

Area	Ref	Action	Current status	Perceived impact on collection rate	Target date	Owner	Progress	Revised 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>	31/03/2023	Senior Council Tax Officer	<p>Banding taking 4-5 days on average. Where a resident asks to pay more quickly than that we will set up a temporary reference to allow payment.</p> <p>Guidance to be produced by Senior Council Tax Officer in conjunction with Visiting Officer, then shared to all Council Tax and Customer Services Officers by the 31 March 2023.</p>	31/03/2023 - No change
	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</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>	31/10/2022	Senior Recovery Officer	<p>Review of processes completed with Customer Service Improvement team. Existing holds all reviewed.</p> <p>Added to Recovery work plan and officers are</p>	Complete

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			accounts may be on hold for longer than necessary resulting in delayed collection.				contacted monthly by the Senior Recovery Officer to review any outstanding holds and remove those that are no longer required.	
	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 not all officers use the software. Therefore opportunities could be missed for more cost-effective collection without the need for enforcement agents.</p>	<p>Collection costs increases as enforcement agent are used. 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>	31/12/2022	Senior Recovery Officer	<p>Flowchart to be created to cover Recovery and Council Tax by end of March and shared with officers across both teams. NAFN access to be expanded to Council Tax team allowing them to complete traces themselves without passing over. Revenues and Benefits Manager to contact other authorities to see if there are any different approaches to consider.</p>	31/03/2023

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	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 any 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>	31/10/2022	Senior Recovery Officer	<p>Small balance and other write-offs will be reviewed quarterly, but only put forward for write-off once a year, for ease of balancing and reconciliation. Data on volumes to be written off to be shared quarterly with finance for projection purposes.</p> <p>Report to be run by the Systems team on a monthly basis for outstanding small balances, and contacted by the team each month. This task will be added to the weekly monitoring for the Recovery Team.</p>	31/03/2023

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	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>	31/03/2023	Senior Revenues and Benefits Officer	Senior Revenues and Benefits Officer compiling full list of forms and letters by 31/3/23. Standard template to be agreed by 14/4/23. Project will be ongoing throughout Q1-Q3 with updates on progress quarterly. Each letter and form will be assessed for duplication, changes required, and suitability for digitisation.	<p>Stage 1 - 31/3/23.</p> <p>Stage 2 - 31/12/23.</p>
	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</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.	31/12/2022	Senior Recovery Officer	Monthly meeting booked between Economic Regeneration Manager, Revs and Bens Manager, Legal Services, and Senior Recovery Officer to discuss	31/03/2023

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			involvement from the legal team and there is no schedule in place for selecting and progressing cases.				high value debtors and agree on next steps required for the following month. Reports have not been scheduled due to annual billing focus from the Systems team, but will be in place ahead of April meeting. Request escalated with Systems team.	
Inspections	I1	Implement a risk-based visiting schedule	Visits are conducted on an ad hoc basis at the request of other officers. There is no schedule of visits determined for properties. 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.	Collection increases as OWBC becomes more quickly aware of changes to liable parties allowing faster billing and collection. Rates avoidance becomes more difficult.	31/12/2022	Senior Business Rates Officer	New Senior Officer recruited and to be tasked with developing policy.	31/05/2023

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	12	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.	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.	OWBC can more quickly establish the identity of the liable party for business rates, resulting in faster and more efficient collection.	31/03/2023	Senior Business Rates Officer	New Senior Officer recruited and to be tasked with developing policy.	31/05/2023
	13a	Reintroduce reviews for mandatory and discretionary charitable exemptions, Small Business Rates Relief, and empty properties for business rates.	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.	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.	Senior Business Rates Officer	Empty Property Review completed. 50% of SBRR returned and follow up emails sent for remainder. Charitable exemption review letter to be drafted and completed in person with each organisation.	31/03/2023 - No change
	13b	The discretionary relief policy will be checked and updated.	The current discretionary relief policy is out of date and contains reference to officers no longer in the department.	The discretionary relief policy needs to be updated and make reference to existing officer to ensure it can be implemented as intended.	31/03/2023	Revenues and Benefits Manager	Policy to be taken to June PFD with suggestions of amendments including financial implications and summary of	30/06/2023

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							approaches by Leicestershire Councils and nationally.	
	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.	Collection rates increase as builders are liable from the point the completion notice is served. Increased collection is either directly from the builders or from tenants/owners being found and becoming liable more quickly to reduce the builders' liability.	31/03/2023	Senior Council Tax Officer	Procedure to be developed between new Senior Council Tax Officer and Visiting Officer by the end of April 2023 and then shared with officers.	30/04/2023
Systems	S1a	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.	31/12/2022	Revenues and Benefits Manager	Contract now signed with Capita with additional modules included within the contract.	Complete

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	S1b	Implement development fund modules monthly to maximise system functionality.	The development fund was included from April in the new contract with Capita and includes a large number of modules that can be used to improve processes within Academy.	Streamlined processes and account insights improve collection and recovery through more efficient use of time and data.		Senior Revenues and Benefits Officer	Initial meeting set for 12/4/23 with Systems and Senior Officers, with the aim of producing an implementation timetable and prioritising modules. Aim of getting at least 1 module a month in regular use, requires a guide and training to be developed. Expectation is to review again in December 2023.	31/12/2023
	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	Revenues and Benefits Manager	Agreement in principle confirmed by the IT and Project Manager for this to progress, with a meeting in January to look at using Revenues and Benefits as a test area for the wider project. Successfully used	30/06/2023

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					business and the move to Brocks Hill.		process for issue of 675 SBRR. Business case to be written to consider impact on budgets of outsourced outgoing post.	
	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>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.	Revenues and Benefits Manager	<p>FOI request identified that OWBC are one of only two authorities (of the 150 responses analysed so far) that do not have a workflow system in Revenues and Benefits.</p> <p>Demonstration from the two main providers to be arranged, aiming for May 2023.</p>	31/03/2024 No change

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			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.					
	0	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.	Revenues and Benefits Manager	Contact to be made with other Capita sites to arrange visits and demonstrations. Possibility that these will not be possible until Annual Billing is completed due to pressures on team and other authorities. Jon to investigate	30/06/2023

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							through Capita for example sites in East Midlands.	