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Financial Services
Annual Business Plan
(ABP)

2024/25

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Section 1: Resources and Organisation

1. Service Structure and Resources

- 1.1 Financial Services has a key role in ensuring that the financial resources of the council are managed robustly, and the council has a financial strategy to deliver the Grand Challenges, Missions and Commitments as set out in the Council Strategic Plan 2022 to 2027.
- 1.2 We are also responsible for all aspects of strategic and operational management of the Strathclyde Pension Fund Office (SPFO), Customer and Business Services (CBS), Audit and Inspection, Assessor and Electoral Registration Office (AERO) and Catering and Facilities Management (CFM).
- 1.3 The service has responsibility for delivering the following statutory duties:

- Chief Financial Officer (Section 95)

The Executive Director of Finance is also the Council's Chief Financial Officer which is a statutory appointment under Section 95 of the Local Government (Scotland) Act 1973. This states that every local authority shall make arrangements for the proper administration of its financial affairs and shall ensure that one of its officers has responsibility for the administration of these affairs.

- Assessor and Electoral Registration Officer

Since the enactment of the Lands Valuation (Scotland) Act 1854, Assessors have been responsible for the valuation of all heritable properties for local taxation purposes within their respective valuation areas, and the City Assessor is responsible for compilation and maintenance of the Valuation Roll and Council Tax Valuation Lists.

The City Assessor is also the Electoral Registration Officer (ERO) for Glasgow. The ERO has a duty to compile and maintain a register of parliamentary electors and a list of local government electors, combined as far as is practicable. In addition they have a duty to maintain an absent voting record and also provide Voter Authority Certificates (Voter ID) for UK Parliamentary electors.

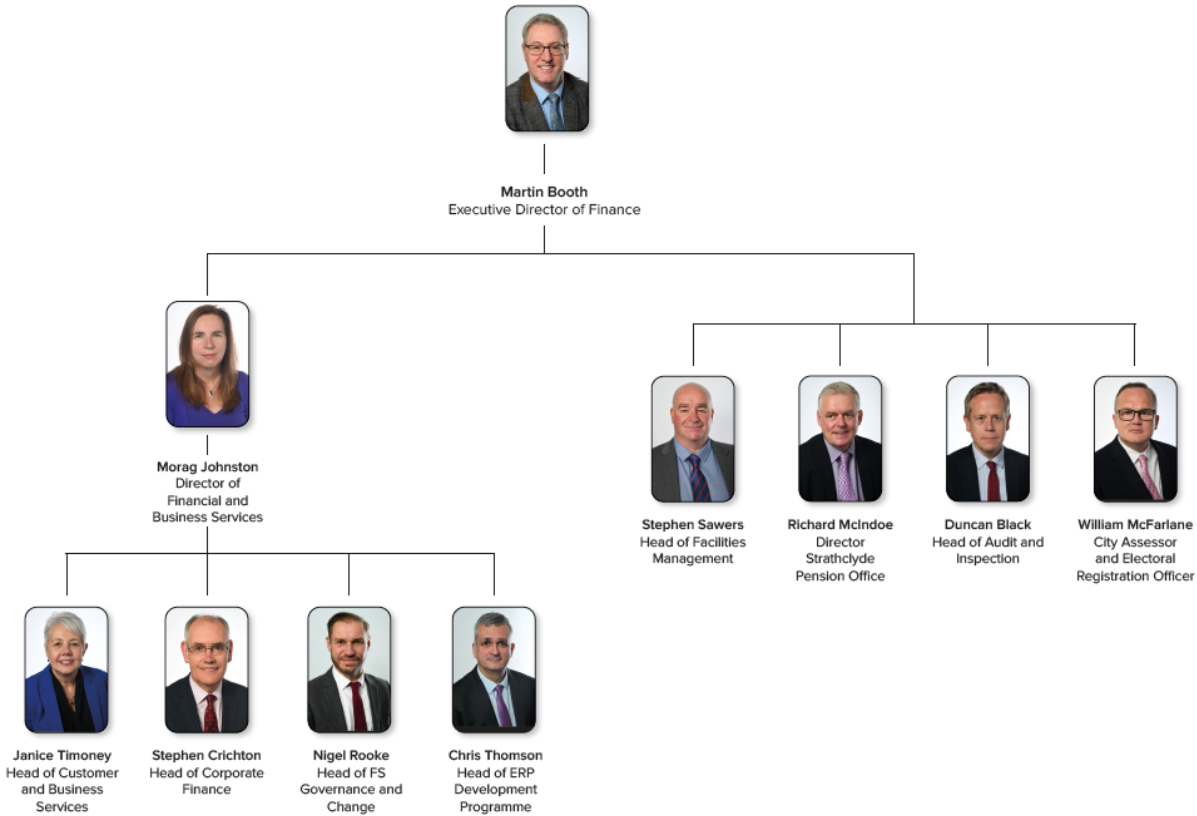
- Strathclyde Pension Fund

Glasgow City Council has statutory responsibility for the administration of the Local Government Pension Scheme in the West of Scotland in accordance with the Local Government Pension Scheme (Scotland) Regulations which are statutory instruments made under the Public Service Pensions Act 2013.

1.4 Staffing Structure

1.4.1 Financial Services position as at 31st March 2024 is 4120 staff across eight operational areas: Assessors and Electoral Registration Office (AERO), Strathclyde Pension Fund Office (SPFO), Audit and Inspection, Governance and Change, Corporate Finance, Customer and Business Services (CBS), Catering and Facilities Management (CFM) and Enterprise Resource Planning (ERP) Development Programme structured as follows:

Financial Services Organisational Chart:



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1.4.2 The Financial Services' ABP is required to include staffing information in relation to the gender, disability and the ethnic group composition of our staff. This is provided below, together with a comparison to 31st March 2023.

Table 1:

| 31st March 2024 | | <i>The number and percentage of staff that are:</i> | | | | | | | | | | | |
|--|-------------|---|---------------|-----------|--------------|-------------|-------------------------------|----------|-----------------|------------|--------------|------------|--|
| Grade (s) Headcount | Male | | Female | | White | | Ethnic Minority | | Disabled | | Total | | |
| | No. | % | No. | % | No. | % | No. | % | No. | % | No. | % | |
| 1 to 4 | 833 | 22.9 | 2,803 | 77.1 | 2,804 | 71.7 | 160 | 4.4 | 116 | 3.2 | 3636 | 88.2 | |
| 5 to 7 | 105 | 28.3 | 265 | 71.7 | 335 | 90.5 | 5 | 1.4 | 15 | 4.1 | 370 | 9.0 | |
| 8 | 16 | 34.8 | 30 | 65.2 | 45 | 97.8 | 0 | 0 | 1 | 2.2 | 46 | 1.1 | |
| 9 to 14 | 21 | 52.5 | 19 | 47.5 | 38 | 94.7 | 0 | 0 | 2 | 5.3 | 40 | 1.0 | |
| Non PGS* | 13 | 46.4 | 15 | 53.6 | 9 | 32.1 | 1 | 3.6 | 1 | 3.6 | 28 | 0.7 | |
| Totals | 988 | 24 | 3,132 | 76 | 3,231 | 78.4 | 166 | 4 | 135 | 3.3 | 4120 | 100 | |
| *Non-Pay and Grading Structure e.g. Modern Apprentice | | | | | | | Ethnicity Not Declared | | | 723 | 17.5 | | |

Table 2:

| 31st March 2023 | | <i>The number and percentage of staff that are:</i> | | | | | | | | | | | |
|--|--------------|---|---------------|-------------|--------------|-------------|-------------------------------|------------|-----------------|------------|--------------|------------|--|
| Grade (s) Headcount | Male | | Female | | White | | Ethnic Minority | | Disabled | | Total | | |
| | No. | % | No. | % | No. | % | No. | % | No. | % | No. | % | |
| 1 to 4 | 884 | 22.9 | 2983 | 77.1 | 2973 | 76.9 | 161 | 4.2 | 122 | 3.2 | 3867 | 88.6 | |
| 5 to 7 | 115 | 29.3 | 278 | 70.7 | 359 | 91.3 | 6 | 1.5 | 15 | 3.8 | 393 | 9.0 | |
| 8 | 16 | 34.0 | 31 | 66.0 | 46 | 97.9 | 0 | 0 | 2 | 4.3 | 47 | 1.0 | |
| 9 to 14 | 26 | 59.1 | 18 | 40.9 | 42 | 95.5 | 0 | 0 | 2 | 4.5 | 44 | 1.0 | |
| Non PGS* | 6 | 40.0 | 9 | 60.0 | 6 | 40 | 0 | 0 | 0 | 0 | 15 | 0.4 | |
| Totals | 1,047 | 24.0 | 3,319 | 76.0 | 3,426 | 78.5 | 167 | 3.8 | 141 | 3.2 | 4,366 | 100 | |
| *Non-Pay and Grading Structure e.g. Modern Apprentice | | | | | | | Ethnicity Not Declared | | | 773 | 17.7 | | |

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1.5 Financial Resources

1.5.1 Financial Services' objective and subjective budgets for 2023/24 and 2024/25 are detailed in the tables below.

1.5.2 The financial outturn position for the service for 2023/24 will not be available until June 2024.

Table 3:

| 2023/2024 Budget £000 | Subjective Analysis | 2024/2025 Budget £000 |
|-----------------------------|--|-----------------------------|
| | Expenditure | |
| £99,068 | Employee Costs | £96,800 |
| £2,720 | Premises Costs | £3,515 |
| £1,339 | Transport and Plant | £1,441 |
| £22,542 | Supplies and Services | £24,484 |
| £29,235 | Third Party Payments | £15,238 |
| £554 | Transfer Payments | £387 |
| £361,813 | Benefit Payments | £361,814 |
| -£138 | Transfer to Capital | -£138 |
| £517,133 | Direct Departmental Expenditure | £503,541 |
| -£19,991 | Central Charges | -£18,096 |
| £497,142 | Total Expenditure | £485,445 |
| -£351,180 | Total Income | £355,406 |
| £145,962 | Net Expenditure | £130,039 |

Table 4:

| 2023/2024 Budget £000 | Objective Analysis | 2024/2025 Budget £000 |
|-----------------------------|--|-----------------------------|
| | Expenditure | |
| £10,921 | Finance Strategy and Management | £12,383 |
| £1,833 | Audit and Inspection | £1,740 |
| £4,541 | Strathclyde Pension Fund Office | £3,751 |
| £3,862 | Assessor and Electoral Registration Office | £3,404 |
| £30,996 | Customer and Business Services | £30,041 |
| £31,959 | Support Services | £17,512 |
| £71,208 | Catering and Facilities Management | £72,897 |
| £155,320 | Direct Departmental Expenditure | £141,728 |
| -£19,991 | Central Charges | -£18,096 |
| £135,329 | Total Expenditure | £123,632 |
| | Income | |
| £7,730 | Finance Strategy and Management | £9,624 |
| £366 | Audit and Inspection | £366 |
| £5,384 | Strathclyde Pension Fund Office | £4,688 |
| £428 | Assessor and Electoral Registration Office | £62 |

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| 2023/2024 Budget £000 | Objective Analysis | 2024/2025 Budget £000 |
|--------------------------------------|------------------------------------|--------------------------------------|
| £8,267 | Customer and Business Services | £8,267 |
| £2,565 | Support Services | £2,565 |
| £63,093 | Catering and Facilities Management | £66,487 |
| £87,833 | Direct Departmental Income | £92,059 |
| £47,496 | Net Expenditure | £31,573 |

Table 5:

| 2023/2024 Budget £000 | Council Tax Reduction Scheme/Benefit Payments | 2024/2025 Budget £000 |
|--------------------------------------|--|--------------------------------------|
| | Expenditure | |
| £263,347 | Housing Benefit Payments | £263,347 |
| £12,643 | Discretionary Housing Payments | £12,643 |
| £78,455 | Council Tax Reduction | £78,455 |
| £7,368 | Scottish Welfare Fund | £7,368 |
| £361,813 | Total Benefit Expenditure | £361,813 |
| | Income | |
| £263,347 | Housing Benefit Payments | £263,347 |
| £263,347 | Total Benefit Income | £263,347 |
| £98,466 | Net Benefit Expenditure | £98,466 |
| £145,962 | Overall Net Expenditure | £130,039 |

Section 2: How the Service will meet its Commitments

2. Councils Strategic Plan

- 2.1 Financial Services has a pivotal role in leading, supporting and communicating the council's key priorities. Following the election of the new City Government in May 2022, the [Council Strategic Plan 2022-2027](#) was published in November 2022.
- 2.2 Glasgow City Council's Strategic Plan puts the challenges and aspirations of Glasgow's people and communities at the heart of every council decision. It will shape the authority's response to the cost-of-living crisis, the climate emergency and pressures on public services, as well as increasing the prosperity and wellbeing of citizens. It will also ensure that Glaswegians are central to how the decisions affecting their communities are taken by the City Council.
- 2.3 The plan sets out four key challenges and more than 230 commitments on how all council services will help address, support and deliver on the city's main priorities.

The four grand challenges which have been identified are:

- Reduce poverty and inequality in our communities.
 - Increase opportunity and prosperity for all our citizens.
 - Fight the climate emergency in a just transition to a net zero Glasgow.
 - Enable staff to deliver essential services in a sustainable, innovative, and efficient way for our communities.
- 2.4 The plan outlines missions that cover ambitious aims including ending child poverty, improving the health and wellbeing of local communities, supporting residents into sustainable and fair work, delivering sustainable transport, becoming a net zero carbon city by 2030, creating safe, clean, and thriving neighbourhoods, raising attainment amongst children and young people, and running an open, well governed council in partnership with all our communities.
- 2.5 Glasgow City Council will revisit the plan annually to ensure it remains fit for purpose and to update commitments in line with changing circumstances.

2.6 Revenue Budget Changes for 2024/25

A summary of Revenue Budget Changes 2024/25 for Financial Services is included in the table below.

Table 6:

| Revenue Budget Change Summary | | | | |
|-------------------------------|---|---------------------|--|---------------------------------|
| Ref | Title of Budget Change | Reason for Change | Council Strategic Plan Theme | Financial Impact (£000) 2024/25 |
| 24FS28 | Reduction to Non-Domestic Rates Empty Property Relief | Income Maximisation | Enable staff to deliver essential services in a sustainable innovative and efficient way for our communities | 12,700 |
| Total | | | | -12,700 |
| NET BUDGET CHANGE (£) | | | | -12,700 |
| NET BUDGET CHANGE (%) | | | | -8.9 |

Section 3: Service Priorities

3. Division/Section Priorities

3.1 This section outlines the key activities undertaken by the main operational areas within Financial Services, together with priorities for 2024/25.

3.1.1 Assessors and Electoral Registration Office (AERO)

Assessor Valuation Functions

The Assessor has responsibility for the valuation of all properties for local taxation purposes. All rateable properties are shown in the Valuation Roll and domestic subjects are contained within the Council Tax List. These documents form the basis for charging Non-Domestic Rates (Valuation Roll) and Council Tax (Council Tax Valuation List). Maintaining the Valuation Roll and Valuation List requires monitoring of all proposed and in-progress developments to ensure timely updates to each. Any statutory changes which may affect the value or band of a property require to be surveyed and detailed.

It is key to the efficient functioning of any tax system and to the strategic vision of the council that all interested parties feel empowered to make representations and are informed in an open and transparent manner as to the reasoning behind their tax liability.

All council taxpayers have the right to challenge their current banding within certain time limits depending on the nature of the challenge.

For Non-Domestic properties, proprietors, tenants, and occupiers of property all have the right to appeal their valuation. The Assessor must dispose of all appeals within statutory timescales and provide evidence to judicial bodies if required. The Glasgow Assessor continues to engage at local and national levels with all stakeholders to ensure we provide a modern and responsive valuation service that commands the confidence of taxpayers and all levels of government, and embraces the requirements of the Barclay Implementation Plan.

Electoral Registration Functions

In order to vote, a person's name must be included in a register of electors. The Electoral Registration Office (ERO) has a duty to maintain a register of parliamentary electors and a register of local government electors, including newly enfranchised citizens.

In addition, the ERO has a statutory duty to ensure all eligible citizens are registered and a duty to process absent vote applications, maintain absent vote records and produce a list of absent voters for an election. The ERO can also provide Voter Authority Certificates to those who do not process suitable identification to present at polling stations when casting their vote in UK Parliamentary elections.

Research has shown that when communities feel empowered there is greater participation in local democracy. Central to the council's commitment to empower their citizens to fully engage in the city's democratic life, is to ensure all eligible citizens are registered to vote.

3.1.2 Audit and Inspection

Internal Audit is an independent assurance function established by the council to examine and evaluate financial controls as well as governance arrangements and to contribute advice at an early stage in the implementation of any developments or amendments to processes.

Internal Audit also provides an internal audit function to the council, its arms length external organisations (with the exception of Clyde Gateway and the Scottish Exhibition

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Centre), the Strathclyde Pension Fund, the Glasgow City Integration Joint Board and the Glasgow City Region City Deal Cabinet.

The Corporate Fraud and Investigations team is responsible for investigating and helping to prevent fraud in the council family, including the investigation of data matching reports such as the National Fraud Initiative.

The **Executive Compliance Unit (ECU)** falls within Audit and Inspection. The ECU ensures compliance with Elected Members remuneration legislation and relevant council policies and procedures for senior officers across the council family. The ECU also books travel for Council officers and Elected Members.

Audit Glasgow is the commercial arm of Internal Audit, generating income to the Council by providing audit services to external organisations such as Shetland Islands Council, Comhairle Nan Eilean Sar, Loch Lomond and The Trossachs National Park Authority and Scottish Canals.

3.1.3 Customer and Business Services (CBS)

CBS comprises the following key functions:

- **Income Collection and Financial Assessments**, which includes revenues and benefits, accounts payable and accounts receivable, has responsibility for:
 - Administering and collecting Council Tax and Non-Domestic Rates
 - Administering the award of Housing Benefit, Council Tax Reduction, Scottish Welfare Fund and Discretionary Housing Payment
 - Processing payments to citizens, suppliers, and community groups on behalf of the Glasgow family
 - Administering Free School Meals, Education Maintenance Allowance, School Clothing Grants and Blue Badges
 - Managing the collection of sundry debt through issuing invoices on behalf of the council family
- **Transactional Shared Service and Business Support**
 - Providing employee services including payroll, recruitment, training and events and processing the salary payments for employees across the Glasgow family, managing any subsequent employee enquiries
 - Providing administrative business support services to Chief Executive Department, Education Services, Glasgow City Health & Social Care Partnership (GCHSCP), Neighbourhoods, Regeneration and Sustainability (NRS) and to ALEOs
 - Horizon scanning of regulatory and council-wide developments to anticipate and react to upcoming challenges impacting operational delivery
 - Monitoring of ongoing compliance with corporate requirements for health and safety, audit and risk within CBS

3.1.4 Corporate Finance

Corporate Finance is responsible for:

- The preparation and consolidation of all core financial information including annual estimates, financial monitoring and annual accounts and all statutory financial returns and statistical information. This includes the financial management of the council's £1.965 billion net revenue expenditure, £1.0 billion approved investment

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programme, £5.7 billion asset base as well as overseeing financial performance and reporting across the council family.

- Management of the council's day to day cash flow including the £1.4 billion debt portfolio and £5.8 million investment portfolio.
- The financial administration and management of the Strathclyde Pension Fund with net assets of £27.9 billion.
- Providing advice and guidance on all aspects of council finance particularly in relation to the development of business cases for major projects, financial frameworks, option appraisals, VAT and the council's renewal and transformation programmes.

3.1.5 Catering and Facilities Management (CFM)

Catering and FM includes the delivery of the following key functions:

- Catering:
 - School and welfare catering.
 - Hospitality and corporate banqueting in some of the city's most iconic venues.
 - Hosting events and weddings.
 - Civic banqueting at Glasgow City Chambers.
 - Host to a range of national and international events in the city.
 - Daily catering within museums, leisure centres and libraries across the city.
- **Facilities management**, providing vital services in private and public buildings across Glasgow including building and window cleaning, janitorial and school crossing patrol services.
- **Technical Services**, undertaking the maintenance of all catering and cleaning equipment across the council family estate.

3.1.6 Governance and Change

The Governance and Change Team provides support across all areas of Financial Services including:

- Managing and monitoring risk to provide confidence and assurance in the services that we deliver. This involves taking a lead role in areas including information management and security, business continuity and risk management.
- Day-to-day banking services for the council family.
- Monitoring and providing assurance on the integrity of finance systems and the SAP ledger.
- Managing all insurance matters for the council family including handling insurance claims received, providing advice and guidance and liaising with the providers of the council's insurance policies.
- Leading on income governance, including developing and enhancing the council's digital payment solutions to ensure we provide the customer with cost-effective, convenient and secure payment methods.
- Delivering transformational change across Financial Services and the wider council including the Print and Mail Strategy and the Customer Strategy.

The priorities for the Team will be to continue to promote a culture of change and continuous improvement supported by effective management and control.

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3.1.7 Strathclyde Pension Fund Office (SPFO)

Glasgow City Council has statutory responsibility for the administration of the Local Government Pension Scheme (LGPS) in the West of Scotland, both on its own behalf and in respect of around 150 other employers including the 11 other local authorities in the former Strathclyde area.

The main functions are:

- management and investment of scheme funds; and
- administration of scheme benefits

These functions are carried out in accordance with the Local Government Pension Scheme (Scotland) Regulations which are statutory instruments made under the Public Service Pensions Act 2013 and the Superannuation Act 1972.

Glasgow carries out its role as Administering Authority via:

- the Strathclyde Pension Fund Committee, to which the council has delegated power to discharge all functions relating to its role as administering authority; the Strathclyde Pension Fund Pension Board which assists the committee with compliance.
- the Strathclyde Pension Fund Office (SPFO), a division of Financial Services; and
- the Strathclyde Pension Fund (SPF or the Fund)

3.1.8 Enterprise Resource Planning (ERP) Development Programme

ERP Development Programme is responsible for:

- Maintenance and support of SAP Enterprise Resource Planning (ERP) IT system, the council's core HR, Payroll and Financial system.
- Delivery of the SAP Development Programme in line with agreed priorities.
- Delivery of the required SAP changes to facilitate the new Pay and Grading system.
- Delivery of the ERP replacement programme.

3.1.9 Financial Services' Priorities

The following tables detail the major priorities for the service and key performance indicators that complement the Strategic Plan commitments and renewal activity. These include both those with an outcome delivery focus for 2024/25 and with a medium-term timeframe for delivery.

Table 7:

| Service Priorities | Actions | Milestones 2024-25 | Planned Activity |
|---|---|---|--|
| Assessors and Electoral Registration Office (AERO) | | | |
| UK Parliamentary General Election | Ensure full compliance with the Elections Act 2022 in preparation for the calling of a general election some time in 2024. Process registration applications, absent vote applications, and Voter Authority Certificate upon applications. | Meet all statutory election timetable deadlines | Early elector engagement planning Deploy communications and awareness plans immediately upon the election being called Scale up operational capacity in response |

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| Service Priorities | Actions | Milestones 2024-25 | Planned Activity |
|--|---|--|--|
| | Compile and produce a register of UKPGE voters to the returning officers for Glasgow, Renfrewshire and Dunbartonshire | | to anticipated application volumes |
| Completion of the 2024 Annual Canvass | Issue all households with their annual canvass return forms, process returns and update the register in time for publication on 01 December 2023 or in time for UK Parliamentary Election Publication, if sooner | Data Matching complete June 2023 Forms and e-comms issued early July 2023 All returns processed prior to publication and in accordance with any called election requirements | Dedicated Data Matching project Scheduled Canvass Project Plan |
| Proposal Disposal | Schedule and dispose of proposals against both council tax and non-domestic properties | Disposed within statutory timescales | Compile and follow proposal determination schedules |
| Non-domestic Appeals | Dispose of the large number of legacy appeals transferred to the Local Taxation Chamber - First-tier Tribunal by the disposal deadline of 31 December 2024 Hold negotiations and provide court submissions in line with the Rules of Procedure, attending hearings to defend valuations where required | Dispose of within statutory timescales and in line with the Court Rules of Procedure in each case | Record and follow the requirements and directions of the Scottish Courts and Tribunal Service |
| Audit and Inspection | | | |
| Completion of 2024/25 Annual Opinion | Complete all required fieldwork to prepare the Annual Assurance Statement that is necessary to inform the council's Annual Governance Statement | 30 November 2024 (6 monthly tracking report) 30 June 2025 (annual report) | Monthly manager meetings to track progress of audit plan 6-monthly reporting on status to Finance and Audit Scrutiny Committee (FASC) |
| Quality compliance | Average client survey score >3 | | Calculate and review every 6 months. Any score < 3 raised immediately with Head of Internal Audit |
| | Maintain BSI accreditation | 31 March 2025 | Review by BSI scheduled for every February / March |

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| Service Priorities | Actions | Milestones 2024-25 | Planned Activity |
|--|--|---|---|
| | Internal and external quality assessments against PSIAS | 31 December 2024 | Self-assessment undertaken every year, and reported in 6-monthly update to FASC |
| Completion of fraud workplan | Corporate Fraud and Investigations team: cover all key areas of the Corporate Fraud Workplan and report through Annual Assurance Statement | 30 November 2024 (6 monthly tracking report) 30 June 2025 (annual report) | Monthly manager meetings to track progress of fraud workplan 6-monthly reporting on status to FASC |
| Financial performance | Audit Glasgow financial outturn within approved annual budget for 2024/25 | Monitor Audit Glasgow income against target every quarter | 4-weekly financial monitoring reports reviewed by Head of Audit and Inspection |
| Customer and Business Services (CBS) | | | |
| Pay & Grading | Provide Operational Payroll and Employee Service Centre (ESC) subject matter expertise support for the Pay and Grading (PGS) project. | Ongoing Timelines set by the Pay & Grading Programme | Development of operational deliverables within the wider PGS Programme |
| SAP Major Projects | Operational subject matter expertise support for delivery of major SAP projects to be delivered during 2024/25 and beyond. | Ongoing Timelines set by the ERP Development Programme | Development of operational deliverables across the major SAP Projects |
| Financial Supports for Citizens | Ensure sufficient scrutiny of upcoming UK welfare benefits changes and any additional supports for citizens introduced to help mitigate ongoing financial challenges. To develop processes to streamline and automate activities to ensure timely and efficient payment of awards made by CBS, including Housing Benefit, Council Tax Reduction, Scottish Welfare Fund and Education related benefits. | Ongoing Planned migration of all legacy working age UK welfare benefits due to complete by December 2025 | Review of further automation opportunities and potential for system integration |
| Council Tax Single Person Discount Review | Generation of additional council tax income through the review of Single Person Discount for accounts in receipt of Council Tax reduction | Work will commence in the 4th quarter of 2024/25. With the SPD review commencing in the 1st quarter of 2025/26 | Design and build of processes along with the procurement of services with a managed service provider |
| Council Tax 2nd Home Premium | Increase the council tax liability by 100% for | Preparatory work will commence in the 3rd quarter of | Design and build of processes to best support the delivery of |

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| Service Priorities | Actions | Milestones 2024-25 | Planned Activity |
|---|--|---|--|
| | properties identified as second homes | 2024/25 with a go live date of 1 April 2025. | the project objectives, including early engagement with our IT supplier and NRS colleagues |
| Corporate Finance | | | |
| Annual Accounts | Completion of unaudited accounts for 2023/24 by statutory deadline | 30 June 2024 | Completion of unaudited accounts |
| | Obtain an unqualified audit certificate for 2023-24 annual accounts by agreed deadline | Deadline still to be announced | Liaise with Earnest and Young to agree deadline and support audit process. |
| Annual Estimates | Prepare 2025-26 annual budget for approval by statutory deadline | 11 March 2025 | Completion of annual budget process |
| Catering and Facilities Management (CFM) | | | |
| Free School Meal Take up | Engage with stakeholders to launch campaigns to encourage increased uptake ahead of the expansion of free school meals for primaries 6 and 7. Further support the Parent Pay product to increase pre-selection and reduce food waste | Quarterly Forums to measure progress | Working groups formed |
| Staff Training | Deliver front-line staff training for food safety and carry out Health and Safety training to support transition to the HANDS system. Integrate digital initiatives for Managers to help remove paper processes | Quarterly Forums to measure progress | Monthly updates to capture training hours delivered |
| Digital Projects | Delivery of projects to remove reliance on paper-based processes. This includes the transition to Talentlink for recruitment and video version of staff induction | Quarterly Forums to measure progress | Staff Training and objectives set on removing paper |
| Governance and Change | | | |
| Incoming Customer Payments | Undertake the Payment Card Industry Data Security Standard (PCI-DSS) version 4 assessment for the council | Procurement route for assessor agreed by end April 2024 | Building on attainment of Version 3.2.1, work with the assessor to carry out the gap analysis, followed by |

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| Service Priorities | Actions | Milestones 2024-25 | Planned Activity |
|---|---|--|--|
| | | Gap analysis completed by end of Sept 2024 Full assessment by end of March 2025 | the full assessment during 2024-25. There is a reliance on CGI to complete this |
| | In line with the Incoming Customer Payments Strategy encourage customers to transact with the council in the most efficient ways possible | Building on 2023-24, a further 5% channel shift to digital/automated payment channels | Continue to expand and promote online/automated payment channels, including payment up front for goods and services where appropriate |
| | Decommission Cash Receiving System (CRS) for any live transactions | Close Office 1 and Office 900 (CRS Accounts) by end of May 2024 Maintain CRS as a read only system for 6 years and agree purging protocol with CGI by July 2024 | Remove all live activity from CRS and retain read only access in line with data retention policy |
| Print and Mail Strategy | Introduce a pilot remote/hybrid model of mail fulfilment for the council in one specific service area | Work with CGI to implement system by end of June 2024 Roll out to identified service area by Dec 2024 | Deliver pilot model in one area and then roll out hybrid mail across all service areas |
| | Reduce the council wide MFD (multi-functional device) printing volume by 2.5 million 'clicks' (3%) from 2023 levels | Building on work to date continue to maintain progress by reducing print levels by 2.5 million 'clicks' (3%) from 2023 levels | Actively promote opportunities to services to reduce printing Grow the Think Before You Print campaign to reduce print council wide |
| Strathclyde Pension Fund Office (SPFO) | | | |
| Risk Policy | Review Strathclyde Pension Fund risk policy | Complete by December 2024 | Review risk policy |
| The Pensions Regulator (TPR) | Review new TPR Combined Code in order to ensure SPFO compliance | Expected to be effective from 27th March 2024 | Review compliance within 6 months |
| Pensions Dashboard | Preparation for launch of the Dashboard including ensuring | Preparation and testing targeted for | Ensure data readiness and technical |

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| Service Priorities | Actions | Milestones 2024-25 | Planned Activity |
|---|--|---|---|
| | compliance with the data specification and connection, security and technical standards | completion by December 2024 | compliance with the statutory deadline for LGPS of September 2025 |
| McCloud Remediation | Implementation phase of McCloud remedy to address age discrimination in the LGPS 2015 transitional protections | Regulations in place from late 2023, but guidance to be published during 2024 Project will be ongoing throughout 2024/25 | Actions will include: finalising remedy period data for all members in scope (up to 65,000); multiple record amendments; a small number of payment revisions for current pensioners; ongoing checking as part of business as usual for deferred and active members; and potential issue of revised benefit statements in 2025 |
| Data Services | Review of member data services arrangements and contract | New contract with effective date of 1st October 2024 | Tender new contract |
| ICT Arrangements | Review arrangements including hosting arrangements and Heywood contract(s) in light of GCC Future of ICT project | March 2025 | Aim to achieve clarity on future arrangements |
| Investment Strategy and Structure | Implement changes agreed as part of 2023 review | Complete by September 2024. Emerging market equities transition ongoing | Amendments to current structure |
| Direct Investment Portfolio (DIP) | Review of Direct Impact Portfolio strategy and structure | Conclude by December 2024 | Review of DIP strategy and structure |
| Task Force on Climate-related Financial Disclosures (TCFD) | Preparation for publication of revised Climate-related Financial Disclosures | To be included in 2024/25 Annual Report | Preparation for publication |
| Strathclyde Pension Fund 50th anniversary | Preparations for SPF 50th anniversary in 2025 including key messages, re-branding, and communications deliverables | To conclude by March 2025 | Preparations for SPF 50th anniversary |
| ERP Development Programme | | | |

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| Service Priorities | Actions | Milestones 2024-25 | Planned Activity |
|---|---|--|---|
| New Pay and Grading System (PGS) | Provide Technical Payroll subject matter expertise support for the Pay and Grading (PGS) project including technical blueprint development, system build specification, testing and migration | Proof of Concept system build and testing by May 2024 New Pay and Grading system build and testing by November 2024 Data Migration testing complete by December 2024 First Payroll run on new Pay and Grading System by February 2025 | Ongoing liaison with the wider PGS programme to understand and react to technical requirements arising as activity progresses |
| SAP Roadmap Delivery | Support delivery of SAP business as usual activity designed to ensure priority system development activity is delivered in conjunction with major projects such as PGS and ERP replacement | 2023/24 Year End activity by June 2024 | Ongoing prioritisation and planning of regulatory and functional upgrades as required |
| ERP Replacement Programme | Implementation of a replacement ERP system to mitigate risks associated with the end of standard support for the current SAP system in 2027 | Procure replacement software solution by August 2024 Procure System Integrator support by December 2024 Complete data and business process assessment by December 2024 Agree Final Business Case by Jan 2025 | Preparation of software solution procurement documentation at an advanced stage Preparation of System Integrator procurement documentation scheduled to commence May 24 Resource planning to undertake preparation tasks data and business process assessment commenced |

Table 8:

| Key Performance Indicators | Actions | Target 2024-25 |
|---|----------------|---------------------------|
| Assessors and Electoral Registration Office (AERO) | | |
| | 0-3 months | 85% |
| | 3-6 months | 10% |

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| Key Performance Indicators | Actions | Target 2024-25 |
|--|--|------------------------------|
| New Entries to the Council Tax List Undertaken within: | 6 months + | 5% |
| Amendments to the Valuation Roll Undertaken within: | 0-3 months | 75% |
| | 3-6 months | 10% |
| | 6 months + | 15% |
| Customer and Business Services (CBS) | | |
| Delivery of processes with the highest priority for our clients | % of staff paid on time | 99.5% |
| | Accounts payable paid on time | 96% |
| | Council Tax – Income Collection in year of billing | 94% |
| | Council Tax – Cost of Collection per Dwelling | TBC ¹ |
| | NDR – Income Collection in year of billing | 91% |
| | NDR – Cost of Collection per Chargeable Property | TBC ¹ |
| | Processing Housing Benefit and Council Tax Reduction – New Claims | 21 days |
| | Processing Housing Benefit and Council Tax Reduction – Change in Circumstances | 11 days |
| | Processing Housing Benefit and Council Tax Reduction – Administration Cost per Case | TBC ¹ |
| | Scottish Welfare Fund Crisis Grants processed within 24 hours | 95% |
| | Scottish Welfare Fund Community Care Grants processed within 15 days | 95% |
| Catering and Facilities Management (CFM) | | |
| Free School Meals | Increase the number of children entitled to a free school meal through improved menu choices and an enhanced dining experience | 68% |
| Staff Training | Training programme and guidance to ensure the development of employees to meet the objectives of the council | Minimum 600 hours per month |
| Communication | Hits to webpage | Minimum 85% hits on web page |
| Governance and Change | | |

¹ The 2023/24 actuals for these targets will not be available until after the final accounts for 2023/24 are complete. The actual figures will then inform the targets for 2024/25.

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| Key Performance Indicators | Actions | Target 2024-25 |
|---|---|-----------------------|
| Incoming Customer Payments | Maximum % Sundry Debt outstanding after 90 days | TBC ² |
| Banking | Corporate banking reconciliations completed within ten working days | 100% |
| Strathclyde Pension Fund Office (SPFO) | | |
| Funding | Funding Level (assets/liabilities). | 100% |
| Investment | 3-year annualised investment return. | 5.0% p.a. |
| Administration | New retirals processed for payroll date. | 95.0% |
| Communications | Members registered for <i>SPFOnline</i> portal. | 146,000 |
| Corporate Scorecard | | |
| Financial Governance | Percentage savings forecast for delivery | 100% |
| | Revenue Budget Monitoring - % actual expenditure against budget | 100% |
| Financial Services: Staff Attendance/Development | | |
| Attendance Management | Average days lost through sickness absence | 14.5 days |
| Performance Coaching and Review (PCR) | Completion of employee PCR meetings (two per annum) | 85% |

² The 2023/24 actuals for these targets will not be available until after the final accounts for 2023/24 are complete. The actual figures will then inform the targets for 2024/25.

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3.2 People Engagement and Development

3.2.1 Engagement

Financial Services is committed to investing in its staff as its key asset by continuing to support the development and the wellbeing of all.

3.2.2 Workforce Planning

Workforce arrangements are monitored through the service Workforce Planning Group and reported to the Financial Services Leadership Team (FSLT).

3.2.3 Training and Development

Staff in Financial Services have 24/7 access to a range of training and development courses through the council's Glasgow Online Learning and Development (GOLD) platform which has been updated to create a more collaborative and social learning experience with an extensive and diverse range of training modules and resources.

In addition, the following specialised training is ongoing:

- AERO are currently sponsoring and supporting nine trainee valuers in obtaining full chartered status of the Royal Institution of Chartered Surveyors (RICS).
- A number of Corporate Finance and Internal Audit staff are currently studying for the Chartered Institute of Public Finance and Accountancy (CIPFA) qualification. These trainee accountants and auditors are also being given the opportunity to build their skill sets through job rotation. This has helped to improve communication across divisions and teams and encourages continuous improvement with the sharing of best practice.
- Also, the five-year accountancy graduate apprentice scheme is now in its third year and students continue to progress through their course with the aim of completing the full CIPFA qualification.
- SPFO has made a demonstrable commitment to training and development. Much of this is delivered internally but staff are also encouraged and supported by SPFO in gaining professional qualifications through the Institute of Payroll Professionals (IPP).
- CBS will continue to identify and promote opportunities for staff development through participation in internal programmes and by accessing services and qualifications provided by external professional and collaborative forums such as the Institute of Revenues, Rating and Valuation (IRRV).
- Financial Services benefits from its participation in the Corporate Graduate Development Programme, a 2-year supported skills development programme overseen by the Corporate HR Team. One graduate is working within Governance and Change supporting change programmes including the Bulk Print and Mail Strategy. The programme offers personal development opportunities and practical work experience for graduates.
- Financial Services' recruitment strategy benefitted from the Modern Apprentice (MA) programme since its introduction. Apprentices work towards industry recognised qualifications (SVQ) in areas such as business administration and professional cookery.
- Staff also make extensive use of a diverse range of training modules and resources which are available through the GOLD (Glasgow Online Learning Development) portal.
- CFM plans are to provide further support to Managers on the roll out of Performance Coaching Review which includes training for new managers and refresher training for those that are currently in post. In addition, succession planning activity will take place which will include management development initiatives to improve opportunities for

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current staff.

3.2.4 Performance Coaching Review (PCR)

The service continues to support the council's Performance Coaching Review programme, with 83% of employees participating in PCRs in 2023/24. Performance Coaching focuses on developing an individual's skills, knowledge and abilities, as well as building a good working relationship with their line manager.

3.2.5 Attendance Management

It's vital that Financial Services working with Strategic HR take an active role in managing attendance and supporting our employees to maintain regular attendance.

This allows us to:

- Respond effectively to actual and potential problems with service delivery.
- Provide assistance to employees with health problems at an early stage.

The main benefits of managing attendance are:

- Improved employee health and wellbeing.
- Providing the relevant support and assistance to employees.
- Increased productivity.
- Reduced costs.
- Improved morale.
- Ability to plan and manage workloads and service delivery.
- Improved customer service and satisfaction.

The service reported an absence rate of 17.9 days lost per person for 2023/24. This compares to the annual target for the year of 14.5 days.

3.2.6 Staff Health Initiatives

Financial Services works closely with Strategic HR to support the aims and principles set out in the [Health and Wellbeing Strategy 2021-2024](#), these activities include:

- Staff Health and Wellbeing roadshows providing staff with the opportunity to access key information from a range of awareness stalls from the council's external partners with leaflets and advice on all things Health and Wellbeing and the benefits of joining the Glasgow Credit Union, cost of living information, menopause advice as well as free back, neck and shoulder massages.
- Employee Assistance Provider (EAP), a free and confidential health and wellbeing support resource. This personal support service is provided by PAM Assist, and is available 24 hours a day, any day of the year by phone, email, or via the PAM Assist Portal or App.
- Able Futures who deliver the Access to Work mental health support service. The service offers 9-months of free, confidential, one-to-one, work-focused support for staff with mild to moderate mental health challenges to help them stay well and in work.

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- Promotion of discounted Glasgow Club membership, enabling staff to sign up to the FitClub for £10 per month instead of the standard rate of £27. The offer also enables existing members to apply for the discount and reduce their monthly fee.
- Time to Talk campaign, encouraging all Council staff to take a moment out of their busy week to have a conversation with a colleague about mental health.
- Staff mental health support posters and signposting resource equipped with QR Codes to provide staff with quick scan, fingertip access to recommended mental health support routes.
- Monthly health awareness webinars delivered by our Employee Assistance Provider, PAM Assist, including managing stress and supporting colleagues affected by cancer, suicide awareness and having supportive conversations about suicide.

Strategic HR continue to work with Financial Services on our health and wellbeing action plans and activities outlining improvements and encouraging better practices.

3.2.7 Work/Life Balance and Flexible Retirement

We recognise that our employees within Financial Services are our greatest asset and that it is through them that our services are delivered and continually improved. We have put in place modern flexible working practices so we can ensure the following:

- Deliver efficient, effective services to the people of Glasgow.
- Recruit and retain skilled, competent and engaged employees from diverse communities.
- Meet the needs of our diverse workforce by enabling them to combine their working life with their social, health, family, caring and other responsibilities.

Financial Services continues to support a range of core flexible working options within the exigencies of the service which enhance the work life balance of staff. This includes reduced hours, part time working, compressed hours, home working and career breaks. Eligible staff have also been able to take advantage of the Flexible Retirement option that allows members of the Local Government Pension Scheme (LGPS) to request access to their pension whilst working reduced hours.

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Section 4: Benchmarking, Inspection and Equalities

4. Self-Assessment

4.1 Financial Services is committed to delivering Best Value and adopting the principles of self-assessment. We consider benchmarking to be a vital tool that offers insight to help drive improvements and deliver value for money.

4.2 Benchmarking

4.2.1 [Local Government Benchmarking Framework \(LGBF\)](#)

The LGBF is a high-level benchmarking tool designed to support senior management teams and elected members to ask questions about key council services. It reflects a commitment by SOLACE (Scotland) and COSLA to develop better measurement and comparable data as a catalyst for improving services, targeting resources to areas of greatest impact and enhancing public accountability.

The comparison information is used to inform service delivery and highlight specific areas for continued improvement such as Council Tax collection % targets.

Our performance against the Scottish average for 2022/23 (the most recent data available nationally) is reported below, and the comparison with all local authorities highlighted in the charts that follow.

Table 9:

| Description | Glasgow | Scottish Average |
|--|---------|------------------|
| Cost per dwelling of collecting council tax | £8.75 | £6.84 |
| % of income due from Council Tax received by the end of the year | 94.5% | 96.2% |
| % of invoices sampled that were paid within 30 days | 92.4% | 90.6% |

Fig 1. Cost per dwelling of collecting council tax

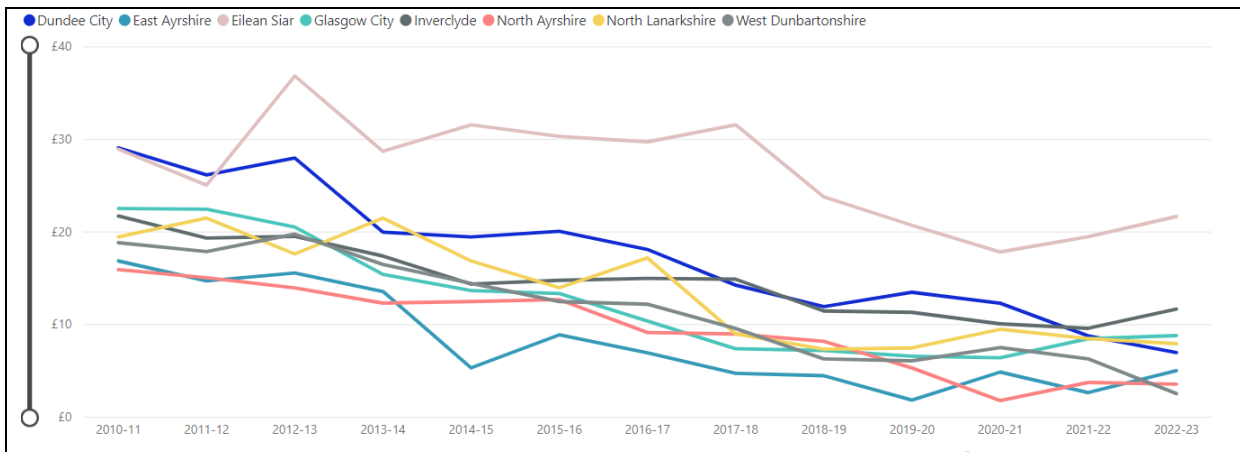


Fig. 2 % of income due from Council Tax received by the end of the year

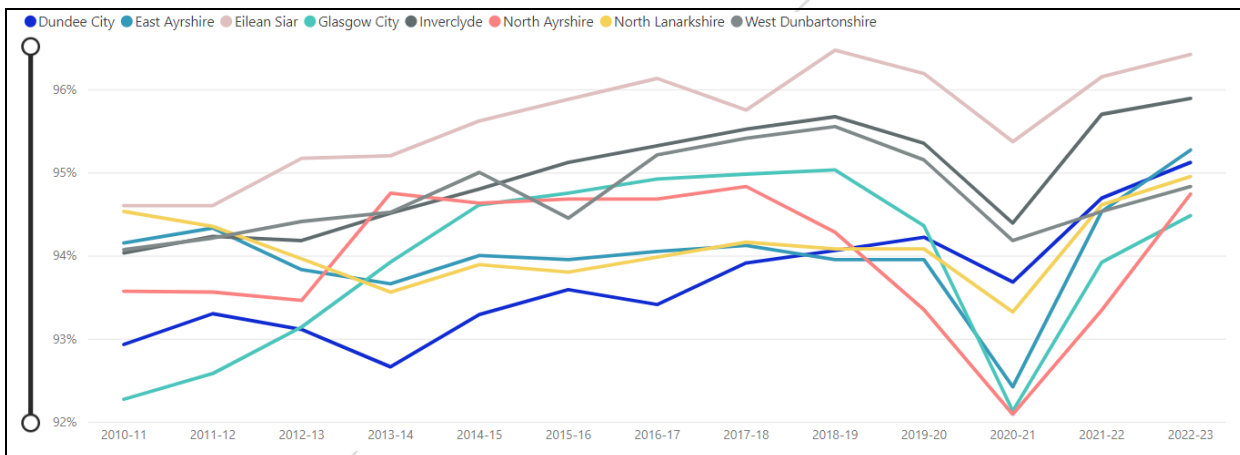
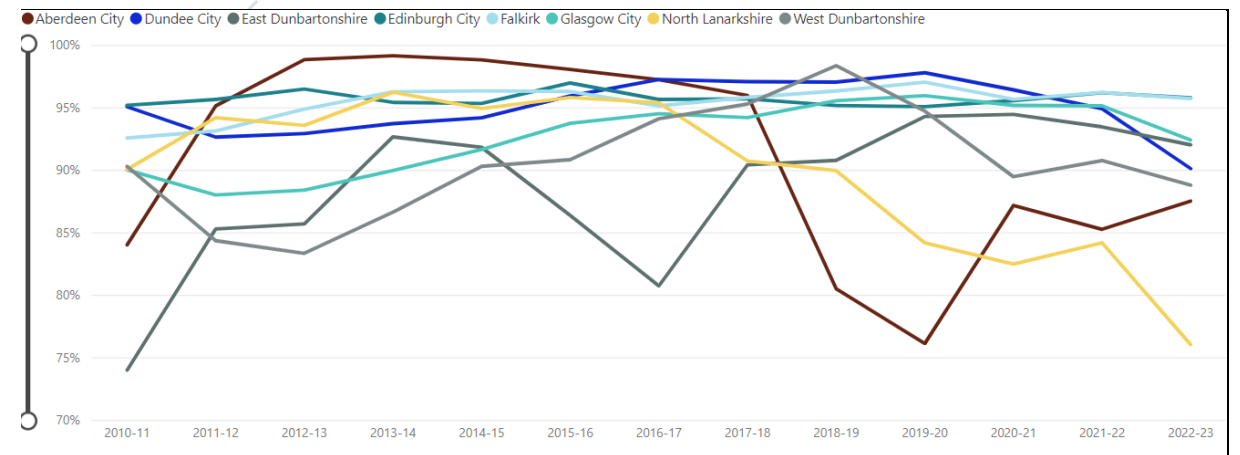


Fig. 3: % of invoices sampled that were paid within 30 days



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4.3 **Benchmarking – Other**

- 4.3.1 The Revenues and Benefits function is extremely active in the local government community via involvement with the Institutes of Revenues, Rating and Valuation (IRRV), the professional body for staff in the field of local authority revenue collection, and key player in showcasing and promoting best practice across councils.
- 4.3.2 Internal Audit conducted benchmarking with Core Cities peer authorities during 2023/24. Further refinement of the benchmarking is planned for 2024/25.
- 4.3.3 Glasgow Assessors participates in benchmarking as part of the Scottish Assessors Association (SAA) for non-domestic rates proposals and appeals. This includes volumes, disposal rates and historical standards against other Scottish Local Authorities.
- 4.3.4 SPFO participates in benchmarking as part of the Pensions and Investment Research Consultants Ltd (PIRC) Local Authority Universe.

4.4 **Inspection**

- 4.4.1 The service is extensively reviewed by both internal and external audit bodies and scrutiny agencies. Quality assurance relating to Internal Audit activity was carried out in the following areas during 2023/24:
- Internal Quality Assessment against the Public Sector Internal Audit Standards.
 - British Standards Management Standard ISO 9001:2015 compliance.

The above inspections are annual and are scheduled for completion each year.

4.5 **Equalities, Diversity and Inclusion (ED&I)**

- 4.5.1 Equalities will again be a key focus for Financial Services in the coming year with support given to the [Equality Outcomes for 2021 to 2025](#) and the employee networks which recognise and value the difference between all our staff.
- 4.5.2 Some of the key strategic and developmental mechanisms for delivering our outcomes include offering ED&I training to all Financial Services staff. They can register for any course/workshop offered through the ED&I training catalogue. Workshops are generally delivered by external providers and include:
- Disability Equality Training for front line employees.
 - Working and Managing in a Diverse Environment.
 - Race Awareness for Employees.
 - Unconscious Bias in Recruitment and Selection.

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- Autism Awareness
- Equality outcomes and Equality Impact Assessments (EqIAs) are now standard considerations for all options discussed during the budget process and published with budget papers.

4.5.3 As a Service we also promote staff participation in established council employee networks, providing our employees with an opportunity to meet with similar colleagues from across the organisation and build a support network. These include the Black and Minority Ethnic (BME) Network, Women's Network, Lesbian, Gay, Bisexual, Transgender, and Intersex (LGBTI+) Employee Network, Disabled Employee Peer Support Network and the Carer's Employee Support Network.

4.6 **Equality Impact Assessments (EqIA)**

4.6.1 EqIA is a method or tool for assessing the effects or impacts of a council policy or function on removing barriers to equality.

The Equality Act 2010 introduced a new public sector equality duty which requires public authorities to try and eliminate discrimination; promote equality and good relations across a range of protected characteristics. Equality impact assessment (EqIA) is one way to ensure public policies meet these legal requirements.

As noted in section 4.5.1, EqIA screenings are carried out for council family budget changes as part of the annual budget setting process and provide a mechanism for full assessment if required.

More Information is available on [GCC website](#)

Section 5: Communication and Engagement

5. Tell Us What You Think

- 5.1 If you would like to let us know how we can improve the Annual Business Plan for Financial Services or want further information, please email: fsgovernance@glasgow.gov.uk

Section 6: Policy and Resource Implications

6. Resource Implications, Equality and Socio-Economic, Climate and Privacy and Data Protection Impacts

6.1 Resource Implications:

| | |
|--------------------------------|--|
| <i>Financial:</i> | The plan will be implemented within existing resources |
| <i>Legal:</i> | None |
| <i>Personnel:</i> | None |
| <i>Procurement:</i> | None |
| <i>Council Strategic Plan:</i> | Supports Grand Challenges One: Reduce poverty and inequality in our communities and Four: Enable staff to deliver essential services in a sustainable, innovative and efficient way for our communities. |

6.2 Equality and Socio-Economic Impacts:

| | |
|---|---|
| <i>Does the proposal support the Council's Equality Outcomes 2021-2025? Please specify</i> | Yes, it supports the key improvement aims within the outcomes of increasing people's knowledge about equality and fairness, and also looks to improve access to Council services by people with protected characteristics, and promotes and supports respect for Equality and Diversity |
| <i>What are the potential equality impacts as a result of this report?</i> | It is anticipated that the actions outlined in the strategic plan will have a positive impact on protected characteristics as noted in the improvement aims above. |
| <i>Please highlight if the policy/proposal will help address socio economic disadvantage.</i> | Yes, through administering a range of financial support mechanisms including Housing Benefit, Council Tax Reduction, Scottish Welfare Fund and Education related benefits. |

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6.3 Climate Impacts:

Does the proposal support any Climate Plan actions? Please specify: Not directly, however Committee will receive updates with regards to progress on achieving Climate Plan actions where appropriate as part of service reporting

What are the potential climate impacts as a result of this report? None

Will the proposal contribute to Glasgow's net zero carbon target? Effective scrutiny is part of our overall governance arrangements to ensure we deliver on high priority plans and strategies

6.4 Privacy and Data Protection Impacts:

Are there any potential data protection impacts as a result of this report? No

If Yes, please confirm that a Data Protection Impact Assessment (DPIA) has been carried out

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