

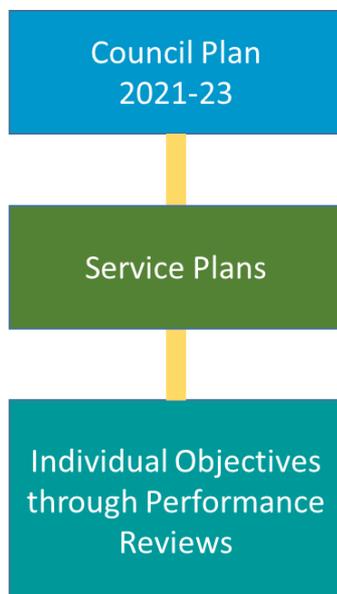


Service Planning 2022-23

Finance Service

Version 3.0

April 2022 – March 2023



Each part of the council plays its part in a joined-up approach to service delivery- from this plan that sets out our staff priorities, to staff's individual performance reviews to confirm that everyone is doing their part.

Strategic Lead: Simon Davey

Portfolio holders:

Service Plan Template 2022-23: Contents Page

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Notes for Strategic Leads and Service Leads:

*Certain parts of this form will be pre-populated. Shaded areas are for guidance.

When you have completed your Service Plan:

- ✓ Save to O:\Service Plans. Final versions will be placed on the intranet/internet
- ✓ Communicate it to your staff
- ✓ Keep it under review – make it a live document which adds value!
- ✓ Use it to formulate individual objectives

Section 1 – Brief description of service and purpose(s)

What we do and who we deliver to

Revenues, Benefits, Corporate Fraud & Compliance:

Benefits: Providing means tested financial support in respect of housing and council tax costs in accordance with prescribed legislation and a local determined scheme. We pay approximately £21m in Housing Benefits and have 4,162 claimants. We provide Council Tax Support of £9.2m to nearly 8,328 households.

Purpose - To pay the right amount to the right person at the right time.

Council Tax: This is collected on behalf of Devon County Council, Devon & Cornwall Police Authority, Devon & Somerset Fire Authority, EDDC & town/parishes. Although the charge is set locally this is a national tax which has to be administered in accordance with legislation. We have to collect £126.4m this year and have 72,434 households. The average bill is £2,062.

Purpose - to collect the right amount from the right person at the right time.

Non Domestic Rates: This is a tax that is set nationally but collected by the local authority. A proportion is retained locally to fund Council services. We have 7,278 rating assessments and are responsible for collecting circa £30m once reliefs and Covid measures have been discounted. The temporary reliefs account for circa £10m. Business rates has to be administered in accordance with legislation.

Invoicing and collection all Sundry accounts on behalf of other departments of the Council. Total of bills issued is £7m with 7,000 accounts raised.

Benefit Overpayment: Collection of circa £1.6m.

Corporate Fraud & Compliance: Dealing with main types of public sector fraud, error & compliance – welfare benefits, tenancy fraud, council tax, business rates, procurement and payroll.

Covid Financial Support Schemes:

Test & Trace (ongoing): Administration of the Covid-19 £500 self-isolation payments under both the standard and discretionary schemes. 2,389 claims dealt with since scheme began on 12 October 2020 – total of £683K paid to residents.

Customer Service Centre (CSC):

This is the main the first point of contact to the Council. The team deals with enquiries from various access channels. Primarily telephone, face to face, and web. They are responsible for main reception, general enquiries and specifically on a one and done basis from customers relating to: Waste, Street Scene, Street

	<p>Name & Numbering, Environmental Health (dogs and pests), parking services, Planning & Electoral Registration. The team answered a total of 150,000 enquiries across all access channels.</p> <p>The team also now run the Community Hub helping residents that need assistance during the Pandemic, the team is supported by other officers across the Council.</p> <p>Financial Services:</p> <p>Accountancy: Providing financial advice to officers and members of the Council. Budget preparation, monitoring and reporting, Treasury Management, VAT, Statement of Accounts, statutory returns and provision of a financial system and procedures. Latest Statement of Accounts show the Council having gross expenditure of £159m.</p> <p>Income & Payments: Administer all EDDC creditors and pay all of the council’s suppliers through the Creditor’s team with over 17,000 invoices paid; administration of the Construction Industry Scheme (CIS). Processing and allocation of all income to the council with over 240,000 transactions (Business Rates, Council Tax, Sundry Debts, Rents, Parking Charges, Benefits Overpayments and Housing Advances) equating to £320m through the Cashier’s team.</p> <p>Procurement:</p> <p>Professional procurement advice is currently managed through a Service Level Agreement with Devon County Council Procurement Services.</p> <p>Internal Audit Services:</p> <p>This service is provided through the South West Audit Partnership. An Annual Audit Plan is approved through the Audit & Governance Committee.</p> <p>ICT:</p> <p>This service is provided through Strata; a separate business plan is approved by a Joint Committee of EDDC, ECC & TDC. Each of the 3 authorities Council’s adopt the Plan annually.</p> <p>Place, Asset and Commercialisation – Separate Service Plan produced.</p>
<p>How we deliver and ensure equal access</p>	<p>In the main services are provided in house with specialist and contract support in some areas.</p> <p>Each area has carried out equality assessments and staff have had appropriate training. We provide services in differing ways in order to meet the needs of our customers.</p>
<p>How we compare</p>	<p>Where national performance is measured; Council Tax and business rate collection and speed of processing benefits we are one of the top performing authorities. The costs of running our services are low and the service areas offer good value for money.</p>

Statutory elements of the service	The majority of the work carried out is a statutory requirement. The remaining elements are in the main linked to services which are of a statutory nature.
Current net budget (excludes Internal support charges and capital budget)	

Section 2 – Key achievements in 2021-22		
	<i>Briefly describe key achievements and what outcomes were created. This will inform Annual Report at year end.</i>	<i>Strategic link to Council Plan priorities</i>
1	All teams continue to be outstanding in dealing with Covid; whether that's been giving direct support to the public and business through financial support and advice, meeting the increased demands of the work in each area and continuing to provide existing services whilst mainly working from home.	A resilient economy
2	<p>The Revenues and Benefits Team have had numerous initiatives to implement and a significant increase in workloads to support residents and businesses in the district impacted by Covid. Specific Covid related schemes that the Service has been responsible for:</p> <ul style="list-style-type: none"> - New Business Rate relief schemes have been introduced by Government to support business during the year. These schemes often require local policies to be designed and adopted, online claim forms developed, rebilling together with associated communications (website, letters, emails, business updates, member engagement, etc) During this financial year (2021/22) we have implemented the following new schemes: <ul style="list-style-type: none"> ➤ Expanded Retail Discount £9,768,818 (different scheme from 2020/21) ➤ Public lavatories scheme £104,541 ➤ Nursery Discount £95,991 (different scheme from 2020/21) <p>On 15 December 21 the government have also issued guidance on the new CARF scheme (Covid-19 Additional Relief Fund) that will need to be implemented before the end of this financial year. This scheme was announced in the March 2021 budget but guidance has only been issued and scheme will need to be implemented before the end of the financial year. East Devon's allocation is £2,162,973.</p> <ul style="list-style-type: none"> - A number of different business grant support schemes have been introduced at extremely short notice ranging from prescriptive schemes to discretionary schemes. This has required working across the Council including with Strata and 	A resilient economy

	<p>Members to implement successfully and at pace. This working is ongoing. Since March 2020 we have paid out over £83.3m and handled over 15K applications. Since April 2021 we have implemented the Restart Grant scheme where we paid out £13.1m and received 1871 applications. We now have the Omicron Hospitality and Leisure grant scheme to implement at pace (announced over Christmas).</p> <ul style="list-style-type: none"> - There has been a significant and unprecedented increase in the number of individuals requiring financial support. This has resulted in more working age residents now claiming Council Tax Reduction (increase in caseload of 39.71% since April 2020), requiring arrangements, money advice, council tax hardship and also needing direct financial support. - Test and Trace Payment scheme continues to operate. Scheme began 12.10.20. To date we have dealt with 2,389 claims and paid out a total of £683K. The scheme has been subject to numerous changes in eligibility throughout this year as the government have changed the isolation requirements. - Financial Hardship Scheme. Administering a hardship fund for those struggling with affording essentials (funded from DEFRA). Initially set up for those facing financial hardship due to the effects of Covid. To date £159,920 spent out of £192,100 budget. 626 applications dealt with. - Set up and delivering the New Household Support Fund on behalf of Devon County Council for those struggling to afford essentials this winter. Scheme went live 15 November 21. To date we've had 519 applications. Awarded circa £58K. - During the first lockdown the team stopped 244 applications from gaining grants. Across subsequent schemes the team stopped a further 267 businesses from gaining grants incorrectly. From the Restart grant scheme 88 grants claims were withheld with a value of £577,342. - Customer Services have dealt with 545 self-isolation referrals since June 2021 by making contact with residents who are having to self-isolate to identify any support needs and to ensure that they are complying. <p>Other achievements:</p>	
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	<ul style="list-style-type: none"> - Reduced the staffing establishment by two FTE's (this has come about through more automation of work, removing inefficiencies from processes, more agile working across teams) This will be reflected in the budget for 2022/23 but the savings identified and delivered in 2021/22. - The Council Tax team achieved the sixth highest collection rate in the Country (as at 31 March 21) which was a significant achievement due to the negative impact on collection performance as a result of Covid (experienced one of the largest drops in collection when comparing across the Devon authorities). - Improved new claim Housing Benefit processing statistics despite extra work being handled within the team. At the start of 2021 new claims were processed in 16.04 days. On 6 December 2021 new claims were being processed in 13.77 days. - Developed and brought in new Housing Benefit and Council Tax Reduction claim form for residents of pension age using our Firmstep system. - Set up new financial resilience team to identify and try to resolve the underlying root causes of poverty to address the significant and unprecedented increase in the number of individuals requiring financial support. This has resulted in more residents now claiming Council Tax Reduction, requiring arrangements, money advice, council tax hardship as well as direct financial support. This work is being highlighted by the District Council Network for best practice. These are temporary posts that are being predominately funded through external grants. - The team have also introduced two key interactive dashboards (Poverty and Sundry Debts) which are the start of an initiative for the Council which will help monitor demand and our effectiveness ensuring we utilise resources in the most effective way and highlighting areas where problems maybe occurring and need tackling. The Sundry debtor dashboard will be used council wide by Service managers to better manage our corporate approach to managing debt. The poverty dashboard will be presented to the Poverty panel in March 2022. 	
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	<ul style="list-style-type: none"> - Implemented new Breathing Space legislation that came into place in May 2021. - Updated the corporate debt policy to reflect the work the team are doing in relation to supporting those households who are financially struggling including the work of the financial resilience team and to take account of new legislation (including Breathing Space) - We have set up a management dashboard to better capture and measure the outcomes/effectiveness of the Financial Resilience officers which will form part of the poverty dashboard that will be presented to the Poverty panel in March 2022. 	
3	<p>The Customer Services Team have been handling a high volume of calls ranging across Council services; in particular the public have required more support during the pandemic. The Team also now manage hardship cases and schemes to support individuals in need.</p> <p>Team have implemented a new appointment system for residents so that they can still access a face to face service. This has resulted in new signage, risk assessments updated, implemented new health and safety measures (screens, etc), new guidance for staff, etc.</p> <p>More CSC staff are being cross trained in other areas of Revenues and Benefits work in order to create a more agile workforce that has helped to deliver the overall reduction in staffing numbers as well as support the ongoing Covid work.</p>	A resilient economy
4	<p>The financial services team have supported and assisted a number of services to help them support the public and business. They have continued with core statutory functions and supported services through grant processes and payments and to ensure everything functions for services working remotely.</p> <p>The Council is expecting an unqualified audit opinion on its accounts and value for money assessment for 2020/21.</p> <p>The completion of the 2022/23 draft budget has been challenging but draft report has been presented for members consideration.</p> <p>The team has been involved in the procurement process for new Financial Management System with ECC and TDC.</p>	

Section 3 – Looking forward : what we will do in 2022-23 (service objectives)				
Key Service Objectives (please include consultation or procurement activity required) <i>Please highlight any projects so that they may be recorded and monitored in SPAR. See project guidance document for the definition of a project.</i>	Financial/ corporate resource	Lead Officers	Start date	End date
1) Better homes and communities for all				
The Finance Team will support the HRA and other possible options to deliver more affordable homes in the District in particularly with debt advice.	Existing Resources	Finance Manager	Feb 2022	March 2022
Develop and create a Poverty dashboard in order to better measure & give greater insight into the impact of poverty within the District. The dashboard will initially be developed based on existing data sets within the Council and will then be developed to include external datasets. The dashboard will help inform future interventions, policy and strategy for supporting low income households. Initial version will be presented to poverty panel in March 22 and will continue to add further data sets.	Existing resources	Service Lead – Revenues, Benefits, Customer Services, Corporate Fraud & Compliance	March 22	March 23
2) A greener East Devon (to include any climate change objectives)				
A new Procurement Strategy is to be prepared for member approval which will emphasise the Council’s object to be Carbon Neutral by 2040 and will include a shift in procurement practices to support this.	Existing Resource and support from DCC Procurement Services	Strategic Lead Finance	Jan 2022	September 2022
Revised Investment strategy to incorporate good practice in terms meeting the	Existing Resources and support	Finance Manager	Dec 2021	March 2022

Council's objective of being carbon neutral by 2040	form Council's external Treasury advisors			
Produce a digital strategy for members' consideration and approval. Work across the Council with digital leads and services to provide an improved digital service for customers and create efficiencies for the Council. Measures to be defined but will include reduction in paper usage.	Existing Resources	Strategic Lead Finance, Revenues Benefits Customer Service Fraud & Compliance Manager, Communications Manager.	Jan 2022	March 2023
<p>Implement online services via Firmstep including automation to reduce the amount of paper bills issued and to create more efficient ways of working. This will include:</p> <ul style="list-style-type: none"> ➤ Self-service / e-billing ➤ Exploring moving more benefit letters to go via self-service. ➤ Online benefit changes of circs form ➤ Move in /move out form for Business rates changes ➤ Contact us form for council tax, business rates and general CSC matters (replace emails) ➤ SBRR claim form ➤ Common financial statement claim form ➤ Discretionary housing payment form. <p>We will measure the efficiencies and paper savings this will create. This objective also sits within 'better homes and communities for all'.</p>	Existing resources	Service Lead – Revenues, Benefits, Customer Services, Fraud & Compliance.	January 2022	
3) A resilient economy				

<p>Implement financial support measures due to impact of Covid-19.</p> <ul style="list-style-type: none"> ➤ Omicron hospitality and leisure grant scheme (announced December 2021. Implement new claim form, develop policy, award grants to eligible businesses. Carry out grant fraud assurance work – pre & post. ➤ Test and Trace Payment Scheme – providing financial support for those needing to self-isolate ➤ CARF (Covid Additional Relief Fund) announced 15 December 2021. Model and design scheme policy to ensure that we target government funding effectively (£2.1 ➤ Financial Hardship Schemes 	<p>If additional resources are needed then this will be covered by new burdens. This work is taking priority over areas of service delivery.</p>	<p>Service Lead – Revenues, Benefits Customer Services, Fraud & Compliance.</p>	<p>December 2021</p>	<p>Ongoing</p>
<p>Update the Corporate Fraud & Compliance Strategy which will include a timetable of priority areas for review which will reflect the high risk areas of lost income. This will include the timetable for carrying out the following reviews:</p> <ul style="list-style-type: none"> ➤ Single Person Discount review ➤ Small Business Rate Relief review ➤ Comparing data sets of council assets against Business rates & sundry debt systems to ensure income maximised. ➤ Missing business rates income ➤ Other high risk areas of fraud. <p>The outcomes of these reviews will provide a minimum of £100K in additional income to the Council through non-compliance of the above.</p>	<p>Existing resources or from external funding. Completion of this objective will be subject to Covid measures that we have to implement.</p>	<p>Service Lead – Revenues, Benefits Customer Services Fraud & Compliance.</p>	<p>March 2022</p>	<p>Ongoing (Strategy to cover next 3 years)</p>
<p>Seek approval through a report to members for the continuation of the Financial Resilience Officers and associated funding.</p>	<p>Existing Resources</p>	<p>Service Lead – Revenues, Benefits</p>	<p>Dec 2021</p>	<p>March 2022</p>

		Customer Services Fraud & Compliance.		
Review the funding arrangements for Money Advice (action identified within the Poverty Action plan)	Existing resources	Service Lead – Revenues, Benefits Customer Services Fraud & Compliance.		
Carry out a full review of our Council Tax Reduction (working age) scheme to ensure that we are striking the right balance over ability to pay and the cost to the taxpayer whilst taking account of our statutory equality act duties. Alongside this will take account of the cost effectiveness /value for money to administer & present finding to Cabinet.	Existing resources	Service Lead – Revenues, Benefits Customer Services Fraud & Compliance.		
4) Other relevant considerations				
Undertake the statutory requirement of producing the 2021/22 Statement of Accounts, incorporating new accounting standards and their external audit to achieve an unqualified opinion.	Existing Resources	Finance Manager	Jan 2022	Sept 2022
Carry out a review of telephony within the CSC. This will include reviewing management data to consider how we can better automate the routing of calls, dynamic automated messages, promotion of online services, etc. Alongside this we will carry out more data captures and use this analysis to inform improvements to service delivery including online services.	Existing Resources	Customer Services Team Leader (with support and guidance form Revenues Benefits Customer Service Fraud & Compliance Manager)	Dec 2021	Sept 2022
The Finance Team will implement a new Financial System with a host of new procedures to be design across the Council,	Capital Project	Finance Manager & Strata	Feb 2022	July 2023

to assist in creating efficiencies and improved reporting capabilities.	(budget approved).			
Due to the impact Covid has had on business rates and sundry debtor income collection levels we will be undertaking further measures with the aim of improving collection rates compared to current performance in line with our corporate debt recovery policy. These form part of the monthly performance measures reported to Members.	Existing resources	Service Lead- Revenues, Benefits, Customer Services, Corporate Fraud & Compliance.	Now	March 2023

Section 3 a – Looking forward: options for doing things differently – this section is vital due to the funding gap we face over the next few years.

Please outline any opportunities to do things differently.

1. There are capacity issues in the Financial Services Team to be able to support the organisation as the Strategic Lead and Finance Manager would wish. The service is continually having to prioritise work and unfortunately some work of less priority does not get done or delayed. This is currently being considered - A new finance system is being procured and if implementation resourced properly this will bring future efficiencies for the team.
2. Financial resources have been identified without the need for an additional budget request to fund the continuation of the Financial Resilience Officers with working funds.
3. Efficiencies and savings can be gained from improving our digital services to customers
4. A process and initiatives to save money/increase income needs to be coordinated across the Council, this will be taken forward by Strategic Lead Finance with support from SMT+ and Cabinet Members.

Section 3 b – Looking forward: Changes to measures and performance indicators - what we will measure, how often and for whom

Measure/indicator	How often – monthly, quarterly, bi-annually, annually	For whom? Cabinet, Overview and Scrutiny	Link Council Plan priorities	Responsible Officer for production of management information	Retain this measure (yes/no) or new

Percentage of Council Tax Collected	Monthly	Scrutiny & Cabinet	-	Service Lead – Revenues Benefits Customer Services Corporate Fraud & Compliance	Yes
Percentage of Non-domestic Rates Collected	Monthly	Scrutiny & Cabinet	-	Service Lead – Revenues Benefits Customer Services Corporate Fraud & Compliance	Yes
Days taken to process Housing Benefit new claims and change events	Monthly	Scrutiny & Cabinet	-	Service Lead – Revenues Benefits Customer Services Corporate Fraud & Compliance	Yes

Section 4 – Resources and workforce planning

Full time equivalents/Headcount as at 01/04/2021	FTE = 70.97 Headcount = 76
Turnover (April 2020 to March 2021)	Voluntary Turnover = 3.9% Voluntary & Non Voluntary Turnover = 6.5%
Absence (April 2020 to March 2021)	Days lost per person: 6.7 days

Section 5 – Training and development

Team based skills/development required – please identify training required that is not currently available	Who for	Expected outcome	When
1. Finance Team will be undertaken Statement of Accounts year end technical training and specialist areas such as capital, treasury management and collection fund.	Accountancy	Ensure complying with legislation and professional codes	Ongoing
2. Technical training in specific areas of Rev's & Ben's	Rev's & Ben's Team	Ensuring the service is compliant with current legislation and regulations	Ongoing

Section 6 – Reducing our carbon footprint	
In what ways is your service contributing to our carbon footprint	What can you do to reduce this impact
Included in objectives above	

Section 7 – Risks			
New/emerging risks description – See attached Risk Register for current service risks	Impact [minor, significant, serious, major]	Likely-hood [remote, unlikely, likely, very likely]	How managed/controlled What action will you take to reduce/minimise risk
1. Risk Register is up to date and reflects the current risk status			

Section 8 - Equalities and safeguarding		
New / emerging equalities risks	Impact Level [High, Medium, Low]	How managed/controlled

1. None identified		
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