The impact of Covid-19 on Scottish councils' benefit services

A thematic study

The Accounts Commission

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Key messages

- Scottish councils reacted positively to the implications of the Covid-19 pandemic and were effective in meeting the significant challenges of delivering the benefit service remotely.

- More than three quarters of Scottish councils' benefit services were adversely impacted by Covid-19 absences during 2020/21.

- The worldwide shortage of IT and office equipment contributed to delays in claims processing times during the early stages of the pandemic. However, by the end of 2020/21, 18 of the 29 councils (62 per cent) had either maintained or improved on 2019/20 new claims processing performance.

- Although most benefit staff worked from home during 2020/21, the accuracy of claims had not been adversely affected with 21 of the 28 councils (75 per cent) that provided data, reporting that performance had been maintained, or improved.

About this report

1. In March 2020, the World Health Organisation declared Covid-19 a global pandemic. In response, and in line with UK and Scottish Government advice, council buildings were closed to the public and, where possible, staff were required to work from home.

2. As a frontline service, this presented a significant challenge for benefit services as staff had to manage personal responsibilities alongside delivering the service remotely.

3. To understand the impact of the Covid-19 pandemic on Scottish councils' benefit services in 2020/21, a questionnaire was issued to all 32 councils and, except for Clackmannanshire Council, Orkney Islands Council, and Shetland Islands Council, all were returned completed.

4. The data and analysis in this report is based on the questionnaire responses and has not been independently validated, except for claims processing performance, which was validated against Department for Work and Pensions (DWP) published data.

5. We would like to thank councils for their participation in the study, and in particular officers from Argyll and Bute Council and Renfrewshire Council for their help in the development of the questionnaire.

Background

6. In 2013, Universal Credit (UC) was introduced by the DWP with the aim of simplifying the welfare benefit system by amalgamating six means-tested benefits and tax credits into a single monthly payment. One of these means-tested benefits was housing benefit (HB), and since 2013, any new claim to UC includes an assessment of the claimant's housing costs.

7. Consequently, HB caseloads have been decreasing year-on-year as new claims are processed by the DWP, and existing HB claims migrate to UC when a change of circumstances occurs. In the period April 2013 to April 2021, this has led to a national HB caseload reduction of 41 per cent. The full migration of legacy HB claims to UC is due to be completed by September 2024.

8. Since the introduction of UC, councils have been proactive in adapting benefit services to protect existing jobs and expertise. For many, this has resulted in the expansion of the benefit service remit to include other financial assessments, such as Free School Meals, School Clothing Grants, Educational Maintenance Awards, Scottish Welfare Fund, and Community Care Grants.

9. In addition, the Scottish Government's response to the pandemic led to the creation of local and national hardship schemes, and many councils' benefit services were responsible for administering and processing applications for support grants offered by these schemes.

10. In view of the different benefit service profiles, resource levels, and workloads across Scottish councils, and the varying impacts on services during the pandemic, particularly in relation to establishing the benefit service remotely, claims processing performance information in this report should not be used for comparison between councils.

1. Housing benefit resources

More than three-quarters of Scottish councils' benefit services were adversely impacted by Covid-19 absences during 2020/21

11. In March 2020, the impact of nationwide pandemic restrictions resulted in a fundamental change to the delivery of benefit services across Scotland. As council buildings closed to the public, benefit services transitioned from office-based to being delivered remotely, as staff were required to work from home, wherever possible.

12. Although some councils, such as City of Edinburgh Council, had extensive experience of home working and the infrastructure and policies in place to make the transition seamless, the requirement for most staff to work from home was unprecedented and challenging for many councils.

13. This was evident from new claims processing performance in April 2020, which saw a decline in 19 out of 29 councils (66 per cent) in our study, in contrast to performance from 2018/19 to 2019/20, when 27 out of 29 councils (93 per cent) had either improved or maintained the average time to process new claims (Appendix 4, page 38).

14. Staff are the most important resource councils have. To determine the impact of the pandemic on staff resources, we asked councils to provide information on the number of staff that comprised the full-time equivalent (FTE) complement for the benefit service on 1 April 2020, the number in post on 1 April 2020, and the number in post on 31 March 2021.

15. FTE complement is an important benchmark to identify councils that were under-resourced before the enforced changes to service delivery, and to determine the overall impact on resources in 2020/21. As staffing levels can fluctuate, the average of the number of FTE staff in post on 1 April 2020 and on 31 March 2021 was used as an indicator of available FTE HB resources throughout 2020/21.

16. In 2020/21, 11 of the 29 councils' benefit services (38 per cent) commenced the year below FTE complement, 16 (55 per cent) ended the year below FTE complement, and 17 (59 per cent) operated throughout the year below their average FTE complement. This is important context when considering the overall impact of Covid-19, particularly in relation to claims processing performance.

17. Exhibit 1, page 7 details the 17 councils where the average HB resource was below complement throughout 2020/21. Full resource details are provided at Appendix 2, page 34.

Exhibit 1
Benefit services that operated below FTE complement in 2020/21

Council	FTE complement (Apr 20)	Average FTE staff in post (Apr 20 – Mar 21)	Difference FTE	Difference %
Aberdeen City	39.98	36.42	-3.57	-9%
Aberdeenshire	69.40	58.52	-10.89	-16%
Angus	28.60	28.10	-0.50	-2%
Dumfries and Galloway	34.37	30.37	-4.00	-12%
Dundee City	76.00	65.00	-11.00	-14%
East Ayrshire	29.00	27.00	-2.00	-7%
East Lothian	20.03	16.03	-4.00	-20%
Fife	40.80	38.15	-2.65	-6%
Glasgow City	155.30	153.30	-2.00	-1%
Highland	34.79	33.83	-0.96	-3%
Inverclyde	14.25	13.91	-0.34	-2%
Moray	14.25	13.00	-1.25	-9%
North Lanarkshire	50.50	48.17	-2.33	-5%
South Ayrshire	35.00	33.05	-1.95	-6%
South Lanarkshire	91.22	84.03	-7.19	-8%
Stirling	14.00	13.00	-1.00	-7%
West Dunbartonshire	17.00	16.00	-1.00	-6%

Source: Scottish councils

18. The effective management of resources is a key component in benefit service delivery, and the loss of even one member of staff for an extended period can adversely affect claims processing performance. To mitigate this during the pandemic, where possible, councils made use of available options, such as overtime, agency staff, and secondments.

19. Although more than half of councils operated below FTE complement during 2020/21, some were significantly affected. Aberdeenshire Council reported that its Support and Advice team had several vacancies at the beginning of 2020/21 and, although it had recruited eight new staff during the year, the service had still operated at an average of 16 per cent below full complement.

Covid-19 absences

20. To establish the impact of Covid-19 on staff resources we asked councils to provide the number of FTE staff days lost as a direct result of the pandemic. For example, when staff could not reasonably work from home due to IT issues, illness, or when following government advice on shielding or self-isolating.

21. The impact across Scotland varied considerably. Seven of the 29 councils (24 per cent) reported no Covid-19 related absences during 2020/21, while the remaining 22 councils (76 per cent) accounted for 4,826 days, as detailed in Exhibit 2. The total amount of FTE days lost to Covid-19 related absences equated to 2.1 per cent of available HB resources in Scotland in 2020/21.

Exhibit 2
The percentage and number of FTE staff days lost as a direct result of Covid-19 in 2020/21

Range	Council (days)
0%	Comhairle nan Eilean Siar (0), East Lothian (0), Midlothian (0), Moray (0), Stirling (0), West Dunbartonshire (0), West Lothian (0)
< 1%	Aberdeen City (10), Aberdeenshire (12), Angus (17), Argyll and Bute (11), Dumfries and Galloway (10), Dundee City (59), East Ayrshire (23), East Dunbartonshire (11), East Renfrewshire (12), Falkirk (28), Fife (36), North Ayrshire (52), Perth and Kinross (21), Renfrewshire (1), South Ayrshire (49)
< 5%	City of Edinburgh (280), Highland (304), Inverclyde (68), Scottish Borders (45), South Lanarkshire (642)
≥ 5%	Glasgow City (2,066), North Lanarkshire (1,070)

Source: Scottish councils

22. The number of Covid-19 related absences across Scotland varied considerably with 22 of the 29 councils (76 per cent) reporting less than 1 per cent of FTE staff days lost. The majority (4,475 days) was attributed to just seven councils with The Highland Council (304 days), South Lanarkshire Council (642 days), North Lanarkshire Council (1,070 days) and Glasgow City Council (2,066 days) the most affected.

23. Within the scope of this study, it was not possible to fully establish the reasons that some councils were more adversely affected by health related Covid-19 absences. However, to establish the direct impact on staff of these absences, we asked councils to provide a breakdown into one of the following key categories, which are summarised in Exhibit 3:

- shielding (following Scottish Government guidance)

- self-isolation (following contact from 'Test and Protect')

- Covid-19 related illness.

Exhibit 3
The number of staff days lost as a direct result of health related Covid-19 absences during 2020/21

Reason	Number of councils	Days	%
Shielding	6	1,184	59
Self-isolation	6	158	8
Covid-19 related illness	19	657	33
Total		1,999	100

Source: Scottish councils

24. Although 'shielding' was the most prevalent health related Covid-19 absence recorded by councils, accounting for more than half, not all councils recorded their Covid-19 absences to this level of detail.

Recommendation 1

Councils should ensure that absence data is recorded to a sufficient level of detail to fully determine the impact of the pandemic on the benefit service, and to inform future decisions on resourcing.

General absences

25. To compare the level of Covid-19 absences with general absences during 2020/21, we asked councils to provide data on the number of FTE staff days lost that were unrelated to the pandemic, e.g. sick leave, parental leave.

26. Exhibit 4, page 10 shows that general absences accounted for two thirds of all absences in 2020/21, and when combined with Covid-19 absences, the total

number of days lost accounted for 6.3 per cent of the total available resources across all Scottish councils during the year.

Exhibit 4
Comparison between Covid-19 and general absences in 2020/21

Absence reason	Number of councils	Total days	%
General	25	9,683	67
Covid-19	22	4,826	33
Total		14,509	100

Source: Scottish councils

27. Exhibit 5 provides a breakdown of general absences into the number and percentage of FTE days lost by each council. Similar to Covid-19 absences, there is a significant variation in the number of FTE absences recorded, with three councils reporting no general absences in 2020/21, while seven councils reportedly lost between 5 per cent and 13 per cent of available FTE HB resource during the year.

Exhibit 5
The percentage and FTE days lost to general absences in 2020/21

| Range	Council (FTE days)
0%	Comhairle nan Eilean Siar (0), East Renfrewshire (Data Not Available), Falkirk (0), Scottish Borders (0)
< 1%	North Ayrshire (58), Perth and Kinross (46), West Lothian (57)
< 5%	Argyll and Bute (134), City of Edinburgh (848), Dundee City (352), East Ayrshire (165), East Dunbartonshire (73), East Lothian (71), Fife (373), Glasgow City (1,552), Inverclyde (81), Midlothian (112), Moray (115), North Lanarkshire (233), Renfrewshire (75), West Dunbartonshire (146)
≥ 5%	Aberdeen City (445), Aberdeenshire (765), Angus (320), Dumfries and Galloway (596), Highland (808), South Ayrshire (386), South Lanarkshire (1,478), Stirling (395)

Source: Scottish councils

Homeworking

28. Although closed to the public from late March 2020, some critical benefit operational staff, for example those that scan and index claim forms and supporting documentation, continued to work from council buildings.

29. However, as detailed in Exhibit 6, except for Dumfries and Galloway Council and Stirling Council, in the remaining 27 councils, 80 per cent or more benefit staff worked from home during 2020/21, with 16 councils (55 per cent) reporting that all benefit staff had home worked throughout the year.

Exhibit 6
Percentage of staff working from home in 2020/21

60%-79%
1

80%-99%
11

100%
16

<60%
1
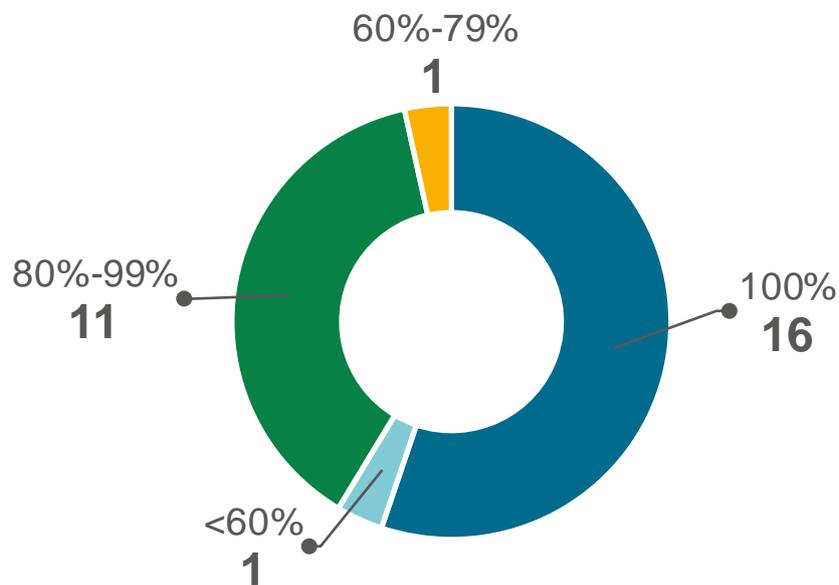
Source: Scottish councils

30. Although some councils had existing homeworking policies in place and benefit staff that already worked from home, prior to the pandemic, as a front-line service, most staff were generally office based with on-site access to management and IT support.

31. As benefit services help some of the most vulnerable people in the community, the ability for customers to attend council offices for advice and support during the claims process is a key aspect of good customer service. Therefore, the change to remote working presented logistical challenges to maintain service delivery and accessibility, while ensuring the safety of staff and customers.

32. The most significant homeworking challenge was faced by Glasgow City Council, the largest council in Scotland, with a benefit service comprising 153 FTE staff. The council reported that, prior to the pandemic, none of its benefit staff home-worked, and that due to a lack of IT, it was initially reliant on a small

number of admin support staff to maintain the benefit service's essential functions until a laptop roll-out in April and May 2020.

33. Although the laptop roll-out had provided benefit staff with the equipment to access council systems, the council advised that staff had issues accessing the core benefit and document imaging systems which adversely affected claims processing performance throughout the year. The council reported that these significant IT issues had contributed to it having the highest number of Covid-19 related absences in Scotland (2,066 FTE days).

34. While the experience of Glasgow City Council was extreme, some councils managed the transition to homeworking with minimal disruption. For example, the City of Edinburgh Council's existing arrangements facilitated a rapid transition to homeworking, as detailed in Case study 1.

Case study 1 – Example of homeworking good practice

The council had an existing homeworking policy and benefit teams had been highlighted in many council leadership discussions as an example of homeworking best practice. The team led the way in advising others how to avoid feeling isolated, how virtual teams can feel the same as office-based teams and was well placed to support other service areas to introduce homeworking at pace.

As the council moves towards a more blended approach to service delivery, online meetings will offer more flexibility, while continuing to maintain human connections. Customers that wish to communicate with benefit teams electronically will be encouraged to do so, offering additional accessibility options.
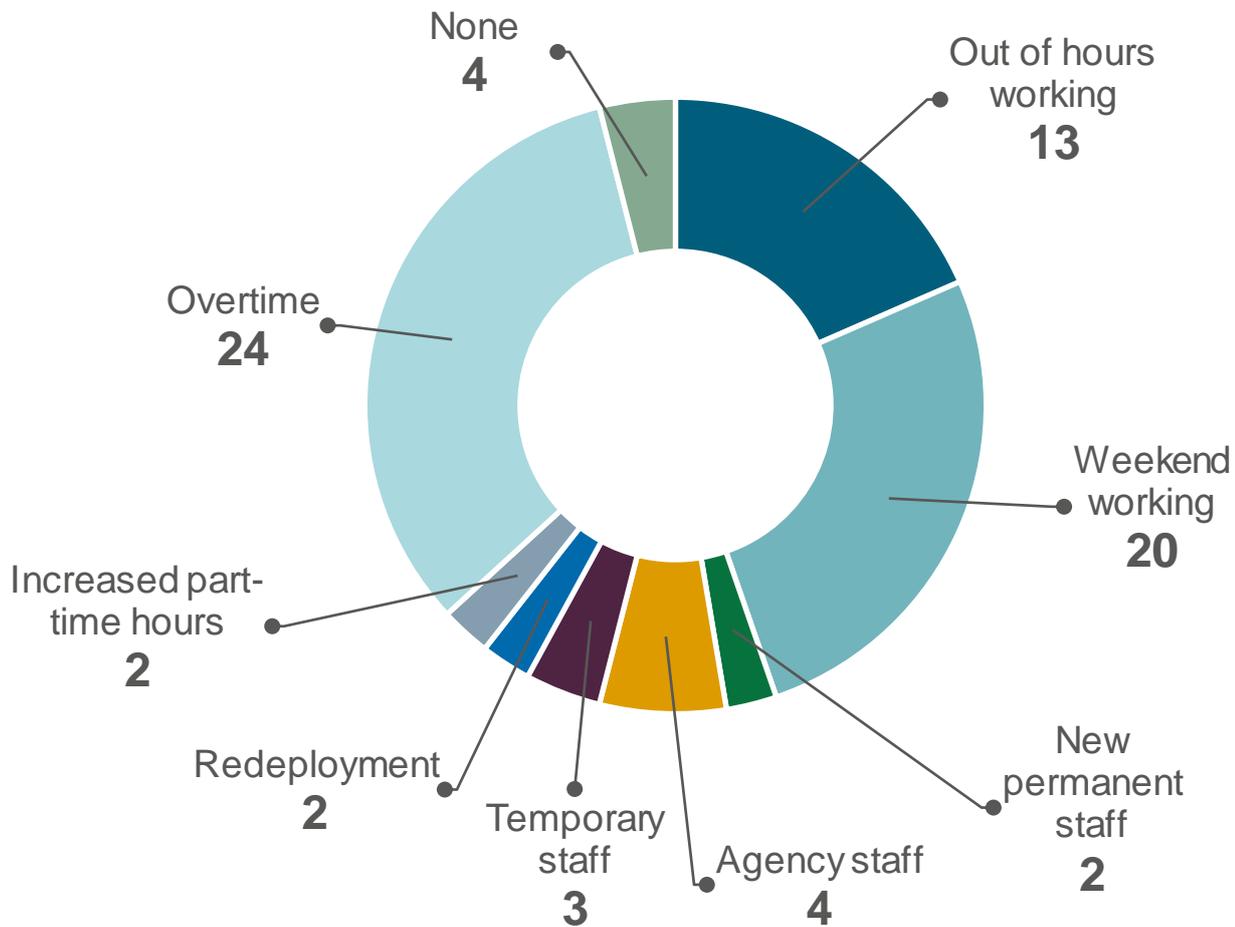
Source: City of Edinburgh Council

Managing the service remotely

35. To make the transition to remote working as efficient and effective as possible, many councils introduced a more flexible approach to help staff balance personal responsibilities with their contractual hours. This was to help mitigate potential problems that can arise from homeworking, such as social isolation, childcare responsibilities, and unavoidable interruptions.

36. As detailed in Exhibit 1, page 7, many councils operated throughout 2020/21 below FTE complement and councils made use of available options such as overtime, temporary staff, redeployment, and recruitment of permanent staff to help alleviate shortfalls. This helped councils maintain an essential service to customers, while ensuring the safety and wellbeing of staff.

37. Exhibit 7, page 13 details the range of measures used by councils to manage benefit services during 2020/21 and illustrates that the most common measures used to meet the needs of the service and staff were weekend working, overtime, and out of hours working.

Exhibit 7
Resourcing the benefit service during the pandemic

None
4

Out of hours working
13

Overtime
24

Weekend working
20

Increased part-time hours
2

Redeployment
2

Temporary staff
3

Agency staff
4

New permanent staff
2

Source: Scottish councils

38. The scale, speed, and complexity of changes to benefit services during 2020/21 provided councils with many challenges. The logistics of moving an office-based service to delivering it remotely cannot be underestimated, particularly when taking account of IT issues, increased workloads, and the impact on resources throughout the year.

Recommendation 2

Councils should consider how best to maximise resources to ensure that, in the event of a future pandemic, or similar high-impact event, the benefit service is able to operate at full capacity. For example, by having contracts in place for additional experienced agency staff at short notice.

39. To put this in context, Exhibit 8, page 14 details the effective operating capacity for council benefit services in 2020/21, when taking account of available staff resources. This data shows a significant difference in operating

capacity across Scotland, ranging from 78 per cent to 102 per cent with an average of 89 per cent, and is an important factor when considering the impact of Covid-19 on claims processing performance, as detailed in Section 3.

Exhibit 8
Benefit services' effective operating capacity in 2020/21

Council	FTE complement (Days)	Actual FTE (Days)[1]	% of FTE complement
Aberdeen City	8,956	7,702	86.0
Aberdeenshire	15,546	12,330	79.3
Angus	6,406	5,957	93.0
Argyll and Bute	4,077	3,932	96.5
City of Edinburgh	18,917	17,963	95.0
Comhairle nan Eilean Siar	1,120	1,120	100.0
Dumfries and Galloway	7,699	6,197	80.5
Dundee City	17,024	14,149	83.1
East Ayrshire	6,496	5,860	90.2
East Dunbartonshire	5,824	5,740	98.6
East Lothian	4,486	3,520	78.4
East Renfrewshire	2,464	2,452	99.5
Falkirk	9,184	9,156	99.7
Fife	9,139	8,137	89.0
Glasgow City	34,787	30,722	88.3
Highland	7,793	6,466	83.0
Inverclyde	3,192	2,967	92.9
Midlothian	5,040	4,928	97.8
Moray	3,192	2,797	87.6
North Ayrshire	6,384	6,274	98.3
North Lanarkshire	11,312	9,487	83.9

Council	FTE complement (Days)	Actual FTE (Days)[1]	% of FTE complement
Perth and Kinross	5,322	5,367	100.8
Renfrewshire	3,584	3,508	97.9
Scottish Borders	2,016	1,971	97.8
South Ayrshire	7,840	6,968	88.9
South Lanarkshire	20,433	16,703	81.7
Stirling	3,136	2,517	80.3
West Dunbartonshire	3,808	3,438	90.3
West Lothian	7,392	7,503	101.5
Scotland	**242,569**	**215,831**	**88.9**

Note: 1. Average FTE complement staff multiplied by 224 working days, less all absences
Source: Scottish councils

2. Information technology

Most councils adapted quickly and effectively to delivering the benefit service remotely

40. Historically, benefit services have been delivered over a standard five-day week, by office-based staff, using networked council IT systems. As benefit processors normally access different IT systems simultaneously, dual monitors are often used, and the availability of on-site IT support ensures that problems are addressed timeously. IT teams work closely with benefit services and key tasks, such as payment runs and system updates are generally carried out at weekends, or 'out of hours', when core systems are not being used.

41. As nationwide pandemic restrictions were imposed, the subsequent move to homeworking led many organisations to act simultaneously, resulting in an unprecedented worldwide demand for hardware and office equipment.

42. While some councils managed the transition well, either by repurposing existing equipment or making best use of available equipment, others were presented with significant logistical challenges, exacerbated by a worldwide shortage of IT.

43. Additionally, the need to deliver the service remotely meant that IT teams had to source, install, and configure individual solutions, and place reliance on staff member's internet service provider to facilitate a stable connection to council networks.

44. Initially, most IT problems reported were network connectivity issues, although these were largely resolved in the first few months of the pandemic as councils increased network capacity to meet remote access demands.

45. However, some councils experienced significant problems that continued throughout the year, and more than half of councils reported that IT issues had impacted on claims processing performance during 2020/21.

46. An example of IT issues faced by Angus Council is provided below. Details for all councils that reported IT issues that affected claims processing performance are provided at Appendix 3, page 36.

There are always sporadic issues with network and connectivity some of which can be down to the individual's broadband connection/supplier. Initially a significant number of staff were using lower quality laptops and were unable to use double monitors, as in the office, to be more efficient. We were not satisfied with the equipment supplied to staff until mid-January 2021.

Angus Council

Secure Access

47. The move to remote working meant that most benefit staff were accessing council IT systems and sensitive personal information from home. To ensure secure access to these systems, new protocols were implemented, or existing protocols extended to restrict access to authorised users, and IT security training was provided to ensure staff were fully aware of their responsibilities.

48. All councils in our study reported that controls were in place to ensure that remote access was only possible via council hardware, or by using approved software, such as Citrix Gateway. An example of the protocols in place at East Renfrewshire Council is provided below.

We were able to provide benefit staff with laptops very soon after the national lockdown. To ensure secure access to the council network, staff needed a 'bit locker' code along with their username and password. Once connected, a secondary username and password was required to access the benefit IT system. To ensure that staff were aware of their responsibilities, information security and data protection training was provided.

East Renfrewshire Council

IT issues

49. To determine the impact on benefit services during the transition and subsequent delivery of the service remotely, we asked councils to report IT issues that had affected claims processing performance in 2020/21. In response, 14 of the 29 councils (48 per cent) reported that they had not experienced any significant issues while the remaining 15 councils (52 per cent) reported issues detailed in Exhibit 9.

Exhibit 9
IT issues affecting claims processing performance in 2020/21
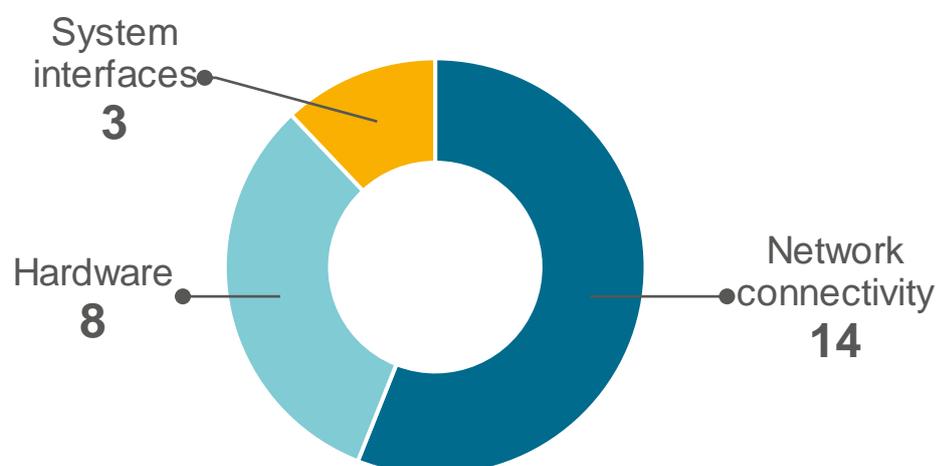
Source: Scottish councils

50. Of the 15 councils reporting significant issues, network connectivity was the most prevalent issue affecting claims processing performance (93 per cent). In 10 of the 15 councils (67 per cent), more than one issue was cited as having had an impact on the council's ability to process claims efficiently and effectively during 2020/21.

51. Although system interfaces, where one system is not working effectively with another, only affected three councils, at the time of our study, it had remained an issue throughout 2020/21 for Glasgow City Council, significantly contributing towards the 2,066 staff days lost as a direct result of the pandemic.

Recommendation 3

Councils should consider the Covid-19 pandemic as an opportunity to review operating procedures to ensure that service delivery is agile and responsive to customer and business needs, and that business continuity/resilience plans are updated to take account of the lessons learned.

52. Although most councils experienced IT problems establishing the benefit service remotely, some managed the transition to homeworking with minimal disruption to service delivery. Despite early connectivity issues, West Lothian Council maintained its average time to process change events and improved on the average time to process new claims in 2020/21 by implementing new developments and promoting existing solutions as detailed in Case study 2.

Case study 2 – Example of IT good practice

Due to pre-existing contingency measures, the benefit service was in a strong position to quickly restructure the service to enable most staff to work from home. To maintain functionality and accessibility to the benefit service, several developments or promotion of existing solutions were implemented including:

- **Digital evidence upload facility** – claimants were provided with the option to upload digital evidence as part of the new claims process, or when reporting a change of circumstances.

- **Soft Phone functionality** – Soft Phone software was installed to allow staff to maintain contact with colleagues and customers through the council network.

- **Video conferencing** – Video call and application sharing software was used to maintain line manager support and guidance.

- **Hybrid mail** – the use of existing hybrid mail functionality was expanded to allow staff to issue correspondence to customers directly via our printing and mailing partner.

Source: West Lothian Council

3. Claims processing

Despite the resilience of benefit services in 2020/21 the impact of the pandemic adversely affected claims processing performance

There was a strong correlation between the impact on claims processing performance and the level of available FTE HB resources

53. In Section 1 and Section 2 we reported on the impact of Covid-19 on benefit service resources, and the issues and challenges councils faced in delivering the service remotely during 2020/21.

54. As a front-line service, customers often attend council offices during the course of a claim, for example, to provide supporting evidence, or for advice and guidance on the claims process. However, the closure of council buildings in response to the pandemic meant that this option was not possible from late March 2020.

55. Therefore, to ensure the safety of customers and staff, and to minimise disruption to benefit processing, DWP recommended that councils adopted its 'Trust and Protect' principles as detailed below:

- **Trust**: When verifying evidence by phone, councils should trust the information being provided by the claimant. This allows councils to support claimants who are unable to obtain or supply evidence.

- **Protect**: Verifying a claimant's evidence by telephone helps protect frontline colleagues and claimants by ensuring these claimants do not have to leave their homes to supply documents or obtain evidence so they can receive financial support.

56. Although this easement presented an increased risk of fraud and error, it was considered necessary to ensure that customers were not impacted by processing delays if they were unable to provide documentary evidence in support of their claim. To minimise the potential for overpayments, DWP advised that claims processed using this easement should be checked later, and corrective action taken, as appropriate.

Recommendation 4

Councils should ensure that claims processed using 'Trust and Protect' protocols can be identified, and that action is taken to verify evidence at the earliest opportunity to minimise the potential for fraud or error to enter the benefit system, and for avoidable overpayments to occur.

57. The development of benefit services over recent years has resulted in many councils moving towards a paperless office by utilising document imaging systems, and digitally enabling the HB application process to allow customers to make and update their claim online. This has undoubtedly helped customers maintain contact with the service during the pandemic, and enabled staff to work remotely.

58. Councils have also introduced other novel approaches to engage with customers during the pandemic, including conducting online meetings to resolve issues (City of Edinburgh Council), and increasing customer awareness using social media and Covid-19 leaflets (Dundee City Council).

59. Although the customer experience, particularly around accessibility during the pandemic restrictions, is not within the scope of this study, it is an area of interest for the Accounts Commission that could be considered for future thematic studies.

Performance

60. In 2019/20, 27 of the 29 councils in our study improved (24) or maintained (3) the average time taken to process new claims, and 28 out of 29 improved (21) or maintained (7) the average time taken to process change events, when compared to 2018/19 performance.

61. While all Scottish councils have been affected by Covid-19 during 2020/21, for some, the impact on claims processing performance has been minimal, despite the unprecedented logistical challenges and additional burdens, for example:

- the administration and payment of Covid-19 support grants

- an increase in the number of change events processed between April and June 2020 (Quarter 1)

- a 60 per cent increase in the number of Universal Credit claims in April 2020, which resulted in a 4.4 per cent increase in the number of claims for Council Tax Reduction processed by councils in April 2020.

62. When compared to 2019/20, in April 2020, work carried out by councils to establish the remote delivery of the service, and the associated early IT issues, resulted in a decline in performance in respect of the average time to process new claims in 19 of the 29 councils (66 per cent).

63. A decline was also seen in nine councils (31 per cent) in respect of the average time to process change events, and seven councils (24 per cent) experienced a decline in new claims and change events processing during the month.

64. A similar pattern was observed in May 2020; however, the impact was more severe in respect of the time taken to process change events with 17 of the 29 councils (59 per cent) experiencing a decline in performance.

65. As remote working became more established, IT issues were resolved, and new claims and change events workloads decreased. By June 2020, two-thirds of councils were processing new claims, and over half of councils were processing change events, quicker than 2019/20 levels.

66. Although this improving trend was not maintained throughout the year, 18 councils (62 per cent) in our study had improved or maintained their new claims processing times by the end of 2020/21, when compared to 2019/20, with 25 out of 29 council (86 per cent) improving or maintaining the time taken to process change events.

67. However, only 17 councils (59 per cent) had maintained or improved performance over the course of the year in respect of the average time to process new claims and change events, as detailed in Exhibit 10.

Exhibit 10
Number of councils in 2020/21 maintaining or improving claims processing performance when compared to 2019/20 performance

	Apr – Jun (Q1)	Jul – Sep (Q2)	Oct – Dec (Q3)	Jan – Mar (Q4)	Apr – Mar 2020/21
New claims	14	21	18	14	18
Change events	19	11	12	26	25
Both	10	10	8	13	17

Source: Scottish councils

68. Further analysis of this data showed a distinct correlation between a decline in performance levels and councils that were more impacted by staff absences. To illustrate this, Exhibit 11, page 22 details the percentage of FTE staff complement that councils operated at during 2020/21, the impacts experienced during the year, and the overall impact on new claims and change events processing performance.

Exhibit 11
The impacts affecting HB resources and claims processing performance in 2020/21

Council	% of FTE complement	Covid-19 absences	General absences	IT issues	Increased caseload	Speed of processing (New claims)	Speed of processing (Changes)
Aberdeen City	86.0%	✗	✗	✓	✓	✗	✓
Aberdeenshire	79.3%	✗	✗	✓	✓	✗	✗
Angus	93.0%	✗	✗	✗	✓	✗	✓
Argyll and Bute	96.5%	✗	✗	✓	✓	✓	✓
City of Edinburgh	95.0%	✗	✗	✓	✓	✓	✓
Comhairle nan Eilean Siar	100.0%	✓	✓	✓	✓	✓	✓
Dumfries and Galloway	80.5%	✗	✗	✗	✓	✗	✓
Dundee City	83.1%	✗	✗	✓	✗	✗	✓
East Ayrshire	90.2%	✗	✗	✗	✓	✓	✓
East Dunbartonshire	98.6%	✗	✗	✓	✓	✓	✓
East Lothian	78.4%	✓	✗	✗	✓	✓	✗
East Renfrewshire	99.5%	✗	Data Not Available	✗	Data Not Available	✗	✗
Falkirk	99.7%	✗	✓	✗	✓	✗	✓
Fife	89.0%	✗	✗	✗	✓	✗	✓
Glasgow City	88.3%	✗	✗	✗	✗	✗	✗
Highland	83.0%	✗	✗	✗	✓	✓	✓
Inverclyde	92.9%	✗	✗	✓	✓	✓	✓
Midlothian	97.8%	✓	✗	✓	✓	✓	✓

Council	% of FTE complement	Covid-19 absences	General absences	IT issues	Increased caseload	Speed of processing (New claims)	Speed of processing (Changes)
Moray	87.6%	✓	✗	✓	✓	✓	✓
North Ayrshire	98.3%	✗	✗	✗	✓	✓	✓
North Lanarkshire	83.9%	✗	✗	✗	✗	✓	✓
Perth and Kinross	100.8%	✗	✗	✓	✓	✓	✓
Renfrewshire	97.9%	✗	✗	✓	✗	✓	✓
Scottish Borders	97.8%	✗	✓	✗	✓	✗	✓
South Ayrshire	88.9%	✗	✗	✓	✓	✓	✓
South Lanarkshire	81.7%	✗	✗	✗	✓	✓	✓
Stirling	80.3%	✓	✗	✗	✓	✗	✓
West Dunbartonshire	90.3%	✓	✗	✓	✓	✓	✓
West Lothian	101.5%	✓	✗	✗	✓	✓	✓

Source: Scottish councils

Key: ✗ Impact   ✓ No impact

69. Of the 11 councils where the average time to process new claims had declined, seven (64 per cent) had operated at less than 90 per cent of FTE complement throughout the year. Similarly, in the four councils where change events processing performance had declined, Aberdeenshire Council, East Lothian Council and Glasgow City Council had all operated at less than 90 per cent of FTE complement throughout the year.

70. The reason for the decline in East Renfrewshire Council was due to significant IT issues in 2020/21 following the implementation of a new benefit system in December 2020 (Case study 3, page 24).

Case study 3 – claims processing

Prior to the pandemic, the council had embarked on a project to change its benefit IT system. However, it proved very challenging to deliver such a major project in a remote environment and this resulted in a delay to the new system implementation from September 2020 until December 2020. When the system went 'live' the council experienced issues loading DWP data for the first four months resulting in a backlog of work accruing. These issues diverted processing staff from 'core duties' which significantly impacted on claims processing times. The council has continued to work through the issues, is recruiting experienced agency staff to assist in clearing the backlog of work, and is in regular contact with the software supplier to secure support and guidance, as required.

Source: East Renfrewshire Council

71. These findings highlight the impact on claims processing performance when benefit services are not fully resourced, and while it is not always possible to plan for absences, a service operating at full complement has a greater chance to manage unexpected absences without detriment to claims processing performance.

Recommendation 5

In the 17 councils (Exhibit 1, page 7) where the benefit service was under-resourced throughout 2020/21, the reason should be investigated with a view to addressing the shortfall.

4. Accuracy

Accuracy levels were maintained, or had improved in most councils

72. The accuracy of benefit claims is an important aspect of an efficient and effective benefit service. To provide assurance that claims are being processed correctly and that errors, in particular financial errors, are minimised, councils carry out regular management checking activities. These can include checking a random sample of claims processed or targeting specific claim types based on known risks.

73. In a claims processing environment, there are many advantages to being part of an office-based team. These include access to colleagues for support and guidance and, when errors have been identified, senior staff can collaborate with less experienced team members to support learning and development and ensure that errors are quickly addressed.

74. It could be expected that the enforced change to delivering benefit services remotely would present many challenges for councils in respect of the accuracy of claims processing. However, councils advised that this was not the case, and while some reported a reduction in the number of management checks carried out, the overall reported levels of financial accuracy support this.

Homeworking did not have a negative impact on accuracy levels, as high levels of accuracy checking were maintained with good practice, feedback and communication taking place.

North Lanarkshire Council

75. In 2020/21, claims processing accuracy performance was maintained, or improved in 21 of the 28 councils (75 per cent) that provided data and, although performance had declined in the remaining seven councils, the level of decline was within normal parameters previously seen by Audit Scotland (≤ 2 per cent).

76. This is an important finding as it provides councils with a level of assurance that accuracy performance can be maintained when staff are working without the normal levels of support, supervision, and checking systems in place.

77. However, at an individual level, working from home can still be problematic as not all staff are suited to homeworking, or work optimally without supervision, particularly inexperienced staff and those that require more support.

78. While support can be provided using virtual meetings, the reduced opportunities for in-person training has proved difficult for some councils. In those where stated performance had declined, reasons for the decline included:

- staff being unable to easily check issues before a decision was made (Argyll and Bute Council)

- new software introduced during 2020/21 required the delivery of training to staff working remotely, which proved challenging (East Renfrewshire Council)

- an increased number of pre-notification checks for new and inexperienced staff (Scottish Borders Council)

- the general impact of moving from office-based to remote working, including using small tablet devices rather than full-size office monitors (South Lanarkshire Council).

Recommendation 6

As accuracy levels were not significantly adversely affected by homeworking, councils should investigate the reasons for this when considering post pandemic approaches to the structure and delivery of the benefit service.

5. Summary

79. Exhibit 12 summarises the analysis from each section of this report to illustrate how each council was impacted by the pandemic during 2020/21.

Exhibit 12
The impact of Covid-19 on Scottish councils' benefit services in 2020/21

Council	Resources	Information Technology	New claims	Changes	Accuracy
Aberdeen City	✗	✓	✗	✓	✓
Aberdeenshire	✗	✓	✗	✗	✓
Angus	✗	✗	✗	✓	✓
Argyll and Bute	✗	✓	✓	✓	✗
City of Edinburgh	✗	✓	✓	✓	✓
Comhairle nan Eilean Siar	✓	✓	✓	✓	✓
Dumfries and Galloway	✗	✗	✗	✓	✗
Dundee City	✗	✓	✗	✓	✓
East Ayrshire	✗	✗	✓	✓	✓
East Dunbartonshire	✗	✓	✓	✓	✓
East Lothian	✓	✗	✓	✗	✓
East Renfrewshire	✗	✗	✗	✗	✗
Falkirk	✗	✗	✗	✓	✓
Fife	✗	✗	✗	✓	✓

Council	Resources	Information Technology	New claims	Changes	Accuracy
Glasgow City	✗	✗	✗	✗	☑
Highland	✗	✗	☑	☑	☑
Inverclyde	✗	☑	☑	☑	✗
Midlothian	☑	☑	☑	☑	☑
Moray	☑	☑	☑	☑	☑
North Ayrshire	✗	✗	☑	☑	✗
North Lanarkshire	✗	✗	☑	☑	☑
Perth and Kinross	✗	☑	☑	☑	☑
Renfrewshire	✗	☑	☑	☑	☑
Scottish Borders	✗	✗	✗	☑	✗
South Ayrshire	✗	☑	☑	☑	☑
South Lanarkshire	✗	✗	☑	☑	✗
Stirling	☑	✗	✗	☑	☑
West Dunbartonshire	☑	☑	☑	☑	☑
West Lothian	☑	✗	☑	☑	☑

Source: Scottish councils

Key: ✗ Impact ☑ No impact

6. Recommendations

2020/21 recommendations

Issue / risk	Recommendation
1. HB Resources HB claims processing could be delayed affecting customers relationship with their landlord and jeopardising their tenancy.	Councils should ensure that absence data is recorded to a sufficient level of detail to fully determine the impact of the pandemic on the benefit service, and to inform future decisions on resourcing. Paragraph 24
2. HB Resources Councils will not be able to make fully informed future resource planning decisions without a full and detailed breakdown of absence data.	Councils should consider how best to maximise resources to ensure that, in the event of a future pandemic, or similar high impact event, the benefit service is able to operate at full capacity. For example, by having contracts in place for additional experienced agency staff at short notice. Paragraph 38
3. Information technology Most councils experienced difficulties when establishing the remote delivery of the benefit service, particularly around network connectivity and the procurement of equipment.	Councils should consider the Covid-19 pandemic as an opportunity to review operating procedures to ensure that service delivery is agile and responsive to customer and business needs, and that business continuity/resilience plans are updated to take account of the lessons learned. Paragraph 51
4. Claims processing There is a risk of fraud or error entering the system un-checked, and for an avoidable overpayment to occur, if councils are unable to identify and verify claims that have been processed using the DWP's 'Trust and Protect' protocols.	Councils should ensure that claims processed using 'Trust and Protect' protocols can be identified, and that action is taken to verify evidence at the earliest opportunity to minimise the potential for fraud or error to enter the benefit system, and for avoidable overpayments to occur. Paragraph 56

Issue / risk	Recommendation
5. Claims processing	
There is a distinct correlation between a decline in claims processing performance and councils that were under-resourced throughout 2020/21.	In the 17 councils (Exhibit 1, page 7) where the benefit service was under-resourced throughout 2020/21, the reason should be investigated with a view to addressing the shortfall. Paragraph 71
6. Accuracy	
The transition to remote working has not resulted in a significant decline in claims processing accuracy.	As accuracy levels were not significantly adversely affected by homeworking, councils should investigate the reasons for this when considering post pandemic approaches to the structure and delivery of the benefit service. Paragraph 78

Appendix 1

Examples of working practices in delivering the benefit service during the pandemic

Council	Comment
Argyll and Bute	The council had to identify a way of using the Electronic Document Management System remotely while minimising the amount of bandwidth to protect the speed of processing. The solution involved keeping the office-based network-linked desktop computers switched on 24/7 and to link these to individual laptops via a virtual private network.
	Thereby all large documents were on the image server and as these documents/images were not piped back to the laptop over the broadband connection they could be accessed through the networked desktop computers. This minimised the bandwidth used by staff and made working remotely easy and effective.
City of Edinburgh	The benefit team already had either permanent homeworking or flexible homeworking. The infrastructure was in place as the council moved to a digital only application form two years ago, which meant that there was no delay in accepting applications.
	The council set up a mini contact centre of benefit staff to deal with enquiries using a network of mobile phones that were able to accept calls from the main council numbers. A telephony solution is in place with full call-recording functions, and management information-gathering capabilities which can be deployed into staff homes to provide the customer with a fully managed telephony experience.
	Although face-to-face customer interaction has not taken place in its resilience centres, the service has conducted online meetings with citizens to resolve issues.
	The council has also redeveloped existing desktop kit so that it can be used in staff homes thereby increasing the capacity for remote homeworking, including for contact centre staff which was previously not an option.
	The benefits team has also delivered electronic solutions for other types of payments, such as compensatory payments for free school meals, and processing hardship payments on behalf of the Scottish Government.
Dumfries and Galloway	The council has been pre-awarding Council Tax Reduction for customers on Universal Credit (prior to receipt of the first award notice)
Dundee City	The council increased its use of social media and Covid-19 literature to engage with its customers.

Council	Comment
East Ayrshire	Allowing staff to be flexible with their contracted hours improved wellbeing and performance, while increasing confidence in autonomy to make decisions, thereby reducing the need to refer a claim to a supervisor.
East Lothian	A new service structure was implemented in September 2020, with one service manager covering Revenues and Benefits creating one integrated service, thereby reducing potential internal barriers, and providing clear managerial responsibility and accountability.
Falkirk	The council's established Electronic Document Management System and suite of online forms supported electronic working and the 'My Falkirk' system allows customers to register and access their account along with relevant forms for benefits, grants etc. Staff can assist customers on the telephone by gathering the information verbally and updating the online form. An online 'post-box' was also introduced so that customers could scan and email their supporting documents. We have also recently purchased a data warehousing tool to review our customers situation and enable us to deliver a bespoke advice and support call or email to maximise their income and benefit. We have also commissioned a company to automate some of our processes to reduce the amount of manual work previously undertaken. This will help free up resources to provide more added value transactions with the customers who need us the most. The Support for People line moved across to Revenues and Benefits in October 2020 giving staff the opportunity to deliver a more rounded service ensuring that all avenues of help and support are explored, offered, and recorded.
Inverclyde	Electronic authorisation of payment runs has been introduced saving time, and payment schedules for landlords are now printed and posted by an external printer. In addition, the introduction of an internal chat facility and the use of remote meetings has proven to be an efficient use of employee time.
North Lanarkshire	A 'Print & Post' facility was set up for all correspondence to be issued via Mail without the need for staff to print and post correspondence themselves. Standards of evidence were changed to allow certain items of evidence to be submitted electronically.
Perth and Kinross	Prior to the pandemic, the benefits service already utilised a homeworking policy on a blended basis and had introduced a shift from face to face to more digital and telephony services. Staff already had access to laptops and dual monitors supporting a seamless task of distributing equipment to staff for homeworking. Work had also taken place to review the workflow system to improve the quality and efficiency of the distribution of benefit staff.

Council	Comment
Renfrewshire	To ensure staff wellbeing, three one-to-ones were completed to check that staff had adequate equipment and that they were coping, with a focus on their mental health/wellbeing. During this period, equipment was changed to ensure staff were comfortable and had the most suitable equipment for their personal workspace. The benefits to this are improved attendance levels and processing times.
Scottish Borders	Online forms and evidence upload facilities were developed for review cases for customer and staff use. Getting people to provide more information electronically and the increased use of online applications improved the speed of the IT network for those working from home.
South Ayrshire	The council has increased its automation levels within UC for those in temporary accommodation and in receipt of UC and HB. This helped reduce the administrative burden associated with this workload.
West Dunbartonshire	The service was paperless prior to April 2020 therefore moving to home working was a relatively smooth process and assessors were able to carry out their duties from home. The process on work allocation was reviewed which has seen improvements for claimants.
West Lothian	Due to pre-existing contingency measures, the benefit service was able to react to the required changes to working practices. It was possible to quickly restructure the service and, to maintain the functionality and accessibility of the benefit service, several developments or promotion of existing solutions were undertaken. Where evidence was required, the claimant was provided with the option to upload digital evidence as part of the new claim process or when reporting a change of circumstances. Soft Phone software was installed to allow officers to maintain contact with colleagues and customers through the council network, and video call and application sharing software has been used to maintain line manager support and guidance. The use of existing hybrid mail functionality was expanded to allow staff to issue correspondence to customers directly via our printing and mailing partner.

Source: Scottish councils

Appendix 2

HB resource levels in 2020/21

Council	FTE complement	FTE staff (1 Apr 20)	FTE staff (31 Mar 21)	FTE complement to FTE 31 Mar 21
Aberdeen City	39.98	36.98	35.85	↓ -4.13
Aberdeenshire	69.40	54.99	62.04	↓ -7.36
Angus	28.60	28.60	27.60	↓ -1.00
Argyll and Bute	18.20	18.20	18.20	↔ 0.00
City of Edinburgh	84.45	84.45	86.00	↑ 1.55
Comhairle nan Eilean Siar	5.00	5.00	5.00	↔ 0.00
Dumfries and Galloway	34.37	34.37	26.37	↓ -8.00
Dundee City	76.00	65.00	65.00	↓ -11.00
East Ayrshire	29.00	27.00	27.00	↓ -2.00
East Dunbartonshire	26.00	26.00	26.00	↔ 0.00
East Lothian	20.03	17.63	14.43	↓ -5.60
East Renfrewshire	11.00	11.00	11.00	↔ 0.00
Falkirk	41.00	41.00	41.00	↔ 0.00
Fife	40.80	40.80	35.50	↓ -5.30
Glasgow City	155.30	155.30	151.30	↓ -4.00
Highland	34.79	34.19	33.47	↓ -1.32
Inverclyde	14.25	14.25	13.57	↓ -0.68
Midlothian	22.50	22.50	22.50	↔ 0.00
Moray	14.25	14.25	11.75	↓ -2.50

Council	FTE complement	FTE staff (1 Apr 20)	FTE staff (31 Mar 21)	FTE complement to FTE 31 Mar 21
North Ayrshire	28.50	28.50	28.50	↔ 0.00
North Lanarkshire	50.50	46.67	49.67	↓ -0.83
Perth and Kinross	23.76	24.76	23.76	↔ 0.00
Renfrewshire	16.00	16.00	16.00	↔ 0.00
Scottish Borders	9.00	9.00	9.00	↔ 0.00
South Ayrshire	35.00	33.50	32.60	↓ -2.40
South Lanarkshire	91.22	84.53	83.53	↓ -7.69
Stirling	14.00	12.00	14.00	↔ 0.00
West Dunbartonshire	17.00	16.00	16.00	↓ -1.00
West Lothian	33.00	33.00	34.50	↑ 1.50
Totals	**1082.90**	**1035.47**	**1021.14**	**↓ -61.76**

Source: Scottish councils

Appendix 3
IT issues affecting claims processing performance in 2020/21

Council	Comment
Angus	The council experienced sporadic network and connectivity issues, some due to employee broadband connections. Initially, the equipment used by a significant proportion of staff did not facilitate the use of dual monitors which reduced efficiency. The council was not satisfied with the equipment used by staff until mid-January 2021.
Dumfries and Galloway	Home network at the start had reduced capacity resulting in lower performance.
East Ayrshire	Initially, the necessary IT equipment was not available for all staff which impacted claims processing for approximately one month. The council experienced various minor issues throughout 2020/21, for example, in the first six weeks it was not possible to issue decision notices until a process to utilise external printers was in place.
East Lothian	At the early stage of the pandemic, the council had difficulty procuring new laptops and sourcing IT equipment and experienced some intermittent network connectivity issues.
East Renfrewshire	In 2020, the council changed its benefit IT system and experienced issues that led to a significant backlog. Consequently, the service diverted the duties of some benefit staff to focus on matters directly relating to the implementation of the new system. Other issues have diverted staff processing time to critical tasks required to ensure payments were accurate. The move to remote working has resulted in some connectivity issues, which have also impacted on claims processing times.
Falkirk	The council's early issues ensuring that all staff had laptops, and setting up new phone systems, in conjunction with network connectivity issues over the last 14 months have impacted on claims processing times.
Fife	There are issues with poor performance, but our IT services have done their best to mitigate this. There has never been a time when staff were unable to access the system for any longer than a few hours but overall, our performance is equivalent to 80 per cent compared to being in the office.
Glasgow City	Prior to the pandemic, the council had no homeworkers within the benefit service and relied on a small number of admin support staff to maintain benefit payments and other essential functions. As a result of

Council	Comment
	limited availability of devices and therefore the capacity for staff to work at home, only priority activities were possible.
	The council addressed this with a laptop roll out over an eight-week period to allow home working for staff that were able to. In September 2020, an upgrade to the benefit IT system necessitated a further roll out to all users, and while the council's remote access solution functions well with many applications, it does not work as well with the core benefit and document imaging systems. The council is collaborating with its IT provider and software suppliers to address these issues.
Highland	The council has experienced issues with remote access in respect of IT and telephony, network capacity, the availability of IT and telephony equipment, and a requirement to upgrade existing software and roll out new software as a result.
North Ayrshire	Network capacity and slow connection/servers.
North Lanarkshire	Although quickly resolved, the benefit service initially experienced network connectivity issues because of the increased number of staff working from home. In the early stages of the pandemic, availability of IT equipment was a major issue, however, this was largely resolved by the end of May 2020. More IT equipment was procured and by January 2021 all benefit staff had the facility to work from home.
Scottish Borders	As a result of benefit IT system issues, online benefit claims were not transferring into the benefit IT system or the document imaging system, and DWP update files were unable to be loaded properly. Although these problems were resolved, it resulted in a sizeable backlog of work for the service. The move to remote working placed a strain on the council network due to the number of staff requiring access. This resulted in significantly slower speeds on our main benefit IT systems, which was subsequently resolved following IT improvements.
South Lanarkshire	The lack of available IT equipment, in particular laptops and additional monitors, and some connectivity issues at the beginning of the pandemic impacted our claims processing performance.
Stirling	Delays in setting up remote access, Slow systems due to network capacity, IT staff slower to respond due to the number of issues. The staff who had been based in the office were asked to go home in January, we had two weeks downtime for approximately five staff.
West Lothian	The council has experienced occasional loss of remote access due to network capacity during the early stages of April 2020. This was rectified and network capacity increased. Access has been stable and performing well since this upgrade.

Source: Scottish councils

Appendix 4

Average time to process new claims and change events (days)

Council	New 18/19	New 19/20	New 20/21	Changes 18/19	Changes 19/20	Changes 20/21
Aberdeen City	21	↓ 17	↑ 26	7	↓ 6	↓ 5
Aberdeenshire	24	↓ 22	↑ 28	7	↓ 5	↑ 6
Angus	20	↓ 13	↑ 17	4	↓ 3	↔ 3
Argyll and Bute	21	↓ 20	↔ 20	7	↓ 4	↓ 3
City of Edinburgh	25	↓ 17	↔ 17	6	↔ 6	↓ 4
Comhairle nan Eilean Siar	32	↓ 32	↓ 22	9	↓ 8	↓ 4
Dumfries and Galloway	15	↓ 12	↑ 16	3	↔ 3	↓ 2
Dundee City	16	↓ 11	↑ 12	4	↓ 3	↓ 2
East Ayrshire	19	↑ 24	↓ 17	4	↔ 4	↓ 3
East Dunbartonshire	22	↓ 20	↓ 15	4	↑ 5	↓ 4
East Lothian	27	↓ 22	↓ 21	4	↓ 3	↑ 6
East Renfrewshire	33	↓ 23	↑ 38	5	↓ 3	↑ 7
Falkirk	13	↔ 13	↑ 14	6	↓ 4	↔ 4
Fife	19	↓ 14	↑ 20	4	↓ 3	↔ 3
Glasgow City	18	↓ 14	↑ 22	6	↓ 4	↑ 5
Highland	13	↔ 13	↓ 11	2	↔ 2	↔ 2
Inverclyde	16	↓ 14	↓ 11	4	↓ 3	↓ 2
Midlothian	27	↓ 20	↔ 20	7	↔ 7	↓ 5
Moray	24	↓ 20	↔ 20	9	↓ 4	↓ 3
North Ayrshire	13	↓ 12	↔ 12	3	↔ 3	↓ 2

Council	New 18/19	New 19/20	New 20/21	Changes 18/19	Changes 19/20	Changes 20/21
North Lanarkshire	24	↓ 16	↓ 14	7	↓ 5	↓ 4
Perth and Kinross	24	↓ 15	↔ 15	5	↓ 3	↔ 3
Renfrewshire	22	↓ 18	↓ 16	6	↓ 4	↔ 4
Scottish Borders	25	↓ 14	↑ 18	7	↓ 6	↓ 5
South Ayrshire	19	↓ 13	↔ 13	5	↓ 3	↓ 2
South Lanarkshire	16	↓ 14	↓ 12	4	↓ 3	↓ 2
Stirling	19	↓ 16	↑ 17	4	↓ 3	↔ 3
West Dunbartonshire	25	↓ 24	↓ 19	5	↔ 5	↓ 3
West Lothian	13	↑ 14	↓ 11	4	↓ 3	↔ 3

Source: Scottish councils

Appendix 5
Accuracy levels 2019/20 to 2020/21

Council	Accuracy 2019/20	Accuracy 2020/21	Change +/-
Aberdeen City	96%	97%	↑ 1%
Aberdeenshire	95%	97%	↑ 2%
Angus	99%	100%	↑ 1%
Argyll and Bute	98%	97%	↓ -1%
City of Edinburgh	92%	95%	↑ 3%
Comhairle nan Eilean Siar	100%	100%	↔ 0%
Dumfries and Galloway	97%	96%	↓ -1%
Dundee City	97%	98%	↑ 1%
East Ayrshire	99%	100%	↑ 1%
East Dunbartonshire	98%	99%	↑ 1%
East Lothian	100%	100%	↔ 0%
East Renfrewshire	93%	92%	↓ -1%
Falkirk	Data Not Available	Data Not Available	Data Not Available
Fife	93%	98%	↑ 5%
Glasgow City	96%	97%	↑ 1%
Highland	99%	99%	↔ 0%
Inverclyde	100%	98%	↓ -2%
Midlothian	98%	99%	↑ 1%
Moray	98%	99%	↑ 1%
North Ayrshire	99%	98%	↓ -1%
North Lanarkshire	89%	90%	↑ 1%

Council	Accuracy 2019/20	Accuracy 2020/21	Change +/-
Perth and Kinross	93%	94%	↑ 1%
Renfrewshire	91%	92%	↑ 1%
Scottish Borders	92%	90%	↓ -2%
South Ayrshire	99%	100%	↑ 1%
South Lanarkshire	94%	93%	↓ -1%
Stirling	85%	86%	↑ 1%
West Dunbartonshire	98%	99%	↑ 1%
West Lothian	96%	96%	↔ 0%

Source: Scottish councils

The impact of Covid-19 on Scottish councils' benefit services
A thematic study

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