

# Finance Services






## End of 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 1<sup>st</sup> April 2020 to 31<sup>st</sup> March 2021. 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

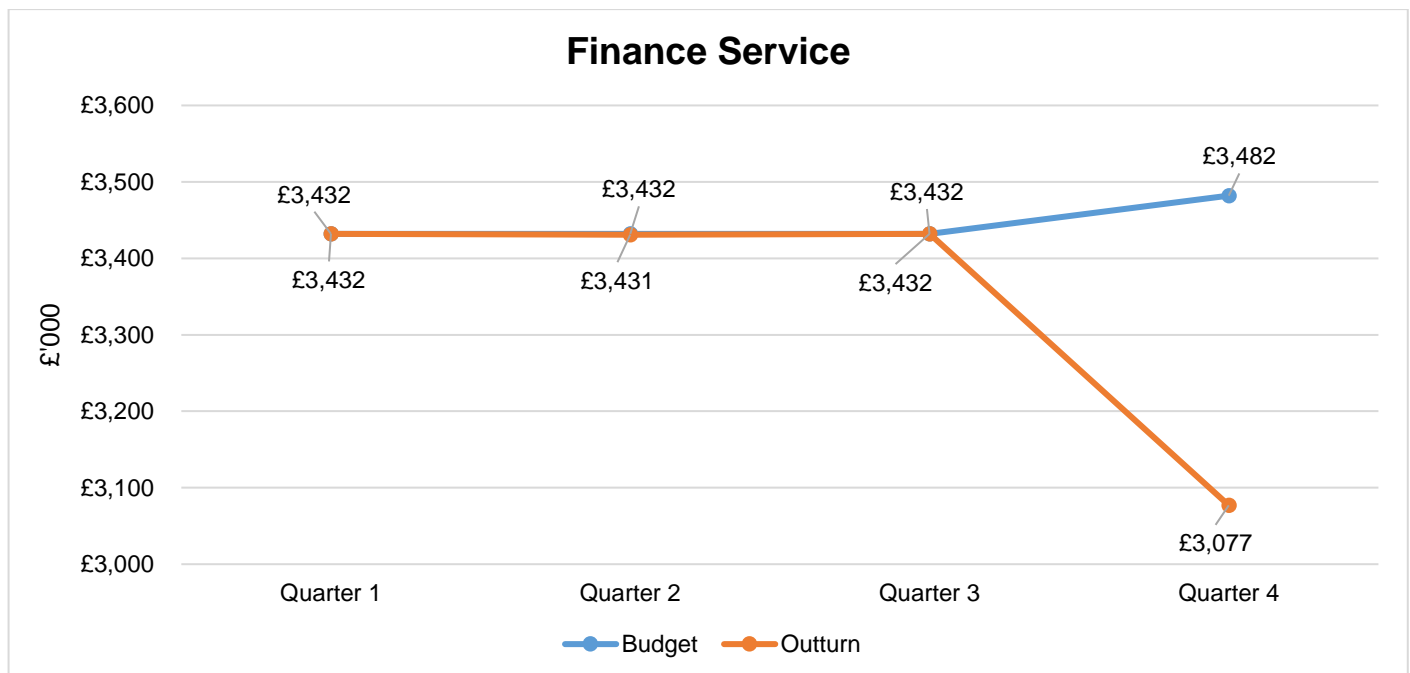
**Objective 7** - In collaboration with Her Majesty Revenues and Customs (HMRC), identify financially vulnerable households and signpost them to specialist partners to provide support, financial advice and guidance.

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

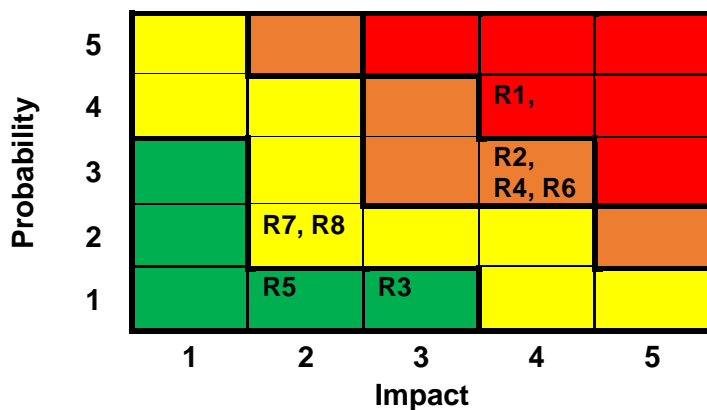
**Objective 9** - Implement and Administer the Business Rate Retail, Leisure and Hospitality Relief Scheme 2020-21

**Objective 10** - Establish Post Covid-19 Debt Recovery Protocols

**2020/21 Budget and Outturn**



**Service Risks as at 31<sup>st</sup> March 2021**



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

Corporate / Service Risk	Risk Score Quarter 1 2020/21	Risk Score Quarter 2 2020/21	Risk Score Quarter 3 2020/21	Risk Score Quarter 4 2020/21	Target Risk Score
<b>Corporate Risk</b> – Balancing the Council’s Medium Term Budget	16	16	16	16	10
<b>Corporate Risk</b> – School’s Finance / Cost Pressures (Risk Led by Education Services)	16	16	12	12	6
<b>Corporate Risk</b> – In year Financial Management	9	6	6	3	6
<b>Service Risk</b> – ICT Key Systems (Oracle / CTax / NNDR) failure	12	12	12	12	5

Corporate / Service Risk	Risk Score Quarter 1 2020/21	Risk Score Quarter 2 2020/21	Risk Score Quarter 3 2020/21	Risk Score Quarter 4 2020/21	Target Risk Score
Service Risk – Internal Audit to provide sufficient assurance to management	12	12	12	2	3
Service Risk – Post Covid-19 income reduction	16	12	12	12	9
Service Risk - ICT Self Service within Council Tax	4	4	4	4	6
Service Risk – Procurement (Risk of non-compliant procurement taking place)	4	4	4	4	5

### **Executive Summary from the Head of Service**

A year like no other and one we all hope is not replicated. Notwithstanding that, the staff within the Finance service, like others, responded very well and we functioned well and focussed on the key challenges that the Covid-19 pandemic brought with it and I want to acknowledge this firstly. Nearly all of our functions ‘work off IT systems’ and these remained stable and staff transitioned to ‘home working’, in line with national guidelines, quickly and relatively seamlessly. It has not been easy for many, for different reasons, and we have supported colleagues throughout the pandemic to cope as well as they can, look after themselves and function as effectively as they could. The response from our teams have been outstanding. Some summary details which highlight this:

- The revenues team administered over £m of business grants and support to businesses and £20m of rate reliefs. This was time consuming and involving close to half the team at times. It was pleasing to note the thanks and acknowledgement they received from businesses who were paid these grants quickly. The work generated a huge amount of correspondences as can be imagined and the team were dealing with well over 1,000 e-mail queries from both this work and general revenues work at any point in time throughout most of the year.

- The accountancy team co-ordinated and claimed, on behalf of the Council, about £18m in financial support from WG for Covid related expenditure and £5m in lost/reduced income. The impact of Covid was a significant ‘addition’ to in year financial management work. We closed the 19/20 accounts in very good time, coming straight away once lockdown started and we coped with this incredibly well.

- The procurement team, alongside accountancy staff, worked with commissioning teams across the Council to ensure we negotiated revised contract payments which supported key suppliers in line with UK/WG procurement framework designed to support key supply chains during this time. As part of this, we ensured we complied with WG financial support guidelines.

- Our payments team managed to put in revised procedures for authorising payments as we worked remotely. Never was it so important to pay suppliers as soon as possible as the last 12 months and they achieved a very good 92% of invoices paid within 30 days – which is testament to the work of budget managers across the Council in fulfilling their part of the process quickly too, in challenging/new circumstances. Like Revenues above, the team here were managing over 1,000 e-mail queries at any point in time as we moved through the year, such was the scale of concern/queries with our suppliers.

- The audit team assisted in the business grants process by undertaking fraud checks on all applications and also proved a flexible and willing team as they used their organisational knowledge and skills to assist in payments, revenues, and even track/trace services.

Over the first 6 months of the year, all teams were heavily/predominantly focussed on Covid-19 response work and to various but slightly lower extents, also the second half too. This has had the inevitable impact on performance and progressing key objectives but mainly limited to the revenues area only, with other areas

within the Finance service progressing key objectives well. In saying that, performance even in the revenues area is still impressive. The key objectives within the revenues area are relatively complicated, in that they involve and rely on other Council partners / departments and outside suppliers / partners who were also affected by the pandemic e.g. courts not opening and impacting the work of the revenues team, for example.

### **Performance measures**

With the exception of Council Tax and business rates collection, the service met its performance targets. The Internal Audit targets are based on their revised audit plan for 2019/20, which was revised and reduced and the achievement of the payments team is mentioned above. The challenges of the revenues section are clearly well understood and with business and households managing their finances closely, the courts not opening for the issuance of liability orders and staff diverted to business grants work as noted above, it was not surprising to see targets missed and performance reduced from previous years. In saying this, targets were marginally missed only and achieved collection rates in the crucial area of Council Tax with WG grant assistance putting the Council back where it might normally be here which is over budget.

Overall, the performance indicators point to a successful year overall, which is quite an achievement in the circumstances.

### **Objectives**

Objectives have been progressed well across nearly all areas as the detail within the report shows. The exception being two major projects in the revenues section on self-service and a debt recovery collaboration pilot with HMRC. These projects depend on internal/external partners and all were affected by the pandemic. The HMRC project has been started again as I write this and we are nearly finished on the self-service project with work now focussed on changing working practices/responsibilities within the revenues team and rolling our / communicating the self-service facility to residents.

### **Moving forward**

As we move forward into the current 2021/22 year, key issues for the service is

- To keep a watching brief and be ready to administer any further business support grants.
- Bed in self-service and the HMRC debt collection pilot.
- Review our structures in the revenues team. The last year showed how little resilience and continuity we have in the current structure
- To deliver a 'normal level' of internal audit work as far as possible and look to adjust working practices there to facilitate and work around remote working around the Council
- Continue to co-ordinate and claim additional Covid related expenditure and lost income for at least the first 6 months of the year

And of course, as the Council develops its longer term approach to new ways of working which is mindful of Covid, the service will need to adapt and change to meet that as well as help in any financial planning to facilitate that.

### **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 (31<sup>st</sup> March 2021)**

**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	Q2 % of Action Completed (Red / Amber / Green)	Q4 % 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 <sup>st</sup> April 2020	31 <sup>st</sup> March 2021	24%	C	Audit work has been undertaken in accordance with the revised 2020/21 IA plan which resulted in 78% of the revised plan being achieved. 28 audit opinions issued in 2020/21: 5 x Good 22 x Reasonable 1 x Unsatisfactory
2	Review and report on how many of the agreed management actions have been implemented within service areas to improve service	Service areas are implementing agreed management actions within the timescales agreed to improve	Not Applicable	1 <sup>st</sup> April 2020	31 <sup>st</sup> March 2021	0%	C	The IA team have collated the feedback from service managers on the implementation of agreed management actions which showed that 71% of agreed actions for 2018/19 had been implemented within service areas.



Action No.	Action Description	Action Outcome(s)	Strategic Recovery Aim	Start Date	End Date	Q2 % of Action Completed (Red / Amber / Green)	Q4 % of Action Completed (Red / Amber / Green)	Action Commentary
	delivery, controls and governance.	service delivery, controls and governance. Where actions are not completed these are escalated accordingly.						2019/20 agreed actions were followed up in 2020/21 but not all returns had been received from the service areas. The full data will be collated and reported in 2021/22
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	1st October 2020	31st March 2022	N/A	50%	All NCC data has been uploaded and matches returned for the 2020 NFI exercise; the IA team and service areas are progressing verification of data matches. The NFI data match exercise is run every 2 years by the Cabinet Office; NCC will have until October 2022 to verify the legitimacy of their data matches.
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	1st April 2020	31st March 2021	30%	30%	The training pack still to be rolled out to NCC staff - this will take place in 2021/22. The updated Anti-fraud, Bribery & Corruption policy was approved by Cabinet in April 2021.

**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	Q2 % of Action Completed (Red / Amber / Green)	Q4 % 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 <sup>st</sup> December 2019	<p>31<sup>st</sup> March 2021</p> <p>Original End Date (5<sup>th</sup> June 2020)</p>	90%	90%	This project is in its final stages, with system testing confirming that the functionality of the system works as it should. Work remains to be done on the Welsh version of the system some minor changes to instructions for users.
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</p>	Not Applicable	1 <sup>st</sup> March 2020	31 <sup>st</sup> March 2021	90%	75%	The work to embed the digital transaction facility is almost complete, further work around functionality and welsh compatibility has been identified and work is in progress to resolve these issues.



Action No.	Action Description	Action Outcome(s)	Strategic Recovery Aim	Start Date	End Date	Q2 % of Action Completed (Red / Amber / Green)	Q4 % of Action Completed (Red / Amber / Green)	Action Commentary
		covid and key personnel not being available.						
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.	<b>Strategic Recovery Aim 1</b>	<p>31<sup>st</sup> July 2021</p> <p>(Original Date: 15<sup>th</sup> January 2021)</p>	<p>28<sup>th</sup> October 2021</p> <p>(Original Date: 31<sup>st</sup> March 2021)</p>	N/A	N/A	The publicity campaign will commence when the on-line services are available for the public to use.

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	Q2 % of Action Completed (Red / Amber / Green)	Q4 % 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 <sup>st</sup> April 2020	31 <sup>st</sup> March 2021	5%	10%	No further progress since mid-year commentary. The Council has chosen to tender for a replacement finance system. Integration and automation with other key systems will remain a key consideration to that evaluation.
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 <sup>st</sup> April 2020	31 <sup>st</sup> July 2020	90%	95%	As part of the Shared Resource Service (SRS) review, no systems consideration has been identified to cause access issues. Isolated access examples are still evident, but are followed up as individual help desk ticket items. Situation continues to be reviewed.
3	Upgrade the financial system which includes the integration of other systems, including the main ledger, procurement, debtors and asset register.	- A financial system on a more sustainable platform, preferably on the Cloud - Greater efficiency of	Not Applicable	1 <sup>st</sup> April 2020	1 <sup>st</sup> April 2022	5%	15%	The go live date has been revised to Oct 22. Activities progress in accordance with timescales agreed, with next immediate milestone (by end April) being advertisement of Council needs and subsequent receipting of supplier PQQ returns. Project budget secured for

Action No.	Action Description	Action Outcome(s)	Strategic Recovery Aim	Start Date	End Date	Q2 % of Action Completed (Red / Amber / Green)	Q4 % of Action Completed (Red / Amber / Green)	Action Commentary
		<p>working practices due to less down time and speed of processing</p> <ul style="list-style-type: none"> <li>- Far greater level of support and business continuity</li> <li>- Ability to access systems on multiple platforms such as mobile phones and tablets i.e. to authorise orders on the go.</li> </ul>						implementation with work o/s to identify funding for anticipated annual cost increases from existing digital IT budget.
4	Meet with Heads of Service to agree the impact on the individual 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.	<ul style="list-style-type: none"> <li>- Provide Cabinet with a reliable, timely forecast on the position facing the authority.</li> </ul> <p>Understand what measures are in place to mitigate the impact and implementation of those measures.</p>	Not Applicable	1 <sup>st</sup> April 2020	31 <sup>st</sup> December 2020	C	N/A	Head of Finance keeps in close touch with services and procedures for identification for claimable expenditure and lost income is in 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	Make decisions on the future of the capital	Not Applicable	1 <sup>st</sup> August 2020	30 <sup>th</sup> September 2020	0%	C	The workshop was delivered in Corporate Management Team (CMT) and the decisions on the

Action No.	Action Description	Action Outcome(s)	Strategic Recovery Aim	Start Date	End Date	Q2 % of Action Completed (Red / Amber / Green)	Q4 % of Action Completed (Red / Amber / Green)	Action Commentary
	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.	programme and its impact on the MTFP, taking into account the long-term affordability and sustainability of the programme.						<p>future of the capital programme and its impact on the MTFP were worked through as part of the work undertaken on the capital and treasury strategy. This meant limiting borrowing over the remainder of the capital programme to £4.5m of unsupported borrowing (until 22/23) and 5.5m after 22/23.</p> <p>Due to the better settlement, the current capital programme was financed upfront.</p>

#### 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	Q2 % of Action Completed (Red / Amber / Green)	Q4 % 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 <sup>st</sup> April 2019	30 <sup>th</sup> July 2021	90%	90%	Closure of accounts work will occur April-May 21, and actions evaluated thereafter.  Timetable issued External Audit continues to work closely and we have already agreed how certain issues will be treated in the Council's 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	Not Applicable	1 <sup>st</sup> April 2019	30 <sup>th</sup> July 2021	90%	90%	Closure of accounts work will occur April-May 21, and actions evaluated thereafter.

Action No.	Action Description	Action Outcome(s)	Strategic Recovery Aim	Start Date	End Date	Q2 % of Action Completed (Red / Amber / Green)	Q4 % of Action Completed (Red / Amber / Green)	Action Commentary
		risk management of its finances.						

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	Q2 % of Action Completed (Red / Amber / Green)	Q4 % 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>	<b>Strategic Recovery Aim 2</b>	1 <sup>st</sup> November 2019	30 <sup>th</sup> September 2020	90%	C	Procurement Strategy has been finalised, and has been approved through both CMT and Cabinet Member. It is now operational.
2	Implement and embed the revised operating model for strategic procurement. Delivering both the added value strategic and operational elements of procurement. To include:	The delivery of this actions ensures that the Council adheres to its Contract Standing Orders(CSO's), Financial Regulations and the necessary	Not Applicable	1 <sup>st</sup> April 2019	31 <sup>st</sup> March 2021	50%	C	New CSO's have been adopted and are now being used. The new Procurement Strategy has been fully approved and has been implemented. An options paper has been written to review the role of the Procurement Gateway Board, but due to the ongoing review of senior management within the Council,



Action No.	Action Description	Action Outcome(s)	Strategic Recovery Aim	Start Date	End Date	Q2 % of Action Completed (Red / Amber / Green)	Q4 % of Action Completed (Red / Amber / Green)	Action Commentary
	<ul style="list-style-type: none"> <li>• Role of Procurement Gateway Board following appointment of new CEO</li> <li>• Compilation of and use of annual 'spend analysis' to identify opportunities for review e.g. off-contract spending etc.</li> <li>• If resource allows conduct reviews of spend to identify opportunities to maximise value and / or deliver savings</li> <li>• Self-service opportunities for lower value competitive action</li> </ul>	<p>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>						<p>this Gateway Board review will be postponed until any revised structure is in place, and the role and fit of Gateway Board can be decided by the CEO later in 2021.</p>

## 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	Q2 % of Action Completed (Red / Amber / Green)	Q4 % 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 <sup>st</sup> April 2020	31 <sup>st</sup> March 2021	50%	C	
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.	<p><b>Strategic Recovery Aim 1</b></p> <p><b>Strategic Recovery Aim 2</b></p> <p><b>Strategic Recovery Aim 3</b></p>	1 <sup>st</sup> April 2020	30 <sup>th</sup> June 2020	C	N/A	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	<p><b>Strategic Recovery Aim 2</b></p> <p><b>Strategic Recovery Aim 3</b></p>	1 <sup>st</sup> April 2020	31 <sup>st</sup> December 2020	75%	C	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.

Action No.	Action Description	Action Outcome(s)	Strategic Recovery Aim	Start Date	End Date	Q2 % of Action Completed (Red / Amber / Green)	Q4 % of Action Completed (Red / Amber / Green)	Action Commentary
		once the recovery phase is operating.						

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	Q2 % of Action Completed (Red / Amber / Green)	Q4 % of Action Completed (Red / Amber / Green)	Action Commentary
1	Collate Data for submission to HMRC.	Comprehensive data collection and cleansing exercise to be undertaken.	<b>Strategic Recovery Aim 4</b>	1 <sup>st</sup> April 2021  Original Start Date (1 <sup>st</sup> October 2020)	31 <sup>st</sup> October 2021  Original End Date (31 <sup>st</sup> October 2020)	N/A	N/A	The project with HMRC was due to start in April 2020 however HMRC delayed the start due to covid. The project will now commence in July 2021 and is projected to run for 18 months.
2	Submit data to HMRC	Data submitted in the correct format	<b>Strategic Recovery Aim 4</b>	30 <sup>th</sup> April 2021  Original Start Date (1 <sup>st</sup> October 2020)	31 <sup>st</sup> October 2021  Original End Date (31 <sup>st</sup> December 2020)	N/A	N/A	
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.	<b>Strategic Recovery Aim 4</b>	1 <sup>st</sup> November 2021  Original Start Date (1 <sup>st</sup> December 2020)	31 <sup>st</sup> March 2023  Original End Date (31 <sup>st</sup> March 2022)	N/A	N/A	

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

Action No.	Action Description	Action Outcome(s)	Strategic Recovery Aim	Start Date	End Date	Q2 % of Action Completed (Red / Amber / Green)	Q4 % 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 entitlement to a grant under the terms of the scheme	Strategic Recovery Aim 1 Strategic Recovery Aim 2	20 <sup>th</sup> March 2020	1 <sup>st</sup> April 2020	C	N/A	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 <sup>th</sup> March 2020	7 <sup>th</sup> August 2020	C	N/A	Action completed and application process was very straight forward.

Action No.	Action Description	Action Outcome(s)	Strategic Recovery Aim	Start Date	End Date	Q2 % of Action Completed (Red / Amber / Green)	Q4 % of Action Completed (Red / Amber / Green)	Action Commentary
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.	<b>Strategic Recovery Aim 1</b>  <b>Strategic Recovery Aim 2</b>	1 <sup>st</sup> August 2020	30 <sup>th</sup> September 2020	45%	C	This work has been completed and all standard correspondence issued to customers will be issued in a fully bilingual format from April 2021.

## 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	Q2 % of Action Completed (Red / Amber / Green)	Q4 % 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 <sup>th</sup> March 2020	1 <sup>st</sup> April 2020	C	N/A	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 <sup>th</sup> March 2020	2 <sup>nd</sup> April 2020	C	N/A	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 <sup>st</sup> April 2020	5 <sup>th</sup> April 2021	90%	C	



## 10. Establish Post Covid-19 Debt Recovery Protocols

Action No.	Action Description	Action Outcome(s)	Strategic Recovery Aim	Start Date	End Date	Q2 % of Action Completed (Red / Amber / Green)	Q4 % 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 <sup>st</sup> August 2020	30 <sup>th</sup> September 2020	C	N/A	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 <sup>st</sup> August 2020	31 <sup>st</sup> March 2021	C	N/A	This will commence in quarter 4.
3	Work with partner agencies and 3 <sup>rd</sup> 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 <sup>st</sup> September 2020	1 <sup>st</sup> March 2021	20%	30%	Work on meeting this objective continues and plans are in place to work with partner organisations on delivery of the Breathing Space debt respite scheme from May 2021.

## Performance Measures 2020/21

### Key

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

Performance Measure	Actual Performance 2020/21	Target 2020/21	Actual Performance 2019/20	Actual Performance 2018/19	Actual Performance 2017/18	Comments
% of Internal Audit Plan Completed	<b>78%</b>	<b>80%</b>	76%	83%	84%	
Number of Days to Issue a Draft Report	<b>8 days</b>	<b>10 days</b>	5 days	11 days	Not Available	
Number of Days to Issue a Final Report	<b>3 days</b>	<b>5 days</b>	2 days	3 days	Not Available	
% Council Tax Collection	<b>95.4%</b>	<b>95%</b>	96.4%	96.6%	96.7%	Due to the covid pandemic and the problems many taxpayers experienced in meeting their payments due to reductions in their income, the target was reduced from 97% to 95% in recognition of this. The lack available court time also meant that liability orders could not be obtained resulting in inability to recover the debts. The team will be concentrating on helping our customers 'catch up' with payment arrangements going forward.
% Non-Domestic Rates Collected	<b>94.4%</b>	<b>95%</b>	97.6%	97.1%	97.5%	As with council tax the collection of NNDR was severely affected by the pandemic, and the target from also reduced to 95% instead

Performance Measure	Actual Performance 2020/21	Target 2020/21	Actual Performance 2019/20	Actual Performance 2018/19	Actual Performance 2017/18	Comments
						of 97%. Even with the rates holiday for hospitality, leisure and retail many businesses struggled to meet their rate payments. The team will be helping businesses get back on track during 2021/22
% Total Council Tax Collected as a % of Annual Budgeted Amount	<b>101%</b>	<b>100%</b>	102.7%	101.4%	104.4%	Although the pandemic affected the collected of 2020-21 the overall collection rate was maintained. This was due to existing recovery and the fact that staff could concentrate on arrears where a liability order was already held, since very few were obtained for 2020-21. These more or less met the budget target themselves though we'd normally over achieve here. However, after that, WG gave a one-off grant for losses on collection due to Covid which increased it to 101%
% of Council Tax accounts paid by Direct Debit	<b>62.4%</b>	<b>76%</b>	60.9%	60%	58.8%	The numbers paying by DD increased following an email campaign and customers wanting to move to a non-contact payment method during the pandemic. The 76% target is a long term goal and the increase in the number of DD payers has helped.
% Payment of Invoices Within Timescales (Year to Date)	<b>91.9%</b>	<b>90%</b>	92.5%	88.9%	88.8%	
Total Value of Spend Through the P Card Programme (Year to Date)	<b>£5,285,000</b>	<b>£2,625,000</b>	£6,307,000	Not Available	Not Available	