

PERFORMANCE AUDIT

PERFORMANCE INDICATORS 2001/2002

# Benefits, Finance and Corporate issues

Comparing the performance of Scottish councils



## Introduction

Each year, councils publish a range of information to show people how well they are providing their services and how they compare with other councils.

This leaflet contains information on eight indicators relating to the councils' management of benefits, finance and corporate issues and how they compare with other councils. They are:

- processing benefit applications
- housing benefits – recoverable overpayments
- housing and council tax benefit costs
- council tax collection
- council tax collection costs
- payment of invoices
- employee sickness levels
- equal opportunities.

### Other pamphlets published by the Commission cover:

Cultural and community services  
Education services  
Environmental and regulatory services  
Housing and social work services  
Fire and Police services

### Audit Scotland will also be providing on its website<sup>1</sup>:

- a comprehensive compendium of the information for all the services for which there are performance indicators
- council profiles analysing indicators on a council-by-council basis.

## Using the information

For each activity we have set out why some of the differences in performance may have arisen. We also highlight particular features of the information - for example, the range in performance achieved by different councils or the overall change in councils' performance over time.

Several factors affect the way a council performs its activities. You need to be aware of these in order to understand why

results may vary. Some of these factors are outwith the control of a council – for example, population size and density, geographical area, and the mix between urban and rural settlements. Others may be specific to a particular service or the groups of people it serves. These local factors may mean that a council with a performance which, at first sight, appears to be worse than that of another has, in fact, done better given the circumstances it faces.

In this pamphlet we have shown information for councils for 2001/2002 and where appropriate made comparison with previous years. However, for some indicators, councils have submitted data that their auditors have identified as unreliable because of doubts about the reliability of the arrangements for producing the information (see Key below). In such cases we have shown the information separately and have not included it in the calculation of any overall Scottish averages, although such information was included in previous years.

Some services were disrupted during 2001/2002 by the foot and mouth outbreak. The following council has indicated that, for the indicators discussed in this pamphlet, their performance may have been affected.

### Benefits administration

Dumfries & Galloway

### Finance

Dumfries & Galloway

### Key

Auditors appointed by the Accounts Commission have reviewed authorities' arrangements for producing the performance information. In the tables shown in this pamphlet, an asterisk (\*) against a council's name indicates that the auditor expressed doubts about the reliability of its arrangements for producing the information.

<sup>1</sup>[www.audit-scotland.gov.uk/performance](http://www.audit-scotland.gov.uk/performance)

## Housing and council tax benefits

### Indicator 1

The average time to process housing and council tax benefits claims was:

- 52 days for new claims, ranging from 17 days in Orkney Islands to 106 days in West Dunbartonshire
- 16 days for changes of circumstances cases, ranging from three days in Orkney Islands and Shetland Islands to 49 days in East Ayrshire.

The average percentage of renewal claims processed on time was 73%, ranging from almost 26% at Eilean Siar to almost 100% at Perth & Kinross.

### Indicator 2

Twenty-five councils reported slightly over £37 million of housing benefit recoverable overpayments outstanding from April 2000, of which they recovered almost £17 million (46%) in 2001/2002.

### Indicator 3

The average cost per case to process housing and council tax benefits claims was almost £42. The cost per case varied widely from £19 in Falkirk to £101 in Shetland Islands.

## Finance

### Indicator 4

Across Scotland, councils collected £1.27 billion (90.6%) of the £1.42 billion council tax that was billed to taxpayers. This is the highest percentage collected since 1996/97. There continues to be wide variation among councils in the amount that is collected, ranging from 81.5% in Glasgow City to 97.3% in Orkney Islands. Aberdeen City and Dundee City have not improved collection rates over last year and are at the same level (Aberdeen City) or worse (Dundee City) than their position when council reorganisation took place in 1996.

### Indicator 5

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Across Scotland, the total cost to councils of collecting council tax was £29.5 million, an increase of £1.8 million (6%) compared with the previous year. However, the proportion of council tax collected increased by 1.4%, or the equivalent of almost £20 million more compared with the previous year.

### Indicator 6

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Across Scotland, on average, 80% of invoices to councils were paid on time. The percentage paid on time has increased from 68% in 1998/99 to 80% in 2001/2002.

## Corporate issues

### Indicator 7

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Across all groups of council employees, 5.4% of working time was lost due to sickness absence, the equivalent of 12 days sick leave per employee across Scotland.

### Indicator 8

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Women filled 23% of the 3,100 chief officials and senior management posts in councils. Within primary schools, women filled 83% of promoted posts of head and deputy head teacher, which is slightly fewer than the overall percentage of women teachers (91%). In secondary schools, women accounted for slightly under 30% of promoted posts – half the overall percentage of women teachers.

## Indicator 1: Processing benefits applications

The time to process benefit applications in calendar days.

This indicator shows the average time taken to process new claims, notifications of changes of circumstances, and the percentage of renewal claims that are processed on time. A new claim will normally take longer to process than a change of circumstance.

The time to process a claim is the period from the council receiving an application for benefit at any of its offices, to the date of notifying the applicant of the outcome. This may include a period of time when an application for benefit is outwith a council's control, for example, when the application is returned to the applicant for additional information.

### Points to bear in mind

Councils that have significant backlogs of applications will report longer processing times. A consequence of longer processing times for benefits claims is that a council may have higher rent arrears.

Nineteen councils have implemented the Department for Work and Pensions (DWP) verification framework. The framework sets out the information that councils should collect, the verification requirements that need to take place before benefit is paid, and the checks that should be made during the life of a claim. The councils that have implemented the framework are Aberdeenshire, Angus, Argyll & Bute, Clackmannanshire, Dumfries & Galloway, East Dunbartonshire, East Lothian, Falkirk, Inverclyde, Midlothian, Moray, North Lanarkshire, Orkney Islands, Perth & Kinross, Scottish Borders, Shetland Islands, South Ayrshire, South Lanarkshire and Stirling. Councils that are less well prepared to meet the minimum standards of the framework may experience higher benefits administration costs when they implement the framework.

The indicator for 2001/2002 is not comparable with processing times in previous years. The indicator was changed to provide consistency with information reported by councils to the DWP.

The DWP has set targets for processing times as a guide to performance levels that councils should aspire to achieve or exceed. These targets are based on the top quarter of all performance figures reported to the Department by councils across the UK:

- Processing times for new claims – 36 days
- Processing times for changes of circumstances – nine days
- Percentage of renewal claims processed on time – 83%.

## Commentary

### Processing new claims

**The average time to process new claims** for the 29 councils (ie, excluding Aberdeenshire, Fife, and Glasgow City) that reported reliable information for this indicator, **was 52 days. The time to process new claims ranged from 17 days in Orkney Islands to 106 days in West Dunbartonshire.** Seven councils (East Ayrshire, East Lothian, Eilean Siar, Midlothian, Moray, North Ayrshire and West Dunbartonshire took, on average, more than 70 days (ten weeks) to process claims (Table 1).

Ten councils (Clackmannanshire, East Renfrewshire, Orkney Islands, Perth & Kinross, Renfrewshire, Scottish Borders, Shetland Islands, South Lanarkshire, Stirling and West Lothian achieved the DWP target for processing new claims within 36 days.

### Processing changes of circumstances

**The average time to process change of circumstances** for the 28 councils (ie, excluding Aberdeenshire, Dundee City, Glasgow City and Inverclyde) that reported reliable information for this indicator, **was 16 days. The time ranged from three days in Orkney Islands and Shetland Islands to 49 days in East Ayrshire.**

Six councils (Argyll & Bute, East Renfrewshire, Highland, Orkney Islands, Shetland Islands and South Lanarkshire) achieved the DWP target for processing changes of circumstances within nine days.

### Processing renewal claims

**The average percentage of renewal claims processed on time** for the 29 councils (ie, excluding Aberdeenshire, Glasgow City, and Inverclyde) that reported reliable information for this indicator, **was 73%. The time ranged from almost 26% in Eilean Siar to almost 100% in Perth & Kinross.**

Nine councils (Clackmannanshire, East Ayrshire, East Renfrewshire, Fife, Orkney Islands, Perth & Kinross, Shetland Islands, South Lanarkshire, and West Lothian) achieved the DWP target of 83% of renewal claims being processed on time.

Six councils (East Ayrshire, East Lothian, Edinburgh City, Midlothian, North Ayrshire and West Dunbartonshire) reported the poorest times, overall, for processing new claims, change of circumstances and renewal claims. These same councils also reported the highest levels for rent arrears. (The pamphlet containing the rent arrears performance indicator will be published on 29 January 2003.)

**Table 1: Processing benefits applications – 2001/2002**

	Average time to process new claims (days)	Average time to process change of circumstances (days)	Percentage of renewal claims processed on time
Aberdeen City	48	19	75.5
Angus	46	15	69.5
Argyll & Bute	42	9	48.1
Clackmannanshire	33	20	99.3
Dumfries & Galloway	48	14	72.0
East Ayrshire	71	49	93.6
East Dunbartonshire	49	12	76.9
East Lothian	80	13	36.1
East Renfrewshire	26	9	99.4
Edinburgh, City of	68	22	52.8
Eilean Siar	80	33	25.9
Falkirk	42	15	75.2
Highland	37	6	68.7
Midlothian	71	33	45.2
Moray	76	21	40.4
North Ayrshire	93	20	60.5
North Lanarkshire	44	11	67.2
Orkney Islands	17	3	91.5
Perth & Kinross	18	19	99.5
Renfrewshire	29	19	77.1
Scottish Borders	28	10	80.8
Shetland Islands	23	3	98.0
South Ayrshire	61	11	79.6
South Lanarkshire	25	9	99.3
Stirling	26	10	67.2
West Dunbartonshire	106	14	71.6
West Lothian	31	11	84.7
<b>Scotland</b>	<b>52</b>	<b>16</b>	<b>73.3</b>
UNRELIABLE DATA			
Aberdeenshire	*64	*11	*81.2
Dundee City	55	*16	71.9
Fife	*52	18	99.1
Glasgow City	*36	*21	*80.3
Inverclyde	69	*10	*69.6



## Indicator 2: Housing benefits – recoverable overpayments

The proportion of recoverable overpayments that were recovered in the year.

This indicator shows the extent to which councils have overpaid housing benefit since April 2000, and the proportion of these overpayments that were recovered in 2001/2002.

The level of benefits overpayments is a concern to the Government. This indicator reflects the need for councils to provide, amongst other things, a secure service whereby overpayment recovery is optimised.

### Points to bear in mind

Benefit overpayments can occur for a range of reasons, including fraudulent claims, claimant errors, council errors, and DWP errors.

### Commentary

Twenty-five of the 32 councils reported reliable information for this indicator. **Among these councils slightly over £37 million of recoverable overpayments were outstanding from April 2000, of which they recovered almost £17 million (46%) in 2001/2002** (Table 2). This compares with 52% recovered in England.

The percentage of overpayments recovered varied widely, from 21% in West Dunbartonshire to 89% in Eilean Siar. Four councils (Argyll & Bute, Dumfries & Galloway, Eilean Siar and Highland) recovered in excess of 60% of their recoverable overpayments. North Lanarkshire, West Dunbartonshire and West Lothian recovered less than 25% of their recoverable overpayments.

East Lothian and Glasgow City reported unreliable data, whilst Aberdeenshire, Dundee City, Fife, Moray and Scottish Borders did not report the information.

**Table 2: Percentage of recoverable overpayments recovered in the year – 2001/2002**

	Percentage of recoverable overpayments recovered in the year	Total recoverable overpayments outstanding from April 2000 (£000)	Amount recovered in the year (£000)
Aberdeen City	59.6	1,936	1,153
Angus	55.7	757	421
Argyll & Bute	62.3	485	302
Clackmannanshire	47.0	450	212
Dumfries & Galloway	64.0	1,434	917
East Ayrshire	41.7	1,799	750
East Dunbartonshire	57.9	1,430	829
East Renfrewshire	38.4	395	152
Edinburgh, City of	34.7	5,774	2,003
Eilean Siar	89.0	169	151
Falkirk	39.6	1,762	698
Highland	86.0	3,838	3,300
Inverclyde	32.7	1,594	521
Midlothian	50.2	1,361	683
North Ayrshire	42.2	1,205	509
North Lanarkshire	21.3	2,153	459
Orkney Islands	56.7	86	49
Perth & Kinross	51.6	573	296
Renfrewshire	39.2	2,370	929
Shetland Islands	50.7	180	91
South Ayrshire	29.1	2,464	717
South Lanarkshire	56.3	1,245	701
Stirling	52.2	993	519
West Dunbartonshire	21.0	1,316	276
West Lothian	22.3	1,391	310
<b>Scotland</b>	<b>45.6</b>	<b>37,158</b>	<b>16,947</b>
UNRELIABLE DATA			
East Lothian	*43.7	*920	*402
Glasgow City	*73.3	*5,723	*4,194

Aberdeenshire, Dundee City, Fife, Moray and Scottish Borders did not report this information.

The Scotland figures exclude councils that reported unreliable data.

### Indicator 3: Housing and council tax benefits costs

The gross administration cost per case for housing and council tax benefit.

This indicator shows the average administration cost in each council for dealing with housing and council tax benefit.

A council may choose to provide a high level of advice and counselling to claimants. The costs of such services will add to the cost to be reported in this indicator.

#### Points to bear in mind

Benefit claims may be more numerous or more complicated in areas where:

- there is a high proportion of applications from people who live at two or more addresses during the year
- there is a high proportion of applications from people in privately rented accommodation, where the application process is more complex
- there are more people in shared accommodation.

The cost per case may be affected by:

- the time taken to collect all the information needed to process a claim
- the allocation of overhead costs to this function, which should follow CIPFA guidance, may, nevertheless, vary among councils.

Nineteen councils have implemented the DWP verification framework. The framework sets out the information that councils should collect, the verification requirements that need to take place before benefit is paid, and the checks that should be made during the life of a claim. The councils that have implemented the framework are Aberdeenshire, Angus, Argyll & Bute, Clackmannanshire, Dumfries & Galloway, East Dunbartonshire, East Lothian, Falkirk, Inverclyde, Midlothian, Moray, North Lanarkshire, Orkney Islands, Perth & Kinross, Scottish Borders, Shetland Islands, South Ayrshire, South Lanarkshire and Stirling. Councils that are less well prepared to meet the minimum standards of the framework may experience higher benefits administration costs when they implement the framework.

The information for 2001/2002 is not comparable with benefits costs in previous years. The indicator was changed to allow costs to be more directly comparable by weighting the caseload mix using the housing and council tax benefit administration subsidy distribution formula. The change allows the data to be directly compared with council benefit costs in England.

### Commentary

**The average cost per case to process housing and council tax benefits claims for** the 31 councils (ie, excluding Eilean Siar) that reported reliable information for this indicator **was almost £42 (Table 3)**. This compares with an average cost of £64 per case in England. **The cost per case varied widely from £19 in Falkirk to £101 in Shetland Islands**. Fifteen councils reported costs per case below £40, while four councils (Edinburgh City, Midlothian, Moray and Shetland Islands) had costs greater than £60 per case.

There appears to be no direct relationship between councils that operate the verification framework and the cost per case. The four councils with the lowest costs all operate the framework, while seven of the ten councils with the highest costs also operate the framework.

Councils dealt with almost one million benefits cases in 2001/2002. The numbers varied from just over 2,000 in two of the Islands councils, to almost 170,000 in Glasgow City.

**Table 3: Gross administration cost per case – 2001/2002**

	Gross administration cost per case for housing and council tax benefit (£)	Number of council tax and housing benefit cases
Aberdeen City	48.82	32,061
Aberdeenshire	29.11	32,146
Angus	53.02	16,208
Argyll & Bute	37.68	14,028
Clackmannanshire	35.15	8,399
Dumfries & Galloway	37.71	23,260
Dundee City	57.63	44,877
East Ayrshire	47.11	26,009
East Dunbartonshire	39.33	10,361
East Lothian	57.56	12,503
East Renfrewshire	48.10	8,377
Edinburgh, City of	61.47	72,252
Falkirk	19.13	38,062
Fife	43.05	61,927
Glasgow City	36.60	166,913
Highland	57.44	31,792
Inverclyde	37.90	20,079
Midlothian	61.37	12,173
Moray	62.00	10,415
North Ayrshire	32.56	30,032
North Lanarkshire	31.14	75,266
Orkney Islands	37.79	2,124
Perth & Kinross	46.46	16,004
Renfrewshire	37.47	38,599
Scottish Borders	52.83	15,354
Shetland Islands	101.55	2,086
South Ayrshire	41.94	19,620
South Lanarkshire	27.43	38,032
Stirling	57.85	12,142
West Dunbartonshire	34.55	26,578
West Lothian	35.84	27,448
<b>Scotland</b>	<b>41.89</b>	<b>945,127</b>
UNRELIABLE DATA		
Eilean Siar	*53.68	*4,039

Eilean Siar's unreliable information is not included in the Scotland figures.

## Indicator 4: Council tax collection

The percentage of council tax due in the year (excluding reliefs and rebates) collected by the end of the year.

This indicator shows the proportion of council tax due in the financial year that was collected by 31 March 2002. This is a measure of councils' effectiveness at collecting the council tax due to them.

Collection levels exclude the amount a council awards to people who receive council tax benefits.

### Points to bear in mind

The variation in collection levels of council tax between councils can be explained in part by factors such as social deprivation and population density, which are outwith their control. However, other factors – such as the accuracy of records and the speed with which recovery procedures are initiated – are directly within councils' control.

The Commission has grouped councils into 'families' which take account of the main factors outwith their control and allow more of a like-for-like comparison. These groupings were used in the Commission's report '*Council tax collection*' (February 1998) where more information on them can be obtained.

### Commentary

In 2001/2002, the net amount of council tax billed amounted to £1.42 billion compared with £1.34 billion for 2000/2001. Collection levels increased in 29 of the 32 councils. To some extent this was as a result of a change to legislation which allowed earlier billing of council tax. Dundee City, Aberdeen City and South Lanarkshire were the only councils that did not improve on the previous year (Table 4).

**Across Scotland, councils collected 90.6% of council tax, which is the highest percentage collected since 1996/97.** The proportion of council tax collected in 2001/2002 has increased by 1.4% across Scotland, equivalent to an extra £20 million compared with the previous year.

While collection levels have shown a gradual increase over the years, **there continues to be wide variation among councils in the amount that is collected, ranging from 81.5% in Glasgow City to 97.3% in Orkney Islands.**

Since 1996/97 when the indicator was first introduced, a number of councils (East Lothian (6%), Highland (7.1%), West Dunbartonshire (7.5%), Glasgow City (7.8%), North Lanarkshire (7.8%), South Lanarkshire (8%) and Renfrewshire (8.1%)) have made notable improvements in their collection levels.

**Aberdeen City and Dundee City did not improve collection rates compared with the previous year, and are at the same level (Aberdeen City) or worse (Dundee City) than their collection level when the council tax indicator was introduced in 1996.**

Aberdeenshire and Fife reported increases in collection levels compared with last year, but are still below their 1996 level.

**Table 4: Percentage of income due from council tax for the year that was received by the end of the year**

	2001/2002	2000/2001	1999/2000	1998/1999	1997/1998	1996/1997
FAMILY A						
Eilean Siar	<b>88.9</b>	87.8	89.7	90.1	89.6	88.3
Highland	<b>92.2</b>	91.4	91.1	90.1	89.1	85.1
Argyll & Bute	<b>92.5</b>	91.8	90.1	88.3	89.7	88.2
Moray	<b>92.7</b>	92.3	92.9	91.0	92.4	92.6
Midlothian	<b>92.9</b>	91.5	90.7	88.6	87.8	88.0
Aberdeenshire	<b>93.8</b>	93.2	91.8	94.2	94.2	94.7
Perth & Kinross	<b>94.1</b>	93.5	92.1	93.1	92.6	92.8
Dumfries & Galloway	<b>94.2</b>	93.5	92.0	88.1	90.8	91.0
East Lothian	<b>94.2</b>	92.4	90.8	87.2	85.8	88.2
Angus	<b>94.5</b>	93.9	93.6	93.5	93.3	91.9
Shetland Islands	<b>95.8</b>	95.2	94.5	94.3	93.8	92.3
Scottish Borders	<b>96.3</b>	95.7	95.7	95.2	94.6	95.1
Orkney Islands	<b>97.3</b>	96.4	96.3	96.1	95.9	96.0
FAMILY B						
East Ayrshire	<b>86.4</b>	85.3	83.2	81.8	83.6	82.6
North Ayrshire	<b>89.5</b>	87.2	85.2	83.8	85.4	84.8
Clackmannanshire	<b>89.7</b>	88.5	86.7	86.6	83.5	89.6
Fife	<b>90.9</b>	89.2	90.4	91.8	91.4	91.0
West Lothian	<b>91.4</b>	90.3	88.5	84.3	88.2	87.7
East Dunbartonshire	<b>92.9</b>	91.0	91.0	90.0	92.1	91.0
Falkirk	<b>93.8</b>	93.1	92.3	91.6	90.0	92.2
South Ayrshire	<b>93.9</b>	93.3	91.5	88.2	89.9	89.3
East Renfrewshire	<b>94.5</b>	93.5	93.3	91.2	93.1	93.3
Stirling	<b>95.0</b>	93.9	93.7	92.1	90.5	92.7
FAMILY C						
Glasgow City	<b>81.5</b>	80.1	78.9	77.3	75.0	73.7
West Dunbartonshire	<b>84.5</b>	79.6	80.4	76.6	79.8	77.0
Dundee City	<b>85.0</b>	85.0	86.6	87.3	85.5	85.5
Inverclyde	<b>87.0</b>	80.3	81.3	77.2	80.8	83.8
Aberdeen City	<b>89.8</b>	89.9	89.7	89.6	89.7	89.8
Edinburgh, City of	<b>90.3</b>	88.1	88.1	87.7	87.1	87.6
North Lanarkshire	<b>90.8</b>	87.9	86.2	83.8	85.7	83.0
Renfrewshire	<b>93.0</b>	91.0	89.4	87.4	85.4	84.9
South Lanarkshire	<b>93.2</b>	93.2	87.9	87.1	88.7	85.2
<b>Scotland</b>	<b>90.6</b>	<b>89.2</b>	<b>88.3</b>	<b>87.2</b>	<b>87.3</b>	<b>86.8</b>



## Indicator 5: Council tax collection costs

The cost of collecting council tax per chargeable dwelling.

This indicator shows the average cost per dwelling of collecting council tax. It excludes costs associated with the collection of non-domestic rates and residual community charge.

### Points to bear in mind

The cost of collection may be affected by:

- the willingness of taxpayers to pay
- the level of enforcement action taken by the council to recover tax due to it
- how efficient the council is at collecting the tax
- the allocation of overhead costs to this function, which should follow CIPFA guidance, may, nevertheless, vary among councils.

The cost includes the net cost of collecting water and sewerage charges on behalf of the water authorities and, therefore, any profit or loss on collecting water and sewerage charges will affect this indicator.

The Commission's report, '*Council tax collection*' (February 1998), recommended that the priority for most councils should be to increase collection levels, before considering reducing costs.

The Commission has grouped councils into 'families' which take account of the main factors outwith their control and allow more of a like-for-like comparison. These groupings were used in '*Council tax collection*', where more information on them can be obtained.

### Commentary

**Across Scotland, the total cost to councils of collecting council tax was £29.5 million, an increase of £1.8 million (6%) compared with the previous year.** The average cost of collecting the tax per chargeable dwelling was £12.91 (Table 5).

Overall, 17 councils increased their costs per dwelling, however, the 1998 report recommended that councils should aim to achieve high collection levels before reducing costs. The proportion of council tax collected in 2001/2002 has increased by 1.4% across Scotland, equivalent to an extra £20 million compared with the previous year.

### **Group A**

Seven of the twelve councils within this group reported reductions in the cost per dwelling. Moray, Perth & Kinross and Angus have reduced their costs year-on-year since 1996/97. Six councils had collection costs below the Scotland average.

### **Group B**

Four of the ten councils (Falkirk, East Renfrewshire, South Ayrshire, and Stirling) reported reduced costs per dwelling. Seven of the ten councils had collection costs below the Scotland average.

### **Group C**

Six of the nine councils reported increased costs per dwelling. The three councils, (Inverclyde 78%; Dundee City 34%; and West Dunbartonshire 18%) with the highest costs per chargeable dwelling in this group reported substantial percentage increases compared with the previous year. However, Inverclyde and West Dunbartonshire have also reported notable increases in the percentage of council tax collected (see indicator 4).

**Table 5: The cost of collecting council tax per chargeable dwelling**

	2001/2002 £	2000/2001 £	1999/2000 £	1998/1999 £	1997/1998 £	1996/1997 £
FAMILY A						
Moray	<b>10.14</b>	13.60	13.72	14.81	17.39	17.54
Scottish Borders	<b>10.45</b>	10.75	9.84	7.33	7.02	7.45
Dumfries & Galloway	<b>10.60</b>	8.99	9.09	8.01	8.80	11.14
Aberdeenshire	<b>11.69</b>	12.26	11.77	11.32	11.70	11.78
East Lothian	<b>11.73</b>	14.08	8.96	11.34	10.23	* 8.05
Perth & Kinross	<b>12.02</b>	13.53	14.60	14.79	15.71	17.27
Angus	<b>14.35</b>	14.44	15.64	15.92	17.04	23.67
Highland	<b>16.17</b>	14.87	13.88	11.32	10.76	20.44
Shetland Islands	<b>17.21</b>	16.52	15.48	15.91	14.16	16.99
Argyll & Bute	<b>17.47</b>	16.89	12.98	10.48	9.20	6.17
Orkney Islands	<b>18.02</b>	17.22	17.16	19.07	19.65	20.70
Eilean Siar	<b>21.91</b>	21.99	21.29	21.29	23.97	24.65
FAMILY B						
Falkirk	<b>5.74</b>	7.23	7.97	2.96	4.61	11.60
East Dunbartonshire	<b>5.82</b>	4.38	5.16	4.59	4.55	8.17
West Lothian	<b>7.89</b>	7.69	7.55	4.84	3.08	1.51
East Renfrewshire	<b>10.45</b>	10.79	9.66	11.22	8.18	9.33
South Ayrshire	<b>10.57</b>	14.70	13.19	13.15	10.38	8.55
Fife	<b>11.05</b>	10.58	9.73	14.64	8.80	4.58
Stirling	<b>12.09</b>	12.36	13.70	8.69	11.87	13.92
Clackmannanshire	<b>13.05</b>	12.90	10.75	9.84	8.38	Not reported
East Ayrshire	<b>14.12</b>	13.44	12.95	10.43	6.07	8.41
North Ayrshire	<b>15.36</b>	11.19	16.24	16.03	15.89	17.51
FAMILY C						
Edinburgh, City of	<b>11.67</b>	8.56	8.57	6.39	3.29	4.39
Renfrewshire	<b>11.75</b>	11.87	11.68	12.57	12.78	12.99
North Lanarkshire	<b>13.38</b>	13.33	13.77	13.08	7.26	* 9.60
Glasgow City	<b>13.61</b>	13.62	13.12	12.07	12.36	12.44
South Lanarkshire	<b>14.52</b>	11.65	11.09	9.92	10.83	11.62
Aberdeen City	<b>14.55</b>	14.67	13.83	13.04	15.01	15.67
Inverclyde	<b>17.86</b>	10.01	12.67	12.48	7.15	14.24
Dundee City	<b>17.90</b>	13.39	15.52	13.97	15.48	28.94
West Dunbartonshire	<b>23.01</b>	19.41	20.41	13.51	12.63	* 9.38
<b>Scotland</b>	<b>12.91</b>	<b>12.16</b>	<b>11.88</b>	<b>11.05</b>	<b>10.01</b>	<b>12.13</b>
UNRELIABLE DATA						
Midlothian	<b>*12.05</b>	14.11	* 3.27	2.51	0.57	10.80

Midlothian's unreliable information is not included in the Scotland figure for 2001/2002.

## Indicator 6: Payment of invoices

The number of invoices paid within 30 days of receipt, or agreed time limit if otherwise specified, as a percentage of all invoices paid.

This indicator shows the percentage of invoices paid by councils within 30 calendar days (or otherwise agreed time period). Thirty calendar days reflects the normal credit period.

### Points to bear in mind

Some invoices will not be paid within the agreed term because they are disputed.

All councils calculated this indicator on a statistically valid sample of invoices.

A number of councils make some payments through credit card companies, and it is each council's responsibility to ensure the credit card companies make payment within 30 calendar days.

### Commentary

**Across Scotland, on average, 80% of invoices to councils were paid on time. The percentage paid on time has increased from 68% in 1998/99 when the indicator was first introduced, to 80% in 2001/2002** (Table 6). The variation among councils ranged from 67% in Fife to 90% in Dundee City and West Lothian. The reported figures show that the poorer performing councils in previous years are paying more of their invoices on time.

Eighteen councils paid at least eight in every ten of their invoices on time compared with 12 councils the previous year. East Dunbartonshire, East Renfrewshire, Fife, Inverclyde and North Lanarkshire paid fewer than 75% of their invoices on time.

In 2001/2002, six councils (Fife, Inverclyde, South Lanarkshire, Stirling, West Dunbartonshire and West Lothian) increased the percentage of invoices paid on time by 20% or more compared with 1998/99. However, over the same period, five councils (Clackmannanshire, East Lothian, East Renfrewshire, Eilean Siar and North Ayrshire) paid fewer invoices on time.

**Table 6: Percentage of invoices paid within 30 days or other agreed time period**

	Percentage of invoices paid within 30 days or other agreed time period			
	2001/2002	2000/2001	1999/2000	1998/1999
Aberdeen City	<b>85</b>	83	79	74
Aberdeenshire	<b>77</b>	79	75	71
Angus	<b>80</b>	77	76	80
Argyll & Bute	<b>76</b>	79	77	70
Clackmannanshire	<b>79</b>	72	79	80
Dumfries & Galloway	<b>88</b>	88	86	81
Dundee City	<b>90</b>	88	*94	82
East Ayrshire	<b>80</b>	76	77	73
East Dunbartonshire	<b>72</b>	70	62	63
East Lothian	<b>79</b>	76	69	82
East Renfrewshire	<b>72</b>	75	77	82
Edinburgh, City of	<b>76</b>	72	70	65
Eilean Siar	<b>79</b>	77	79	81
Falkirk	<b>84</b>	87	76	75
Fife	<b>67</b>	50	58	44
Glasgow City	<b>83</b>	83	76	72
Highland	<b>87</b>	89	88	71
Inverclyde	<b>74</b>	73	48	50
Midlothian	<b>77</b>	75	70	62
Moray	<b>87</b>	83	80	72
North Ayrshire	<b>82</b>	85	84	86
North Lanarkshire	<b>72</b>	66	64	69
Orkney Islands	<b>83</b>	83	83	83
Perth & Kinross	<b>89</b>	86	75	70
Renfrewshire	<b>81</b>	77	75	70
Scottish Borders	<b>78</b>	75	77	68
Shetland Islands	<b>83</b>	83	78	74
South Ayrshire	<b>83</b>	79	76	72
South Lanarkshire	<b>75</b>	63	44	52
Stirling	<b>81</b>	77	74	60
West Dunbartonshire	<b>81</b>	76	76	59
West Lothian	<b>90</b>	83	77	62
<b>Scotland</b>	<b>80</b>	<b>75</b>	<b>72</b>	<b>68</b>

## Indicator 7: Sickness absence levels

Proportion of working time lost due to sickness absence for:

- chief officers, administrative, professional, technical and clerical employees
- craft and manual employees
- teachers.

This indicator reports the amount of working time lost through sickness absence for council staff. The employee groupings reflect broad differences in the type of work undertaken.

Sickness absence includes self-certification, absence supported by a doctor's certificate, long-term sickness absence and industrial injury. It does not include compassionate leave, career leave and special leave/unpaid leave nor maternity or paternity leave.

### Points to bear in mind

The information covers all staff directly employed by the council, which includes full-time, part-time and temporary staff and the council's direct service organisation(s). Employees who work for less than a complete month during the year are excluded.

The indicator excludes police and fire employees who are included in the pamphlet covering fire and police services.

Working patterns vary both between and within councils. For the purposes of this indicator each period of work, for example, day shift, night shift or hours worked by part-time employees, counts as a working day.

### Commentary

Thirty-one councils reported this information. Orkney Islands did not report their sickness absence levels for any staff. **Across all groups of employees, 5.4% of working time was lost due to sickness absence** – the same as the two previous years and **the equivalent of 12 days sick leave per employee across Scotland**. There is wide variation among councils in sickness levels, ranging from 3.8% (slightly over eight days per employee) in Shetland Islands to 6.7% (15 days per employee) in Fife and West Dunbartonshire. Six councils (Clackmannanshire, Fife, Inverclyde, North Ayrshire, Renfrewshire and West Dunbartonshire) reported sickness absence levels above 6% in 2001/2002. Shetland Islands was the only council to report sickness

absence levels of less than 4% – four councils achieved this level the previous year (Table 7a).

The performance of each council is reported below within the employee groups.

### **Chief officers, administrative, professional, technical and clerical employees**

Across Scotland, 5.2% (11 days per employee) of working time was lost due to sickness absence for this group of employees – the same as the previous year. However, there was wide variation among councils, ranging from 3.3% (seven days per employee) in Moray to 6.8% (15 days per employee) in Fife. Seventeen councils reported higher levels of sickness absence compared with the previous year, while Aberdeen City, Moray, North Ayrshire, Stirling and West Lothian have reported year-on-year reductions in sickness absence for the past three years. Five councils (Clackmannanshire, Fife, North Lanarkshire, Renfrewshire, and West Dunbartonshire) reported sickness absence levels greater than 6% (Table 7b).

### **Craft and manual employees**

Overall, 6.5% (14 days per employee) of working time was lost to sickness absence for this group of staff – the same as the previous year. Levels of sickness absence varied from 4.3% in Shetland Islands (ten days per employee) to 8.5% in North Ayrshire (19 days per employee) (Table 7b). Eighteen councils reported increased levels of sickness absence, with six of these councils (Dumfries & Galloway, East Ayrshire, East Renfrewshire, Eilean Siar, Renfrewshire and South Ayrshire) reporting year-on-year increases for the past three years.

### **Teachers**

Across Scotland, 4% (equivalent to seven days per employee) of teachers' working time was lost due to sickness absence, the same as the previous year. The range in sickness absence varied from 1.9% (almost four days per teacher) in Shetland Islands to 5.5% (almost 11 days per teacher) in Inverclyde (Table 7c). East Dunbartonshire, Inverclyde, Midlothian and Moray have reported increased sickness absence levels for each of the two previous years.

**Table 7a: Percentage of working time lost due to sickness absence for all council employees**

	All employees		
	2001/2002	2000/2001	1999/2000
Aberdeen City	5.6	6.2	6.2
Aberdeenshire	4.9	5.2	* 5.2
Angus	4.3	4.1	4.7
Argyll & Bute	4.6	4.4	4.7
Clackmannanshire	6.2	6.0	* 5.2
Dumfries & Galloway	4.9	4.4	4.4
Dundee City	5.2	4.9	5.1
East Ayrshire	5.5	5.8	5.3
East Dunbartonshire	5.7	5.7	6.2
East Lothian	5.4	5.9	5.4
East Renfrewshire	4.9	4.3	4.6
Edinburgh, City of	5.4	5.1	5.2
Eilean Siar	4.0	3.6	2.7
Falkirk	5.8	5.0	5.6
Fife	6.7	6.4	5.9
Glasgow City	5.3	5.5	4.9
Highland	4.1	* 4.4	* 4.1
Inverclyde	6.1	6.3	6.2
Midlothian	5.2	5.0	5.4
Moray	4.4	3.4	* 4.2
North Ayrshire	6.1	6.3	6.5
North Lanarkshire	5.9	* 6.3	* 7.1
Perth & Kinross	4.3	4.9	5.0
Renfrewshire	6.5	6.3	6.0
Scottish Borders	4.5	3.7	* 3.4
Shetland Islands	3.8	3.8	3.8
South Ayrshire	5.7	5.8	5.4
South Lanarkshire	5.0	5.0	5.5
Stirling	5.5	4.9	5.3
West Dunbartonshire	6.7	6.7	6.9
West Lothian	5.0	5.4	5.2
<b>Scotland</b>	<b>5.4</b>	<b>5.4</b>	<b>5.4</b>
NOT REPORTED			
Orkney Islands	<b>Not reported</b>	4.0	* 3.3



**Table 7b: Percentage of working time lost due to sickness for the following categories**

	Chief officers, administrative, professional, technical and clerical employees			Craft and manual employees		
	2001/2002	2000/2001	1999/2000	2001/2002	2000/2001	1999/2000
Aberdeen City	<b>5.2</b>	5.4	5.5	<b>6.9</b>	7.8	7.6
Aberdeenshire	<b>5.1</b>	5.5	* 5.2	<b>5.6</b>	6.2	* 6.6
Angus	<b>4.2</b>	4.0	4.3	<b>5.4</b>	5.1	6.7
Argyll & Bute	<b>4.8</b>	4.5	4.2	<b>5.1</b>	5.1	5.9
Clackmannanshire	<b>6.3</b>	5.5	* 4.9	<b>7.0</b>	7.2	* 6.8
Dumfries & Galloway	<b>4.5</b>	4.1	4.1	<b>5.6</b>	5.1	4.6
Dundee City	<b>4.9</b>	4.7	4.7	<b>6.0</b>	5.4	6.3
East Ayrshire	<b>5.7</b>	5.7	5.0	<b>6.8</b>	6.6	6.2
East Dunbartonshire	<b>5.7</b>	5.4	5.2	<b>7.1</b>	8.1	9.9
East Lothian	<b>5.2</b>	5.6	4.7	<b>6.0</b>	6.8	5.9
East Renfrewshire	<b>4.6</b>	4.2	4.4	<b>6.8</b>	5.4	5.2
Edinburgh, City of	<b>5.3</b>	5.1	4.7	<b>6.8</b>	6.3	7.0
Eilean Siar	<b>3.9</b>	3.0	3.1	<b>4.9</b>	4.6	2.3
Falkirk	<b>5.2</b>	5.0	5.7	<b>7.7</b>	5.7	6.3
Fife	<b>6.8</b>	6.1	5.2	<b>7.7</b>	7.5	7.5
Glasgow City	<b>5.2</b>	5.5	4.7	<b>5.8</b>	6.2	6.0
Highland	<b>4.0</b>	* 4.9	* 3.8	<b>5.4</b>	* 5.2	* 5.3
Inverclyde	<b>4.9</b>	4.6	5.1	<b>7.6</b>	8.8	8.1
Midlothian	<b>4.8</b>	4.4	4.7	<b>6.2</b>	6.1	7.3
Moray	<b>3.3</b>	3.5	* 5.5	<b>5.6</b>	2.9	* 4.0
North Ayrshire	<b>5.2</b>	5.4	5.6	<b>8.5</b>	8.4	8.7
North Lanarkshire	<b>6.1</b>	* 6.2	* 5.8	<b>6.7</b>	* 8.0	* 9.4
Perth & Kinross	<b>4.1</b>	4.9	4.3	<b>4.9</b>	7.8	7.4
Renfrewshire	<b>6.6</b>	5.9	6.1	<b>7.8</b>	7.6	7.3
Scottish Borders	<b>4.1</b>	4.0	* 3.5	<b>5.3</b>	3.4	* 3.5
Shetland Islands	<b>3.9</b>	3.4	3.6	<b>4.3</b>	4.6	4.6
South Ayrshire	<b>4.6</b>	5.0	4.8	<b>7.8</b>	6.9	6.8
South Lanarkshire	<b>4.9</b>	4.8	5.4	<b>5.5</b>	5.9	6.2
Stirling	<b>4.8</b>	4.9	5.0	<b>6.8</b>	5.6	6.0
West Dunbartonshire	<b>6.7</b>	6.7	6.1	<b>7.9</b>	7.4	7.9
West Lothian	<b>4.6</b>	4.9	5.1	<b>6.9</b>	7.0	6.4
<b>Scotland</b>	<b>5.2</b>	<b>5.2</b>	<b>4.9</b>	<b>6.5</b>	<b>6.5</b>	<b>6.7</b>
NOT REPORTED						
Orkney Islands	<b>Not reported</b>	4.5	* 3.3	<b>Not reported</b>	4.3	* 4.9

**Table 7c: Percentage of working time lost due to sickness**

	Teachers		
	2001/2002	2000/2001	1999/2000
Aberdeen City	4.0	4.1	4.5
Aberdeenshire	3.3	3.2	* 3.3
Angus	3.6	3.7	3.7
Argyll & Bute	3.5	3.2	3.3
Clackmannanshire	4.9	5.5	* 3.8
Dumfries & Galloway	4.4	3.9	4.5
Dundee City	4.8	5.0	4.6
East Ayrshire	3.3	4.6	4.3
East Dunbartonshire	4.2	4.1	3.7
East Lothian	4.9	5.0	5.8
East Renfrewshire	3.3	3.3	4.1
Edinburgh, City of	3.1	3.2	3.2
Eilean Siar	3.2	3.5	2.8
Falkirk	3.8	3.8	3.8
Fife	4.5	4.7	3.5
Glasgow City	3.9	4.0	3.1
Highland	2.6	* 2.5	* 3.4
Inverclyde	5.5	4.9	4.7
Midlothian	3.8	3.6	3.1
Moray	4.3	4.0	* 3.1
North Ayrshire	4.1	4.6	4.1
North Lanarkshire	4.7	* 4.4	* 4.8
Perth & Kinross	4.3	3.4	4.7
Renfrewshire	4.6	5.0	3.8
Scottish Borders	3.7	3.2	* 3.2
Shetland Islands	1.9	2.8	2.7
South Ayrshire	4.4	5.3	4.1
South Lanarkshire	4.5	3.6	4.2
Stirling	4.9	4.0	4.5
West Dunbartonshire	4.3	5.5	6.8
West Lothian	3.7	4.0	3.4
<b>Scotland</b>	<b>4.0</b>	<b>4.0</b>	<b>3.9</b>
NOT REPORTED			
Orkney Islands	Not reported	2.6	* 1.8

## Indicator 8: Equal opportunities policy

The proportion of employees within the council who are women.

Councils' employment policy should reflect their commitment to equal opportunities. This indicator shows the current gender balance in employment and provides an indication of where there is under-representation at senior levels of management.

The indicator covers the proportion of women employees at the following levels:

- Chief officials paid under the chief officials' scheme of salaries and conditions of service.
- Senior local government employees paid in excess of £35,000.
- Head and deputy head teachers paid under the scheme of salaries and conditions of service for teaching staff in school education.

### Points to bear in mind

The indicator reports the actual number of employees by council at September each year; it is not the full-time equivalents.

The generic headings given to the groupings of employees mentioned above provide a broad indication of the employees included in each group.

The information shown for head and deputy head teachers relates to the number of teachers in primary and secondary schools, and the proportion of staff that are in promoted posts. Councils reported this on a voluntary basis for 2001/2002. For comparative purposes the indicator only includes those councils that were in a position to report the information.

### Commentary

**Overall, councils reported that women filled 23% of the 3,100 chief officials and senior management posts. Within the teaching sector women filled 68% of the 4,500 head and deputy head teachers' posts.** The following sets out the percentage of women in the different groups of management.

#### Chief officials

Thirty councils (ie, excluding Dumfries & Galloway and East Dunbartonshire) reported reliable information for this indicator. There were 904 chief officials of which 147 (16%) were women – the same percentage as the previous year. There is wide variation among councils

ranging from no women out of a total of seven chief officials in Midlothian to 16 (45.7%) out of 35 chief officials in Falkirk. Seven councils reported that fewer than 10% of chief officials were women – three more than the previous year (Table 8a).

### Senior local government employees

Overall, for those councils that reported reliable data there were almost 2,200 senior posts. Women filled almost 26% of these posts – an increase of 3% compared with the previous year (Table 8a). The proportion of women in these posts varies from no women out of eight in Orkney Islands to 14 out of 29 (48.3%) in West Dunbartonshire. Eilean Siar reported no employees at this level. Nine councils reported that fewer than one in five senior posts were women.

### Head and deputy head teachers

Across the 25 councils that reported this information there were 24,400 primary teachers and slightly over 23,000 secondary teachers. Of these posts, women teachers accounted for 91% of posts in primary schools and almost 60% of posts in secondary schools (Table 8b).

**Within primary schools, women filled 83% of promoted posts of head and deputy head teacher, which is slightly fewer than the overall percentage of women teachers (91%). In secondary schools, women accounted for slightly under 30% of promoted posts – half the overall percentage of women teachers.**

Table 8a: Percentage of staff who were women

	Chief officials			Senior management employees		
	% who were women		Number who were women	% who were women		Number who were women
	2001/2002	2000/2001	2001/2002	2001/2002	2000/2001	2001/2002
Aberdeen City	14.0	13.7	7	24.2	20.6	24
Aberdeenshire	6.8	5.4	3	18.4	16.7	18
Angus	8.3	10.2	4	29.2	31.1	14
Argyll & Bute	13.3	12.9	4	28.1	28.6	9
Clackmannanshire	18.8	21.1	3	25.0	25.5	10
Dundee City	20.0	25.0	4	25.3	24.4	20
East Ayrshire	8.0	14.8	2	13.9	10.8	5
East Lothian	15.0	15.0	3	25.9	24.1	7
East Renfrewshire	27.6	28.1	8	34.2	26.9	13
Edinburgh, City of	22.2	20.0	8	28.8	20.8	70
Eilean Siar	4.0	4.2	1			
Falkirk	45.7	41.7	16	34.8	33.3	8
Fife	9.2	10.6	9	29.9	29.1	38
Glasgow City	11.1	11.4	4	26.2	17.6	90
Highland	5.0	4.8	1	10.3	9.9	12
Inverclyde	18.8	17.1	6	33.3	25.0	12
Midlothian	0.0	0.0	0	19.6	14.0	10
Moray	20.0	25.0	3	17.1	14.3	6
North Ayrshire	26.1	19.0	6	26.6	11.4	17
North Lanarkshire	20.0	20.0	6	25.0	28.4	28
Orkney Islands	14.8	14.3	4	0.0	0.0	0
Perth & Kinross	11.4	13.5	4	22.0	23.1	9
Renfrewshire	24.2	24.3	8	23.4	21.0	15
Scottish Borders	11.4	11.4	4	17.6	7.1	3
Shetland Islands	13.6	14.3	3	16.7	16.7	3
South Ayrshire	18.5	15.6	5	31.0	31.4	18
South Lanarkshire	22.2	22.2	2	28.3	27.5	47
Stirling	34.4	34.4	11	36.2	31.3	21
West Dunbartonshire	19.0	33.3	4	48.3	60.7	14
West Lothian	16.7	17.4	4	23.0	20.7	20
<b>Scotland</b>	<b>16.3</b>	<b>16.8</b>	<b>147</b>	<b>25.6</b>	<b>22.7</b>	<b>561</b>
UNRELIABLE DATA						
Dumfries & Galloway	*10.0	10.0	*3	*11.7	11.5	*7
East Dunbartonshire	*40.0	*26.7	*8	*37.0	*31.4	*10

Eilean Siar reported no employees at senior management level.

**Table 8b: Number and proportion of teachers in promoted posts – 2001/2002**

	Primary school			Secondary school		
	Total number of teachers	% of teachers who were women	% of head and deputy head teachers who were women	Total number of teachers	% of teachers who were women	% of head and deputy head teachers who were women
Aberdeenshire	1,505	95.0	84.8	1,394	70.7	19.8
Angus	716	89.2	70.7	627	58.1	18.8
Argyll & Bute	539	94.1	81.8	543	54.7	15.0
Clackmannanshire	293	92.2	81.8	270	60.4	20.8
Dundee City	783	91.4	77.9	1,093	62.1	26.5
East Ayrshire	723	94.3	81.3	780	58.5	35.0
East Lothian	677	89.7	77.2	434	57.8	27.3
East Renfrewshire	561	94.8	92.2	623	62.3	14.3
Edinburgh, City of	2,264	89.1	81.6	1,644	57.7	32.5
Eilean Siar	147	93.9	86.5	243	50.2	7.4
Glasgow City	3,540	90.7	88.6	3,127	64.5	33.9
Highland	1,586	92.9	79.6	1,591	55.6	21.7
Inverclyde	484	93.0	80.9	470	53.4	29.7
Midlothian	510	92.9	74.5	622	60.9	35.7
Moray	544	94.5	78.9	557	57.6	26.5
North Ayrshire	969	91.8	76.5	715	55.7	9.5
North Lanarkshire	2,273	91.6	89.6	2,102	53.2	27.5
Perth & Kinross	873	91.8	76.2	666	55.0	54.5
Renfrewshire	983	72.3	90.3	1,065	78.6	24.1
Scottish Borders	595	90.6	80.0	629	57.2	10.0
Shetland Islands	236	89.8	64.7	240	53.3	23.5
South Ayrshire	676	92.9	78.3	749	57.4	11.1
South Lanarkshire	1,823	94.9	88.8	2,036	58.9	46.1
Stirling	468	92.5	90.8	413	56.7	28.6
West Dunbartonshire	630	91.0	93.5	429	54.8	14.3
<b>Scotland</b>	<b>24,398</b>	<b>91.2</b>	<b>83.4</b>	<b>23,062</b>	<b>59.9</b>	<b>29.7</b>

Aberdeen City, Dumfries & Galloway, East Dunbartonshire, Falkirk, Fife, Orkney Islands and West Lothian did not report this information.

## Contacts

If you have any specific queries about the performance information, you may wish to contact your council. A contact person for each council is given below. If you have general queries you can contact Alec Taylor, e-mail [ataylor@audit-scot.gov.uk](mailto:ataylor@audit-scot.gov.uk) or Jim Lachie, e-mail [jlachie@audit-scot.gov.uk](mailto:jlachie@audit-scot.gov.uk) at Audit Scotland, t. 0131 477 1234.

- Aberdeen City**, Martin Murchie, Strategic Support Officer, Aberdeen City Council, Office of Chief Executive, Town House, Broad Street, Aberdeen, AB10 1FY, T. 01224 522008, e-mail [mmurchie@ceo.aberdeen.net.uk](mailto:mmurchie@ceo.aberdeen.net.uk)
- Aberdeenshire**, David Hughes, Chief Internal Auditor, Aberdeenshire Council, Woodhill House, Westburn Road, Aberdeen, AB16 5GB, T. 01224 664184, e-mail [david.hughes@aberdeenshire.gov.uk](mailto:david.hughes@aberdeenshire.gov.uk)
- Angus**, Jan Adam, Performance Co-ordinator, Angus Council, Chief Executive's Department, The Cross, Forfar, DD8 1BX, T. 01307 473788, e-mail [adamj@angus.gov.uk](mailto:adamj@angus.gov.uk)
- Argyll & Bute**, Ms Kirsty Jackson-Stark, Corporate Policy Officer, Chief Executive's Dept., Argyll and Bute Council Headquarters, Kilmory, Lochgilphead, PA31 8RT, T. 01546 604396 e-mail [kirsty.jackson-stark@argyll-bute.gov.uk](mailto:kirsty.jackson-stark@argyll-bute.gov.uk)
- Clackmannanshire**, Alexa Brown, Information Officer, Performance and Strategy, Clackmannanshire Council, Greenfield, Alloa, FK10 2AD, T. 01259 452105, e-mail [abrown@clacks.gov.uk](mailto:abrown@clacks.gov.uk)
- Dumfries & Galloway**, Charlie Proctor, Modernising Services Team, Dumfries & Galloway Council, Department for Finance and Corporate Services, Carruthers House, English Street, Dumfries, DG1 2HP, T. 01387 260000, e-mail [charliep@dumgal.gov.uk](mailto:charliep@dumgal.gov.uk)
- Dundee City**, Rod McKay, Principal Accountant, Finance Department, Dundee City Council, Tayside House, Floor 4, 28 Crichton Street, Dundee, DD1 3RF, T. 01382 433522, e-mail [rod.mckay@dundeecity.gov.uk](mailto:rod.mckay@dundeecity.gov.uk)
- City of Edinburgh**, Steven Di Ponio, Policy Officer (Research & Information), City of Edinburgh Council, Corporate Services, 12 St Giles Street, Edinburgh, EH1 1PT, T. 0131 469 3858, e-mail [steven.diponio@edinburgh.gov.uk](mailto:steven.diponio@edinburgh.gov.uk)
- East Ayrshire**, Carol Foote, Principal Officer, Corporate Development, East Ayrshire Council, Chief Executive's Department, London Road, Kilmarnock, KA3 7BU, T. 01563 576159, e-mail [carol.foote@east-ayrshire.gov.uk](mailto:carol.foote@east-ayrshire.gov.uk)
- East Dunbartonshire**, Tom Duncan, Team Leader, Policy and Improvement, East Dunbartonshire Council, Tom Johnston House, Civic Way, Kirkintilloch, Glasgow, G66 4TJ, T. 0141 578 8000, e-mail [tom.duncan@eastdunbarton.gov.uk](mailto:tom.duncan@eastdunbarton.gov.uk)
- East Lothian**, Adam Stewart, Policy Officer, Chief Executive's Department, East Lothian Council, John Muir House, Haddington, East Lothian, EH41 3HA, T. 01620 827884, e-mail [astewart@eastlothian.gov.uk](mailto:astewart@eastlothian.gov.uk)
- East Renfrewshire**, Louise Smith, Corporate Policy Officer, Chief Executive's Department, East Renfrewshire Council, Council Headquarters, Eastwood Park, Rouken Glen Road, Giffnock, East Renfrewshire, G46 6UG, T. 0141 577 3136, e-mail [louise.smith@eastrenfrewshire.gov.uk](mailto:louise.smith@eastrenfrewshire.gov.uk)
- Eilean Siar** (Western Isles), David Rattray, Assistant Director of Finance, Comhairle nan Eilean Siar, Council Offices, Sandwick Road, Stornoway, Isle of Lewis, HS1 2BW, T. 01851 709368, e-mail [drattray@cne-siar.gov.uk](mailto:drattray@cne-siar.gov.uk)
- Falkirk**, Kathrine Sibbald, Performance Review Officer, Corporate Services, Falkirk Council, Municipal Buildings, Falkirk, FK1 5RS, T. 01324 506017, e-mail [kathrine.sibbald@falkirk.gov.uk](mailto:kathrine.sibbald@falkirk.gov.uk)
- Fife**, Jennifer Dunbar, Policy Officer (Planning & Review), Policy & Organisational Development, Fife Council, Fife House, North Street, Glenrothes, Fife, KY7 5LT, T. 01592 413653, e-mail [jennifer.dunbar@fife.gov.uk](mailto:jennifer.dunbar@fife.gov.uk)
- Glasgow City**, Jim Mearns, Senior Policy Development Officer, Glasgow City Council, Corporate Policy & Development, City Chambers, George Square, Glasgow, G2 1DU, T. 0141 287 3625, e-mail [jim.mearns@ced.glasgow.gov.uk](mailto:jim.mearns@ced.glasgow.gov.uk)
- Highland**, Catherine Hessett, Performance & Technical Support Manager, Highland Council, Council Offices, Glenurquhart Road, Inverness, IV3 5NX, T. 01463 702412, e-mail [catherine.hessett@highland.gov.uk](mailto:catherine.hessett@highland.gov.uk)
- Inverclyde**, Brian Purdie, Head of Customer Services, Inverclyde Council, Chief Executive's Office, Municipal Buildings, Greenock, PA15 1LY, T. 01475 712748, e-mail [brian.purdie@inverclyde.gov.uk](mailto:brian.purdie@inverclyde.gov.uk)
- Midlothian**, Michael Callaghan, Executive Services, Corporate Policy, Midlothian Council, Midlothian House, Buccleuch Street, Dalkeith, EH22 1LY, T. 0131 271 3444, e-mail [michael.callaghan@midlothian.gov.uk](mailto:michael.callaghan@midlothian.gov.uk)
- Moray**, Sandi Pick, Corporate Services, Chief Executive's Office, The Moray Council, Council Office, High Street, Elgin, IV30 1BX, T. 01343 563040, e-mail [sandra.pick@moray.gov.uk](mailto:sandra.pick@moray.gov.uk)
- North Ayrshire**, Jim Montgomery, Principal Performance Review Officer, North Ayrshire Council, Chief Executive's Office, Cunningham House, Irvine, KA12 8EE, T. 01294 324125, e-mail [jmontgomery@north-ayrshire.gov.uk](mailto:jmontgomery@north-ayrshire.gov.uk)
- North Lanarkshire**, Graham A Reid, Information & Research Manager, North Lanarkshire Council, Chief Executive's Office, Civic Centre, Motherwell, ML1 1TW, T. 01698 302266, e-mail [reidga@northlan.gov.uk](mailto:reidga@northlan.gov.uk)
- Orkney Islands**, Gareth Waterson, Finance Manager, Orkney Islands Council, Council Offices, School Place, Kirkwall, Orkney, KW15 1NY, T. 01856 873535, e-mail [gareth.waterson@orkney.gov.uk](mailto:gareth.waterson@orkney.gov.uk)
- Perth & Kinross**, Annette Oman, Strategic Planning Officer, Perth & Kinross Council, Performance, Planning and Management, 2 High Street, Perth, PH1 5PH, T. 01738 475071, e-mail [apoman@pkc.gov.uk](mailto:apoman@pkc.gov.uk)
- Renfrewshire**, Andy Potter, Policy Planning Unit, Renfrewshire Council, Council Headquarters, North Building, Cotton Street, Paisley, PA1 1WB, T. 0141 840 3268, e-mail [andrew.potter@renfrewshire.gov.uk](mailto:andrew.potter@renfrewshire.gov.uk)
- Scottish Borders**, David Wilson, Performance Management Officer, Scottish Borders Council, Council Headquarters, Chief Executive's Office, Newtown St Boswells, Melrose, TD6 0SA, T. 01835 824000, e-mail [dhwilson@scotborders.gov.uk](mailto:dhwilson@scotborders.gov.uk)
- Shetland Islands**, Emma Perring, Policy and Development Assistant, Chief Executive's Office, Shetland Islands Council, Town Hall, Lerwick, Shetland, ZE1 0JN, T. 01595 744537, e-mail [emma.perring@sic.shetland.gov.uk](mailto:emma.perring@sic.shetland.gov.uk)
- South Ayrshire**, Mike Buchanan, Performance Appraisal Officer, South Ayrshire Council, Town Buildings, High Street, Ayr, KA7 1LX, T. 01292 617651, e-mail [mike.buchanan@south-ayrshire.gov.uk](mailto:mike.buchanan@south-ayrshire.gov.uk)
- South Lanarkshire**, Lynne Marshall/Cecilia McGhee, Research Supervisor, Finance Services, South Lanarkshire Council, 4<sup>th</sup> Floor, Council Offices, Almada Street, Hamilton, ML3 0AB, T. 01698 455244, e-mail [lynne.marshall@southlanarkshire.gov.uk](mailto:lynne.marshall@southlanarkshire.gov.uk)/[cecelia.mcghee@southlanarkshire.gov.uk](mailto:cecelia.mcghee@southlanarkshire.gov.uk)
- Stirling**, Lesley J Graham, Corporate Performance Officer, Stirling Council, Chief Executive's Services, Policy Unit, Viewforth, Stirling, FK8 2ET, T. 01786 442982, e-mail [grahaml@stirling.gov.uk](mailto:grahaml@stirling.gov.uk)
- West Dunbartonshire**, Amanda Watson, Policy Assistant, West Dunbartonshire Council, Chief Executive's Department, Council Offices, Garshake Road, Dumbarton, G82 3PU, T. 01389 737242, e-mail [amanda.watson@west-dunbarton.gov.uk](mailto:amanda.watson@west-dunbarton.gov.uk)
- West Lothian**, Jim McIvor, Best Value Manager, West Lothian Council, West Lothian House, Almondvale Boulevard, Livingston, West Lothian, EH54 6QG, T. 01506 777122, e-mail [jim.mcivor@westlothian.gov.uk](mailto:jim.mcivor@westlothian.gov.uk)



110 GEORGE STREET EDINBURGH EH2 4LH

T. 0131 477 1234 F. 0131 477 4567

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