Agenda Item	**13**
Report No	**RES/39/26**

The Highland Council

Committee: **Corporate Resources**

Date: **27 August 2026**

Report Title: **Corporate Service – Performance Monitoring Q1 2026/27**

Report By: **Assistant Chief Executive - Corporate**

1 Purpose/Executive Summary

1.1 This report provides Members with the Q1 2026/27 performance monitoring position for the Corporate Cluster (Business Solutions, Corporate Finance, HR & Communications, Legal & Corporate Governance, and Revenues & Commercialisation).

1.2 This report provides the following performance information:

- Corporate Indicators.
- Contribution to the Performance Plan.
- Statutory Performance Indicators (SPIs) out with the Performance Plan.
- Service Plan progress.
- Service updates out with the Corporate Indicators or Service Plan.

Additional performance information such as longer-term trend analysis and comparisons against Highland Council's family group average as well as the national picture is available via the Local Government Benchmarking Data if required.

1.3 The content and structure are intended to:

- assist Member scrutiny and performance management;
- inform decision making to aid continuous improvement, and
- provide transparency and accessibility.

2 Recommendations

2.1 Members are asked to:

i. Scrutinise and **note** the performance information for the Corporate Cluster.
ii. **Note** the change to Invoice reporting to align with Corporate Cluster structure.

3 Implications

3.1 **Resource** - There are no resource implications arising as a direct consequence of this report.

3.2 **Legal** - This report contributes to the Council's statutory duties to report performance and secure best value in terms of Section 1(1)(a) of the Local Government Act 1992, and Section 1 of the Local Government in Scotland Act 2003, respectively.

For the provision of welfare support, the Council has a legal duty to provide such services for specified groups, which, as detailed in the Welfare Budget, includes for example the outsourced services delivered by Citizens Advice. These duties are specified in the Social Work (Scotland) Act 1968, the Carers (Scotland) Act 2016 and the Child Poverty (Scotland) Act 2017.

3.3 **Risk** - There is a risk that the ongoing cost of living impacts on households will place pressure on the Welfare Budget.

3.4 **Health and Safety (risks arising from changes to plant, equipment, process, or people)** – There are no immediate health and safety implications arising from this report.

3.5 **Gaelic** - There are no implications arising as a direct result of this report.

4 Impacts

4.1 In Highland, all policies, strategies or service changes are subject to an integrated screening for impact for Equalities, Poverty and Human Rights, Children's Rights and Wellbeing, Climate Change, Islands and Mainland Rural Communities, and Data Protection. Where identified as required, a full impact assessment will be undertaken.

4.2 Considering impacts is a core part of the decision-making process and needs to inform the decision-making process. When taking any decision, Members must give due regard to the findings of any assessment.

4.3 This is a monitoring report and therefore an impact assessment is not required.

5 Service Performance - Corporate Indicators

5.1 Service performance in relation to Absence, Complaints, FOIs, and Invoice Payments are set out in the following sub-sections.

5.2 Corporate Cluster Sickness Absence

5.2.1 Staff absence is a nationally benchmarked indicator. In common with other organisations, sickness absence generally decreases in the spring and summer months due to seasonal viruses.

Average number working days per employee lost through sickness absence

Average Days Lost	Q2 25/26	Q3 25/26	Q4 25/26	Q1 26/27	Q2 26/27	Q3 26/27	Q4 26/27	Q1 27/28
Business Solutions	2.27	3.19	2.24	2.72				
Corporate Finance	1.67	1.87	2.28	1.71				
Legal and Corporate Governance	2.11	2.15	2.39	1.89				
HR and Communication	3.50	2.08	1.29	2.32				
Revenues and Commercialisation	2.75	3.08	3.52	3.63				
Highland Council	3.02	4.09	3.97	3.55				

Within the Corporate cluster, the median of all absences in Q1 2026/27 is 3 days. The median across all staff within the Corporate Cluster is 0 days. The average (mean) number of working days lost through absence is 2.8 days, compared to a Council average of 3.55 days.

5.3 **Council-wide Sickness Absence**

5.3.1 The average (mean) days absence across the whole organisation for Q1 2026/27 is 3.55 days.

The median of all sickness absences is 3 days. The median including staff with no sickness absence is 0 days.

Sickness absence data by Cluster and Chief Officers outwith the Corporate Cluster is reported to the respective Strategic Committees.

5.4 **Service Complaints Response Times**

5.4.1 Monitoring complaints provides important feedback which can facilitate decision making and service design. Each Cluster is responsible for responding to complaints which are issued on their behalf by the Complaints and Information Team (CIT).

5.4.2 **Number of closed complaints and the % compliant with the legislative timescale**

Frontline Resolution within 5 days

	Q2 24/25		Q3 24/25		Q4 24/25		Q1 25/26		Q2 25/26		Q3 25/26		Q4 25/26		Q1 26/27	
ICT Services	0		0		0		0		0		0		0		0	
Performance & Governance	17	35 %	0		2	100 %	0		1	100 %	1	100 %	2	100 %	2	100 %
Resources & Finance	3	100 %	19	89 %	25	76 %	29	93 %	21	95 %	19	95 %	39	95 %	51	90 %
Highland Council	196	78 %	155	88 %	183	87 %	174	91 %	223	90 %	200	85 %	262	82 %	261	84 %

Investigation Resolution within 20 days

	Q2 24/25		Q3 24/25		Q4 24/25		Q1 25/26		Q2 25/26		Q3 25/26		Q4 25/26		Q1 26/27	
ICT Services	0		0		0		0		0		0		0		0	
Performance & Governance	2	50 %	3	0 %	1	0 %	1	100 %	0		1	100 %	0		2	50 %
Resources & Finance	36	69 %	8	63 %	4	0 %	3	33 %	8	38 %	1	0 %	2	100 %	2	0 %
Highland Council	101	57 %	90	42 %	71	51 %	68	47 %	86	40 %	94	55 %	110	51 %	111	43 %

Escalated Resolution within 20 days

	Q2 24/25		Q3 24/25		Q4 24/25		Q1 25/26		Q2 25/26		Q3 25/26		Q4 25/26		Q1 26/27	
ICT Services	0		0		0		0		0		0		0		0	
Performance & Governance	1	100 %	0		1	100 %	1	0 %	0		1	100 %	0		0	
Resources & Finance	3	67 %	2	50 %	0		3	0 %	4	75 %	3	67 %	7	14 %	10	20 %
Highland Council	28	50 %	26	46 %	34	44 %	30	33 %	27	26 %	22	27 %	31	23 %	45	24 %

5.4.3 Officers continue to take steps to resolve complaints within the target completion timescales recognising that some complaints can require significant work to obtain data and information to inform the final response. This can also involve more than one team from one or more Cluster.

5.5 Service Freedom of Information (FOI) Response Times

5.5.1 FOI requests are co-ordinated by CIT in collaboration with Service teams which collate the information relevant to the request. From Q4 2025/2026 onwards figures are shown split by Chief Officer to reflect the new organisational structure.

5.5.2 **Service Freedom of Information Requests - Coporate Resources Commitee**

% of FOIs closed compliant with the legislative timescale

	Q2 24/25		Q3 24/25		Q4 24/25		Q1 25/26		Q2 25/26		Q3 25/26		Q4 25/26		Q1 26/27	
% FOIs Compliant - Business Solutions Quarterly	19	89 %	15	73 %	16	75 %	16	94 %	14	79 %	14	100 %	19	89 %	8	100 %
% FOIs Compliant - Corporate Finance Quarterly	10	50 %	9	44 %	7	71 %	7	86 %	12	33 %	8	63 %	11	55 %	29	90 %
% FOIs Compliant - Legal and Corporate Governance Quarterly	54	89 %	53	83 %	48	77 %	50	92 %	49	90 %	65	82 %	65	71 %	68	87 %
% FOIs Compliant - HR and Communications Quarterly	21	71 %	28	75 %	37	68 %	33	73 %	36	78 %	29	76 %	35	46 %	21	81 %
% FOIs Compliant - Revenues and Commercialisation Quarterly	24	92 %	19	84 %	35	80 %	36	81 %	27	81 %	23	87 %	19	74 %	44	82 %
% FOIs Compliant - Highland Council Quarterly	481	76 %	570	73 %	617	71 %	577	81 %	601	77 %	581	73 %	578	65 %	563	84 %

5.5.3 All teams within the Corporate Services Cluster continue to take steps to monitor performance and to identify further improvement actions.

5.6 Corporate Cluster Invoice Payment Times

5.6.1 These indicators measure the Council's efficiency at paying invoices within 30 days and 10 days of receipt as a percentage of all invoices paid. While payment of invoices within 30 days of receipt is a Statutory Performance Indicator, the Council also monitors the number of invoices paid within 10 days of receipt. The targets for performance are 95% and 77% respectively for 30- and 10-days.

From Q1 2026/27 onwards figures are shown split by Service Cluster to reflect the new organisational structure.

5.6.2

Invoice Payment Times - Corporate

Invoice Payment within 30 days	Q1 26/27	Q2 26/27	Q3 26/27	Q4 26/27	Q1 27/28	Q2 27/28	Q3 27/28	Q4 27/28
Corporate	96.5 %							
Highland Council	93.7 %							

Invoice Payment less than 10 days	Q1 26/27	Q2 26/27	Q3 26/27	Q4 26/27	Q1 27/28	Q2 27/28	Q3 27/28	Q4 27/28
Corporate	71.9 %							
Highland Council	63.5 %							

(The table below reports prior year data)

Service Invoice Payment Times - Corporate Service Cluster

Invoice Payment within 30 days	Q1 24/25	Q2 24/25	Q3 24/25	Q4 24/25	Q1 25/26	Q2 25/26	Q3 25/26	Q4 25/26
ICT Services	76.7 %	86.9 %	81.0 %	84.0 %	92.0 %	94.2 %	97.0 %	91.5 %
Performance & Governance	97.5 %	97.3 %	96.5 %	88.3 %	93.0 %	95.4 %	96.5 %	97.2 %
Resources & Finance	79.9 %	88.3 %	96.4 %	93.3 %	96.9 %	95.4 %	94.3 %	95.1 %
Highland Council	87.7 %	91.4 %	92.9 %	92.9 %	93.0 %	94.8 %	94.3 %	95.2 %

Invoice Payment less than 10 days	Q1 24/25	Q2 24/25	Q3 24/25	Q4 24/25	Q1 25/26	Q2 25/26	Q3 25/26	Q4 25/26
ICT Services	41.7 %	60.0 %	54.8 %	48.7 %	49.1 %	56.5 %	78.8 %	81.4 %
Performance & Governance	81.3 %	79.8 %	82.6 %	56.9 %	83.6 %	82.1 %	85.4 %	84.5 %
Resources & Finance	43.6 %	53.7 %	68.0 %	57.7 %	75.6 %	78.1 %	75.5 %	64.9 %
Highland Council	57.0 %	68.5 %	63.8 %	63.3 %	64.7 %	72.5 %	72.3 %	69.6 %

5.6.3 For this 30-day measure, Corporate cluster performance is 96.5% is in excess of the overall Highland Council figures which is 93.7%.

This performance also exceeds the 95% performance target, demonstrating the value of performance information and management and the ongoing work within teams for further improvement.

5.6.4 During Q1, for the 10-day measure, performance for Corporate cluster was 71.9%. Again, this individual service performance exceeds the Highland Council performance. Officers continue to review processes with the aim of achieving further improvements across Clusters.

5.7 Council Invoice Payments – SPI Owner

5.7.1 The Council-wide Q1 performance for payments within 30 Days was 93.7% for invoice processing, compared with 93.0% for the same period in 2025/26. For invoice payments less than 10 days, Q1 performance was 63.5%, which is a slight drop on the Q1 position in 2025/26 at 64.7%.

5.7.2 With the data provided in reporting this performance, the Revenues & Commercialisation section will continue to work with Chief Officers to identify further steps that may be taken to improve performance at the various stages in the overall process.

6 Contribution to the Performance Plan

All Performance Plan elements, including relevant Statutory Performance Indicators (SPIs), under the Corporate Cluster have been included in the Strategic Outcomes below. Targets where applicable are displayed in the table.

6.1

Corporate Cluster: Contribution to the Performance Plan								
Strategic Priority 1 Fair & Caring Highland	Period	Data	Period	Data	Period	Data	Target Value	Completion/ Update Date
Average days to process Housing Benefit & Council Tax Reductions - Changes of Circumstance	FY 23/24	1.6	FY 24/25	1.5	FY 25/26	1.5	2.0	annual update August
Average days to process Housing Benefit & Council Tax Reductions - New Claims	FY 23/24	10.0	FY 24/25	10.6	FY 25/26	10.5	11.0	annual update August
No. newly enrolled and upskilled via THC Modern Apprenticeships per year	FY 23/24	100	FY 24/25	81	FY 25/26	167	60	annual update July
No. Gaelic culture reports promoted through press releases and social media	FY 23/24	73	FY 24/25	41	FY 25/26	101	53	
Culture and heritage events promoted through press and social media	Q3 25/26		Q4 25/26		Q1 26/27			Completed Q1 25/26
Strategic Priority 2 Resilient and Sustainable Communities	Period	Data	Period	Data	Period	Data	Target Value	Completion/ Update Date
% of procurement spend on local enterprises (ECON04)	FY 23/24	51.80 %	FY 24/25	42.00 %	FY 25/26			Target from LGBF update December

10 days for the Average Days to Process Housing Benefit & Council Tax Reductions – New Claims has been reviewed and 11 days has been determined more appropriate for 25/26 onwards while remaining an ambitious stretch target. Highland Council performance in this area remains amonsgt the top not just in Scotland but across the UK.

Strategic Priority 5 A Resilient and Sustainable Council	Period	Data	Period	Data	Period	Data	Target Value	Completion/ Update Date
Council Tax - Annual % received (CORP07)	FY 23/24	95.89 %	FY 24/25	95.65 %	FY 25/26	95.71 %		Target from LGBF update December
Sickness Days Lost per Employee	FY 23/24	11.39	FY 24/25	13.17	FY 25/26	14.63	12.50	annual update August
Identify and agree Corporate Training priorities: improve ERD recording	Q3 25/26	No Significant Progress	Q4 25/26	Some Slippage	Q1 26/27	On Target		Ongoing
Identify and agree Corporate Training priorities: achieve compliance with training	Q3 25/26	Some Slippage	Q4 25/26	Some Slippage	Q1 26/27	On Target		Ongoing
No. new Modern Apprenticeships/Paid Placements and Youth Traineeships	FY 23/24	177	FY 24/25	146	FY 25/26	201	125	
% of indicators in OHS [Occupational Health and Safety] Strategy with green rating	FY 23/24	60 %	FY 24/25	80 %	FY 25/26	90 %	90 %	
ICT Strategy implemented	Q3 25/26	On Target	Q4 25/26	On Target	Q1 26/27	On Target		Due to complete 2027
Digital Strategy implemented	Q3 25/26	On Target	Q4 25/26	On Target	Q1 26/27	On Target		Due to complete Q1 27/28

The increase in sickness absence reflects a combination of higher levels of seasonal illness and the ongoing impact of more complex long-term cases, particularly those associated with mental health. In response, targeted action is being taken to strengthen both the prevention and management of absence. This includes the provision of 3 additional Attendance Support Officers (in addition to 2 pre-existing posts) to support managers in effective absence management. The Council will also be offering flu vaccinations to all staff in 2026, in order to reduce absences caused by seasonal viruses.

7 Statutory Performance Indicators (SPIs) Outwith the Performance Plan

Corporate Service Cluster: SPIs						
SPIs not monitored in Performance Plan	Period	Data	Period	Data	Target Value	Completion/ Update Date
Benefits Admin costs - Gross cost per Case	FY 24/25	£ 31.48	FY 25/26	£ 31.93	£ 36.00	annual update August
Cost Procurement Sectn % Net Rev Budget	FY 24/25	% 0.087	FY 25/26	% 0.090	% 0.090	annual update July
Cost NDR collection/chargeable property	FY 24/25	£ 12.74	FY 25/26	£ 14.99	£ 13.73	annual update August
% income sundry debtors collected during yr	FY 24/25	87.51 %	FY 25/26	69.14 %	84.50 %	annual update
% NDR collected by year end	FY 24/25	97.30 %	FY 25/26		98.00 %	Annual update June
Trading Standards - business advice - 14 days	FY 24/25	80.20 %	FY 25/26	67.35 %	77.0 %	annual update June
Accident Injury Rate	FY 24/25	162	FY 25/26	201	156	annual update June
Cost of Accounting - % Net Rev Budget + HRA	FY 24/25	0.29 %	FY 25/26		0.25 %	annual update August
Overall Council Tax collection level - 5 years	FY 24/25	97.00 %	FY 25/26	96.90 %		annual update
Sickness THC - Non Teachers - Avg working days lost || CORP06b	FY 24/25	14.48	FY 25/26	15.96		annual update August
Women managers in top 2% of earners	FY 24/25	49.1 %	FY 25/26	49.4 %	49.8 %	annual update August

Improved reporting and awareness are reflected in the increased Accident Injury Rate. As part of the new system introduced at the end of 2024, we have significantly improved our reporting. In 2025/26 we also started recording violence and aggression incidents (for comparison, the 2025/26 figure excluding violence and aggression incidents would be 182).

Work in ongoing to improve reporting rates and consistency, with training and publicity carried out. In the longer term, we expect this improved data, transparency and visibility to lead to reduced accidents and safer workplaces for our people.

8 Remaining Service Plan Items - Progress

The dashboards have been updated to remove elements that were previously reported as complete or archived, as well as elements that appear in multiple plans (i.e. in the Performance Plan or as an SPI).

8.1 ICT & Digital Transformation

8.1.1

Digital: Maximising the use of new processes and technology Q3 25/26						
Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/ Update Date
Biennial Digital Maturity Assessment	2021 - 2023	2.50	2023 - 2025	2.59	3.00	level 5/5 by 2027

A digital maturity assessment (DMA) is a structured way for an organisation to understand how well it uses digital, data, and technology to deliver its services and operate effectively and where it needs to improve. The Highland Council has been carrying out DMAs for several years in conjunction with the Local Government Digital Office (LGDO). Highland Council's latest Digital Maturity Assessment (DMA) showed a small but positive increase in overall maturity, rising from 2.59 in 2024/25 to 2.63 in 2025/26. While progress may appear incremental, this reflects a common pattern in digital transformation where increasing organisational awareness and higher expectations can make capability gains less visible over time. Positive momentum continues across several areas including Digital Workforce and Skills, where the Council achieved a score of 3.23, above the national average, reflecting investment through the Digital Foundations Project and the successful launch of the Digital Champions initiative, which has recruited over 200 participants.

The Council will review its target of achieving a DMA score of 5 by 2027, recognising that it was based on an older maturity model and may no longer represent the most appropriate benchmark. Engagement with Gartner and the Local Government Digital Office indicates that a score of around 3 is considered a strong level of digital maturity within local government. The DMA results will help inform the refresh of the Council's Digital Strategy and implementation plan.

8.1.2

ICT: Provision of robust, secure and sustainable in-house ICT service Q1 26/27

Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/ Update Date
ICT % customers satisfied - monthly	M1 26/27	98.3 %	M2 26/27	98.1 %	95.0 %	
ICT % service contacts resolved within 24 hrs - monthly	M1 26/27	61.2 %	M2 26/27	55.7 %	56.0 %	
ICT Avg wait time [seconds] for Service Desk contacts - monthly	M1 26/27	32	M2 26/27	36	60	
% windows devices functional and receiving all security updates	Q4 25/26	93	Q1 26/27	93	100	
ICT User Satisfaction % customers satisfied - Annual	FY 24/25	89.29 %	FY 25/26	80.00 %	90.00 %	

ICT contacts resolved within 24 hours just falls short of the target due to factors described in paragraph 9.2. Windows device security patching remains constant and above the industry average but does not meet the 100% target. This will always be a challenging target, particularly as devices turned off during holiday periods will not receive updates until turned on again.

The annual user satisfaction survey will be carried out in autumn 2026.

8.2 Performance and Governance

8.2.1

Legal & Governance: Provide High-Quality Legal Advice and representation Q1 26/27

Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/ Update Date
Monitor Guardianship applications within 30 days	Q4 25/26	100 %	Q1 26/27	100 %	90 %	

8.2.2

Legal & Governance: Tackle Unfair & Unsafe Trading Practices and Assist Business Growth Q1 26/27						
Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/ Update Date
Cost of Trading Standards, Money Advice and Citizen Advice per 1000 population | | ENV05a	FY 24/25	£ 8,749	FY 25/26		£ 10,924	annual update November
Trading Standards - business advice - 14 days	FY 24/25	80.20 %	FY 25/26	67.35 %	77.0 %	annual update June

8.2.3

Communications & Resilience: Internal & External Communications Q1 26/27						
Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/ Update Date
Monitor and report Business Continuity training uptake and plan completion	Q4 25/26	On Target	Q1 26/27	On Target		due to complete in June 2026
Report debrief learning in Resilience Group action plans	Q4 25/26	On Target	Q1 26/27	On Target		Review Q4 23/24
Report on and increase overall engagement stats for social media	Q4 25/26	On Target	Q1 26/27	On Target		Reported and published regularly

8.2.4

Corporate Performance, Audit & Information Governance: Information Governance Q1 26/27						
Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/ Update Date
Increase completion of Information Management Training: Elected Members	Q4 25/26	38 %	Q1 26/27	38 %		
Increase completion of Information Management Training: Staff	Q4 25/26	51 %	Q1 26/27	51 %		

8.2.5

Legal & Governance: Effective Governance Arrangements Q1 26/27						
Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/ Update Date
Issue Committee papers 10 days prior to meetings	Q4 25/26	76 %	Q1 26/27	93 %		Data expected quarterly

8.3 Resources and Finance

8.3.1

Financial Management Q1 26/27						
Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/ Update Date
Support the Council in achieving and sustaining a financially sustainable position	Q4 25/26	On Target	Q1 26/27	Not Updated		Due to complete March 27

8.3.2

Joint Procurement Strategy Q1 26/27						
Actions PIs being Monitored in Service Plan	**Period**	**Data**	**Period**	**Data**	**Target Value**	**Completion/ Update Date**
% contracts with community benefits clause included	FY 24/25	65 %	FY 25/26		95 %	Update November
% contracts with carbon reduction clause included	FY 24/25	68 %	FY 25/26	93 %		Update November
% Contract Spend - collaborative contracts [exc. frameworks]	FY 24/25	0 %	FY 25/26		10 %	Update November
% Contract Spend - Cat. A or B frameworks	FY 24/25	4 %	FY 25/26		10 %	Update November
Council Spend with Highland Small & Medium sized businesses	FY 24/25	29 %	FY 25/26		30 %	Update November
% contracts with fair work practices included	FY 24/25	80 %	FY 25/26			Update November
Efficiency savings - cashable [% of addressable spend]	FY 24/25	£ 1,979,000	FY 25/26			Update November
% Spend covered by contract	FY 24/25	68.6 %	FY 25/26		80.0 %	Update November

8.3.3

People Q1 26/27						
Actions PIs being Monitored in Service Plan	**Period**	**Data**	**Period**	**Data**	**Target Value**	**Completion/ Update Date**
Support, monitor and report on completion rates of ERDs/Induction Training/Mandatory Courses	Q4 25/26	No Significant Progress	Q1 26/27	On Target		Review quarterly

9 ICT, Strategic Improvement & Digital Services

9.1 The table in section 9.3 shows the performance for the in-house ICT Service Desk and support teams for Q1 2026/27.

9.2 Key points to take from the data are:

- Q1 April has shown an improvement overall which is to be expected due to school holidays.
- Performance in May and June shows a reduction and was impacted by a Global Xerox Print failure. Additional MyView calls were generated from a payroll communication due to the election. In addition, we have seen staffing challenges due to internal promotions with new hires due to start end of July 2026 ready for the school return.
- Customer satisfaction has continued to perform at previous excellent levels even though we are going through a period of significant change which has put pressure on resource availability.

While performance has presented some challenges there is significant activity going on in relation to transformation

- Printers - the move to full cloud printing across the Council, continues to generate high volume of tickets, although we have now been able to continue the roll out following the resolution of issues related to logins.
- Network re-design and Modern Device Management projects are progressing and involving multiple teams across ICT.

9.3

Measure	Target Performance			Actual Performance					
Description	Red	Amber	Green	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26
% Satisfied customers	85%	85-95%	95%	95.58%	97.89%	97.81%	98.32%	98.09%	97.59%
% Service Desk calls abandoned	10%	10-5%	5%	5.72%	4.78%	2.71%	4.62%	5.45%	6.84%
Average Service Desk wait time	120s	120-60s	60s	36s	39s	28s	32s	36s	48s
% Incidents resolved within 24 hours	50%	50-56%	56%	51.48%	55.90%	56.06%	61.16%	55.73%	53.57%
% Incidents resolved within 7 days	70%	70-80%	80%	72.40%	76.92%	77.03%	81.40%	79.53%	77.40%
% Incidents resolved within 28 days	90%	90-95%	95%	84.12%	95.57%	94.24%	95.91%	96.03%	93.72%
Number of Active Incidents	N/A	N/A	N/A	619	516	361	450	558	506
Number of Active Requests	N/A	N/A	N/A	1858	1755	1831	1817	1702	1731
Number of incidents opened	N/A	N/A	N/A	2336	2094	2214	1698	2129	2149
Number of incidents closed	N/A	N/A	N/A	2336	2188	2360	1640	2042	2199
Number of requests opened	N/A	N/A	N/A	2322	2179	2237	2062	2085	2351
Number of requests closed	N/A	N/A	N/A	2348	2224	2059	2015	2150	2245
Number of Chromebook repairs opened	N/A	N/A	N/A	450	494	540	266	424	573
Number of Chromebook repairs closed	N/A	N/A	N/A	654	528	577	331	382	324

9.4 The Wipro contract performance is measured by a set of KPIs as shown in the table below. These KPIs have been measured from April 2022 – the point at which the majority of service transitioned in-house. The measures are largely technical and relate to management of infrastructure in the data centre. Figures are given for Q1 26/27 and cover a new reduced set of KPIs in the context that much of the data centre service is no longer a Wipro responsibility.

9.5

S.No`	SLA	Target Performance Level	Apr'26 SLA	May'26 SLA	June'26 SLA	Service Points	RAG
KPI 01	Severity 1 Incident resolution	n	0	0	0	0	↑
KPI 02	Severity 2 Incident resolution	n	0	0	100%	0	↑
KPI 03	Severity 3 Incident resolution	95%	NA	NA	NA	0	-
KPI 04	Severity 4 Incident resolution	95%	NA	NA	100%	0	-
KPI 05	Number of Severity 1 Incidents - **Rolling Three months**	3	0	0	0	0	↑
KPI-06	Wintel Server software release	5	NA	NA	NA	0	-
KPI-09	Azure Server Patching	100%	NA	100%	100%	0	-
KPI-10	Azure VM Backups	100%	100%	100%	100%	0	↑
KPI-11	Core Infrastructure software	100%	NA	NA	NA	0	-
KPI 14	Asset Register Accuracy	4	NA	NA	NA	0	-
KPI 15	Vulnerability scans, health checks and penetration testing	100%	NA	NA	100%	0	-

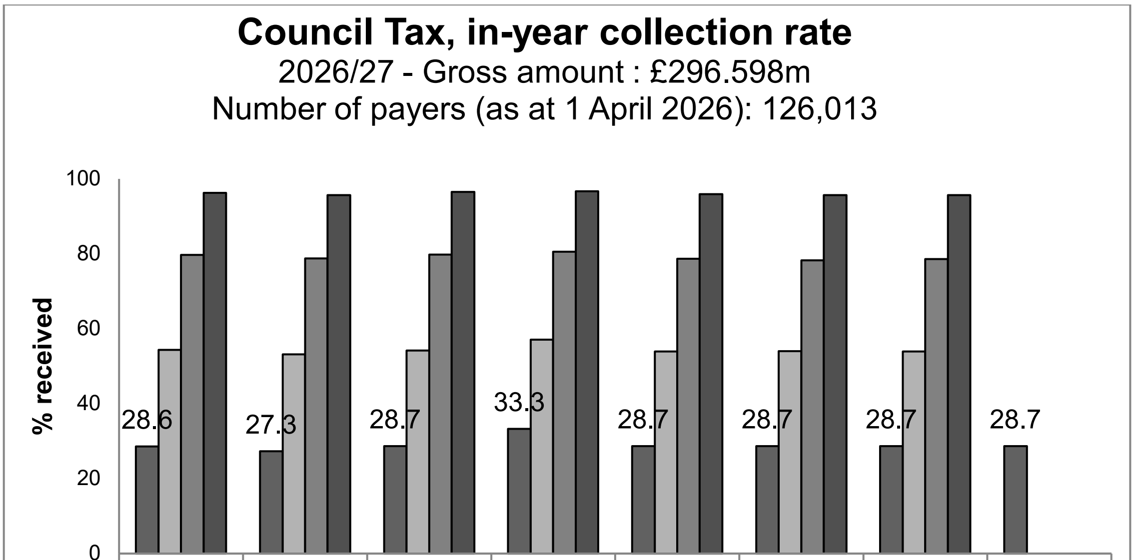
10 Resources and Finance

10.1 Council Tax In-Year Collection Rate

10.1.1 A collection rate of 77.33% is reported for Q1 2026/27 which is equal to the collection rate as Q1 2025/26.

10.1.2 Council Tax contributes around 21.5% of the Council's General Fund and is used to bridge the difference between the block grant and the Council's estimated expenditure. There is therefore a sharp focus on council tax collections' performance and actions to mitigate performance fluctuations. For example, Direct Debits now make up 77.33% of council tax bill payments (Q1), which is higher than the performance for the comparable period last year, which was at 77.20%, representing 80.46% of Council Tax receipts. Direct Debit continues to be the Council's preferred payment method as it is secure and efficient, and convenient for taxpayers.

10.1.3 Direct debit payments and the value of receipts support collections performance, reduce bank charges resulting in cost avoidance, and enable the Council to better predict future income levels, which are important for treasury management and financial planning purposes.

10.1.4 

	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Q1	28.6	27.3	28.7	33.3	28.7	28.7	28.7	28.7
Q2	54.4	53.2	54.2	57.1	53.9	54.0	53.9	
Q3	79.7	78.8	79.8	80.6	78.7	78.3	78.6	
Q4	96.3	95.7	96.5	96.7	95.9	95.65	95.71	

10.1.5 The number of Council Tax payers included in the above bar chart shows the position as at 1 April 2026. As new builds come onto the market and are made available for ownership, private rented and social housing; and as properties transfer between Council Tax and Non-Domestic Rates, there is a natural movement in the tax base and number of Council Tax payers throughout the year. The annual billing position is therefore used year on year to provide trend data and to develop business intelligence. Having such rich data, helps to inform improved performance and decision making.

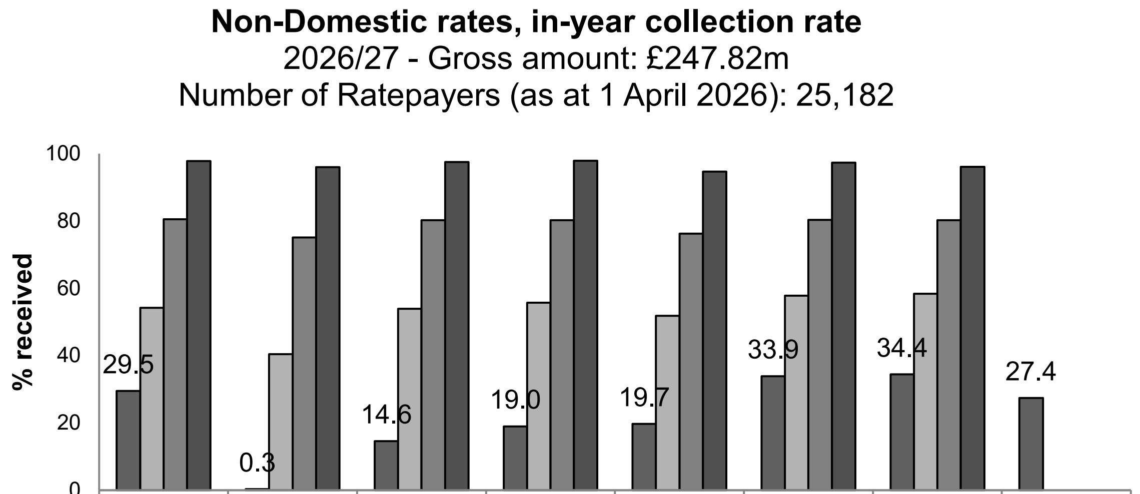
10.2 Non-Domestic Rates In-Year Collection Rate

10.2.1 The Council’s total revenue funding provided by the Scottish Government is made up of 3 components: General Revenue Grant (GRG); Distributable Non-Domestic Rate Income (NDRI); and specific ring-fenced grants. NDR contributes around 23.1% of the Council’s general fund.

10.2.2 Economic volatility is very quickly evident from fluctuations in Non-Domestic Rates income and underlines the importance of understanding and acting upon the trend information detailed in the table below. Keeping abreast and responding to external influences continue to be an important focus for the Revenues Team.

10.2.3 The Q1 collection rate of 27.4% represents a decrease from 34.4% reported for the same period in the previous year. This reduction reflects national delays in the delivery of software updates by the Council's supplier, which are required to implement the transitional relief schemes announced by the Scottish Government in late 25/26 for 2026/27. Consequently, this has impacted billing and thereby collection rates, compared to prior year. The Non-Domestic Rates team continues to proactively identify businesses that may be entitled to reliefs and is progressing recovery action in accordance with legislative timescales.

10.2.4



	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Q1	29.5	0.3	14.6	19.0	19.7	33.9	34.4	27.4
Q2	54.2	40.4	53.9	55.7	51.8	57.8	58.4	
Q3	80.5	75.1	80.2	80.2	76.2	80.3	80.2	
Q4	97.8	96.0	97.5	97.9	94.7	97.3	96.1	

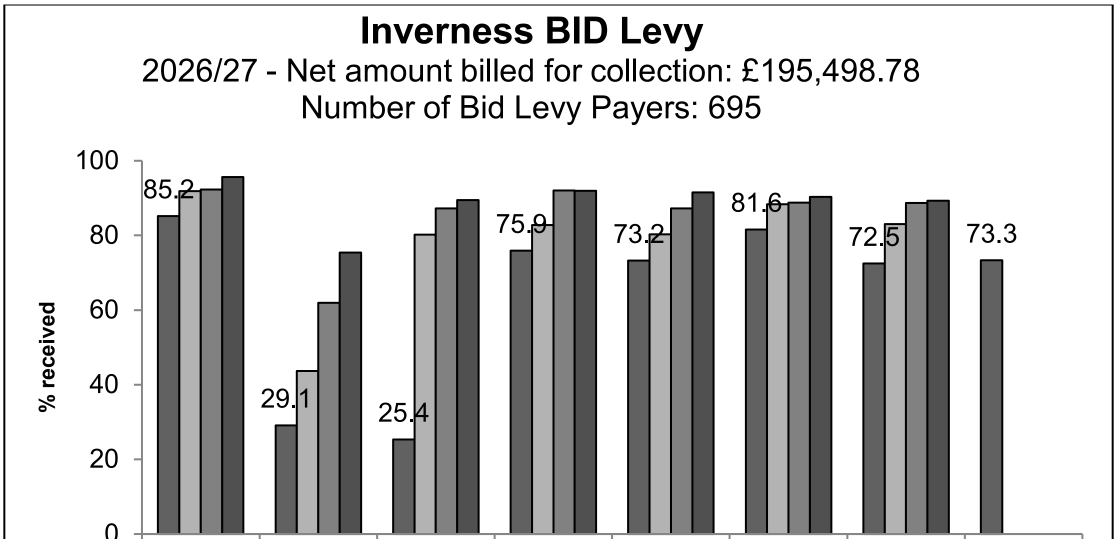
11 Business Improvement Districts (BID)

11.1 The Revenues Team is responsible for managing the administration and collection of the 5 BIDs currently operating within Highland and for the recovery of the associated annual administrative costs from each BID. Officers continue to progress billing and recovery of each BID in accordance with planned annual schedules.

11.2 When monitoring collection performance for each BID, Members will wish to note that billing for the Inverness, Inverness & Loch Ness Tourism and Dornoch BID levies was undertaken in line with financial years, i.e. April-June is Q1. The Nairn BID billing year commences in October and the Dornoch BID billing year commences March each financial year. For the Fort William BID, the billing year commences 1st December each year.

12 Inverness Bid Levy

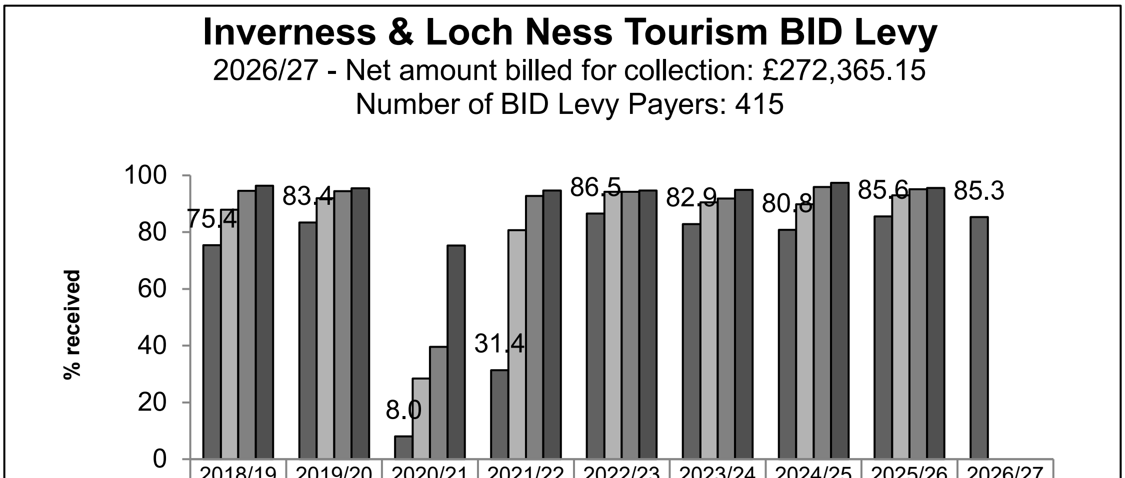
12.1 The Q1 performance is showing an increase when compared with the previous year (0.8%). The Revenues Team continue to pursue the outstanding sums with the aim of maximising collections.



	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Q1	85.2	29.1	25.4	75.9	73.2	81.6	72.5	73.3
Q2	91.9	43.7	80.2	82.8	80.3	88.3	83.1	
Q3	92.3	62.0	87.2	92.0	87.2	88.8	88.7	
Q4	95.7	75.4	89.5	92.0	91.5	90.4	89.3	

12.2 **Inverness & Loch Ness Tourism BID Levy**

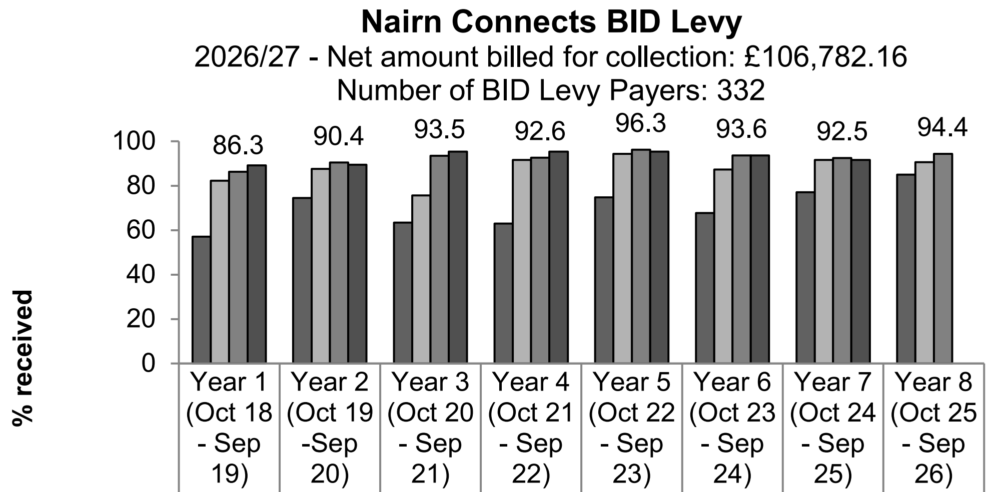
By the end of Q1, 85.3% of the BID levies have been paid which is slightly lower than the same period in 2025/26 which was 85.6%, but still showing strongly compared to other years for the Inverness & Loch Ness Tourism BID. Recovery action continues as planned to maximise incomes.



	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Q1	75.4	83.4	8.0	31.4	86.5	82.9	80.8	85.6	85.3
Q2	87.9	92.0	28.4	80.7	94.2	90.5	89.8	93.0	
Q3	94.5	94.4	39.6	92.8	94.2	91.9	95.9	95.2	
Q4	96.4	95.4	75.3	94.7	94.7	94.9	97.4	95.5	

12.3 **Nairn Connects BID Levy**

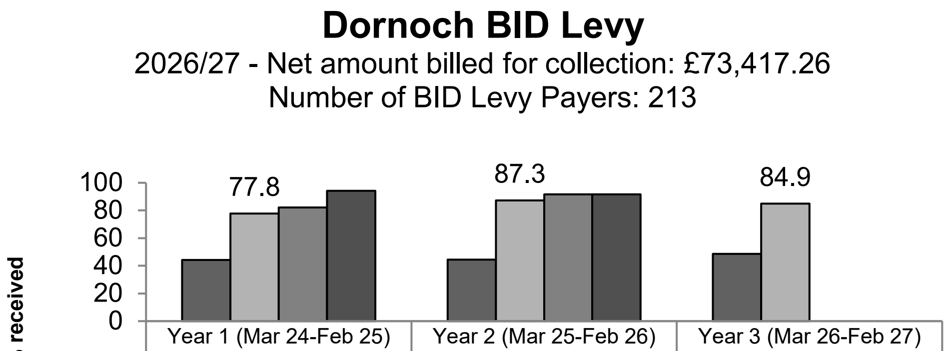
The Nairn Connects billing year commences 1 October each year. Performance in Period 3 (Q1) shows a collection rate of 94.4%, which considerably higher than the same period last year. Recoveries continue as scheduled.



	Year 1 (Oct 18 - Sep 19)	Year 2 (Oct 19 -Sep 20)	Year 3 (Oct 20 - Sep 21)	Year 4 (Oct 21 - Sep 22)	Year 5 (Oct 22 - Sep 23)	Year 6 (Oct 23 - Sep 24)	Year 7 (Oct 24 - Sep 25)	Year 8 (Oct 25 - Sep 26)
Period 1 (Q3)	57.0	74.5	63.5	63.0	74.8	67.7	77.1	84.9
Period 2 (Q4)	82.2	87.5	75.7	91.6	94.4	87.3	91.6	90.7
Period 3 (Q1)	86.3	90.4	93.5	92.6	96.3	93.6	92.5	94.4
Period 4 (Q2)	89.2	89.5	95.4	95.4	95.4	93.6	91.7	

12.4 **Dornoch BID Levy**

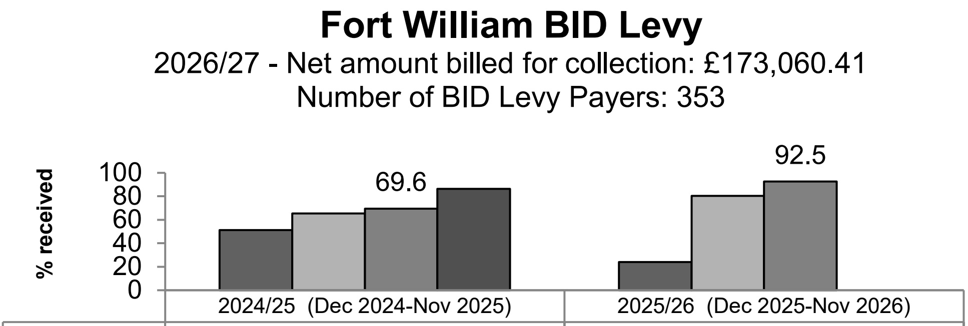
BID bills were issued as planned in February 2026 with an annual billing period of 1 March 2026 to 28 February 2027. The collection rate reflects the position as at 30/06/2026 (84.9%). Recovery actions continue.



	Year 1 (Mar 24-Feb 25)	Year 2 (Mar 25-Feb 26)	Year 3 (Mar 26-Feb 27)
Period 1 Mar-May (Q4)	44.3	44.4	48.7
Period 2 Jun-Aug (Q1)	77.8	87.3	84.9
Period 3 Sep-Nov (Q2)	82.2	91.7	
Period 4 Dec-Feb (Q3)	94.3	91.7	

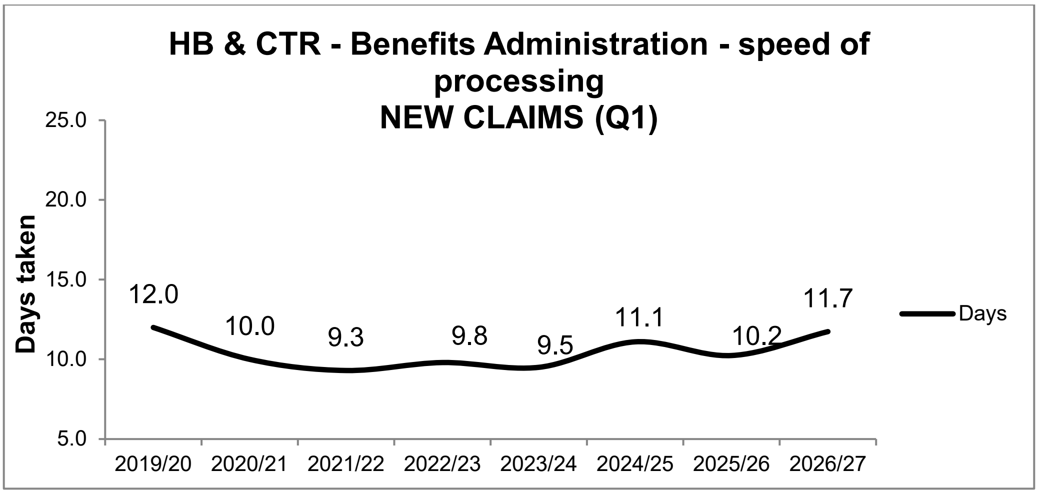
12.5 **Fort William BID Levy**

For Period 1, the figures below reflect the position at 30/06/2026. The collection rate of 92.5% reflect 1 months of Period 3. BID bills were issued as planned on 1 December 2025 with an annual billing period of 1 December 2025 to 30 November 2026. Recovery actions continue as scheduled.



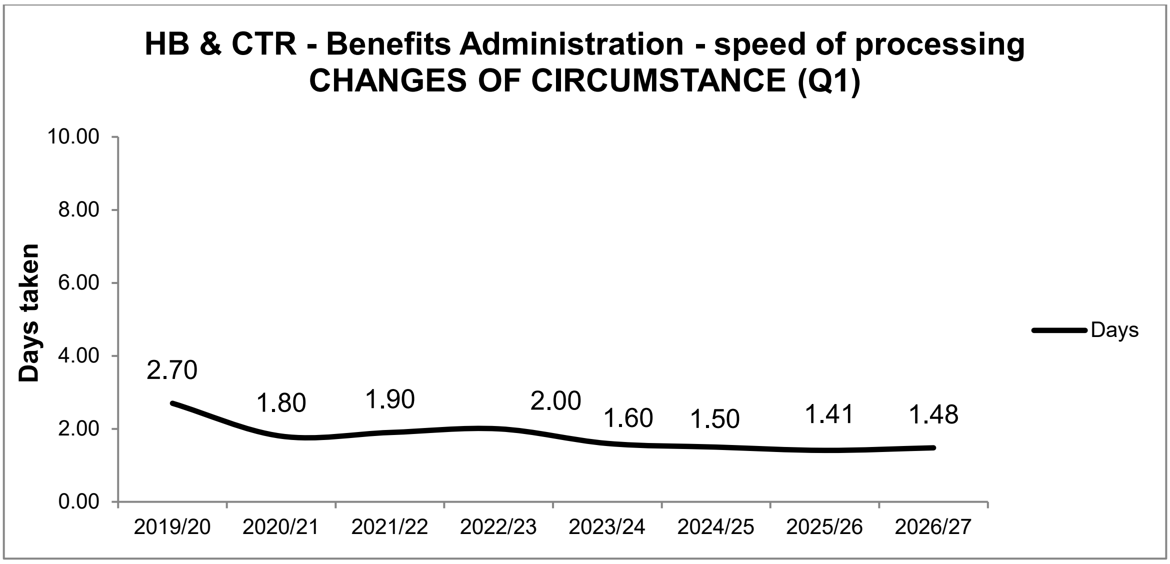
	2024/25 (Dec 2024-Nov 2025)	2025/26 (Dec 2025-Nov 2026)
Period 1 Dec-Feb (Q3)	51.2	24.1
Period 2 Mar-May (Q4)	65.5	80.4
Period 3 Jun-Aug (Q1)	69.6	92.5
Period 4 Sep-Nov (Q2)	86.3	

13 **Speed of processing performance: Housing Benefit and Council Tax Reduction**



13.1 This performance of 11.7 days for Q1, compares with 10.2 days in the same period in the prior year, a slight drop in performance.

13.2



13.6 Performance of 1.48 days for Q1 2026/27 is a slight drop in performance but continues to demonstrate the Council's focus and commitment to ensuring the right amount of benefit is paid to the right people, at the right time, while also effectively managing increasing volumes of work. The volumes behind these statistics have seen a notable increase.

13.7 96.3% of all Q1 benefit-related work are Changes in Circumstances. Prompt processing of Changes in Circumstances supports the Welfare Budget, and in particular, the Housing Benefit budget, as the overall value of benefit overpayments created are lower than would otherwise be the case, enabling more successful recovery of overpaid benefits and therefore a lower Bad Debt Provision.

13.8 Officers continue to collaborate with UK Government, Scottish Government and CoSLA to develop and progress welfare-related matters.

14 Climate Change/Carbon Clever

14.1 A framework agreement for second-hand and recycled domestic furniture and the provision of new goods supports delivery of the Scottish Welfare Fund as reported in the Welfare Budget. For the period April-June 2026, just under 12 metric tonnes of waste were diverted from landfill, and 1.8 metric tonnes of CO_2e were avoided. (CO_2e, or carbon dioxide equivalent, is a metric used to standardise the measurement of greenhouse gas emissions).

Designation: Assistant Chief Executive - Corporate

Date: 7 August 2026

Authors:
Hannah Kollef, Portfolio Manager
Lucy Lallah, Business Management Analyst
Sheila Armstrong, Chief Officer – Revenues & Commercialisation
Ruth Fry, Chief Officer – HR & Communications
Brian Porter, Chief Officer – Corporate Finance

Dan Scott, Acting Chief Officer-Business Solutions