

Policy & Resources Scrutiny Committee – 9th June 2009

**Corporate Finance
Performance Summary
31st March 2009**

Housing & Council Tax Benefit	
What we are doing well	<ul style="list-style-type: none"> • Sickness absence figures are updated regularly and the average figure for the year is below target at 3.30%. • Time taken to process Housing Benefit and Council Tax new claims and change events is 11.32 days, 8.68 days before the target of 20 days. This is new indicator for 2008/09, the target for 2009/10 has been set at 15 days. • The target for the number of changes of circumstances which affect customer's entitlement to Housing Benefits or Council Tax within the year is 15. Performance at the end of the year reached 14.10, only just below the target. This is a new indicator for 2008/09. Data for quarter 1 was unavailable, as the DWP did not begin publishing the figures until June. Many authorities have found it difficult to report any data on this indicator for this year. • The number of successful prosecutions in a quarter has varied over the quarters, falling to 0.8 in quarter 1. However, the annual figure reached 19.8, which is above the target of 18. • The number of fraud investigations closed in a quarter fell to 7.14 in quarter 1, under the quarterly target of 18. For the remainder of the year performance ranged between 140 and 150, reaching an overall figure of 428.14, well above the annual target of 378. • The amount of Housing Benefit overpayments recovered in the quarter as a % of the amount identified in the quarter dropped to 4% in quarter 1, but this was expected as the target was 3%. For the remaining quarters where the target was 65%, performance was consistently above target and rose in 87.4% in quarter 2.
Where we need to improve	<ul style="list-style-type: none"> • Only 16% of PDR's were undertaken, well below the target of 100%. • Over the year 73.75% of appeals were submitted to Tribunals Service within 3 months of the date of receipt by the Authority, below the target of 90%. Performance has fallen from 100% in quarter 1, to a low of 38% in the final months of the year.

Council Tax	
What we are doing well	<ul style="list-style-type: none"> • Sickness absence has fallen below the target of 4% in each quarter. • 95.6% of Council Tax due for the financial year which was received by the Authority narrowly missing the target of 96%. • The % of Non Domestic Rates (NNDR) for the financial year which were received by the Authority, also failed to reach the target of 95%, but only by 1%. This performance has also dropped slightly compared to last year, when performance reached 97.1% at year end. • 97.1% of Council Tax alteration schedules were actioned within 10 working days of receipt, this is an improvement on last years figure of 89.1%. • Maximisation of debt collections of all previous years debts brought forward each year exceeded the target of 40%, reaching 42.1% over the year. • The % of previous years NNDR arrears gross of credits expressed in millions has also failed to meet the target of 40%, but has reached almost 38% by year end.
Where we need to improve	<ul style="list-style-type: none"> • Only 11% of PDR's were undertaken.
Sundry Debtors	
What we are doing well	<ul style="list-style-type: none"> • Sickness absence stood at 3.05% at the end of the year, below the target of 4%. • The Amounts collected within 3 months as a percentage of the amounts due fell just below that target of 98.5%, performing at 97.6% at the end of the year. This figure is also slightly below last years figure of 98.2%.
Where we need to improve	<ul style="list-style-type: none"> • There is no data for the % of PDR's undertaken. • The target for the value of bills outstanding referred for Legal action in millions is £0.5m. Performance for the year is £0.85m, above the target and more than reported in 2007/08 when the average figure over the year was £0.72m. • The value of bills outstanding referred for Legal action in millions is also above target with a reported figure of £0.29m. This figure is the same as reported in 2007/08.
Cashiers	
What we are doing well	<ul style="list-style-type: none"> • Sickness absence levels are below target for the majority of the year. • 99% of payments are receipted correctly, achieving the target. • 100% of the monthly Collection & Deposit registers balanced by the 20th of the following month.

<p>Where we need to improve</p>	<ul style="list-style-type: none"> • There is no data for the % of PDR's undertaken. • There are indicators within the scorecard that measure the number of benefits forms received and the number of visitors with receipted payments for a number of offices within the Borough. However, these indicators have not been updated since August 2008. There are no targets for these indicators as they do not measure performance, they are for information only.
<p>Accountancy</p>	
<p>What we are doing well</p>	<ul style="list-style-type: none"> • The Statement of Accounts were due to be presented to the Council on 30th June, but were presented 6 days earlier on 24th June. This is two days earlier than last year. • The % of periodic Bank Reconciliations completed within 1 month of period closure has risen to 100%, this is a significant improvement compared to last years performance of 50%. • The % of valid purchase ledger feeders (systems that feed the Authority's payments to creditors) that were processed within 3 working days of receipt, achieved performance of 99%. This is an improvement on last year's result of 97.25%. • The average rate of interest received on new short term investments has performed just below the target of 5%, and is a reduction compared to the performance achieved in the previous year of 5.83%. Such a decrease in performance is not surprising, given the unprecedented reductions in interest rates during the second half of this year following the banking crisis. In such circumstances, the Authority has done well to perform close to the target figure. • The average rate of interest received on new borrowings has performed slightly better than the target, and has also improved on last year.
<p>Where we need to improve</p>	<ul style="list-style-type: none"> • There were 13 PDR's undertaken, however there is no target to compare performance against. Progress has been inhibited by delays in cascading down of reviews from senior levels. Finance Manager and Team Leader reviews complete. • The average sickness Absence levels have been above the target of 4% at the end of each quarter. Performance has been adversely affected by a small number of long term absences. • The % of valid general ledger (the Authority's main accounting system) feeders that were processed within 3 working days of receipt achieved a performance of 91%. This was just below the target of 98%. This has been affected by some lengthy staff absences within the team during the course of the year.

Education Finance	
What we are doing well	<ul style="list-style-type: none"> • Allocations are sent to schools within 5 days of the Council budgets being set. • The date by which carry forward balances are notified by schools are within 5 days after the revenue accounts being closed. • SLA income as delegated to schools well over the target of 105% at 128%. • Schools CORE buy back has reduced by 2% compared to last year and is well below the target of 70%. Therefore, schools PREMIUM buy back has increased by 2% and now stands at 46%. Both indicators have improved slightly compared to last year.
Where we need to improve	<ul style="list-style-type: none"> • There is no data for the % PDR's undertaken.
Social Services	
What we are doing well	<ul style="list-style-type: none"> • The average sickness absence levels were 1.20% over the year. • Residential Care Charges collected as a percentage of amounts due just missed the target of 99.5% with the average over figure over the year reaching 98.50%. Performance over the year is identical to 2007/08. • The % of home care charges collected as a percentage of the amount due has improved slightly during the year with an average of 96.81% at year end.
Where we need to improve	<ul style="list-style-type: none"> • No PDR's were undertaken in 2008/09. • The service planned to complete 9 Monitoring reports produced within the year, however 1 report was not produce within the agreed time in quarter 2. All other reports were produced on time.
Environment Finance	
What we are doing well	<ul style="list-style-type: none"> • Sickness absence is low with an average of 1.04% over the year. • 100% of budget monitoring reports were produced by the agreed date. • Recharges as a percentage of DLO/DSO turnover performed well at 1.60% • The payroll cost per timesheet is currently £3.40, which is just over the target of £3.24.
Where we need to improve	<ul style="list-style-type: none"> • Only 2 PDR's were undertaken, there is no target. • The percentage of Trading Accounts produced only reached 53% at year end, well below the target of 85%. This has been primarily due to staff resource problems, especially with staff either being seconded to JE work or being heavily involved in JE work • A comparison with previous years data is not possible due to the lack of historical data in the scorecard.

Internal Audit	
<p>The figures for Q4 are unavailable at present. The service is in the process of collecting the data for submission to the CIPFA benchmarking club, therefore the scorecard will be updated in conjunction with this exercise in early May. The statements below are based on performance up to the Q3.</p>	
What we are doing well	<ul style="list-style-type: none"> • The average % Sickness absence over the first three quarter was 1.70%. • The proportion of audits completed in planned time is well above the target of 60%, and 11% better than that reported in 2007/08. • The average number of days from response to draft report to issue of final report was 1.97 days, well below the target of 4 days. • The proportion of audits completed has averaged at 86% in the first three quarter, but this is below the target of 90%. However, performance is slightly better than last year. It would be useful if the comments box told us how many audits were actually completed.
Where we need to improve	<ul style="list-style-type: none"> • There is no data for the number of PDR's undertaken. • Although the service is able to issue final reports in under 2 days, the average number of days from end of audit to issue of draft report is was 11.43 days, above the target of 10 days. The service was able to produce draft reports within 7.9 days in 2007/08. • There is no data available as year to measure the proportion of clients satisfied with the audit process, although in 2007/08 98% were at least satisfied.
Payments to the Authority	
What we are doing well	<ul style="list-style-type: none"> • The percentage of bills paid by BACS has missed the target of 75% all year, but has consistently performed above 70%.
Where we need to improve	<ul style="list-style-type: none"> • The percentage of undisputed bills from external contractors and suppliers paid within 30 days for the authority is falling below target the target of 93% and is currently amber performing at 90.46%.
Insurance	
What we are doing well	<ul style="list-style-type: none"> • Sickness figures are included in the Accountancy scorecard. • Third party insurance claims without personal injuries settled within 6 months averaged at 94.75% over the year. • 94.25% of property claims are settled within 6 months, narrowly missing the target of 95%.
Where we need to improve	<ul style="list-style-type: none"> • 91.5% of Motor Vehicle claims were settled within 6 months below the target of 97% and below 2007/08 performance of 96.75%