

Corporate management

Performance Indicators 2003/04

Comparing the performance of Scottish councils

Prepared for the Accounts Commission

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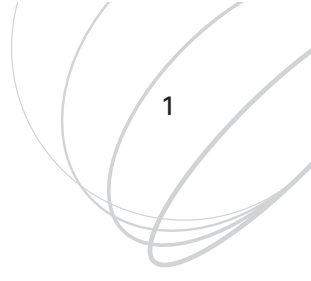
The Accounts Commission

The Accounts Commission is a statutory, independent body which, through the audit process, assists local authorities in Scotland to achieve the highest standards of financial stewardship and the economic, efficient and effective use of their resources. The Commission has four main responsibilities:

- securing the external audit including the audit of Best Value and community planning
- following up issues of concern identified through the audit, to ensure satisfactory resolutions
- carrying out national Best Value studies to improve economy, efficiency and effectiveness in local government
- issuing an annual direction to local authorities which sets out the range of performance information they are required to publish.

The Commission secures the audit of 32 councils and 34 joint boards (including police and fire services). Local authorities spend over £9 billion of public funds a year.

Audit Scotland is a statutory body set up in April 2000 under the Public Finance and Accountability (Scotland) Act 2000. It provides services to the Auditor General for Scotland and the Accounts Commission. Together they ensure that the Scottish Executive and public sector bodies in Scotland are held to account for the proper, efficient and effective use of public funds.



Main findings

Housing and council tax benefits

Indicator 1 Page 4

Across Scotland, councils have reported quicker overall processing times for new benefit claims (average 47 days) and changes of circumstances (average 12 days). Eight councils met the DWP target for processing new claims, and 11 councils met the target for processing changes of circumstances.

Five councils (North Lanarkshire, Orkney Islands, Shetland Islands, South Lanarkshire and Stirling) met both targets.

Indicator 2 Page 8

The average cost of dealing with council tax and housing benefit cases was almost £48, a slight increase compared with the previous year. The cost per case varied from £14 in South Lanarkshire to £98 in Shetland Islands

Finance

Indicator 3 Page 10

Council tax collection has increased for the fifth consecutive year. In 2003/04 councils collected 91.7% of council tax due. Collection levels varied from 85.1% in Glasgow to 97.8% in Orkney Islands.

The gap in collection levels between Scotland and England has narrowed considerably. When the indicator was first introduced in 1996/97 Scotland's councils collected 86.8% of council tax due in the year, while the figure in England was 95.5%, a difference of 8.7%. In 2003/04, Scotland's councils collected 91.7% of tax due in the year, while in England the comparable figure was 96.5%.

Indicator 4 Page 14

The total cost of collecting council tax in 2003/04 was £33 million. The average cost of collecting the tax per dwelling was £14.11, a small increase compared with the previous year (£13.53). The cost per dwelling varied from £7 in East Dunbartonshire to £26 in Eilean Siar.

Finance continued

Indicator 5 Page 16

The net amount of non-domestic rates billed in 2003/04 was almost £1.81 billion. Of this amount councils collected 95.6% (£1.73 billion) in the year, the same as the previous year.

Indicator 6 Page 18

Across Scotland, on average, councils paid 83% of invoices on time, an improvement of nearly 8% since 2000/01. Performance ranged from almost 65% in Inverclyde to almost 96% in Dundee City.

Corporate issues

Indicator 7 Page 20

In 2003/04, 5.3% of working time was lost to sickness absence. Levels of sickness absence ranged from 3.1% in Eilean Siar to 6.4% in North Lanarkshire.

Indicator 8 Page 26

Across Scotland, women accounted for 28% (1,344) of the most highly paid 2% of council employees in 2003/04. There is wide variation between councils, ranging from 7% in Angus to almost 40% in Dundee.

Of the most highly paid 5% of council employees, women account for almost 36% (4,255), ranging from 15% in Orkney Islands to 49% in Dundee.

Introduction



If you want to know more
access our website at:

www.audit-scotland.gov.uk/performance

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 pamphlet contains information on eight indicators relating to councils' management of benefits, finance and corporate issues. The indicators are:

- processing benefit applications
- housing and council tax benefit costs
- council tax collection income
- council tax collection costs
- non-domestic rates income
- payment of invoices
- employee sickness levels
- equal opportunities.

Using the information

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 the 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.

The statutory performance indicators cover key aspects of the performance of council services. Further information that may be of assistance in assessing the performance of these services can be found on each council's web site. The following web sites also contain useful information:

www.scotland.gov.uk/stats

www.cosla.gov.uk

www.cipfa.org.uk/scotland/publications.cfm

In this pamphlet we have shown information for councils for 2003/04 and where appropriate made comparison with previous years.

Councils have a statutory duty to report the information for each indicator. In cases where a council has failed to do so, it is shown in the narrative and tables for the relevant indicator as 'not reported'.

Auditors appointed by the Accounts Commission have reviewed authorities' arrangements for producing performance information. An asterisk (*) against the data for a council indicates that the auditor expressed doubts about the reliability of its arrangements for producing the information. 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 prior to 2001/02.

Other pamphlets published by the Commission cover:

Cultural and community services
Education and Children's services
Environmental and regulatory services
Housing and social work services
Police and fire services

For 2003/04 the Commission will be reporting 77 indicators of the performance of council, fire and police services. The publication process will involve:

- 48 indicators featuring in six pamphlets
- all indicators for all services in a comprehensive compendium of information on the Commission's website
- key indicators in council profiles analysed on a council-by-council basis, on the website.

The indicators are selected by the Commission according to criteria identified in consultation with interested parties such as CoSLA, SOLACE, the Scottish Consumer Council and the Scottish Executive. They are kept under review and each year the Commission consults about any changes it considers making. The Commission will review its approach to statutory performance indicators in the light of the new requirement on councils to report their performance publicly and the new Best Value audits of each council and police and fire authority.

Housing and council tax benefits

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 and notifications of changes of circumstances.

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

Longer processing times for benefits claims may mean that a council has higher rent arrears.

Twenty-six of the 32 councils in Scotland (at 31 March 2004) are either fully or partly compliant with 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.

Six councils (Aberdeen City, City of Edinburgh, East Ayrshire, Glasgow City, North Ayrshire and Renfrewshire) were not compliant by 31 March 2004.

The DWP has set target processing times. 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 notifications of changes of circumstances – nine days.

Commentary

Processing benefit claims

Across Scotland, councils have reported quicker overall processing times for new benefits claims and changes of circumstances compared with the previous year. Fewer councils met the DWP target for processing new claims, but more councils met the target for processing change of circumstances:

- new claims – eight councils met the DWP target, three fewer than the previous year
- notifications of changes of circumstances – 11 councils met the DWP target, two more than the previous year.

Five councils (North Lanarkshire, Orkney Islands, Shetland Islands, South Lanarkshire and Stirling) met both targets.

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Processing new claims

The average time to process a new claim has reduced year-on-year since 2001/02. The 31 councils that reported reliable information took, on average, 47 days to process a new claim, two days fewer than the previous year (Table 1a overleaf). Dundee City reported unreliable information.

Times ranged from 14 days in South Lanarkshire to 117 days in North Ayrshire. Thirteen councils reduced the time to process new claims compared with the previous year. Inverclyde, Angus and North Ayrshire took, on average, more than 70 days (ten weeks) to process new claims. Nine councils have reported year-on-year improvements since 2001/02, with Midlothian and West Dunbartonshire reporting the highest percentage improvement.

Eight councils, three fewer than the previous year, achieved the DWP target for processing new claims within 36 days.

Processing notifications of changes of circumstances

The 30 councils that reported reliable information took, on average, 12 days to process notifications of changes of circumstances, a year-on-year improvement since 2001/02. Overall, councils have reduced the time to process claims by 25% over this period. Dundee City and Renfrewshire reported unreliable information.

Times ranged from three days in Shetland Islands to 27 days in Moray and North Ayrshire. Sixteen of the thirty councils that reported reliable information reduced the time to process changes of circumstances (Table 1b overleaf).

Two-thirds of councils took less than 14 days to process changes of circumstances. Eleven councils achieved the DWP target of processing changes within nine days, two more than the previous year.

Table 1a

Processing time for new benefit claims

	Average time to process new claims (days)		
	2003/04	2002/03	2001/02
	Meeting DWP target		
South Lanarkshire	14	19	25
North Lanarkshire	19	26	44
Stirling	21	23	26
Orkney Islands	25	*19	17
Shetland Islands	31	32	23
Clackmannanshire	33	29	33
Falkirk	33	32	42
West Lothian	36	35	31
	Not meeting DWP target		
Scottish Borders	37	31	28
Midlothian	38	64	71
East Renfrewshire	40	32	26
East Ayrshire	40	59	71
Aberdeen City	44	51	48
Glasgow City	44	*42	*36
Argyll & Bute	46	33	42
Dumfries & Galloway	46	40	48
East Lothian	48	53	80
Aberdeenshire	49	44	*64
Fife	49	*58	*52
Highland	50	44	37
Edinburgh, City of	56	59	68
Perth & Kinross	56	25	18
South Ayrshire	56	57	61
West Dunbartonshire	57	84	106
East Dunbartonshire	62	47	49
Renfrewshire	64	39	29
Eilean Siar	67	59	80
Moray	69	102	76
Inverclyde	71	65	*69
Angus	77	79	46
North Ayrshire	117	111	93
Scotland	47	49	51
UNRELIABLE DATA			
Dundee City	*83	60	55

Dundee City's unreliable information is excluded from the Scotland figures.

Table 1b

Processing time for notifications of changes of circumstances

	Average time to process notifications of changes of circumstances (days)		
	2003/04	2002/03	2001/02
	Meeting DWP target		
Shetland Islands	3	5	3
Orkney Islands	4	*3	3
North Lanarkshire	4	7	11
Stirling	5	7	10
Argyll & Bute	6	5	9
West Dunbartonshire	6	10	14
Aberdeenshire	7	6	*11
South Lanarkshire	7	8	9
Highland	8	5	6
East Ayrshire	9	12	49
East Lothian	9	11	13
	Not meeting DWP target		
Inverclyde	10	7	*10
Dumfries & Galloway	11	11	14
East Dunbartonshire	11	10	12
Falkirk	11	13	15
East Renfrewshire	12	9	9
West Lothian	12	11	11
South Ayrshire	12	16	11
Glasgow City	13	*18	*21
Clackmannanshire	14	15	20
Midlothian	15	33	33
Perth & Kinross	15	15	19
Scottish Borders	17	21	10
Eilean Siar	18	15	33
Fife	18	24	18
Aberdeen City	19	26	19
Angus	19	18	15
Edinburgh, City of	21	19	22
Moray	27	42	21
North Ayrshire	27	30	20
Scotland	12	15	16
UNRELIABLE DATA			
Dundee City	*26	22	*16
Renfrewshire	*20	21	19

The Scotland figures exclude councils that reported unreliable information.

Indicator 2: 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 benefits.

A council may choose to provide a high level of advice and counselling to claimants. The costs of such services will increase the cost of 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. This should follow CIPFA guidance but may, nevertheless, vary among councils.

Twenty-six of the 32 councils in Scotland (at 31 March 2004) are either fully or partly compliant with 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.

Six councils (Aberdeen City, City of Edinburgh, East Ayrshire, Glasgow City, North Ayrshire and Renfrewshire) were not compliant by 31 March 2004.

Commentary

Across Scotland, councils dealt with almost one million council tax and housing benefit cases during 2003/04, ranging from 2,000 cases in Orkney Islands and Shetland Islands to 200,000 in Glasgow. Five councils (City of Edinburgh, Fife, Glasgow City, North Lanarkshire and South Lanarkshire) accounted for approximately half the total cases for Scotland.

Overall, the average cost per case was almost £48, a slight increase compared with the previous year. The cost per case varied from £14 in South Lanarkshire to £98 in Shetland Islands (Table 2). Twenty-three councils reported increased costs compared with the previous year.

Five councils (Clackmannanshire, Falkirk, Glasgow City, North Lanarkshire and South Lanarkshire, reported costs below £35 per case, while six councils, (Angus, Dundee City, Eilean Siar, Highland, Moray and Shetland Islands) reported costs in excess of £70.

Table 2

Gross administration cost per case

	Number of council tax and housing benefit cases	Gross administration cost per case for housing and council tax benefit		
		2003/04	2003/04 £	2002/03 £
Aberdeen City	32,038	68.12	52.60	48.82
Aberdeenshire	21,423	62.93	46.41	29.11
Angus	15,473	78.80	70.61	53.02
Argyll & Bute	13,240	54.42	45.12	37.68
Clackmannanshire	9,592	33.67	35.40	35.15
Dumfries & Galloway	22,431	52.44	40.65	37.71
Dundee City	38,509	86.09	64.30	69.51
East Ayrshire	26,637	49.77	49.91	47.11
East Dunbartonshire	9,577	56.29	51.95	39.33
East Lothian	12,901	57.68	58.02	57.56
East Renfrewshire	8,490	47.74	47.01	48.10
Edinburgh, City of	68,608	69.88	62.31	61.47
Eilean Siar	4,051	85.88	83.33	*53.68
Falkirk	27,116	32.40	31.94	19.13
Fife	60,509	46.93	46.08	43.05
Glasgow City	207,161	34.50	*34.61	36.60
Highland	29,756	84.47	70.54	57.44
Inverclyde	20,466	44.31	37.40	37.90
Midlothian	11,842	55.83	56.84	61.37
Moray	10,108	72.61	68.94	62.00
North Ayrshire	28,767	52.01	47.96	32.56
North Lanarkshire	73,235	32.07	29.02	31.14
Orkney Islands	2,090	49.86	50.70	37.79
Perth & Kinross	15,300	55.21	50.40	46.46
Renfrewshire	34,069	51.14	30.18	37.47
Scottish Borders	15,124	54.27	49.99	52.83
Shetland Islands	2,117	98.52	109.86	101.55
South Ayrshire	19,366	54.98	46.75	41.94
South Lanarkshire	62,885	14.73	27.99	27.43
Stirling	11,779	54.51	55.52	57.85
West Dunbartonshire	26,008	47.94	35.20	34.55
West Lothian	27,682	41.85	39.41	35.84
Scotland	968,350	47.96	47.27	42.27

Finance

Indicator 3: 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 2004. It is a measure of councils' effectiveness at collecting the council tax due to them.

Collection levels exclude the amounts paid in council tax benefits.

Points to bear in mind

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

The Commission has grouped councils into 'families' which take account of the main factors outwith their control and allow fairer comparison. These groupings were used in the Commission's report *Council tax collection* (February 1998) which provides more information.

Commentary

The net amount of council tax billed was £1.59 billion in 2003/04, compared with £1.51 billion the previous year. Collection levels increased in 28 of the 32 councils; Shetland Islands and North Ayrshire reported very small reductions, while Scottish Borders has reported a reduction for the second consecutive year. The City of Edinburgh reported a reduction of over 3%. The council introduced a new computer system during the year and problems were experienced with debt recovery.

Overall, the in-year council tax collection level has increased for the fifth consecutive year. In 2003/04 councils collected 91.7% of council tax due, a slight increase compared with the previous year (91.4%) (Table 3a overleaf). Collection levels varied from 85.1% in Glasgow to 97.8% in Orkney Islands.

The gap in collection levels between Scotland and England has narrowed considerably. When the indicator was first introduced in 1996/97 Scotland's councils collected 86.8% of council tax due in the year, while the figure in England was 95.5%, a difference of 8.7%. In 2003/04, Scotland's councils collected 91.7% of tax due in the year, while in England the comparable figure was 96.5%.

There is wide variation between councils, but the difference has narrowed considerably since the indicator was first introduced. The majority of the poorer performing councils in 1996/97 have increased their collection levels significantly. Between 1996/97 and 2003/04, Glasgow City (11.4%), West Dunbartonshire (10.5%), North Lanarkshire (10.2%), Renfrewshire (9%) and South Lanarkshire (8.7%) have reported the greatest percentage improvements. However, over the same period a number of councils have made little or no impact on their in-year collection levels. Aberdeen City (0.4%) and Dundee City (0.7%) have reported small improvements, while Aberdeenshire's in-year collection level is less in 2003/04 than it was in 1996/97.

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Much of the uncollected council tax will be recovered in later financial years. Information from the Scottish Executive shows that between 1996/97 and 2003/04, 94.2% of all council tax was collected. However, over £600 million of council tax remains outstanding, ranging from £400,000 in Orkney Islands to £139 million in Glasgow City (Table 3b overleaf).

Table 3a

Percentage of income due from council tax for the year that was received by the end of the year

	2003/04	2002/03	2001/02	2000/01	1999/2000
FAMILY A					
Eilean Siar	92.0	91.1	88.9	87.8	89.7
Highland	93.5	92.6	92.2	91.4	91.1
Midlothian	93.9	93.1	92.9	91.5	90.7
Aberdeenshire	94.0	94.0	93.8	93.2	91.8
Argyll & Bute	94.0	93.0	92.5	91.8	90.1
Dumfries & Galloway	94.1	94.0	94.2	93.5	92.0
Moray	94.9	92.7	92.7	92.3	92.9
Angus	95.0	94.7	94.5	93.9	93.6
East Lothian	95.3	94.5	94.2	92.4	90.8
Perth & Kinross	95.3	95.0	94.1	93.5	92.1
Scottish Borders	95.6	96.0	96.3	95.7	95.7
Shetland Islands	95.9	96.1	95.8	95.2	94.5
Orkney Islands	97.8	97.7	97.3	96.4	96.3
FAMILY B					
North Ayrshire	89.8	89.9	89.5	87.2	85.2
East Ayrshire	90.1	88.3	86.4	85.3	83.2
Clackmannanshire	91.2	90.2	89.7	88.5	86.7
West Lothian	92.7	92.3	91.4	90.3	88.5
Fife	93.0	91.9	90.9	89.2	90.4
East Dunbartonshire	94.1	93.6	92.9	91.0	91.0
South Ayrshire	94.3	94.0	93.9	93.3	91.5
Falkirk	94.6	94.0	93.8	93.1	92.3
East Renfrewshire	95.4	95.2	94.5	93.5	93.3
Stirling	96.4	95.8	95.0	93.9	93.7
FAMILY C					
Glasgow City	85.1	83.7	81.5	80.1	78.9
Dundee City	86.2	85.7	85.0	85.0	86.6
West Dunbartonshire	87.5	87.0	84.5	79.6	80.4
Edinburgh, City of	87.6	90.7	90.3	88.1	88.1
Inverclyde	89.4	88.0	87.0	80.3	81.3
Aberdeen City	90.2	90.1	89.8	89.9	89.7
North Lanarkshire	93.2	92.2	90.8	87.9	86.2
Renfrewshire	93.9	93.5	93.0	91.0	89.4
South Lanarkshire	93.9	93.5	93.2	93.2	87.9
Scotland	91.7	91.4	90.6	89.2	88.3

Table 3b

Percentage of income due from council tax for the years 1996/97 to 2003/04 that was collected by 31 March 2004

	1996 to 2004	Ousting council tax 1996 to 2004, at 31 March 2004
FAMILY A		
		£000
Eilean Siar	95.0	1,987
Midlothian	95.4	8,392
Argyll & Bute	95.6	9,857
Highland	96.0	18,020
Moray	96.4	5,603
East Lothian	96.6	6,992
Aberdeenshire	96.7	16,119
Dumfries & Galloway	96.8	9,224
Perth & Kinross	97.0	9,468
Angus	97.2	5,885
Scottish Borders	97.3	5,705
Shetland Islands	98.5	508
Orkney Islands	98.8	401
FAMILY B		
East Ayrshire	91.7	16,965
North Ayrshire	92.4	18,660
Clackmannanshire	93.4	6,137
West Lothian	94.7	15,651
East Dunbartonshire	95.4	12,618
Fife	95.7	29,089
South Ayrshire	95.9	10,252
Falkirk	96.6	8,324
Stirling	97.5	5,077
East Renfrewshire	97.5	5,428
FAMILY C		
Glasgow City	87.3	139,151
West Dunbartonshire	88.3	21,885
Inverclyde	92.2	12,210
Dundee City	92.7	20,584
Edinburgh, City of	93.3	79,133
North Lanarkshire	94.3	29,876
Aberdeen City	94.6	26,864
South Lanarkshire	94.8	30,288
Renfrewshire	95.3	16,029
Scotland	94.2	602,382

Source: Scottish Executive

Indicator 4: Council tax collection costs

The cost of collecting council tax per 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. This should follow CIPFA guidance but may, nevertheless, vary among councils.

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

The Commission has grouped councils into 'families' which take account of the main factors outwith their control and allow fairer comparison. These groupings were used in the Commission's report *Council tax collection*, (February 1998) which gives more information.

Commentary

The total cost of collecting council tax in 2003/04 was £33 million for the 31 councils that reported reliable data. For the second successive year Midlothian reported unreliable data. The average cost of collecting the tax per dwelling was £14.11, a small increase compared with the previous year (£13.53) (Table 4). Twenty-one councils reported an increase in their average cost of collection. Costs varied among councils:

- Family A – £8.54 in Scottish Borders to £26.14 in Eilean Siar.

Nine of the 12 councils in this group reported increased costs. Two councils, Scottish Borders and Dumfries & Galloway reported costs of less than £10 per dwelling while three councils (Eilean Siar, Perth & Kinross and Shetland Islands) reported costs of more than £20 per dwelling.

- Family B – £7.13 in East Dunbartonshire to £20.32 in North Ayrshire.

Seven of the ten councils in this group reported increased costs. Three councils (East Dunbartonshire, Falkirk and West Lothian) reported costs of less than £10 per dwelling while North Ayrshire was the only council with costs above £20 per dwelling.

- Family C – £12.13 in South Lanarkshire to £23.48 in Dundee.

Eight of the nine councils in this group reported collection costs in the range £12 to £16. Dundee City reported higher costs.

Table 4

The cost of collecting council tax per dwelling

	2003/04 £	2002/03 £
FAMILY A		
Scottish Borders	£8.54	£9.19
Dumfries & Galloway	£9.84	£9.35
East Lothian	£12.22	£12.28
Moray	£13.25	£12.20
Aberdeenshire	£14.43	£14.41
Angus	£16.14	£13.48
Orkney Islands	£16.71	£16.87
Argyll & Bute	£17.74	£16.10
Highland	£19.74	£15.84
Perth & Kinross	£20.79	£13.84
Shetland Islands	£21.69	£19.79
Eilean Siar	£26.14	£22.62
FAMILY B		
East Dunbartonshire	£7.13	£7.81
Falkirk	£7.62	£7.36
West Lothian	£8.41	£7.32
East Renfrewshire	£10.38	£10.07
Stirling	£11.43	£11.85
Fife	£11.85	£11.41
South Ayrshire	£12.28	£11.16
Clackmannanshire	£15.26	£15.61
East Ayrshire	£15.32	£14.55
North Ayrshire	£20.32	£16.04
FAMILY C		
South Lanarkshire	£12.13	£14.79
Renfrewshire	£12.72	£12.82
Edinburgh, City of	£13.26	£12.08
North Lanarkshire	£13.26	£12.59
Aberdeen City	£13.31	£11.26
Glasgow City	£15.37	£15.47
West Dunbartonshire	£15.79	£27.91
Inverclyde	£16.41	£16.16
Dundee City	£23.48	£22.89
Scotland	£14.11	£13.53
UNRELIABLE DATA		
Midlothian	*£11.04	*£13.23

Midlothian's unreliable information is excluded from the Scotland figures.

Indicator 5: Non-domestic rates

The percentage of non-domestic rates due in the year (excluding reliefs) collected by the end of the financial year.

Points to bear in mind

Local authorities are responsible for the collection of non-domestic rates. The rate income is remitted to the Scottish Executive and then paid out to each authority on a per capita basis. The Scottish Executive sets the rate.

Collection levels of non-domestic rates vary among authorities for a range of reasons, including:

- the accuracy of records
- recovery and enforcement procedures
- the nature of the business base and the propensity of local companies to pay promptly.

The Commission has grouped councils into 'families', consistent with other finance indicators, which will allow fairer comparison. These groupings were used in the Commission's report *Council tax collection* (February 1998) which gives more information.

This is the second year that we have reported non-domestic rate collection levels.

Commentary

The net amount of non-domestic rates billed in 2003/04 was almost £1.81 billion. Of this amount councils collected 95.6% (£1.73 billion) in the year, the same as the previous year.

Across Scotland, collection levels varied from 89.8% in Midlothian to 100% in Orkney Islands. Nineteen councils achieved the benchmark figure of 95.6% set in the Commission's 1998 report, one fewer than the previous year (Table 5). Collection levels varied between councils:

- Family A – 89.8% in Midlothian to 100% in Orkney Islands.

Twelve of the 13 councils in this group collected at least 96% of the non domestic rates due in the year, and ten councils reported higher collection levels than the previous year.

- Family B – 93.3% in Clackmannanshire to 98.2% in West Lothian.

Six of the ten councils in this group collected at least 95% of the rates due in the year, and six councils reported higher collection levels than the previous year.

- Family C – 92.9% in Inverclyde to 97.4% in Aberdeen City.

Three of the nine councils in this group collected at least 95% of the rates due in the year, and seven councils reported increased collection levels compared with the previous year.

Table 5

Percentage of income due from non-domestic rates for the year that was received by the end of the year

	2003/04	2002/03
FAMILY A		
Midlothian	89.8	96.3
Eilean Siar	96.7	96.4
Highland	96.9	96.4
Argyll & Bute	97.0	96.9
Perth & Kinross	97.6	97.5
Scottish Borders	97.6	97.3
Aberdeenshire	97.9	97.6
Angus	98.1	96.6
East Lothian	98.2	98.5
Dumfries & Galloway	98.3	97.5
Shetland Islands	98.3	98.4
Moray	98.4	97.6
Orkney Islands	100.0	99.4
FAMILY B		
Clackmannanshire	93.3	89.4
East Dunbartonshire	93.5	92.6
North Ayrshire	93.5	95.6
East Ayrshire	94.6	89.5
East Renfrewshire	95.2	92.9
South Ayrshire	95.5	94.8
Fife	96.1	96.2
Falkirk	97.1	97.4
Stirling	97.7	95.5
West Lothian	98.2	98.2
FAMILY C		
Inverclyde	92.9	91.9
Glasgow City	94.0	93.6
Edinburgh, City of	94.2	97.3
West Dunbartonshire	94.5	91.2
North Lanarkshire	94.7	94.5
South Lanarkshire	94.7	93.7
Dundee City	95.9	96.2
Renfrewshire	96.6	94.7
Aberdeen City	97.4	96.0
Scotland	95.6	95.6

Indicator 6: Payment of invoices

The number of invoices paid within 30 days of receipt as a percentage of all invoices paid.

This indicator shows the percentage of invoices paid by councils within 30 calendar days. The indicator changed in 2003/04; in previous years it included invoices paid within 30 calendar days or other agreed time period. This means that the data for previous years is not directly comparable for all councils.

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, councils paid 83% of invoices on time, an improvement of nearly 8% since 2000/01. Performance ranged from almost 65% in Inverclyde to almost 96% in Dundee City.

Twenty-two councils paid at least eight in every ten of their invoices on time, and Aberdeen City, Dundee City, Perth & Kinross and West Lothian all paid over 90% on time (Table 6).

In England, councils report similar information to the Office of the Deputy Prime Minister (ODPM). The proportion of invoices paid within 30 days in England is 89%.

Table 6

Percentage of invoices paid within 30 days

	Percentage of invoices paid within 30 days	Percentage of invoices paid within 30 days or other agreed time period		
	2003/04	2002/03	2001/02	2000/01
Aberdeen City	92.8	91.0	85.0	82.9
Aberdeenshire	88.0	84.7	77.0	78.7
Angus	83.5	81.2	80.3	77.2
Argyll & Bute	86.5	84.2	75.5	78.8
Clackmannanshire	78.5	76.8	79.3	72.2
Dumfries & Galloway	89.0	90.3	88.1	88.4
Dundee City	95.8	94.5	89.7	87.9
East Ayrshire	83.6	82.0	80.2	75.6
East Dunbartonshire	76.0	69.5	71.8	70.1
East Lothian	82.3	78.4	79.3	75.9
East Renfrewshire	79.3	82.3	71.8	74.7
Edinburgh, City of	77.5	79.1	75.7	72.0
Eilean Siar	77.0	81.8	78.9	77.3
Falkirk	80.7	83.7	84.3	87.3
Fife	71.0	68.7	66.8	49.8
Glasgow City	86.6	84.8	83.3	82.9
Highland	89.0	87.7	87.4	88.9
Inverclyde	64.6	63.1	74.3	73.2
Midlothian	74.9	73.9	76.6	75.1
Moray	85.6	87.4	87.3	82.8
North Ayrshire	84.8	84.6	81.6	84.5
North Lanarkshire	77.6	80.0	71.9	65.8
Orkney Islands	80.0	81.9	83.0	82.7
Perth & Kinross	90.9	91.3	89.4	85.9
Renfrewshire	87.5	81.3	80.8	77.1
Scottish Borders	72.1	74.1	78.4	75.1
Shetland Islands	81.6	83.1	82.5	83.1
South Ayrshire	82.4	76.1	82.5	79.2
South Lanarkshire	84.9	82.6	75.2	62.8
Stirling	87.0	83.7	80.5	76.8
West Dunbartonshire	82.0	80.9	80.9	75.7
West Lothian	90.7	90.2	90.1	82.7
Scotland	82.9	82.0	79.9	75.2

Corporate issues

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, special/unpaid leave or maternity and 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 police and fire 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 councils reported this information. Orkney Islands and, for the second successive year, Highland reported unreliable information.

In 2003/04, 5.3% of working time was lost due to sickness absence. This figure has remained unchanged since 1999/2000 (Table 7a overleaf). Levels of sickness absence ranged from 3.1% in Eilean Siar to 6.4% in North Lanarkshire.

Two councils (Fife and North Lanarkshire) reported sickness absence levels of more than 6%. Fife has reported sickness absence in excess of 6% for the last four years. Argyll & Bute and Midlothian have reported year-on-year increases in sickness absence since 2000/01.

Glasgow City, Perth & Kinross, South Ayrshire and West Lothian have all reported year-on-year reductions in sickness absence levels over the past four years.

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

Chief officers, administrative, professional, technical and clerical employees

Overall, 5.2% of working time was lost due to sickness absence for this group of staff, similar to previous years (Table 7b overleaf). Fifteen councils reduced sickness absence compared with the previous year. Three councils (Angus, Eilean Siar and Perth & Kinross) reported levels of sickness absence below 4%, while East Dunbartonshire, Fife and North Lanarkshire reported sickness absence levels of 6% or more.

Craft and manual employees

Across Scotland, 6.3% of working time was lost to sickness absence for this group of staff, a slight reduction compared with previous years. Levels of sickness absence varied across councils, ranging from 3.2% in Eilean Siar to 8.4% in Inverclyde (Table 7c). Seventeen councils reduced their sickness absence levels from the previous year.

Aberdeen City, Clackmannanshire, Glasgow and West Lothian have reported year-on-year reductions in sickness absence levels over the past four years. Four councils (Dundee City, City of Edinburgh, Midlothian and Scottish Borders) have reported year-on-year increase over the same period. For Scottish Borders, the percentage of sickness absence has doubled over this period.

Teachers

Overall, 3.8% of teachers' time was lost due to sickness absence, a slight reduction compared with previous years. Sickness absence levels varied from 2.9% in City of Edinburgh and Eilean Siar to 5.2% in Clackmannanshire (Table 7d overleaf).

Thirteen councils reported lower levels of sickness absence compared with the previous year. Four councils (Clackmannanshire, Dundee City, East Lothian and North Lanarkshire) reported sickness absence levels of 5% or more. Glasgow City and South Ayrshire have reduced sickness absence year-on-year for the past four years.

Table 7a

Percentage of working time lost due to sickness absence for all council employees

	All employees			
	2003/04	2002/03	2001/02	2000/01
Aberdeen City	5.7	5.5	5.6	6.2
Aberdeenshire	4.7	4.3	4.9	5.2
Angus	4.1	4.8	4.3	4.1
Argyll & Bute	5.0	4.7	4.6	4.4
Clackmannanshire	5.2	6.1	6.2	6.0
Dumfries & Galloway	5.0	5.0	4.9	4.4
Dundee City	5.8	5.8	5.2	4.9
East Ayrshire	5.4	5.4	5.5	5.8
East Dunbartonshire	5.6	5.7	5.7	5.7
East Lothian	5.7	5.7	5.4	5.9
East Renfrewshire	4.9	5.0	4.9	4.3
Edinburgh, City of	5.4	5.4	5.4	5.1
Eilean Siar	3.1	*4.1	4.0	3.6
Falkirk	5.7	5.5	5.8	5.0
Fife	6.2	6.8	6.7	6.4
Glasgow City	4.8	5.0	5.3	5.5
Inverclyde	5.9	5.8	6.1	6.3
Midlothian	5.6	5.3	5.2	5.0
Moray	4.1	3.9	4.4	3.4
North Ayrshire	5.4	5.3	6.1	6.3
North Lanarkshire	6.4	6.3	5.9	*6.3
Perth & Kinross	4.1	4.2	4.3	4.9
Renfrewshire	5.6	6.1	6.5	6.3
Scottish Borders	4.8	4.5	4.5	3.7
Shetland Islands	5.4	5.3	3.8	3.8
South Ayrshire	5.0	5.1	5.7	5.8
South Lanarkshire	4.7	4.9	5.0	5.0
Stirling	5.2	5.6	5.5	4.9
West Dunbartonshire	5.7	6.4	6.7	6.7
West Lothian	4.7	4.9	5.0	5.4
Scotland	5.3	5.4	5.4	5.4
UNRELIABLE DATA				
Highland	*4.2	*4.4	4.1	*4.4
Orkney Islands	*4.9	5.3		4.0

The Scotland figures exclude councils that provided unreliable information.

Empty cells indicate the council did not report the information.

Table 7b

Percentage of working time lost due to sickness absence for chief officers, administrative, professional and clerical employees

	Chief officers, administrative, professional, technical and clerical employees			
	2003/04	2002/03	2001/02	2000/01
Aberdeen City	5.8	5.4	5.2	5.4
Aberdeenshire	4.6	3.9	5.1	5.5
Angus	3.9	4.5	4.2	4.0
Argyll & Bute	4.7	4.5	4.8	4.5
Clackmannanshire	4.9	5.5	6.3	5.5
Dumfries & Galloway	4.5	4.4	4.5	4.1
Dundee City	5.6	5.7	4.9	4.7
East Ayrshire	5.1	5.3	5.7	5.7
East Dunbartonshire	6.1	6.2	5.7	5.4
East Lothian	5.4	5.6	5.2	5.6
East Renfrewshire	4.4	4.6	4.6	4.2
Edinburgh, City of	5.0	5.4	5.3	5.1
Eilean Siar	3.2	*3.1	3.9	3.0
Falkirk	5.5	5.5	5.2	5.0
Fife	6.0	6.7	6.8	6.1
Glasgow City	5.3	5.2	5.2	5.5
Inverclyde	5.0	5.0	4.9	4.6
Midlothian	5.3	5.0	4.8	4.4
Moray	4.0	3.2	3.3	3.5
North Ayrshire	5.3	4.6	5.2	5.4
North Lanarkshire	6.8	6.3	6.1	*6.2
Perth & Kinross	3.7	3.9	4.1	4.9
Renfrewshire	5.6	6.1	6.6	5.9
Scottish Borders	4.2	4.0	4.1	4.0
Shetland Islands	4.8	5.1	3.9	3.4
South Ayrshire	5.0	4.9	4.6	5.0
South Lanarkshire	4.4	5.0	4.9	4.8
Stirling	5.0	5.4	4.8	4.9
West Dunbartonshire	5.4	6.1	6.7	6.7
West Lothian	4.7	4.7	4.6	4.9
Scotland	5.2	5.3	5.2	5.2
UNRELIABLE DATA				
Highland	*4.0	*4.2	4.0	*4.9
Orkney Islands	*4.6	5.5		4.5

The Scotland figures exclude councils that provided unreliable information.

Empty cells indicate the council did not report the information.

Table 7c

Percentage of working time lost due to sickness absence for craft and manual employees

	Craft and manual employees			
	2003/04	2002/03	2001/02	2000/01
Aberdeen City	6.4	6.5	6.9	7.8
Aberdeenshire	5.5	5.4	5.6	6.2
Angus	5.5	6.3	5.4	5.1
Argyll & Bute	5.6	4.9	5.1	5.1
Clackmannanshire	6.0	6.4	7.0	7.2
Dumfries & Galloway	6.2	6.6	5.6	5.1
Dundee City	7.1	6.8	6.0	5.4
East Ayrshire	6.8	7.1	6.8	6.6
East Dunbartonshire	6.8	6.4	7.1	8.1
East Lothian	6.5	6.4	6.0	6.8
East Renfrewshire	7.1	7.2	6.8	5.4
Edinburgh, City of	8.2	7.4	6.8	6.3
Eilean Siar	3.2	*5.6	4.9	4.6
Falkirk	7.4	6.5	7.7	5.7
Fife	7.7	8.0	7.7	7.5
Glasgow City	5.1	5.2	5.8	6.2
Inverclyde	8.4	7.1	7.6	8.8
Midlothian	6.9	6.4	6.2	6.1
Moray	4.4	5.1	5.6	2.9
North Ayrshire	6.3	7.1	8.5	8.4
North Lanarkshire	6.8	7.1	6.7	*8.0
Perth & Kinross	4.8	5.1	4.9	7.8
Renfrewshire	6.9	7.7	7.8	7.6
Scottish Borders	6.9	5.7	5.3	3.4
Shetland Islands	7.6	7.3	4.3	4.6
South Ayrshire	5.2	6.0	7.8	6.9
South Lanarkshire	5.6	5.2	5.5	5.9
Stirling	6.1	6.6	6.8	5.6
West Dunbartonshire	6.7	7.8	7.9	7.4
West Lothian	5.2	6.1	6.9	7.0
Scotland	6.3	6.4	6.5	6.5
UNRELIABLE DATA				
Highland	*5.5	*6.0	5.4	*5.2
Orkney Islands	*5.9	5.9		4.3

The Scotland figures exclude councils that provided unreliable information.

Empty cells indicate the council did not report the information.

Table 7d

Percentage of working time lost due to sickness absence for teachers

	Teachers			
	2003/04	2002/03	2001/02	2000/01
Aberdeen City	3.8	3.8	4.0	4.1
Aberdeenshire	3.3	3.0	3.3	3.2
Angus	3.6	4.4	3.6	3.7
Argyll & Bute	4.4	4.6	3.5	3.2
Clackmannanshire	5.2	7.0	4.9	5.5
Dumfries & Galloway	4.1	4.0	4.4	3.9
Dundee City	5.1	5.0	4.8	5.0
East Ayrshire	3.8	3.3	3.3	4.6
East Dunbartonshire	3.5	4.2	4.2	4.1
East Lothian	5.0	4.8	4.9	5.0
East Renfrewshire	3.4	3.1	3.3	3.3
Edinburgh, City of	2.9	2.6	3.1	3.2
Eilean Siar	2.9	*4.2	3.2	3.5
Falkirk	3.4	3.7	3.8	3.8
Fife	4.2	4.8	4.5	4.7
Glasgow City	3.1	3.7	3.9	4.0
Inverclyde	3.9	5.0	5.5	4.9
Midlothian	4.0	4.0	3.8	3.6
Moray	3.5	3.3	4.3	4.0
North Ayrshire	4.4	3.8	4.1	4.6
North Lanarkshire	5.0	5.0	4.7	*4.4
Perth & Kinross	4.7	4.3	4.3	3.4
Renfrewshire	3.9	3.9	4.6	5.0
Scottish Borders	3.2	3.8	3.7	3.2
Shetland Islands	3.7	3.0	1.9	2.8
South Ayrshire	4.2	4.3	4.4	5.3
South Lanarkshire	3.7	4.0	4.5	3.6
Stirling	4.0	4.7	4.9	4.0
West Dunbartonshire	4.2	4.2	4.3	5.5
West Lothian	3.9	4.1	3.7	4.0
Scotland	3.8	3.9	4.0	4.0
UNRELIABLE DATA				
Highland	*2.9	2.7	2.6	*2.5
Orkney Islands	*3.1	3.4		2.6

The Scotland figures exclude councils that provided unreliable information.

Empty cells indicate the council did not report the information.

Indicator 8: Equal opportunities

The proportion of the highest paid employees within the council who are women.

Councils' employment practices 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 number and proportion of women employees in the most highly paid 2% and 5% of all council employees.

Points to bear in mind

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

The indicator excludes teachers.

This is the first year we have reported this information; in previous years the indicator measured the number of women falling into various salary bands.

Commentary

Across Scotland, women accounted for 28% (1,344) of the most highly paid 2% of council employees in 2003/04. There is wide variation between councils, ranging from 7% in Angus to almost 40% in Dundee (Table 8).

Angus and Shetland Islands reported fewer than one in ten of those in the top earning group were women employees. Seven councils (Dundee City, East Dunbartonshire, East Renfrewshire, South Ayrshire, South Lanarkshire, Stirling and West Dunbartonshire) reported that women made up more than one-third of the top earning group.


Of the most highly paid 5% of council employees, women account for almost 36% (4,255), ranging from 15% in Orkney Islands to 49% in Dundee.

Three councils (Angus, Orkney Islands and Shetland Islands) reported fewer than two in ten of the top 5% of earners were women. Five councils (Aberdeenshire, Dundee City, South Ayrshire, South Lanarkshire and Stirling) reported more than four in ten women in this category.

Table 8

Number and percentage of women employees in the top 2% and 5% of earners within the council

	Women employees in top 2% of earners		Women employees in top 5% of earners	
	Number	Percentage	Number	Percentage
Aberdeen City	57	28.8	209	37.6
Aberdeenshire	59	26.2	271	44.5
Angus	4	7.0	24	16.8
Argyll & Bute	18	27.3	51	27.9
Clackmannanshire	13	22.0	51	35.9
Dumfries & Galloway	41	22.5	97	31.6
Dundee City	65	39.6	201	49.0
East Ayrshire	17	17.2	83	33.3
East Dunbartonshire	25	34.7	45	25.0
East Lothian	19	31.7	66	38.6
East Renfrewshire	29	37.2	71	37.8
Edinburgh, City of	102	30.7	345	38.3
Eilean Siar	7	20.6	18	21.2
Falkirk	58	32.4	105	36.6
Fife	113	27.2	357	36.5
Glasgow City	167	27.0	682	35.7
Highland	35	18.7	141	29.7
Inverclyde	22	27.8	76	38.6
Midlothian	19	27.5	60	34.7
Moray	15	23.8	44	27.8
North Ayrshire	26	25.0	88	34.2
North Lanarkshire	86	29.0	264	36.3
Orkney Islands	3	11.5	9	15.3
Perth & Kinross	28	32.9	68	33.5
Renfrewshire	38	24.5	116	29.7
Scottish Borders	30	24.2	57	27.0
Shetland Islands	3	7.5	16	16.0
South Ayrshire	45	35.4	129	40.6
South Lanarkshire	92	36.5	256	40.1
Stirling	43	39.4	84	46.2
West Dunbartonshire	33	34.0	91	37.6
West Lothian	32	31.7	80	31.7
Scotland	1,344	28.3	4,255	35.8

 If you want to know more
 access our website at:
www.audit-scotland.gov.uk/performance

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 about this pamphlet, please contact Jim Lakie, e-mail jlakie@audit-scotland.gov.uk or Alec Taylor, e-mail ataylor@audit-scotland.gov.uk at Audit Scotland, T. 0131 477 1234.

Aberdeen City, Beth Smith, Strategic Support Officer, Aberdeen City Council, Office of Chief Executive, Town House, Broad Street, Aberdeen AB10 1FY, T. 01224 523418, email bsmith@aberdeencity.gov.uk

Aberdeenshire, David Hughes, Chief Internal Auditor, Aberdeenshire Council, Woodhill House, Westburn Road, Aberdeen AB16 5GB, T. 01224 664184, email 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, email adamj@angus.gov.uk

Argyll & Bute, David Clements, Performance Manager, Chief Executive's Unit, Argyll & Bute Council, Kilmory, Lochgilphead, Argyll, PA31 8RT, T. 01546 604205, email david.clements@argyll-bute.gov.uk

Clackmannanshire, Alexa Brown, Information Officer, Performance and Strategy, Clackmannanshire Council, Greenfield, Alloa FK10 2AD, T. 01259 452105, email abrown@clacks.gov.uk

Dumfries & Galloway, Charlie Proctor, Consultant, Policy and Performance Unit, Corporate Services, Dumfries & Galloway Council, Council Offices, English Street, Dumfries DG1 2DD, T. 01387 260098, email 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, email rod.mckay@dundeecity.gov.uk

City of Edinburgh, Barry Leathem, Trainee Consultant, Performance & Development Unit, City of Edinburgh Council, Department of Corporate Services, 12 St Giles Street, Edinburgh EH1 1PT, T. 0131 469 3858, email barry.leathem@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, email carol.foote@east-ayrshire.gov.uk

East Dunbartonshire, Tom Duncan, Acting Manager Policy and Public Affairs, East Dunbartonshire Council, Tom Johnston House, Civic Way, Kirkintilloch, Glasgow G66 4TJ, T. 0141 578 8000, email 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, email astewart@eastlothian.gov.uk

East Renfrewshire, Tracy Butler, Corporate Policy Assistant, Chief Executive's Department, East Renfrewshire Council, Council Headquarters, Eastwood Park, Rouken Glen Road, Giffnock, East Renfrewshire G46 6UG, T. 0141 577 3167, email tracy.butler@eastrenfrewshire.gov.uk

Eilean Siar (Western Isles), Andrew Mackenzie, Head of Strategy (Internal), Comhairle nan Eilean Siar, Council Offices, Sandwick Road, Stornoway, Isle of Lewis HS1 2BW, T. 01851 709201, email amackenzie@cne-siar.gov.uk

Falkirk, Barbara Knowles, Policy and Research Officer, Corporate and Commercial Services, Falkirk Council, Municipal Buildings, Falkirk FK1 5RS, T. 01324 506016, email barbara.knowles@falkirk.gov.uk

Fife, Saul Hain, Policy Officer (Planning & Review), Policy & Organisational Development, Fife Council, Fife House, North Street, Glenrothes, Fife KY7 5LT, T. 01592 413986, email saul.hain@fife.gov.uk

Glasgow City, Tracey Cunningham, Senior Policy Development Officer, Corporate Policy, Chief Executive's Office, Glasgow City Council, City Chambers, George Square, Glasgow G2 1DU, T. 0141 2873625, email tracey.cunningham@ced.glasgow.gov.uk

Highland, Ruth Grant, Performance Analyst, Highland Council, Council Offices, Glenurquhart Road, Inverness IV3 5NX, T. 01463 702416, email ruth.grant@highland.gov.uk

Inverclyde, Brian Purdie, Head of Customer Services, Inverclyde Council, Chief Executive's Office, Municipal Buildings, Greenock PA15 1LY, T. 01475 712748, email 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, email michael.callaghan@midlothian.gov.uk

Moray, Sandi Pick, Research and Information Officer, Corporate Services, Chief Executive's Office, The Moray Council, Council Office, High Street, Elgin IV30 1BX, T. 01343 563040, email sandra.pick@moray.gov.uk

North Ayrshire, Jim Montgomery, Principal Performance Review Officer, North Ayrshire Council, Chief Executive's Office, Cunninghame House, Irvine KA12 8EE, T. 01294 324125, email 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, email reidga@northlan.gov.uk

Orkney Islands, Jim Love, Performance Review Officer, Orkney Islands Council, Council Offices, School Place, Kirkwall, Orkney KW15 1NY, T. 01856 888761, email jim.love@orkney.gov.uk

Perth & Kinross, Michelle Cochlan, Strategic Planning Officer, Performance Planning & Management, Perth & Kinross Council, 2 High Street, Perth PH1 5PH, T. 01738 475071, email mcochlan@pkc.gov.uk

Renfrewshire, Oliver Reid, Principal, Corporate Policy, Renfrewshire Council, Council Headquarters, North Building, Cotton Street, Paisley PA1 1WB, T. 0141 840 3298, email oliver.reid@renfrewshire.gov.uk

Scottish Borders, Brian Emmerson, Team Leader – Better Government & Democracy, Scottish Borders Council, Council Headquarters, Chief Executive's Department, Newtown St Boswells, Melrose TD6 0SA, T. 01835 824000 ext.5301, email bemerson@scotborders.gov.uk

Shetland Islands, Anna Henry, Policy and Development Assistant, Chief Executive's Office, Shetland Islands Council, Town Hall, Lerwick, Shetland ZE1 0HB, T. 01595 744510, email anna.henry@sic.shetland.gov.uk

South Ayrshire, Sheila Adams, Auditor, South Ayrshire Council, Town Buildings, 5-9 High Street, Ayr KA7 1LY, T. 01292 617 669, email Sheila.adams@south-ayrshire.gov.uk

South Lanarkshire, Lynne Marshall, Research Supervisor, Finance Services, South Lanarkshire Council, 4th Floor, Council Offices, Almada Street, Hamilton ML3 0AB, T. 01698 455244, email lynne.marshall@southlanarkshire.gov.uk or Angela Watson, Research Assistant, Financial Performance, South Lanarkshire Council, 4th Floor, Council Offices, Almada Street, Hamilton ML3 0AB, T. 01698 455309, email angela.watson@southlanarkshire.gov.uk

Stirling, Lesley J Graham, Corporate Performance Officer, Stirling Council, Corporate Services, Quality, Performance and Research Team, Viewforth, Stirling FK8 2ET, T. 01786 442982, email grahaml@stirling.gov.uk

West Dunbartonshire, May Simpson, Policy Assistant, West Dunbartonshire Council, Chief Executive's Policy Unit, Council Offices, Garshake Road, Dumbarton G82 3PU, T. 01389 737242, email may.simpson@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, email jim.mcivor@westlothian.gov.uk

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Audit Scotland
110 George Street
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