Introduction

This is the Finance Services update on the progress being made against the objectives, actions, performance and risk for the period 1st April 2020 to 30th September 2020. Service plans have been designed to support the delivery of the [Council's Corporate Plan 2017-22](#) and the [Council's Strategic Recovery Aims](#) in response to the Covid-19 crisis. As one of the 44 public bodies, Newport Council must consider the Well-being of Future Generations Act in the delivery of its plans and the sustainable development principle of meeting our duty under the Act.

| | | |
|---------------|---|---|
| Long term |  | The importance of balancing short-term needs with the need to safeguard the ability to also meet long-term needs. |
| Prevention |  | How acting to prevent problems occurring or getting worse, may help public bodies meet their objectives. |
| Integration |  | Considering how the public body's well-being objectives may impact upon each of the well-being goals, on their other objectives, or on the objectives of other public bodies. |
| Collaboration |  | Acting in collaboration with any other person (or different parts of the body itself) that could help the body to meet its well-being objectives. |
| Involvement |  | The importance of involving people with an interest in achieving the well-being goals, and ensuring that those people reflect the diversity of the area, which the body serves. |

To support the delivery of the Council's Corporate Plan 2017-22 and the Strategic Recovery Aims, the Finance Service Plan 2020/21 focuses on the delivery of:

- **Strategic Recovery Aim 2 –**

The 2020/21 Service Plan has ten objectives that are focused on:

Objective 1 – Internal Audit to provide assurance on the adequacy of the Council's systems of Governance, Risk Management and Internal Control to ensure the proper use of public funds and to minimise fraud and corruption within the Authority.

Objective 2 – The Income Collection team will increase the options available for customers to transact digitally.

Objective 3 – We will support the organisation by developing good financial management practices including:

1. Robust medium term financial projections to ensure key priorities have funding and the organisation understands its financial challenge. We will support the delivery of efficiency and change plans.
2. Enabling robust financial management by budget managers through effective systems, processes and business partnering.

Objective 4 – To achieve earlier closedown of accounts and as minimum, meet statutory deadlines and requirements

Objective 5 – Implement and embed the revised operating model for strategic procurement. Seek improvements in full P2P cycle process.

Objective 6 – Embed principles of Fair and Local Procurement and Ethical Supply Chains into Procurement Gateway Process

Objective 7 - In collaboration with Her Majesty Revenues and Customs (HMRC), identify financially vulnerable households and signpost them to specialist partners to provide support, financial advice and guidance.

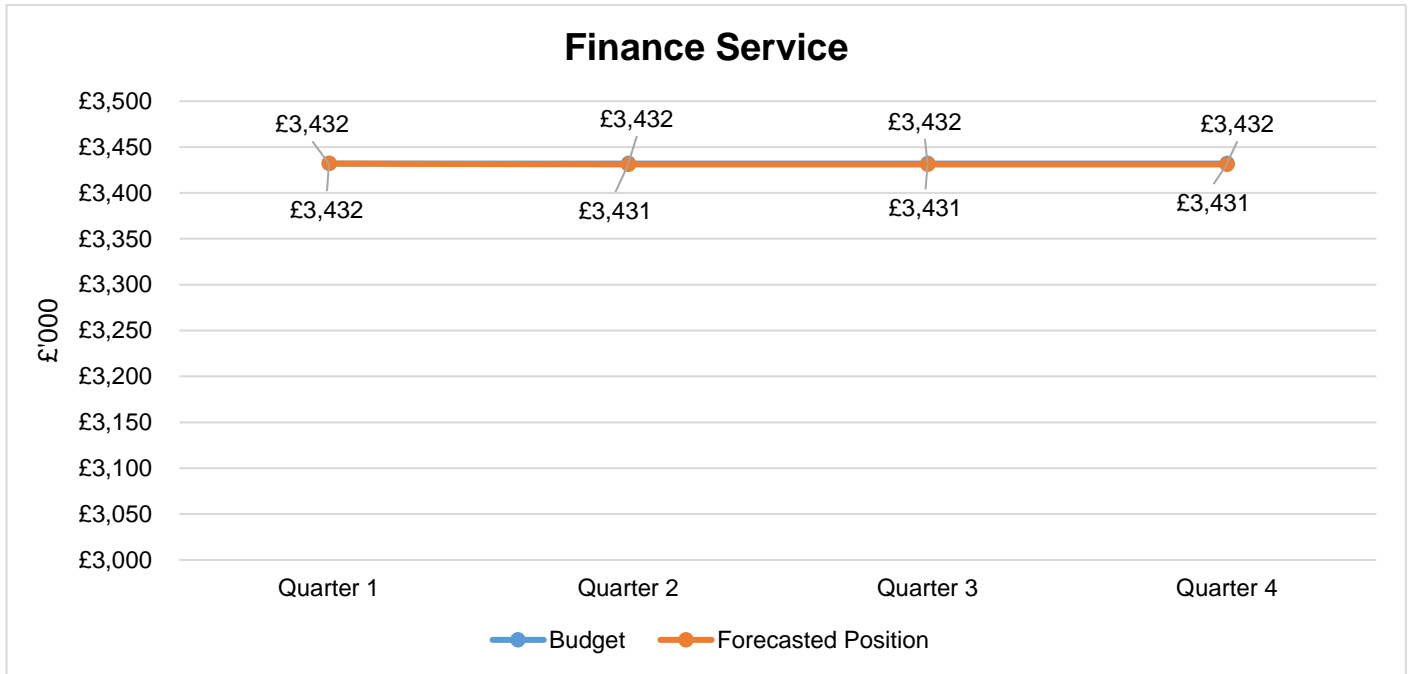
Objective 8 - Administer and Pay Eligible Business Rate Covid-19 Grants

Objective 9 - Implement and Administer the Business Rate Retail, Leisure and Hospitality Relief Scheme 2020-21

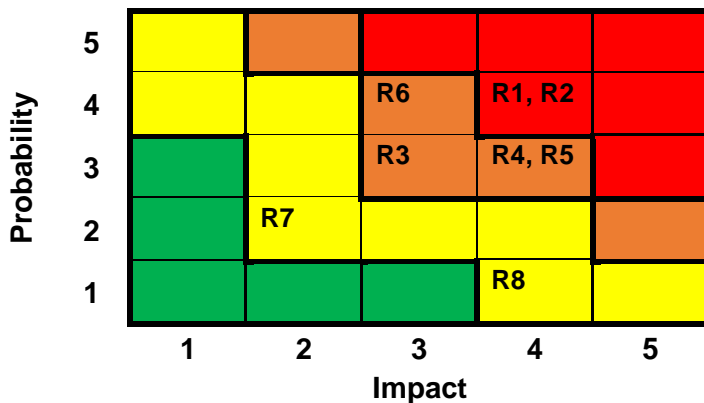
Objective 10 - Establish Post Covid-19 Debt Recovery Protocols

2020/21 Budget and Forecasted Expenditure

At the end of quarter 2, Finance Service are forecasting to be on budget by the end of the financial year.



Service Risks as at 30th September 2020



| Finance Services Risk Heat Map Key (Quarter 2 2020/21) | |
|--|--|
| R1 – Balancing the Council’s Medium Term Budget | R5 – Internal Audit to provide sufficient assurance to management |
| R2 – School’s Finance / Cost Pressures (Risk Led by Education Services) | R6 – Post Covid-19 income reduction |
| R3 – In year Financial Management | R7 - ICT Self Service within Council Tax |
| R4 – ICT Key Systems (Oracle / CTax / NNDR) failure | R8 – Procurement (Risk of non-compliant procurement taking place) |

| Corporate / Service Risk | Risk Score Quarter 3 2019/20 | Risk Score Quarter 4 2019/20 | Risk Score Quarter 1 2020/21 | Risk Score Quarter 2 2020/21 |
|--|------------------------------|------------------------------|------------------------------|------------------------------|
| Corporate Risk – Balancing the Council’s Medium Term Budget | 20 | 15 | 16 | 16 |
| Corporate Risk – School’s Finance / Cost Pressures (Risk Led by Education Services) | 20 | 16 | 16 | 16 |
| Corporate Risk – In year Financial Management | 12 | 3 | 9 | 9 |

| Corporate / Service Risk | Risk Score Quarter 3 2019/20 | Risk Score Quarter 4 2019/20 | Risk Score Quarter 1 2020/21 | Risk Score Quarter 2 2020/21 |
|--|------------------------------------|------------------------------------|------------------------------------|------------------------------------|
| Service Risk – ICT Key Systems (Oracle / CTax / NNDR) failure | 12 | 12 | 12 | 12 |
| Service Risk – Internal Audit to provide sufficient assurance to management | - | - | 12 | 12 |
| Service Risk – Post Covid-19 income reduction | - | - | 16 | 12 |
| Service Risk - ICT Self Service within Council Tax | 6 | 4 | 4 | 4 |
| Service Risk – Procurement (Risk of non-compliant procurement taking place) | 4 | 4 | 4 | 4 |

Executive Summary from the Head of Service

As this report is being collated, the service, like others, are significantly impacted by the Covid-19 outbreak.

- The accountancy team is co-ordinating the claiming of all WG funding in relation to this
- The revenues team have been administering the payment of Business rate related grants as well as managing the significant challenges of collecting Council Tax and business rates
- The procurement team have been advising and helping services in contract issues and ensuring external contracts are sustainable during this period
- Internal audit have been assisting with some aspect of business grants and where possible, re-deployed to other activities such as test/trace

In this context, the performance on the 'business as usual' activities, delivery of objectives and performance has been relatively good. There are clearly some areas affected such as delivery of the audit plan and in some performance areas such as collection of Council Tax but these are unavoidable. The management team is focussed on these areas and are doing what they can to catch up and recover situations, where they can.

Glossary

Actions (Red / Amber / Green)

| | |
|---|--|
| C | Green RAG – Completed |
| | Green RAG – Action is on course to be completed within timescale |
| | Amber RAG – There are potential issues which unless addressed the action might not be achieved within agreed timescales. |
| | Red RAG – The action requires immediate action to achieve delivery within agreed timescales. |
| ? | Unknown RAG (Data missing) |

Service Plan Update (30th September 2020)

1. Internal Audit to provide assurance on the adequacy of the Council's systems of Governance, Risk Management and Internal Control to ensure the proper use of public funds and to minimise fraud and corruption within the Authority.

| Action No. | Action Description | Action Outcome(s) | Strategic Recovery Aim | Start Date | End Date | % of Action Completed (Red / Amber / Green) | Action Commentary |
|------------|---|---|------------------------|------------------------------|-----------------------------|---|--|
| 1 | Undertake audit work in line with the agreed Internal Audit Plan | Sufficient audit work is undertaken to provide appropriate assurance on the effectiveness of governance, risk management and internal control. As a result of Covid 19 the full 2020/21 Audit Plan will not be achieved. We will work with Heads of Service to prioritise audit workload in order to provide appropriate assurance in key areas. | Not Applicable | 1 st April 2020 | 31 st March 2021 | 24% | The full audit plan was put on hold until 1 st October 2020 due to Covid-19 and the initial lockdown situation. A revised plan has been subsequently approved by Audit Committee. Some audits were undertaken during the first 6 months of the year and were undertaken remotely. |
| 2 | Review and report on how many of the agreed management actions have been implemented within service areas to improve service delivery, controls and governance. | Service areas are implementing agreed management actions within the timescales agreed to improve service delivery, controls and governance. Where actions are not completed these are escalated accordingly. | Not Applicable | 1 st April 2020 | 31 st March 2021 | 0% | In order to give service managers sufficient time to implement their agreed management actions following issued audit reports the Internal Audit team follow this up in quarter 4. |
| 3 | Co-ordination of the review of returned data matches from NFI. Respond and then investigate allegations of fraud / corruption | Where cases of fraud and corruption have been identified these are investigated thoroughly and appropriate action is taken. | Not Applicable | 1 st October 2020 | 31 st March 2022 | N/A | This action will commence in Quarter 3 |
| 4 | Raise awareness of the Council's Anti-fraud, Bribery & Corruption Policy. | Members and Officers are aware of their role and responsibilities to report any incidents where fraud and corruption occur in the Council. | Not Applicable | 1 st April 2020 | 31 st March 2021 | 30% | A training presentation pack has been drafted; comments from IA management to be taken on board; presentation to be finalised; training sessions / presentation to be rolled out to NCC staff. |

2. The Income Collection team will increase the options available for customers to transact digitally.

| Action No. | Action Description | Action Outcome(s) | Strategic Recovery Aim | Start Date | End Date | % of Action Completed (Red / Amber / Green) | Action Commentary |
|------------|---|--|--------------------------|--|---|---|--|
| 1 | Project plan and delivery of the project. | <p>We will have delivered a system that will enable residents and businesses to transact digitally and to have a self-service functionality.</p> <p>The outcomes of this work will improve the efficiency revenue transactions and provide greater options for users to monitor and pay their bills.</p> | Not Applicable | 1 st December 2019 | 31 st March 2021 Original End Date (5 th June 2020) | 90% | <p>Work to imbed the new council tax online services into the Council's website has been delayed due to the covid-19 pandemic and key external partners not being available.</p> <p>Work has resumed and is anticipated that it will completed by the end of the year.</p> |
| 2 | The facility to transact digitally has been installed and tested and is working. The next step involves imbedding the facility into the Newport City Council website as part of 'my council services' to offer a seamless experience for the customer. | <p>Digital transactions are now working and available, and are awaiting integration by the Council's web service software partner into the main council website.</p> <p>This aspect of the project has been delayed due to covid and key personnel not being available.</p> | Not Applicable | 1 st March 2020 | 31 st December 2020 Original End Date (31 st October 2020) | 90% | |
| 3 | <p>Publicity campaign to inform residents of online services and encourage uptake.</p> <p>Following an initial soft launch of the online services a coordinated campaign will be run. This will include promotion on social media, council website and flyers included with council tax correspondence such as bills etc.</p> | Raise awareness of the online services and encourage residents to transact digitally for routine council tax transactions. | Strategic Recovery Aim 1 | 15 th January 2021 Original Start Date (1 st November 2020) | 31 st March 2021 | N/A | This action will commence in quarter 4 once the Council Tax functionality has successfully embedded into the My Council Services portal. |

3. We will support the organisation by developing good financial management practices including:

- i) Robust medium term financial projections to ensure key priorities have funding and the organisation understands its financial challenge. We will support the delivery of efficiency and change plans.**
- ii) Enabling robust financial management by budget managers through effective systems, processes and business partnering.**

| Action No. | Action Description | Action Outcome(s) | Strategic Recovery Aim | Start Date | End Date | % of Action Completed (Red / Amber / Green) | Action Commentary |
|------------|---|--|------------------------|----------------------------|--------------------------------|---|--|
| 1 | Continued improvement of transactional processes undertaken by the Centralised Accountancy Team. | Further standardised and automated processes by the centralised accountancy team including linking the manpower with the new HR system. | Not Applicable | 1 st April 2020 | 31 st March 2021 | 5% | An initial review has taken place of the current systems which need to be updated, and a project team is being identified to progress the project. It is in its early stage but a project scope will be developed soon with the intention to go out to tender suppliers soon after. |
| 2 | Bring schools finance systems in line with the Council finance systems including BMS. | This will allow for more efficient working practices and avoid duplication of work carried out by schools business managers and accountancy's schools finance team. | Not Applicable | 1 st April 2020 | 31 st July 2020 | 90% | The Budget Management System (BMS) was rolled out to all schools and training has been provided for schools officers to use the system. There has been an update to the network by SRS which has caused an issue with the access to the system. We are pursuing resolution to this problem with SRS currently. Due to the IT issue the timescale has been moved to end of October. |
| 3 | Upgrade the financial system which includes the integration of other systems, including the main ledger, procurement, debtors and asset register. | <ul style="list-style-type: none"> - A financial system on a more sustainable platform, preferably on the Cloud - Greater efficiency of working practices due to less down time and speed of processing - Far greater level of support and business continuity - Ability to access systems on multiple platforms such as mobile phones and tablets i.e. to authorise orders on the go. | Not Applicable | 1 st April 2020 | 1 st April 2022 | 5% | An initial review has taken place of the current systems which need to be updated, and a project team is being identified to progress the project. It is in its early stage but a project scope will be developed soon with the intention to go out to tender suppliers soon after. |
| 4 | Meet with Heads of Service to agree the impact on the individual | <ul style="list-style-type: none"> - Provide Cabinet with a reliable, timely forecast | Not Applicable | 1 st April 2020 | 31 st December 2020 | C | Head of Finance keeps in close touch with services and procedures for identification for claimable expenditure and lost income is in |

| Action No. | Action Description | Action Outcome(s) | Strategic Recovery Aim | Start Date | End Date | % of Action Completed (Red / Amber / Green) | Action Commentary |
|------------|---|--|------------------------|-----------------------------|---------------------------------|---|---|
| | service areas on the impact of their response and recovery of the Covid-19 impact, alongside the "business as usual" forecasts to be including within monitoring. | on the position facing the authority. Understand what measures are in place to mitigate the impact and implementation of those measures. | | | | | place and embedded in business as usual albeit with considerable resourcing implications. Forecasting of budgets for financial management is operating normally though there is an inherent challenge this year given Covid-19 impacts. |
| 5 | Carry out a capital workshop with Senior Officers to re-profile capital budgets in light of previous year's slippage, and understand the demands on the capital programme and the long-term impact of these on the Capital Programme. | Make decisions on the future of the capital programme and its impact on the MTFP, taking into account the long-term affordability and sustainability of the programme. | Not Applicable | 1 st August 2020 | 30 th September 2020 | 0% | The Capital workshop is booked in with Corporate Management Team (CMT) on 13th October 2020. |

4. To achieve earlier closedown of accounts and as minimum, meet statutory deadlines and requirements

| Action No. | Action Description | Action Outcome(s) | Strategic Recovery Aim | Start Date | End Date | % of Action Completed (Red / Amber / Green) | Action Commentary |
|------------|--|--|------------------------|----------------------------|----------------------------|---|--|
| 1 | Ongoing challenge of existing processes and timetables. Requires 'buy-in' from senior management and service areas. Timetable updated with processes completed in shorter timescales with some year-end tasks being completed in year. | Enable Service areas and senior management to become more efficient and effective in their monthly forecasting. This will also enable the Finance teams to provide more specialist support, advice and guidance to the high risk areas of the Council throughout the year. | Not Applicable | 1 st April 2019 | 30 th July 2021 | 90% | It is anticipated that we will be in a good position to achieve this objective by the deadline, as the processes are in place. The ability to test this for the 19/20 accounts was hampered by the covid-19 pandemic which delayed the completion of the accounts. |
| 2 | Work alongside Wales Audit Office to assess which areas of work accountancy can complete early in the year and can be audited before draft stage. | WAO provide an assurance function to ensure the Council continues to provide value for money to its citizens. The findings of the WAO enable continuous improvement of the Council's internal controls, governance and risk management of its finances. | Not Applicable | 1 st April 2019 | 30 th July 2021 | 90% | A number of the transactions that can be audited early are now in place. Work needs to be done on the introduction of IFRS16 in 2021/22 but that will impact on future year's accounts deadline process. |

5. Implement and embed the revised operating model for strategic procurement. Seek improvements in full P2P cycle process.

| Action No. | Action Description | Action Outcome(s) | Strategic Recovery Aim | Start Date | End Date | % of Action Completed (Red / Amber / Green) | Action Commentary |
|------------|---|---|---------------------------------|-------------------------------|-----------------------------|---|---|
| 1 | Current Procurement Strategy expires 2019, new Strategy to be written. | <p>New Procurement Strategy is approved and adopted by the Council.</p> <p>The adoption of the new Procurement Strategy will be aligned to the Wellbeing for Future Generations Act to encourage more local and sustainable procurement. This will support the City's local economy through business growth and employment opportunities.</p> | Strategic Recovery Aim 2 | 1 st November 2019 | 30 th Sept 2020 | 90% | Procurement Strategy draft has been finalised, and is now out for review by Heads of Service, prior to going through official approval process. The new strategy should be approved and adopted by the end of November 2020. |
| 2 | <p>Implement and embed the revised operating model for strategic procurement. Delivering both the added value strategic and operational elements of procurement. To include:</p> <ul style="list-style-type: none"> • Role of Procurement Gateway Board following appointment of new CEO • Compilation of and use of annual 'spend analysis' to identify opportunities for review e.g. off-contract spending etc. • If resource allows conduct reviews of spend to identify opportunities to maximise value and / or deliver savings | <p>The delivery of this actions ensures that the Council adheres to its Contract Standing Orders(CSO's), Financial Regulations and the necessary legislative requirements.</p> <p>This action also ensures that procurement decisions are effectively managed at the right level of the organisation and can demonstrate value for money to citizens.</p> | Not Applicable | 1 st April 2019 | 31 st March 2021 | 50% | New CSO's have been adopted and are now being used. Procurement Strategy has been drafted and is out for consultation with Heads of Service. An options paper is being written to review the role of the Procurement Gateway Board to be considered by the new Chief Executive. |

| Action No. | Action Description | Action Outcome(s) | Strategic Recovery Aim | Start Date | End Date | % of Action Completed (Red / Amber / Green) | Action Commentary |
|------------|---|-------------------|------------------------|------------|----------|---|-------------------|
| | <ul style="list-style-type: none"> Self-service opportunities for lower value competitive action | | | | | | |

6. Embed principles of Fair and Local Procurement and Ethical Supply Chains into Procurement Gateway Process

| Action No. | Action Description | Action Outcome(s) | Strategic Recovery Aim | Start Date | End Date | % of Action Completed (Red / Amber / Green) | Action Commentary |
|------------|---|---|--|----------------------------|--------------------------------|---|--|
| 1 | Review procurement documentation to ensure compliance with new & emerging WFG themes. | NCC tenders contribute to the wellbeing of supply chain employee's. | N/A | 1 st April 2020 | 31 st March 2021 | 50% | Procurement documentation is constantly reviewed to ensure any new requirements are built into our templates within E-tender Wales, the Councils electronic procurement portal. No new requirements have been necessary over the last six months. |
| 2 | Ensure managers and officers across the Council are familiar with new CSO's which allow greater flexibility to ring-fence contract opportunities to local businesses. | Local businesses are given greater opportunity to supply the Council and contribute to local wealth building and economic growth. | Strategic Recovery Aim 1 Strategic Recovery Aim 2 Strategic Recovery Aim 3 | 1 st April 2020 | 30 th June 2020 | C | New Contract Standing Orders were adopted in February 2020. The new CSO's are available on our Strategic Procurement intranet pages, and communications were issued across the Council both through staff communications and the Council's intranet home page. Discussions have been ongoing with officers across the Council as and when procurement projects are required, to ensure officers are aware of the new options for obtaining quotations and tenders. |
| 3 | Support Services Area's in the delivery of PPN/02 and PPN/04 requirements | To ensure our key 'at risk' suppliers are supported, where appropriate both financially and operationally in order for these suppliers to survive the fallout of COVID19, and be ready to recommence service delivery once the recovery phase is operating. | Strategic Recovery Aim 2 Strategic Recovery Aim 3 | 1 st April 2020 | 31 st December 2020 | 75% | The requirements around PPN/02 and PPN/04 have been fully disseminated across the Council, and work is ongoing where necessary with service areas to ensure where required and legitimate, support is made available. |

7. In collaboration with Her Majesty Revenues and Customs (HMRC), identify financially vulnerable households and signpost them to specialist partners to provide support, financial advice and guidance.

| Action No. | Action Description | Action Outcome(s) | Strategic Recovery Aim | Start Date | End Date | % of Action Completed (Red / Amber / Green) | Action Commentary |
|------------|---|---|---------------------------------|--|---|---|---|
| 1 | Collate Data for submission to HMRC. | Comprehensive data collection and cleansing exercise to be undertaken. | Strategic Recovery Aim 4 | TBC Original Start Date (1 st October 2020) | TBC Original End Date (31 st October 2020) | N/A | This action has been postponed due to the covid-19 pandemic and HMRC resources being unavailable. New dates to be confirmed by HMRC. |
| 2 | Submit data to HMRC | Data submitted in the correct format | Strategic Recovery Aim 4 | TBC Original Start Date (1 st October 2020) | TBC Original End Date (31 st December 2020) | N/A | This action has been postponed due to the covid-19 pandemic and HMRC resources being unavailable. New dates to be confirmed by HMRC. |
| 3 | Data returned from HMRC with updated information. | Financially vulnerable households identified and offered support via specialist partners. Households with debt offered pathway to resolve and support to maintain payments. | Strategic Recovery Aim 4 | TBC Original Start Date (1 st December 2020) | TBC Original End Date (31 st March 2022) | N/A | This action has been postponed due to the covid-19 pandemic and HMRC resources being unavailable. New dates to be confirmed by HMRC. |

8. Administer and Pay Eligible Business Rate Covid-19 Grants

| Action No. | Action Description | Action Outcome(s) | Strategic Recovery Aim | Start Date | End Date | % of Action Completed (Red / Amber / Green) | Action Commentary |
|------------|--|---|--|-----------------------------|---------------------------------|---|--|
| 1 | Create simple application process for businesses to apply for a business rate grant. | To ensure that businesses can easily apply for the grants that are available, whilst ensuring that the process is robust enough to capture the information needed to verify is entitlement to a grant under the terms of the scheme | Strategic Recovery Aim 1 Strategic Recovery Aim 2 | 20 th March 2020 | 1 st April 2020 | C | Action completed and application process was very straight forward. |
| 2 | Pay grants direct to eligible businesses. | Create a secure mechanism for payment via BACS to enable businesses to receive the funds as quickly as possible. The payment mechanism needs to get the payment to businesses whilst also meeting agreed anti-fraud criteria to reduce the possibility of fraudulent claims. | Strategic Recovery Aim 1 Strategic Recovery Aim 2 | 28 th March 2020 | 7 th August 2020 | C | |
| 3 | Carry out an exercise with Welsh Government to capture state aid information for all applicants. | One off exercise to be carried out to capture information and collate into agreed format information from each business to ensure compliance with state aid rules. | Strategic Recovery Aim 1 Strategic Recovery Aim 2 | 1 st August 2020 | 30 th September 2020 | 45% | This work is underway to ensure that all recipients of NNDR business rate grants have submitted a state aid declaration. |

9. Implement and Administer the Business Rate Retail, Leisure and Hospitality Relief Scheme 2020-21

| Action No. | Action Description | Action Outcome(s) | Strategic Recovery Aim | Start Date | End Date | % of Action Completed (Red / Amber / Green) | Action Commentary |
|------------|---|---|--|-----------------------------|----------------------------|---|---|
| 1 | Identify the businesses in the city that meet the qualifying criteria. | To provide accurate estimates of potential qualifiers so that Welsh Government can ensure that the correct level of funding is made available to the Council. | Strategic Recovery Aim 1 Strategic Recovery Aim 2 | 20 th March 2020 | 1 st April 2020 | C | Completed early April 2020, so that businesses benefitted from the scheme before the first instalment of year was due to be paid. |
| 2 | Ensure that the business rate ICT system is updated with new software, tested and fully operational to facilitate the new scheme. | To issue revised business rate bills confirming that full rate relief has been awarded for 2020-21. Action to be completed prior to 5 April when the first direct debit of the year is due to be collected. | Strategic Recovery Aim 1 Strategic Recovery Aim 2 | 28 th March 2020 | 2 nd April 2020 | C | Software was installed and tested so that accurate bills could be issued. |
| 3 | Keep accurate records and ensure the final reconciliation is provided to Welsh Government. | Final reconciliation to ensure that the Council is reimbursed for the full cost of the scheme. | Strategic Recovery Aim 1 Strategic Recovery Aim 2 | 1 st April 2020 | 5 th April 2021 | 90% | Accurate records are being kept of all qualifying businesses and the total amount of rate relief awarded. |

10. Establish Post Covid-19 Debt Recovery Protocols





| Action No. | Action Description | Action Outcome(s) | Strategic Recovery Aim | Start Date | End Date | % of Action Completed (Red / Amber / Green) | Action Commentary |
|------------|--|--|--|--------------------------------|---------------------------------|---|--|
| 1 | Recruit to fill existing vacancies within the Income & Collection Section. | New staff recruited. | Strategic Recovery Aim 1 Strategic Recovery Aim 2 | 1 st August 2020 | 30 th September 2020 | C | Staff have been recruited and are due to start mid October 2020. |
| 2 | Identify key personnel responsible for recovering debts. | Staff to be allocated to a specific recovery caseload. | Strategic Recovery Aim 1 Strategic Recovery Aim 2 | 1 st August 2020 | 31 st March 2021 | C | This will commence in quarter 4. |
| 3 | Work with partner agencies and 3 rd sector to provide advice and assistance to those with debts and financial problems. | Hold regular liaison meetings with partner organisations such as CAB to establish a joined-up approach to assisting those with arrears to find a sympathetic and sustainable way collect the debt. | Strategic Recovery Aim 1 Strategic Recovery Aim 2 | 1 st September 2020 | 1 st March 2021 | 20% | This is an ongoing project that will see closer working with partners in the 3 rd sector. |

Performance Measures as at end of Quarter 2 (30th September 2020)

| Performance Measure | Q2 Figure (or latest) 2020/21 | Target 2020/21 | Previous Year (Actual @ Quarter 4 2019/20) | Previous Year (Actual @ Quarter 2) 2019/20 | Previous Year (Actual @Quarter 2) 2018/19 | Comments |
|--|-------------------------------|--------------------------------|--|--|---|--|
| % of Internal Audit Plan Completed | 24.4% | 41% (Q2 Target = 20%) | 76% | 25.9% | 28% | |
| Number of Days to Issue a Draft Report | 1.2 days | 10 days | 4.6 days | 4.2 days | 6 days | |
| Number of Days to Issue a Final Report | 0.7 days | 5 days | 1.83 days | 1.65 days | 2.75 days | |
| % Council Tax Collection | 51.94% | 95% (Q2 Target = 58.4%) | 96.4% | 53.8% | 53.7% | Council tax collection has been adversely affected by the covid-19 pandemic with many taxpayers struggling to make their payments. This has been exacerbated by the fact that liability order cases cannot currently be taken to the Magistrates Court, thus preventing debt recovery. |
| % Non-Domestic Rates Collected | 47.1% | 95% (Q2 Target = 58.4%) | 97.6% | 59.8% | 58.3% | Business Rate collection has been adversely affected by the covid-19 pandemic with many businesses deferring or unable to make their payments. This has been exacerbated by the fact that liability order cases cannot currently be taken to the Magistrates Court, thus preventing debt recovery |
| % Total Council Tax Collected as a % of Annual Budgeted Amount | 53.81% | 100% | 102.6% | 56.6% | 55.4% | Overall collection remains broadly on target, although lower than at the same point in previous years. This is mainly due to collection of arrears and could dip if current year collections are not improved in the second half of the year. |
| % Payment of Invoices Within Timescales (Year to Date) | 93.2% | 90% | 92.5% | 93.3% | 89.5% | |

| Performance Measure | Q2 Figure (or latest) 2020/21 | Target 2020/21 | Previous Year (Actual @ Quarter 4 2019/20) | Previous Year (Actual @ Quarter 2) 2019/20 | Previous Year (Actual @Quarter 2) 2018/19 | Comments |
|--|-------------------------------|----------------|--|--|---|----------|
| Total Value of Spend Through the P Card Programme (Year to Date) | £2.883M | £2.625M | £6.307M | £2.384M | - | |

Performance Measures

| | |
|--|---|
|  | Green – Performance is above Target |
|  | Amber RAG – Performance is below Target (0-15%) |
|  | Red RAG – Performance is Under achieving (+15%) |
|  | Unknown RAG (Data missing) |