

Area	Reference	Action	Current status	Perceived impact on collection rate	Target date
Processes	P1	Review and improve payment on account processes/provisions.	<p>Residents of unbanded properties are unable to make payments to their council tax account until the work is actioned by the Valuation Office Agency.</p> <p>This leads to higher instalments once the property is banded and reduces income. Payment on account allows payments to be taken whilst the banding comes through, helping both residents and OWBC.</p>	<p>Ability to take payments immediately improves collection rates.</p> <p>Customer contact and complaints reduce because payments can be arranged at the first point of contact regardless of the status of the property.</p>	31/03/23
	P2	Review and improve procedures for holding bills and recovery, including a review of all currently held accounts.	<p>There is currently no set process to be followed when putting a hold on council tax and business rates accounts and associated bills. There are occasions where holds are added but not reviewed, so further action is not taken.</p> <p>Without timely review accounts may be on hold for longer than necessary resulting in delayed collection.</p>	<p>Holds are kept to a minimum increasing the speed of collection.</p> <p>Faster progression through debt recovery stages improves collection rates.</p>	31/10/22

P3	Review and improve procedures for tracing customers that leave no forwarding address.	<p>The Revenues teams uses National Anti Fraud Network (NAFN) software to trace customers that have moved out of a property owing a debt and without leaving a forwarding address.</p> <p>There is no established best practice within the team for this process and opportunities could be missed for more cost-effective collection without the need for enforcement agents.</p>	<p>Collection increases as enforcement agent fees are less likely to be incurred if customers are identified through routine tracing at the earliest opportunity.</p> <p>Routine tracing at the earliest opportunity increases the likelihood of successful recovery without the need for paying external enforcement agents.</p>	31/12/22
P4	Scheduling and delivery of quarterly small balance reviews.	<p>Customers with small balances outstanding are highlighted on recovery reports and collated. Letters are sent requesting payment, but due to the low value it is not proportionate to take further action so some of these balances are written off.</p> <p>With no schedule in place it can be many months before customers are contacted regarding small balances, reducing the likelihood of payment.</p>	<p>Collection increases through early contact on small balances when the liability is fresh in the mind.</p> <p>Customer contact reduces as more pay immediately without wanting to discuss the debt first.</p>	31/10/22

P5	Review and update the forms and letters used in Revenues and Benefits for consistency, efficiency, and best use of digital channels.	<p>The service has in the region of 50 standard letter templates and online forms used across the full range of account management issues.</p> <p>Whilst this documentation will have evolved over time a comprehensive review of all documentation has not been undertaken before.</p> <p>Reviewing all documentation provides an opportunity to streamline and give consistency and will ensure that written and digital communication is as efficient and effective as possible.</p>	<p>Efficient data gathering allows fast and accurate billing, which leads to increased collection and more efficient recovery.</p> <p>Forms will capture all information first time reducing time spent on repeat contact, resulting in a better service for customers and more efficient handling of accounts.</p>	31/3/23 for completion of review in all departments. Work is already underway with a new refund form in Council Tax, Discretionary Housing Form in Benefits, and Small Business Rates Relief form in Business Rates.
P6	Review and improve the processes for high value debtors in Council Tax and Business Rates, including stronger links with the Economic Regeneration team.	<p>High value debtors are highlighted in reports and collated. Cases are selected for further action including bankruptcy, insolvency or a charging order.</p> <p>The process is time consuming with involvement from the legal team and there is no schedule in place for selecting and progressing cases.</p>	Recovery increases with a streamlined process and a defined schedule of works allowing faster conclusion of cases, whether through arrangement or execution of further action.	31/12/22

Inspections	I1	Implement a risk-based visiting schedule	<p>Visits are conducted on an ad hoc basis at the request of other officers. There is no schedule of visits determined for properties.</p> <p>We do not have an up-to-date picture of businesses in the borough. Collection is affected because we may be trying to collect from business or landlords which should no longer be liable.</p>	<p>Collection increases as OWBC becomes more quickly aware of changes to liable parties allowing faster billing and collection.</p> <p>Rates avoidance becomes more difficult.</p>	31/12/22
	I2	Implement mandatory visits for new businesses, owners and leaseholders, including liaison with the Economic Regeneration team to utilise and strengthen their relationship with business owners.	<p>There is no legal requirement for businesses to contact OWBC to let us know they should be paying business rates. A common rates avoidance technique is to provide a lease for a fictitious tenant. This can add significant delay into the collection and recovery process.</p>	<p>OWBC can more quickly establish the identity of the liable party for business rates, resulting in faster and more efficient collection.</p>	31/03/23

	I3	Reintroduce reviews for mandatory and discretionary charitable exemptions, Small Business Rates Relief, and empty properties for business rates. The discretionary relief policy will be checked and updated.	<p>The previous review schedule was heavily impacted by the COVID-19 pandemic and these have not been completed since 2018-19, resulting in a potentially inaccurate picture of both liable parties and liabilities.</p> <p>The current discretionary relief policy is out of date and contains reference to officers no longer in the department.</p>	An accurate picture of liability and liable parties enables efficient billing and increases collection and recovery.	31/03/2023 for completion of the reviews. Work to start by October 2022.
	I4	Reintroduce completion notices for residential properties.	Completion notices are not currently served on builders, meaning council tax is not charged until an owner or tenant is found.	<p>Collection rates increase as builders are liable from the point the completion notice is served.</p> <p>Increased collection is either directly from the builders or from tenants/owners being found and becoming liable more quickly to reduce the builders' liability.</p>	31/03/23
Systems	S1	Review Academy usage to ensure best use is being made of the system including consideration of previously unused elements.	Academy is the software used to process Council Tax, Business Rates, and Benefits transactions. It has significant additional reporting and processing functionality which is not currently used.	Streamlined processes and account insights improve collection and recovery through more efficient use of time and data.	31/12/22 for completion. Progress made including demonstrations from Capita and initial contract discussions.

S2	Engage a third party to deliver the outgoing post for the department.	An average of 150 letters and bills are printed and packed each day within the Revenues and Benefits team before being passed to Royal Mail to deliver.	Collection and recovery increase as officers can focus on their customers and reports.	31/3/23. Positive demonstration from a provider, currently seeking further quotes and considering the fit with the wider business and the move to Brocks Hill.
S3	Procure and deliver Revs and Bens workflow system	<p>The previous workflow system was discontinued by IDOX a number of years ago, leaving a basic file storage system.</p> <p>Work is allocated through a system of emails and spreadsheets, resulting in delays and complaints. Demand analysis and performance monitoring are to all intents and purposes impossible due to the enormous resource needed to extract information.</p> <p>There is no integration between Academy and IDOX, meaning the process of indexing documents is hugely inefficient.</p> <p>Budget for this system has not yet been identified - it is recognised that this is a significant project which will need Member involvement and sign-off at various stages.</p>	<p>Collection and recovery increase as work management is taken care of by the system.</p> <p>Accurate management information at the touch of a button allows performance management, demand profiling, and instant reprioritisation when necessary.</p>	31/3/24. Significant procurement exercise required. Early investigation into rough costs and specifications has started.

	S4	Review and evaluation of existing systems for suitability and best practice through visits to other authorities and system health checks with software providers.	The Revenues and Benefits team have used the same systems for many years, and there has not been a recent review of the suitability of these systems or an evaluation of best practice techniques to make the most of them.	Streamlined processes improve collection and recovery through more efficient use of time.	31/3/23. Dependant on available time from IT and Systems teams.
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