City Chambers
DUNDEE
DD1 3BY

16th September, 2025

Membership

Councillor George McIrvine
Bailie Helen Wright
Bailie Fraser Macpherson
Bailie Derek Scott
Bailie Will Dawson
Councillor Jimmy Black
Councillor Stewart Hunter
Councillor Lynne Short

Dear Colleague

You are requested to attend a MEETING of the **SCRUTINY AND AUDIT COMMITTEE** to be held remotely on Wednesday, 23rd September, 2026 at 2.00 pm. Substitute members are allowed.

Members of the Press or Public wishing to join the meeting should contact Committee Services on telephone (01382) 434228 or by email at committee.services@dundeecity.gov.uk by 5.00 pm on Monday, 21st September, 2026.

Yours faithfully

GREGORY COLGAN

Chief Executive

1 DECLARATION OF INTEREST

Members are reminded that, in terms of The Councillors Code, it is their responsibility to make decisions about whether to declare an interest in any item on this agenda and whether to take part in any discussions or voting.

This will include all interests, whether or not entered on your Register of Interests, which would reasonably be regarded as so significant that they are likely to prejudice your discussion or decision-making.

(A) SCRUTINY REPORT ITEMS

1 COUNCIL PLAN 2022/2027 – PROGRESS REPORT FOR 2025/2026 - Page 5

(Report No 126-2026 by the Chief Executive, copy attached).

(This report was remitted to the Scrutiny and Audit Committee for further consideration from the City Governance Committee held on 22nd June 2026).

2 LOCAL GOVERNMENT BENCHMARKING FRAMEWORK PERFOMANCE INDICATORS 2024/2025 - Page 91

(Report No 125-2026 by the Chief Executive, copy attached).

(This report was remitted to the Scrutiny and Audit Committee for further consideration from the City Governance Committee held on 22nd June 2026).

(B) AUDIT REPORT ITEMS

3 DUNDEE CITY COUNCIL 2024/2025 - ACCOUNTS AND AUDIT

(a) EXTERNAL AUDITOR'S REPORT TO MEMBERS OF DUNDEE CITY COUNCIL AND THE CONTROLLER OF AUDIT FOR THE YEAR TO 31ST MARCH, 2026

(Report No 199-2026 by the Executive Director of Corporate Services, copy to follow).

(b) DUNDEE CITY COUNCIL 2025/2026 ACCOUNTS AND AUDIT - RESPONSE TO THE EXTERNAL AUDITOR'S ANNUAL AUDIT REPORT

(Report No 200-2026 by the Executive Director of Corporate Services, copy to follow).

(c) DRAFT AUDIT STATEMENT OF ACCOUNTS

(i) <u>Dundee City Council</u>

(Report No 201- 2026 by the Executive Director of Corporate Services, copy to follow).

(d) EXTERNAL AUDITORS ANNUAL AUDIT REPORT TO TRUSTEES OF DUNDEE CITY COUNCIL TRUST FUNDS FOR THE YEAR TO 31ST MARCH, 2026

(Report No 202-2026 by the Executive Director of Corporate Services, copy to follow).

(e) RESPONSE TO EXTERNAL AUDITORS REPORT ANNUAL AUDIT REPORT TO TRUSTEES OF DUNDEE CITY COUNCIL TRUST FUNDS FOR THE YEAR TO 31ST MARCH, 2026

(Report No 203-2026 by the Executive Director of Corporate Services, copy to follow).

(f) DRAFT AUDIT STATEMENT OF ACCOUNTS

(i) <u>Dundee City Council Charitable Trusts</u>

(Report No 204-2026 by the Executive Director of Corporate Services, copy to follow).

(ii) <u>Lord Provost of Dundee Charity Fund</u>

(Report No 205-2026 by the Executive Director of Corporate Services, copy to follow).

(iii) <u>Fleming Trust</u>

(Report No 206-2026 by the Executive Director of Corporate Services, copy to follow).

4 INTERNAL AUDIT PLAN UPDATE AND PROGRESS REPORT - Page 141

(Report No 194-2026 by the Chief Internal Auditor, copy attached).

5 INTERNAL AUDIT REPORTS - Page 157

(Report No 191-2026 by the Chief Internal Auditor, copy attached).

6 NATIONAL FRAUD INITIATIVE - Page 167

(Report No 193-2026 by the Executive Director of Corporate Services, copy attached).

7 CORPORATE FRAUD TEAM ACTIVITY AND PERFORMANCE, INCLUDING WHISTLEBLOWING 2025/2026 - Page 181

(Report No 192-2026 by the Executive Director of Corporate Services, copy attached).

8 AUDIT SCOTLAND NATIONAL REPORTS - Page 199

(Report No 172-2026 by the Executive Director of Corporate Services, copy attached).

REPORT TO: CITY GOVERNANCE COMMITTEE – 22 JUNE 2026

REPORT ON: COUNCIL PLAN 2022-2027 - PROGRESS REPORT FOR 2025/26

REPORT BY: CHIEF EXECUTIVE

REPORT NO: 126-2026

1.0 PURPOSE OF REPORT

1.1 To provide the fourth annual progress report on the Council Plan 2022/2027.

2.0 RECOMMENDATIONS

2.1 It is recommended that Committee:

a notes the progress made in 2025/26;

b remits the report to the Scrutiny and Audit Committee for further consideration; and

c remits the Council Leadership Team to monitor progress and implement improvements as necessary to deliver the outcomes agreed.

3.0 FINANCIAL IMPLICATIONS

There are no direct financial implications arising from the agreement of this report.

4.0 BACKGROUND

4.1 The Council Plan 2022-2027 was agreed by the Policy and Resources Committee on 5 December 2022 (article II of the minute refers). The Council Plan 2022 - 2027 is the strategic plan for Dundee City Council as a corporate entity. It aims to set out the main corporate approaches, priority targets and actions, and key strategies for the purposes of public accountability on delivering on our priorities.

4.2 In line with the Council's performance management framework, the City Governance Committee receives an annual and six-monthly progress report on the Council Plan. The annual report (attached at appendix 1) aims to capture progress during 2025/26 on the Plan's main priority themes, actions, and targets. The mid-year report due in late 2026, will also include some annual data for 2025/26 not available for this report.

4.3 The report tracks performance with the indicators set in the plan, compared to the previous 2 years, and compared to the current year targets. It also includes progress made on each of the actions in the Plan.

4.4 Each service also sets out in more detail how they aim to support the delivery of the City and Council Plan priorities within their Service Plans being brought forward to Committees after summer recess.

4.5 Key strategic partners, Dundee Health & Social Care Partnership and Leisure and Culture Dundee, both make significant contributions to the delivery of the City and Council Plan priorities. They have separate reporting and governance arrangements but will bring forward reports to City Governance Committee to note their progress as appropriate.

5.0 PERFORMANCE AND PROGRESS SUMMARY

5.1 The Council Plan annual report shows the Council is focused on tackling its key priorities as well as contributing to those agreed in the Dundee Partnership's City Plan 2022/2032. It is building on over a decade of transformation in the city's economy and quality of life in neighbourhoods. The increased focus on reducing child poverty and inequalities and tackling climate change addresses two areas from the evaluation on the previous Plan and the Council's Best Value Audit.

5.2 The summary of Council Plan performance by priority theme in the table on Page 7 of the main report shows that, overall, 68% of the 22 performance indicators in the Council Plan are on or within 5% of the target. This is an increase from 64% of performance indicators that were on or within 5% of the target in last year's 2024/25 annual report. The Deliver Inclusive Economic Growth including Community Wealth Building theme has seen the Council now within 5% of the target for 100% of its performance indicators. The table also shows that 68% of performance indicators have improved over the previous year, the same as 68% of performance indicators in last year's annual report.

5.3 The purpose of this type of reporting is to ensure focus on delivering the levels of improvement on key measurable outcomes. The Council Leadership Team reviews all areas to ensure all plans help towards the priority outcomes. Looking across the total number of indicators in the appendix, the most improved indicators and the areas for improvement are noted below. The areas for improvement on Page 9 will be a focus during the next year to get on track towards the target.

5.4 The summary of progress on the 43 actions in the Council Plan for the Council's 5 priorities shows that 36 actions are now over 50% complete or completed. 5 actions have been completed during 2025/26.

5.5 Appendix 1 attached is the full report setting out in detail our progress and includes the following sections:

- An introduction by the Leader of the Council and Chief Executive and Background (pages 3 - 6).
- An overall summary of performance, and areas for improvement (pages 7-12).
- A section on each theme covering priorities, a performance scorecard, and some key highlights and activity for the next six months:
    - Reduce child poverty and inequalities in incomes, education, and health (pages 13-27).
    - Deliver inclusive economic growth including community wealth building (pages 28-39).
    - Tackle climate change and achieve net zero by 2045 (pages 40-53).
    - Build resilient and empowered communities (pages 54-66).
    - Design a modern council (pages 67-80).

6.0 POLICY IMPLICATIONS

6.1 The progress presented in this report and all actions will make an impact on achieving the priorities and outcomes set out in the Council Plan 2022-27 report. The Integrated Impact Assessment (IIA) for previous years' reports continues to be accurate. Article II of the Minute of the Policy & Resources Committee on 5 December refers to the original report and IIA.

7.0 CONSULTATIONS

The Council Leadership Team were consulted in the preparation of this report.

8.0 BACKGROUND PAPERS

None.

GREGORY COLGAN
CHIEF EXECUTIVE

DATE: 1 JUNE 2026

ANDREA CALDER
HEAD OF CHIEF EXECUTIVE'S SERVICES

Dundee City Council
www.dundeecity.gov.uk
CHANGING FOR THE FUTURE

Dundee City Council Plan 2022-2027

Annual Progress Report 2025-26

CONTENTS

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Introduction

by the Leader of Dundee City Council and the Chief Executive

This fourth annual progress report shows the Council is making steady progress on delivering on its Council Plan 2022-2027 objectives.

Together with the Dundee Partnership we are working to shape our future and improve the lives of the people who live, work and learn here. We are a caring city and tackling the root cause of poverty head on remains one of the biggest challenges we face, especially as the cost-of-living crisis continues to significantly affect many of our citizens.

We are **reducing child poverty and inequalities in incomes, education and health** by working to give every young person the best start in life. Closing the attainment gap is a key part of tackling the effects of child poverty and attainment levels in literacy and numeracy for our primary school pupils continues to improve to a level now above the Scottish average. We have won national awards for innovative approaches. In 2025, the city's Local Fairness Initiative in Linlathen won the Cosla Excellence SOLACE Best Team Award while What Matters To You was successful in the Strengthening Communities and Local Democracy category. We are working with communities in the North East and East End Wards to develop a whole family approach, ensuring that families get the support they need, where and when they need it.

We are **delivering inclusive economic growth** to create jobs and opportunities for all by keeping Dundee in the spotlight as a place to invest. In March, Dundee marked seven years as a living-wage city. There are approximately 120 Living Wage accredited employers headquartered in Dundee, collectively employing over 43,000 workers. Visitor numbers to the city have also increased for another year to 1.42m, bringing in £333m to the local economy. The Community Wealth Building Strategy's Action Plan has been agreed and is in progress, and we lead the way in local procurement, being the local authority with the highest proportion of local spend in Scotland. Key employment opportunities are being created through both major development projects and the expansion of industrial activity across the city, supporting job growth and benefiting communities facing the greatest challenges.

We are **tackling climate change** and making Dundee greener. We are consulting on plans for a nature network, which would create a connected network of green spaces and habitats across the city, enhance biodiversity while supporting climate resilience and community wellbeing. We launched our Air Quality Action Plan in November to improve public health and create a cleaner local environment for our citizens. We have also agreed our new Waste and Recycling Action Plan 2026/30, setting out a roadmap towards a waste-free Dundee.

We are **building resilient, empowered communities**. The past year saw Drumgeith Community Campus and Greenfield Academy officially opened. The campus is popular with pupils and local groups alike with state of the art facilities and a full programme of evening and weekend activities. The campus is delivering real benefits for the east end of the city by expanding access to services, improving facilities and supporting at risk individuals to help reduce inequalities and improve lives. The transformation of community services in Kirkton is well underway. Locals are embracing the new library and community facilities at the hub, and we are continuing to work with people in Kirkton in an ongoing effort to build a new community facility. The Community Benefits Programme continues to support local projects, several of which are benefiting from the community wishes initiative. The Capital Neighbourhood Fund has already allocated over £600k for local people to decide how to improve local community spaces and facilities.

Local government continues to face a very challenging situation. Once again, the Council has achieved a balanced budget, but we need to **Design a Modern Council** that can be sustainable for the long term. We continue with plans to rationalise our properties and redesign some services to be leaner yet able to meet people’s needs. In living our values, and striving to deliver on our key priorities, we will be open and honest. We will let the data on performance targets and progress on our plans speak for themselves. Through progress reports on this Plan, and our other key plans, we will show our commitment to be inclusive, innovative and constantly learning about where we can improve.

Councillor Mark Flynn
Leader of Dundee City Council

Gregory Colgan
Chief Executive

Background

Dundee City Council fully endorsed the shared vision for our city set out in the Dundee Partnership's City Plan 2022 – 2032. This reflects a consensus in the city which we can all work towards and is set out as follows:

To achieve the vision, the Council Plan 2022-2027 sets out a commitment to focus on five strategic priorities for the life of the five-year plan and how the Council aims to support delivery on these. Underpinning this is our bold and ambitious culture to encourage everyone at Dundee City Council to live our values and deliver on these priorities.

The strategic priorities are:

Living our Values

- Be open and honest
- Be fair and inclusive
- Be innovative and transforming
- Be constantly learning

Over the life of this 5-year plan, the aim is to make sure we can report on the social transformation of the city in the same positive terms as the economic transformation. Dundee, like many urban areas, has major social challenges to overcome. It is also clear that the pandemic and the cost-of-living crisis has exacerbated the challenges faced by the city.

At this stage in the year some of the annual data for 2025/26 is not available yet. Where this is the case, the report uses the most recent annual data available. For these measures where annual data is not available for 2025/26, these figures will be updated in the mid-year progress report when the 2025/26 data has become available.

Over the life of the plan, targets were set in year one (2022/23), year three (2024/25), and year five (2026/27).

Progress Summary 2025-2026

Table 1 (below) shows that, overall, 68% of the 22 performance indicators in the Council Plan are on or within 5% of the target. This is an increase from 64% of performance indicators that were on or within 5% of the target in last year's 2024/25 annual report. Within the Deliver Inclusive Economic Growth including Community Wealth Building theme, the Council is now within 5% of the target for 100% of its performance indicators.

The table also shows that 68% of performance indicators have improved over the previous year, the same as 68% of performance indicators in last year's annual report. All themes have achieved improvement in at least 67% of their performance indicators, with the exception of Build Resilient and Empowered Communities which has a lower improvement rate of 20%, although 80% of indicators within this theme are on target.

Table 1:

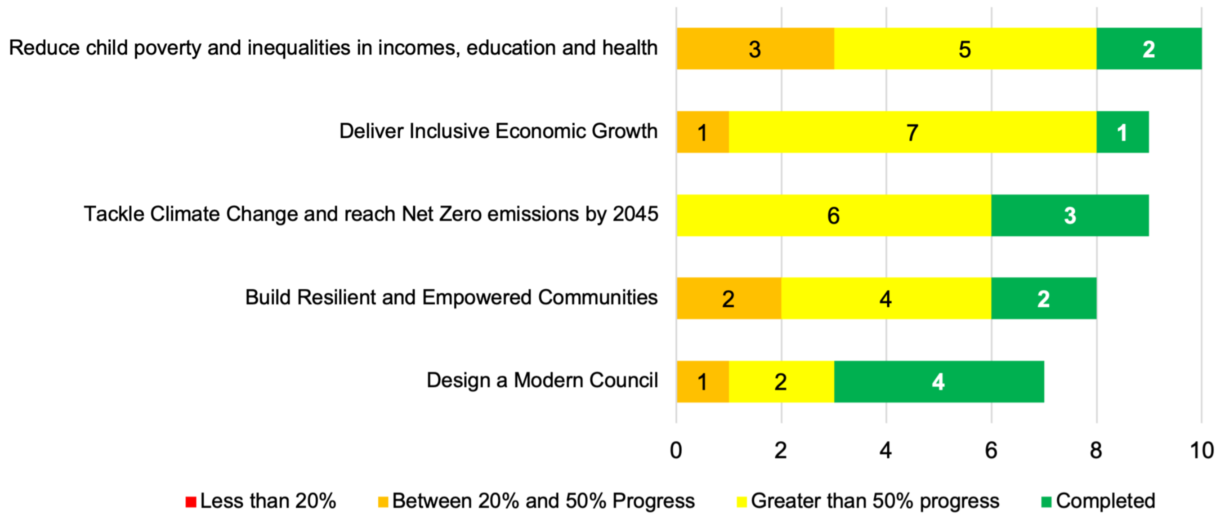
Priority Theme	Within 5% of target	Improved over previous year	Total Indicators
Reduce Child Poverty and Inequalities in Incomes, Education and Health	3 (50%)	4 (67%)	6
Deliver Inclusive Economic Growth including Community Wealth Building	4 (100%)	4 (100%)	4
Tackle Climate Change and achieve Net Zero Carbon Emissions by 2045	2 (50%)	3 (75%)	4
Build Resilient and Empowered Communities	4 (80%)	1 (20%)	5
Design a Modern Council	2 (67%)	3 (100%)	3
TOTAL	**15 (68%)**	**15 (68%)**	**22**

Graph 1 (below) shows that all actions are in progress, which means someone has been assigned, briefed and already taken some steps towards achieving an action plan or the target. The percentage complete is a self-assessment of the progress on priorities in each theme and is defined in the Table 2 below. Responsible officers are advised to use the following definitions to help assess percentage complete. Twelve actions are now complete, including five which have been completed during 2025/26.

Table 2:

20%	The task is defined and agreed by relevant partners/stakeholders.
40%	Necessary tasks planned and implementation in early stages.
60%	Number of key actions achieved/agreed process or improvement taking shape or in place or underway.
80%	Majority of actions achieved/ agreed process or improvement largely in place or underway leading to confidence that the overall action will be delivered in full/on schedule.
100%	Action has been completed, and objectives have been achieved.

Graph 1: Council Plan Actions progress



The following sections on the five Council Plan themes highlight the activities completed or those where we are making considerable progress this year as well as the actions which need more progress.

Areas for Improvement and Improvement Action Plan

The table below outlines progress on previously highlighted areas for improvement, and highlights areas for improvement in the year ahead based on the performance indicators furthest away from the target and with no improvement on the year before.

Performance Indicator to be Improved	Indicator Performance and Planned Improvement Activity	Status/Target Completion Date	Lead Officer & Service
Annual emissions from energy use in the council's property estate in tonnes of CO2 equivalent (tCO2e).	**This indicator was previously highlighted in the Mid-Year Progress Report**, due to being above the target. However, new data since this last report shows a significant improvement in this indicator, which has decreased by 8% between 2024/24 and 2025/26. It is now within 5% of the current year target. Because this indicator has decreased and is now within close proximity of the target, it no longer needs prioritising as a highlighted area for improvement. However, work will continue to reduce the emissions from the Council's property estate through the Net Zero Transition Plan.	**Completed** Improvement shown.	Head of Design & Property

Performance Indicator to be Improved	Indicator Performance and Planned Improvement Activity	Status/Target Completion Date	Lead Officer & Service
Average Total Tariff for SIMD1.	**This indicator was previously highlighted in the Mid-Year Progress Report**. Available analysis highlights variation in attainment across SIMD Quintile 1, with outcomes strongly influenced by stage of leaving. Pupils who remain in school to S6 attain complementary tariff points in line with, or above, the Virtual Comparator, demonstrating that retention in the senior phase is a key factor in improving outcomes for young people from the most deprived areas. Planned improvement activity includes: • Continue to improve senior phase pathways, including access to a broader range of qualifications and flexible curriculum options that meet learners' needs, increase staying on rates and raise attainment. • Continue to target support at the lowest attaining 20% through focused literacy, numeracy and attainment interventions within the senior phase. • Continue to strengthen partnership working with colleges, training providers and employers to improve progression pathways and increase the proportion of young people entering sustained positive destinations. • Use Insight and school level data more rigorously to identify where attainment for SIMD Quintile 1 learners is strongest and replicate effective practice across schools. The Annual Education Plan and individual School Improvement Plans contains further improvement actions.	**30th September 2026** The date above will be when next year's data will be available for comparison to show if there has been improvement.	Head of Education, Children & Families

Performance Indicator to be Improved	Indicator Performance and Planned Improvement Activity	Status/Target Completion Date	Lead Officer & Service
Town Vacancy Rate.	**This indicator was previously highlighted in the Mid-Year Progress Report**. There is positive progress including the introduction of the City Centre Commercial Waste Project, which has significantly reduced the clutter of trade bins on streets, and encouraging better recycling. There is strong partnership approach in relation to Youth Diversionary Activity working with Dundee Youth Network, Anti- Social Behaviour Team and Police Scotland. The Business Improvement District (BID) has been approved, with city centre businesses overwhelmingly voting to create a £2.4 million, five year programme focused on cleaner streets, enhanced maintenance, safety, and coordinated events and marketing. These achievements build on to the City Centre Strategic Investment Plan, and the city centre is well positioned to accelerate momentum and reposition the city centre as a cleaner, safer, and more vibrant destination helping attract investment and fill vacant shops.	**30th September 2026** The date above will be when next year's data will be available for comparison to show if there has been improvement.	Head of Planning, Economic Development and Regulatory Services.
Increase the percentage of waste recycled within the city.	**This indicator was previously highlighted in the Mid-Year Progress Report**. Improvement in the city's recycling rate has been identified as a key priority following its recent deterioration. In response, the Waste Team has developed and published an updated Waste Strategy and Action Plan for 2026–2030. This strategy outlines a series of key actions, including initiatives linked to the Take Pride in your City Campaign, aimed at driving improvements and achieving long-term sustainability goals.	**30th September 2026** The date above will be when next year's data will be available for comparison to show if there has been improvement.	Head of Environment, Neighbourhood Services

Performance Indicator to be Improved	Indicator Performance and Planned Improvement Activity	Status/Target Completion Date	Lead Officer & Service
Increase the percentage of care experienced young people in positive destination.	**This indicator is a new area for improvement highlighted in this report.** The service is focusing on improving the attendance, attainment and positive destinations of young people in kinship care through several measures. This includes targeted support at home, in school and in the community, alongside enhanced pathways out of school into further education, training and employment. It also includes a strengthening of supported accommodation for all care leavers.	**31st March 2027** The date above will be when next year's data will be available for comparison to show if there has been improvement.	Head of Children & Families Social Work and Community Justice, Children & Families

Reduce Child Poverty and Inequalities in Incomes, Education & Health

"Dundee will be a caring city which has tackled the root causes of poverty and delivered fairness in incomes, education and health."

Dundee Plans

The Council has several plans and strategies that are focused on reducing child poverty and inequalities in the city. These include:

- Local Child Poverty and Fairness Action Plan
- Children and Families and Chief Executive's Service Plans
- Equalities Outcomes Action Plan 2025/29
- British Sign Language Plan 2024/30
- Our Promise 2023/26
- Discover Work Strategy & Action Plan 2022/2027
- Positive Destination Improvement Plan
- Local Housing Strategy 2026/2030

Strategic highlights from last year

- Latest data shows that the improving trend of school attendance levels for all children and young people living in SIMD 1 is continuing. Attendance levels have been increasing per annum over the last 4 years and now sits at 87.9%.
- Take up of free school meals for children and young people in P1-S6 continues to show an improvement year on year. Over 59.5% of children and young people are accessing free meals, the highest ever level and significantly surpassing the target of 54%. The take up of free concessionary travel continues to increase, with 82.7% of 5–21-year-olds now having an NEC card which includes a free bus pass.
- Closing the poverty-related attainment gap is a key part of tackling the effects of child poverty. The attainment gap for both literacy and numeracy for primary school children has decreased between 2023/24 and 2024/25. However, senior phase attainment remains a key area for improvement as the 2024/25 average tariff score for school leavers living in the most deprived communities within the city was 563, a decrease of 30 points from 2023/24.

- 2025/26 saw the implementation phase of "A Step Change in Positive Destinations for Young Dundonians". The plan explicitly aims to close the participation and destinations gap for young people from the most deprived communities, including SIMD1. Each secondary school now has a senior leader (Depute Head Teacher) designated as the Senior Responsible Officer for youth participation up to age 19. This role includes accountability for young people post school, not just leavers, which is critical for SIMD1 cohorts where drop off often happens.

National Performance Framework

(Aligning global, national and local aims)

The UN Sustainable Development Goals

1 No Poverty; 2 Zero Hunger; 3 Good Health and Well-Being; 4 Quality Education; 5 Gender Equality; 10 Reduced Inequalities; 16 Peace, Justice and Strong Institutions

The National Performance Framework

- We are well educated, skilled and able to contribute to society
- We grow up loved, safe and respected so that we realise our full potential
- We are healthy and active
- We protect human rights and live free from discrimination
- We are creative and our vibrant diverse cultures are expressed and enjoyed
- Tackle poverty by sharing wealth, opportunity and power more equally
- We live in communities that are inclusive, empowered, resilient and safe

Council Plan Key Priority

- Reduce child poverty and inequalities in incomes, education and health
- Resilient and Empowered Communities
- Design a Modern Council

Actions completed 2025/26

- Deliver on the Mainstreaming Equalities Report Action Plan 2021/25.

Actions due for completion 2026/27

2026/27 is the final year of this Council Plan, and most actions in progress are due to be completed by March 2027. All actions are currently on schedule:

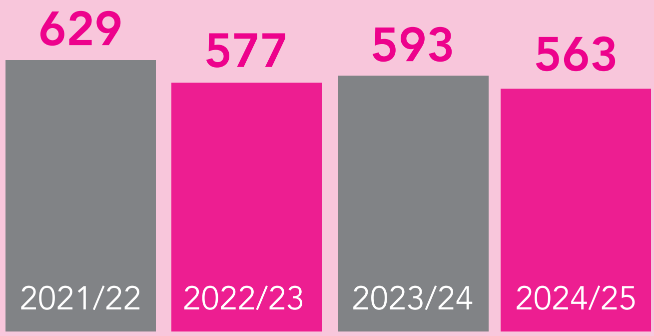
- Continue work to reduce the cost of the school day.
- Implement the recommendations of The Promise.
- Prioritise welfare support grants to children and families.
- Maintain momentum in energy efficiency and wall insulation programmes to reduce fuel poverty for children and families.
- Monitor Progress of the Local Fairness Initiatives to ensure support and engagement across council services, as well as implementing changes to services or policies, as appropriate.

82.7%

Take up in Dundee of young people aged 5-21 using a National Entitlement Card for free bus travel.

59.5%

Take up of free school meals (includes pupils from P1-S6).



Average tariff score for pupils living in SIMD Quintile 1.

Priorities in Action

Income Maximisation for Children and Families

Income maximisation is a key mechanism that the Council and other public and third sector organisations can use to reduce poverty by providing people in Dundee additional financial gains to use for everyday costs. Importantly, it can leverage large social value for a much smaller proportion of cost. A social return on investment report by the Improvement Service showed that an overall social gain of £968,175 was levered from an investment of £31,000. This equates to £32 per £1 spent, emphasising excellent value and a model to be replicated going forward.

Council Advice Services in Dundee have successfully helped secure over £17 million in financial gains for people across the city in 2024/25. Compared to the previous year, there has been a 37% increase in the total amount of money put back into people's pocket. This is largely a result of increased collaborative partnership working and more proactive community engagement. Significant financial gains and benefit claims were made in several key areas over the past year, including:

- Maximising benefit uptake with Macmillan Cancer Support – over £2 million
- Working with Midwives and Health Visitors to identify and support people eligible for financial support – over £500,000
- Pension Credit Take-Up campaign – over £2 million
- Partnership work with GP surgeries – over £3 million

A further £4.2m and £2.2m of financial gains were secured through Brooksbank Centre and the Citizen's Advice Bureau respectively, adding up to a total of £23.4m of additional money for people in the city.

In addition, the Council's money advisers have been working with people who are struggling with debt, offering advice and assistance to help them regain financial stability. As part of the proactive community engagement efforts, Council Advice Services has been holding clinics directly in local communities. These clinics are available in several locations including Lochee Hub, Broughty Ferry Library, and St Mary's Community Centre. School linked welfare and benefits advice services continued in Morgan, Baldragon and Greenfield Academies throughout 2025/26, supporting families to maximise income, prevent rent arrears and avoid crisis situations such as homelessness or fuel poverty.

The 2025/26 Council budget allocated £500,000 for cost of living support, targeted at households experiencing financial hardship, including families with children.

The Council is dedicated to supporting customers remain in their tenancies via the Discretionary Housing Payment fund. In 2025/26, over £4m of Discretionary Housing Payments/Local Authority Hardship Fund Payments have been awarded to tenants.

To help families and children the cost of school meals was frozen again in the 2026/27 budget.

Reducing the Cost of the School Day

Ongoing targeted mitigation work to reduce the cost of the school day (meals, transport, participation) continued during 2025/26, helping ensure children from low income households could fully access education. All Dundee schools have a Cost of the School Day action plan which are reviewed annually and integrated into school improvement strategies. The key city-wide pledges are:

- No child starts school without breakfast.
- No child misses P7 residential due to cost.
- Affordable school uniforms available (most schools have uniform shops).
- Leadership for Equity programme in development to enhance knowledge, awareness and improve practice.

School meal prices were frozen for the 2025/26 financial year, directly reducing daily household costs for families with children during the ongoing cost of living crisis. Most schools offer free breakfast through clubs, toast rounds, or snack boxes, and Swap shops, donations, and clothing grants are widely used.

Local Fairness Initiatives

During 2025/26, the Local Fairness Initiatives (LFIs) sustained a highly targeted, place based approach to reducing poverty and inequality, with Linlathen continuing as the most developed locality. Delivery focused on income maximisation, reducing the cost of living, improving employability, strengthening wellbeing and simplifying access to support services. Key achievements included maintaining trusted, multi agency local access points for welfare and financial advice; supporting residents to progress towards and into employment through integrated employability pathways aligned with the Child Poverty Pathfinder; improving access to coordinated housing, health and family support; and strengthening community resilience through co produced wellbeing activity and resident led initiatives. The LFIs continued to operate as a system change model rather than a short term project, embedding co production, early intervention and partnership working, with learning from Linlathen informing wider approaches across Dundee.

During 2025/26, a major external wall insulation and whole house retrofit programme commenced in Linlathen, covering 121 properties. The project forms part of a wider programme to tackle fuel poverty and improve energy efficiency in high deprivation areas.

During 2025/26, the Local Fairness Initiative received national recognition for collaborative, place based working. This included winning the APSE Service Award for Best Collaborative Working Initiative and the COSLA Excellence Award (SOLACE Best Team) in 2025. The initiative was also shortlisted for COSLA Excellence Awards in Tackling Inequalities and Improving Health & Wellbeing.

The Promise

Considerable progress is being made in Dundee to improve outcomes for care experienced children, young people and care leavers. Since implementation, 19 initiatives out of a total of 29 have been completed and the remaining 10 are making good progress. Key highlights to date include: A 14% reduction in the number of care experienced young people, from 375 in 2023 to 335 in 2025; The school attendance rate for care experienced pupils is now 82.8%, higher than the Local Government Benchmark Framework Family Group average of 80.5%; and the percentage of care experienced pupils achieving one or more awards at SCQF Level 4 or better has steadily increased from 73% in 2020–21 to 81% in 2024–25.

Work continues to strengthen the support provided by the New Beginnings Team to vulnerable parents and carers with babies and infants. Over the past year, 70% of referred babies were able to remain either at home in the care of their parent or with a kinship carer. Other initiatives to support parents and carers with babies and infants includes Alternatives Counselling helping people with emotional health concerns and Tayside Council on Alcohol assisting those who have previously had children removed from their care.

During 2025/26, Dundee continued delivery of relationship based, early intervention family support through Children's Services, supported by the £2m additional Children's Services investment built into the 2025/26 budget. This funding supported services that reduce escalation to statutory intervention, consistent with The Promise commitment to early help rather than crisis response.

LFIs are explicitly linked to the Child Poverty Pathfinder, aligning adult income stability with children with lived experience, an approach endorsed by The Promise.

Youth work programmes operating in deprived communities continued through 2025/26 (e.g. Positive Minds), enabling young people including care experienced young people to shape provision, gain confidence and achieve accredited learning. These programmes align with The Promise objective that children influence decisions affecting their lives, not just receive services.

There was a reduction in children living in temporary accommodation and children linked to homeless applications, with prevention activity and housing stability measures continuing into 2025/26. Stability of home environments is a direct enabler of Promise outcomes relating to safety, attachment and continuity.

All of this work reflects system reform, not isolated initiatives, and aligns strongly with national expectations for Promise deliver.

Free Bus Travel for Under 22s

Under 22s have access to concessionary travel which includes a free bus pass. Dundee City Council has actively promoted the scheme through local communications, surveys and engagement with young people and families, alongside practical support to access National Entitlement Cards and partnership working with local bus operators to ensure ease of use.

By the end of 2025/26, there were 24,913 under 22-year-olds with an NEC card with the free bus travel on it, up from 24,309 at the end of 2024/25. That is 82.7% of the Dundee 5-21 population. Targeted local promotion and engagement have contributed to increased take up of under 22 concessionary travel in Dundee. This consistent promotion helped normalise free bus travel, increase awareness and reduce access barriers, and reinforce its role in supporting education, employment and social participation.

Mainstreaming Equality

During 2021–2025, Dundee City Council achieved meaningful progress in mainstreaming equality by embedding equality and human rights more consistently into governance, planning and decision making, particularly through strengthened use of integrated impact assessments and closer alignment with the Council Plan. A substantial programme of actions across the seven equality outcomes was delivered or advanced, including improvements in workforce equality monitoring and reporting, wider promotion of Fair Work principles, strengthened partnership working across education, health, social care and community justice, and improved consideration of equality in transport and service access. The period consolidated equality as a core part of day to day Council activity rather than a standalone function. However, key challenges remain in relation to educational attainment gaps, health inequalities, poverty related disadvantage and Fair Work and improving outcomes in those areas are set out within the refreshed priorities and actions contained in the 2025–2029 Equality Mainstreaming Report.

The Equalities Mainstreaming Action Plan (2025-29) was approved at City Governance Committee in April 2025. The plan aims to strengthen and embed equality, diversity and human rights across all aspects of Dundee City Council’s functions, building directly on progress and learning from the 2021–2025 period. New equality outcomes and actions have been agreed for 2025–2029, focused on ensuring equality is mainstreamed into governance, strategic decision making, service planning and delivery, rather than treated as a standalone activity, and confirms continued use of integrated impact assessments and the Fairer Scotland Duty to address socio economic disadvantage. It also aims to improve transparency and accountability through updated employee equality monitoring, gender pay gap reporting and evidence based use of workforce and service data, while supporting partnership working where equality outcomes cannot be delivered by the Council alone. Overall, the report seeks to deliver a refreshed, realistic programme of equality outcomes for 2025–2029 that responds to persistent inequalities identified during 2021–2025 and aligns equality delivery with the Council Plan and wider strategic priorities.

Positive Destinations for Young People 16-19

Dundee has achieved consistently high and improving outcomes for young people entering positive destinations on leaving school, with outcomes supported by senior phase attainment and strengthened transition support. The proportion of school leavers entering an initial positive destination for the academic year 2024/25 remains high at 93.7%, although there has been a small decrease from 94.8% in 2023/24. This decrease reflects a trend in local authorities which are in Dundee's LGBF family group of councils that have similar characteristics.

Improvements in attainment at National 5, Higher and Advanced Higher have helped strengthen readiness for post school pathways. The number of young people achieving passes at National 5, Higher and Advanced Higher level has increased in Dundee. The pass rate at grades A–C for National 5s in Dundee has increased from 74.9% in 2024 to 77.0% in 2025, which is higher than the pre-pandemic 2019 pass rate of 74.9%. The pass rate at grades A-C for Highers increased from 70.3% in 2024 to 70.6% in 2025. The pass rate at grades A-C for Advanced Highers increased from 70.0% in 2024 to 73.4% in 2025.

Targeted work with partners has focused on reducing drop out, improving sustained participation, and developing a school–college–work experience model to better support young people requiring additional help at transition points. Taken together, the data indicates strong performance in supporting 16–19 year olds into education, employment or training, with ongoing work directed at further improving sustainability and equity of outcomes.

All in Dundee has committed to flexibility, with a desire to deliver services in partnership with the Council including the 'Collaborative and Coordinated' aspects of the Challenge Fund. Elements of All in Dundee's service offer were scaled up during 2025/26. An Alternative Route Collaborative (ARC) is designed specifically to support young people who have engaged with Dundee City's offsite provisions, including Rockwell Learning Centre, PACE, or RISE. This was developed in direct response to findings of 'A Step Change in Positive Destinations for Young Dundonians'.

Other additional support was made available for young people and parents to enable their participation in further education, training, or employment. For example:

- Discover Together – 6-month paid placements for up to 8 unemployed or underemployed parents within NHS Tayside. Placements are paid above the Real Living Wage and offer family friendly working pattern to accommodate family commitments;
- Scottish Childminding Association (SCMA) Programme for Scotland's Childminding Futures - A programme to support up to 10 new childminders in Dundee with a training and induction package from SCMA, business start-up support from Business Gateway, and a Scottish Government Business Grant.

- Earn and Learn Opportunities - Up to 14 Modern Apprenticeship opportunities with partner organisations for young people not participating in employment, education, or training. This was developed in direct response to findings of 'A Step Change in Positive Destinations for Young Dundonians'.

Further information on performance of the Employability Pathway programme up to 31/03/2026, including a summary of customers supported (e.g. equalities data; characteristics; circumstances; locality by ward, community, data zone), will be included in a report for the City Growth & Infrastructure Committee later in the year. The information will be used to inform improvement activity - e.g. community and customer engagement activity as part of the 'Stakeholder Engagement Plan'.

Performance Scorecard

Priority	On Target	Within 5% of Target	Not on Target	Total	Improved or the same as last year (% of total)
Reduce Child Poverty and Inequalities in Incomes, Education and Health	1	3	3	6	4 (67%)

Most Improved PI's	Most Deteriorating PI's
Percentage of 5-21 population who have a free bus concession NEC smartcard.	Percentage of care experienced young people in positive destinations.
% Take up of free school meals entitlement P1 - S6.	Average Total Tariff for SIMD 1.

Status	Indicator	Yr-2	Yr-1	Latest Figure	Current Year	Yr 5 (26/27)	Short Term Trend	Long Term Trend	Notes
		Data	Data	Data	Target	Target			
	Overall school attendance of all children and young people living in SIMD 1**.	87.0%	87.8%	87.9%	95.0%	96.0%			Latest figure is attendance from the start of academic year 2025/26 up to March 31st. Improving this indicator remains a key priority.

Status	Indicator	Yr-2	Yr-1	Latest Figure	Current Year	Yr 5 (26/27)	Short Term Trend	Long Term Trend	Notes
	Average Total Tariff for SIMD 1*.	577	593	563	660	805			There have been different approaches to awarding in sessions since 2019/20. Comparisons of attainment between years should be treated with significant caution and do not allow for conclusions to be drawn on changes in education performance during this time. The next interim update due September 2026.
	Percentage of 16–19-year-olds living in SIMD 1 areas participating in positive destinations*.	84.1%	87.3%	87.3%	90%	93.5%			Skills Development Scotland published their participation measure 2025 in August 2025. This reported that 87.3% of 16-19 year olds in Dundee City living in SIMD Quintile 1 were participating in education, employment or training. The improvement between 2023 & 2024 has been maintained.
	Percentage of care experienced young people in positive destinations*.	71%	100%	84%	94%	96%			Most care experienced children are in positive destinations. This indicator can fluctuate due to a small number of care experienced children who are 16+. Key workers in the youth employability service are continuing to support Children and Young People across Dundee and support them into positive destinations.

Status	Indicator	Yr-2	Yr-1	Latest Figure	Current Year	Yr 5 (26/27)	Short Term Trend	Long Term Trend	Notes
On Target	% Take up of free school meals entitlement P1 - S6.	52.5%	58.6%	59.5%	54.0%	60.0%	Improving	Improving	This indicator measures take up of free school meals for all primary pupils and includes the P1-P5 group who have universal entitlement to free meals.
Within 5% of target	Percentage of 5-21 population who have a free bus concession NEC smartcard.	75.2%	80.7%	82.7%	86.0%	91.0%	Improving	Improving	The high percentage of under 22s accessing concessionary travel has improved again in 2025/26 with 82.7% now possessing an NEC smartcard.

* Data is a year behind i.e. latest figure data and current year target is for 2024/25

** Latest figure data is March 2026. Current year target shown is target for 2025/26

Performance Indicator Key

Status		Short Term Trend		Long Term Trend	
	More than 5% away from Target		Improving		Improving
	Within 5% of target		Maintaining		Maintaining
	On Target		Deteriorating		Deteriorating

Progress on Key Actions

Status	Actions in the plan	Progress %	Due Date	Notes	Lead
✓	Deliver on the Mainstreaming Equalities Report Action Plan.	100%	31st March 2025	Equalities Mainstreaming Action Plan (2025-29) approved at City Governance Committee on 21 April 2025.	CEX
✓	Promote the uptake of concessionary travel scheme for young people, ensuring quick and easy access to entitlement.	100%	31st March 2027	Completed September 2024. This indicator will continue to be monitored and reported on via the service plan for the Chief Executive's Service.	CEX
▶	Continue work to reduce the cost of the school day.	93%	31st March 2027	A meeting with appropriate stakeholders was held in April 2026 to discuss and agree how all schools and nurseries can go further with their commitments to reducing the cost of the school day. Agreed actions are being taken forward and progress will be recorded and monitored.	CF
▶	Implement the recommendations of The Promise to deliver the Scottish Government's commitment to care for Scotland's most vulnerable children and give them the best possible childhood.	92%	31st March 2032	The Our Promise Annual Report, approved by Elected Members in November 2025, highlights progress over a range of areas. The next 3-year plan will be incorporated into the Children's Service Planning Partnership Plan 2026-29, where care experienced children and young people will continue to be a key priority with annual updates on progress.	CF
▶	Prioritise welfare support grants to children and families.	90%	31st March 2027	Collaborative working continues with school co-location work proving very successful. Income Maximisation gains from all schools includes access to the various welfare and fuel support grants available.	CS

Status	Actions in the plan	Progress %	Due Date	Notes	Lead
▶	Monitor progress of the Local Fairness Initiatives to ensure support and engagement across council services, as well as implementing changes to services or policies, as appropriate.	90%	31st March 2027	An evaluation of the Linlathen Local Fairness Initiative (LFI), including key lessons, was completed and presented to the Child Poverty & Inequalities Strategic Leadership Group. The Stobswell LFI is fully into implementation phase with the drop-in established, employability support deployed and action progressing on support to people in private tenancies.	CEX
▶	Maintain momentum in energy efficiency and wall insulation programmes to reduce fuel poverty for children and families.	70%	31st March 2027	The next phase in the Retrofit programme, Linlathen Phase 1, has been approved by Committee and works commenced in March 2026. Phases 2 and 3 will continue before progressing retrofit projects at Glenprosen, Lawton and Fleming Gardens Developments.	NS
▶	Build on the United Nations Convention on the Rights of the Child #MakeItRight campaign encouraging young people to know about their rights under the UNCRC, and for adults and the public sector to help safeguard those rights.	43%	31st March 2027	An audit of where schools are in relation to the Rights Respecting Schools Award (RRSA) has been concluded and an officer has been assigned to support schools in progressing this. Almost all of Dundee schools have achieved Bronze RRSA Award. 15 schools have achieved Silver RRSA and four schools achieved Gold.	CF

Status	Actions in the plan	Progress %	Due Date	Notes	Lead
In Progress	Deliver on the Mainstreaming Equalities Report Action Plan 2025/29.	30%	31st March 2029	The Equality & Mainstreaming Report & Action Plan is discussed as a regular agenda item at the Corporate Steering Group Meetings and Council Leadership Team are updated on progress as appropriate.	CEX
In Progress	Expand our free early years education to all 1- and 2-year-olds, starting with children from low-income households.	25%	31st March 2027	110 families with children under 3, who are not yet eligible for free early learning and childcare and who live in the North East and East End Wards of Dundee have engaged in the project between October 2025 and March 2026. Early Years Family Workers continue to take the opportunity to consult with families to gather their views, needs, and childcare preferences and will collate and analyse responses.	CF

__CD__-City Development, __CEX__-Chief Executive Services, __CF__-Children and Families, __CS__-Corporate Services, __NS__-Neighbourhood Services

Action progress symbols and progress percentage explained	
In Progress	**In Progress** - Action is progressing well, on target for achieving all objections set in the initiation phase. **20%** - The task is defined and agreed by relevant partners/stakeholders. **40%** - Necessary tasks planned and implementation in early stages. **60%** - Number of key actions achieved/agreed process or improvement taking shape or in place or underway. **80%** - Majority of actions achieved/ agreed process or improvement largely in place or underway leading to confidence that the overall action will be delivered in full/on schedule.
Overdue	**Overdue** – Action is still progressing; however, it has exceeded its due date.
Completed	**Completed** - Action has been completed, and objectives have been achieved.

Deliver Inclusive Economic Growth and Community Wealth Building

"Dundee will have a strong, creative, smart and sustainable city economy with jobs and opportunities for all."

Dundee Plans

- The Tay Cities Region: Prospectus for Regional Growth 2025/2035
- Dundee City Centre Events Strategy 2024/29
- Dundee Tourism Strategy 2025/30
- Discover Work Strategy and Action Plan 2022/2027
- Dundee Local Development Plan
- City Centre Strategic Investment Plan 2050
- Waterfront Masterplan 2001/2031
- Community Wealth Building Strategy 2025/30
- Economic Vision and Action Plan

Strategic highlights from last year

- Significant external funding to support inclusive economic continues to be managed by the Council. During 2025/26, Dundee City Council used UK Shared Prosperity Fund (UKSPF) and Tay Cities Regional Deal investment to support inclusive economic growth through business support, employability, regeneration and capital investment. UKSPF was deployed to provide digital and grant support to SMEs, deliver business growth and innovation funding, support skills development through Dundee & Angus College, and fund community outreach advisers to widen access to start up and business support. In parallel, Tay Cities Regional Deal funding continued to support employability programmes, and wider economic regeneration activity.
- The Bell Street Hub, a £14.4 million Levelling Up funded project became partially operational during 2025/26 with the re-opening of the refurbished parking facility and core transport infrastructure. The hub has transformed the former Bell Street multi storey car park into a Green Multi Modal Transport Hub, supporting sustainable travel, electric vehicle infrastructure and active travel facilities. The ground-floor green travel facility will open during 2026. The project has attracted significant national and sector specific attention through construction, sustainability and transport media and was shortlisted for a COSLA Excellence Award in the "Building Towards a Just Transition" category.

- Latest data available (for 2024/25) shows Dundee has 9,000 jobs within the tourism sector. The Waterfront developments continue to contribute to the City's economic growth by attracting and retaining major employers, tourism growth and construction and supply-chain activity.
- Employability services continued to support residents into positive destinations during 2025/26, with targeted support for young people, care experienced leavers and those furthest from the labour market through the Discover Work partnership and employability pathway approach.

National Performance Framework

(Aligning global, national and local aims)

The UN Sustainable Development Goals	The National Performance Framework	Council Plan Key Priority
8 Decent work and economic growth; 9 Industry, innovation and infrastructure	A globally competitive, entrepreneurial, inclusive and sustainable economy Thriving innovative business with fair and quality jobs for everyone Open connected and make a positive contribution internationally	Deliver Inclusive Economic Growth (including Community Wealth Building)

Actions completed 2025/26

- Deliver an extensive community wealth building strategy, ensuring the maximum level of investment possible is retained within Dundee to support local jobs.

Actions due for completion 2026/27

2026/27 is the final year of this Council Plan, so most actions in progress are due to be completed by March 2027. All actions are currently on schedule:

- Continue to raise the profile of the city through a range of marketing activities, promoting key messages, assets and opportunities to businesses, investors, developers and visitors.
- Increase the number of start-ups and SMEs in the city and support their expansion.
- Maximise apprenticeship opportunities within the Council and working with schools to promote the Council as an employer of choice.
- Increase the percentage of Dundee City Council Procurement spent with Dundee based organisations.
- Continue to grow the number of jobs within Dundee Waterfront.
- Increase and enhance employment pathways, in particular supporting around 11,000 economically inactive people towards job seeking and 16–19-year-olds into positive destinations.
- Implement the long-term City Centre Investment Plan to deliver a vibrant City Centre.

57.7%

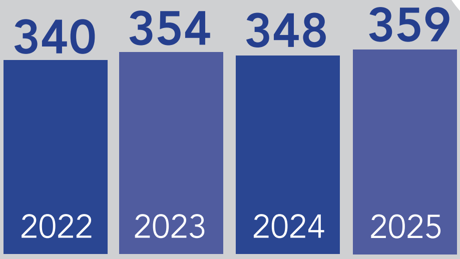
of Dundee City Council procurement spent with Dundee based organisations in 2024/25.

2021/22 - 36.0% • 2022/23 - 38.9% • 2023/24 - 47.0%

Target
2024/25 - 41%
2026/27 - 50%

Business SME business base per 10,000 population

Target
2025 - 372



1.42m

Visitors to Dundee in 2024, bringing **£333m** into the city.

Priorities in Action

Long-term City Centre Investment Plan to deliver a vibrant City Centre

This work has been driven through delivery of the City Centre Strategic Investment Plan (CCSIP) 2050, which provides the strategic framework for regeneration activity and has enabled the Council to progress both visible public realm improvements and longer term development proposals.

Work to permanently transform Union Street into an accessible pedestrianised space co-designed in collaboration by Dundee City Council, the Walk, Wheel and Cycle Trust and UNESCO City of Design with input from the public and key stakeholders began in February 2026. This city centre project has been awarded more than £1 million of funding from the Scottish Government, with a tender worth nearly £1.9 million for Tayside Contracts approved by the Council in 2025. The project will also provide improved crossings over Nethergate to the north and Yeaman Shore to the south. Union Street will be transformed into high-quality, accessible, level public space with seating, shelters, a public events space, planting, cycle parking, space for outdoor eating and drinking and new and improved lighting.

During 2025/26, several other key developments reached completion or opening, demonstrating tangible investor confidence and progress against the City Centre Strategic Investment Plan (CCSIP) objectives. These include the completion of the BT Headquarters on West Marketgait, the opening of a major new city-centre event and culture in venue LiveHouse, and the opening of new major retail stores in the Overgate Centre, including the flagship store Frasers.

Housing delivery and repurposing of underused sites is also a core pillar of the CCSIP increasing the number of people living in the city centre and supporting local businesses. On the Murraygate, 31 flats above ground-floor retail have been completed while at Trades Lane, a 28 flat residential development at the Seagate corner has also been completed. Further residential properties are still under construction are underway at Thorter Row, Gellatly Street. These developments contribute directly to the plan's ambition to reposition the city centre as a mixed-use location rather than a retail-only environment.

The Scottish Government's Vacant & Derelict Land Investment Programme awarded £695,000 towards the ongoing Lochee Placemaking Project, Lochee being another potentially vibrant hub in the city. This will support work to improve and unlock a number of vacant sites along Lochee High Street. Further Scottish Government investment will allow the addition of a major new water and drainage system in the High Street to allow development of social housing.

Waterfront Development

Significant investment activity continued at the Waterfront during 2025/26, with the £26m James Thomson House on Site 6 of the Central Waterfront delivering additional Grade A office space. Construction activity has generated wider community benefits, including employability support and opportunities for local suppliers, aligning Waterfront delivery with the Council's inclusive growth and community wealth building objectives. Ongoing demand for this type of accommodation provides evidence of the Waterfront's role in supporting economic confidence and inward investment.

Construction is underway to deliver new homes at the corner of Dock Street and Gellatly Street, the former Department for Work and Pensions building. The building is being converted and extended to provide 49 affordable apartments. The development by Hillcrest Homes brings a vacant city centre building back into use for housing.

Promoting The City

During 2025/26, Dundee City Council continued to progress a coordinated programme of activity to promote Dundee as a vibrant, accessible and investable city. The Council has actively promoted the city by successfully securing and publicising significant external investment aligned to regeneration and economic growth objectives. Confirmation that Dundee would receive £20 million through the Community Regeneration Partnership during 2025/26 has provided a clear mechanism for progressing projects that enhance the city centre, support reuse of vacant buildings and strengthen cultural and commercial activity. Funding announcements and associated project updates have reinforced Dundee's capacity to attract national investment and deliver complex regeneration programmes, supporting confidence among partners, investors and stakeholders.

The Council has also taken steps to promote city centre vitality through partnership based initiatives and stakeholder engagement. This has included ongoing work with businesses on proposals for a Business Improvement District (BID), support for major cultural and retail openings, and promotion of activity and events aimed at increasing footfall and improving perceptions of the city centre. Evidence of delivery includes completion of major developments, increased cultural programming and continued engagement with city centre stakeholders.

Latest Scottish Tourism Economic Activity Monitor (STEAM) figures revealed that visitor numbers to the city have increased again to over 1.4 million, bringing in £333 million for the Dundee economy last year. The new Dundee Tourism Strategy 2025/30 was developed by Dundee's Tourism Leadership Group with the ambition to make Dundee Europe's best emerging city break destination by 2030.

Dundee has been named the 'best city in the UK for a spring day out'. A survey by train company LNER analysed 88 of the most populated towns and cities in the UK across a range of environmental and activity-based factors. These include historical weather data, the amount of green and blue space, alongside land and woodland cover, and the number of walking trails in each location. The Times has highlighted locations across Britain that the paper said were "vibrant, full of potential and relatively affordable".

According to the publication, "The City of Discovery has a buzz that belies its size thanks to a 25,000-strong student population breathing life into its pubs, music venues and weeknight nightlife, alongside the opening of the V&A Dundee and regeneration of the waterfront."

More visitors are attracted to the city, with the latest data showing that Dundee welcomed 1,418,000 visitors during the last year.

Dundee came top within Scotland in a list of best cities to move to as a graduate. Ranking took place based on a range of factors including average wage, job availability, rent costs, utilities and the average cost of a meal. Across the whole of the UK, Dundee ranked second in the top cities to start a graduate career as well as second in most affordable cities for a post-University career.

It is estimated that the 37th European Cetacean Society (ECS) Conference generated more than £1.6 million in direct economic benefit for Dundee and the wider region as over 750 marine science experts travelled to Dundee for the five-day event in April. LiveHouse hosted the main conference programme, with workshops at venues across the city centre, allowing delegates to engage with and experience the city throughout the event.

Supporting Start Up Businesses and SMEs

Business Gateway Tayside Service continues to meet or exceed performance targets providing a core entry point for advice and support to new businesses across Dundee. The positive position reported in last year's annual progress report has been improved with an additional 50 new business start- ups compared to last year. There are now over 3,500 businesses in Dundee employing less than 250 people.

UK Shared Prosperity Funding has been used during 2025/26 to deliver digital support to SMEs, grant funding through the Dundee Business Growth and Innovation Grant, skills support for SMEs via Dundee & Angus College as well as dedicated outreach support through two Community Advisers working directly with start-ups and SMEs.

Employment pathways for unemployed people and 16-19 positive destinations

During 2025/26, Dundee City Council continued to progress work to improve employment pathways for unemployed people and support young people aged 16–19 into positive destinations, in line with the Discover Work Strategy and Action Plan 2022–2027. Further progress was made with the implementation of a single, coordinated Corporate Employability Service, aimed at simplifying access to employability support and strengthening partnership delivery through the Discover Work Local Employability Partnership.

All in Dundee, a consortium of Third Sector Employability Providers led by ENABLE, continues to work in partnership with Apex Scotland, Barnardo's, Helm, One Parent Families Scotland, Street League, Volunteering Matters to increase and enhance employment pathways for unemployed Dundonians.

The Employability Pathway programme, delivered through Discover Work and third-sector partners, continued to support people to progress into employment, education or training, with 75% of participants achieving a positive outcome. Additional No One Left Behind funding enabled elements of the employability offer to be scaled up, including specialist support for those facing barriers to work. For young people aged 16–19, progress continued against the Positive Destination Improvement Plan, including the establishment of Improvement Groups within secondary schools and off-site learning settings, alongside continued delivery of apprenticeships, paid placements and initiatives such as Career Ready, supporting young people to move towards positive destinations.

75% of 992 employability pathway customers progressed into employment, education, or training.

Community Wealth Building

During 2025/26, the Council has continued to progress Community Wealth Building in line with the 2025-2030 Strategy and Action Plan. Community Wealth Building principles are increasingly embedded within mainstream Council activity, supported by governance and performance monitoring arrangements. A central focus has been on maximising the economic and social value of public investment, strengthening the local economy, and ensuring that communities benefit directly from Council spend.

Procurement has been a key delivery mechanism for Community Wealth Building, with continued improvement in local and regional spend and targeted activity to strengthen the local supply chain. Supplier development activity, including Meet the Buyer events, has supported local businesses to access public-sector opportunities, while community benefits and Fair Work requirements have been embedded within contracts and major capital programmes. The Community Wishes approach has further strengthened delivery by connecting contractors with local communities to support community-led projects, ensuring visible and place-based benefits from Council procurement activity.

Dundee is performing best in Scotland in terms of procurement spend on local enterprise, for 2025/26 the percentage of total spend was 58%. While the recent figures represent a significant success, it is important to note that the Council's local spend has seen a notable increase during the 2023–2025 period, largely driven by major construction projects such as the Drumgeith Community Campus and Greenfield Academy. These large-scale contracts have had a substantial impact on local economic activity and procurement statistics that will be challenging to maintain next year.

Performance Scorecard

Priority	On Target	Within 5% of Target	Not on Target	Total	Improved or the same as last year (% of total)
Deliver Inclusive Economic Growth	3	4	0	4	100%

Most Improved PI's	Most Deteriorating PI's
Increase the percentage of Dundee City Council Procurement spent with Dundee based organisations.	n/a
Visitor numbers to Dundee (,000s).	n/a
SME Business base per head of 10,000 working age population.	n/a

Status	Indicator	Yr-2	Yr-1	Latest Figure	Current Year	Yr 5 (26/27)	Short Term Trend	Long Term Trend	Notes
		Data	Data	Data	Target	Target			
✓	Increase the percentage of all 16-19-year participating in positive destinations*.	89.4%	90.5%	91.3%	92.0%	94.0%	▲	▲	Skills Development Scotland Published their Annual Participation Measure for 2025 in August 2025. It reported that 91.3% of 16-19 years olds in Dundee were participating in Education, Employment or Training. 68.4% were in education, 19.7% were in employment and 3.1% were in training or development.

Status	Indicator	Yr-2	Yr-1	Latest Figure	Current Year	Yr 5 (26/27)	Short Term Trend	Long Term Trend	Notes
✓	Increase the percentage of Dundee City Council Procurement spent with Dundee based organisations*.	38.9%	47.0%	57.7%	41.0%	50.0%	▲	▲	2024/25 data shows Dundee is exceeding Council Plan target. Dundee is also exceeding LGBF benchmark, as our family group average is 33.4%. Spend Data for 2025/26 available in June 2026.
▲	SME Business base per head of 10,000 working age population Businesses.	353.8	347.6	359.4	372	400	▲	▲	Latest data shows 3,530 businesses with fewer than 250 employees in Dundee (ONS UK Business Data 2025). An increase from 3,470 the previous year.
✓	Visitor numbers to Dundee (,000s) *.	1,249	1,357	1,418	752	1,058	▲	▲	Latest visitor numbers from STEAM Report 2025. Data is for 2024 calendar year.

* Data is a year behind i.e. latest figure data and current year target is for 2024/25

Performance Indicator Key

Status		Short Term Trend		Long Term Trend	
	More than 5% away from Target		Improving		Improving
	Within 5% of target		Maintaining		Maintaining
	On Target		Deteriorating		Deteriorating

Progress on Key Actions

Status	Actions in the plan	Progress %	Due Date	Notes	Lead
	Deliver an extensive community wealth building strategy, ensuring the maximum level of investment possible is retained within Dundee to support local jobs.	100%	30th November 2024	Completed July 2025. A comprehensive action plan focusing on key activities across the 5 pillars of Community Wealth Building was presented to City Governance Committee in June 2025.	CS
	Increase the percentage of care experienced young people in positive destinations.	80%	31st March 2032	Young people referred to Employability service are offered bespoke 1:1 support to address their needs and aspirations and an action is created for each individual young person. Key workers continue to provide support to sustain their positive destination.	CF
	Continue to raise the profile of the city through a range of marketing activities, promoting key messages, assets and opportunities to businesses, investors, developers and visitors.	77%	31st March 2027	A new marketing campaign “It’s a Dundee thing” is underway on meta and Sky ads promoting the city as a great destination. This will run to July/ August 2026.	CD

Status	Actions in the plan	Progress %	Due Date	Notes	Lead
▶	Increase the number of start-ups and SMEs in the city and support their expansion.	75%	31st March 2027	Business Gateway Tayside Service continues to meet or exceed performance targets. UK Shared Prosperity Funding has been used to provide digital support to SMEs, provide grant support (Dundee Business Growth and Innovation Grant); and provide SME skills support via D&A College. 2 Community Advisers have also been employed using UKSPF to offer outreach support to start-ups and SMEs.	CD
▶	Increase and enhance employment pathways, in particular supporting around 11,000 economically inactive people towards job seeking and 16–19-year-olds into positive destinations.	70%	31st March 2027	Elements of All in Dundee's service offer were scaled up during 2025/26 including an expansion of a specialist service known as Individual Placement and Support (IPS), developed to support people with severe and enduring mental health problems to secure and sustain employment and an Alternative Route Collaborative (ARC) designed to support young people who have engaged with Dundee City's offsite provisions.	CD
▶	Maximise apprenticeship opportunities within the Council and working with schools to promote the Council as an employer of choice.	60%	31st March 2027	All secondary schools are actively involved in partnering with 'Career Ready' a programme connecting young people aged 15 to 18 to workplace opportunities, which includes a mentoring program and paid internships within the Council.	CS
▶	Increase the percentage of Dundee City Council Procurement spent with Dundee based organisations.	55%	31st March 2027	Procurement spend with Dundee based suppliers continues to increase. The Procurement Team continue to engage with local suppliers. Another successful Meet the Buyer Tayside Event was held on 3 March 2026 with 290 individuals attending on the day and 35 companies exhibiting.	CS

Status	Actions in the plan	Progress %	Due Date	Notes	Lead
▶	Continue to grow the number of jobs within Dundee Waterfront.	50%	31st March 2027	In February 2026, Thorntons Law committed to a lease for the top three floors of the new James Thomson House becoming the company's new HQ. Marketing of the two-ground floor commercial units is now commencing with viewings being conducted.	CD
▶	Implement the long-term City Centre Investment Plan to deliver a vibrant City Centre.	40%	31st March 2027	Key developments in progress include Union Street pedestrianisation works, Murraygate streetscape redesign, and completion of the Bell Street Green Transport Hub, all improvements which will enhance the city's vibrancy.	CD

CD-*City Development*, **CEX**-*Chief Executive Services*, **CF**-*Children and Families*, **CS**-*Corporate Services*, **NS**-*Neighbourhood Services*

Action progress symbols and progress percentage explained	
▶	**In Progress** - Action is progressing well, on target for achieving all objections set in the initiation phase. **20%** - The task is defined and agreed by relevant partners/stakeholders. **40%** - Necessary tasks planned and implementation in early stages. **60%** - Number of key actions achieved/agreed process or improvement taking shape or in place or underway. **80%** - Majority of actions achieved/ agreed process or improvement largely in place or underway leading to confidence that the overall action will be delivered in full/on schedule.
⬣	**Overdue** – Action is still progressing; however, it has exceeded its due date.
✓	**Completed** - Action has been completed, and objectives have been achieved.

Tackle Climate Change and Achieve Net Zero by 2045

"Dundee will be a greener city, made up of strong communities where people feel empowered, safe and proud to live."

Dundee Plans

The Council has several plans and strategies that will be focussed on tackling climate change and reaching net zero by 2045. These include:

- Dundee Climate Action Plan
- Net Zero Transition Plan 2024/30
- Local Area Energy Plan
- Local Heat and Energy Efficiency Strategy
- Local Heat and Energy Efficiency Delivery Plan 2024/28
- Air Quality Action Plan 2025/29
- Biodiversity Action Plan 2020/30
- Open Space Asset Management Plan 2024/29
- Local Food Growing Strategy
- Regional Transport Strategy
- Sustainable Transport Delivery Plan 2024/2034
- Waste and Recycling Strategy Action Plan 2026/30

Strategic highlights from last year

- The new Green Transport Hub in Bell Street is now up and running, fully fitted with a new state of the art cycle hub run by Angus Cycle Hub CIC, and car park with EV charging points powered by the building's own solar panel and battery storage.
- Dundee City Council's New Waste and Recycling Strategy 'Towards a Waste Free Dundee 2026-2030' was approved by committee, with a comprehensive set of actions and performance measures to improve the Council's recycling rate, reduce waste volume across the city, and promote positive behaviours within the city's communities.
- The Council's longstanding achievement of retaining external accreditation for beautiful spaces in eight locations across the city has been extended for another year. Seven locations across the city have retained their Green Flag status, and Broughty Ferry Beach was successful in retaining its Keep Scotland Beautiful's Beach Award.

- The Council's administration of Scotland's first council-led green participatory budget fund, the Climate Fund, has been successful, with the 3rd round of funding totalling approximately £107,000 being delivered to 6 community-led climate change projects across the city.
- Environmental upgrade works are being delivered across the city in all wards, with key developments including the reopening of revamped Longhaugh Park, and future works in the pipeline from £1.5m investment in Camperdown Park, and £160,000 on new features for the Eliza Street Pocket Park in Stobswell. Approximately £0.5 million has been invested in play areas throughout the city during 25/26 with the majority of funding coming from the Scottish Government's Play Renewal scheme.

National Performance Framework

(Aligning global, national and local aims)

The UN Sustainable Development Goals	The National Performance Framework		Council Plan Key Priority
	We value, enjoy, protect and enhance our environment		Tackle Climate Change and reach Net Zero emissions by 2045

Actions completed 2025/26

- Expand the rollout of 'safer school streets' initiative.

Actions due for completion 2026/27

2026/27 is the final year of this Council Plan, so all remaining actions in progress are due to be completed by March 2027. All actions are currently on schedule:

- Develop and implement a Net Zero Transition Plan and Carbon Budget for DCC.
- Deliver Scotland's first council-led green participatory budgeting initiative – Dundee Climate Fund.
- Embed a Cycle Network Plan within the Local Development Plan.
- Provide further opportunities for pedestrianised areas, pocket-parks and support empowered communities to be partners and leaders on local plans and initiatives to develop biodiversity, local food growing and community spaces.
- Deliver the action plan to reduce waste, and reuse or recycle more.
- Support the Scottish Government's plans to invest £500 million nationally over the next 5 years to support walking, wheeling and cycling infrastructure.

Dundee City Council's Carbon emissions in 2024/25 were:

25,374 tCO_2e

2022/23 - **24,130 tCO_2e** • 2023/24 - **26,419 tCO_2e**

Target
2024/25-**24,359**
2026/27-**21,984**

Dundee City Council's property energy consumption:

2023/24 - **19,482 tCO_2**

2024/25 - **19,174 tCO_2**

2025/26 - **17,713 tCO_2**

Target
2025/26-**16,960**
2026/27-**16,111**

35.1%

Household waste recycling rate; and an all-time low of 1% of household waste going to landfill.

Target
2024/25-**41%**
2026/27-**47%**

28

Community Projects have been funded with approximately £750,000 from the Climate Fund.

Priorities in Action

Net Zero Strategies

Dundee City Council's Net Zero Transition Plan outlines the Council's organisational approach and emissions reduction programmes to achieve its goal of becoming a net-zero organisation by 2038. It includes key actions structured around four themes of Net Zero Emissions, Climate Resilience, Engagement and Circular Economy and implements a carbon accounting process that will embed delivery across all our Services. The most recent update report showed that the Council has reduced its total carbon emissions by around four percent in the last reporting year of 2024/25 and a total reduction of 55% since reporting began. This decrease has been driven largely by a reduction in energy use across Council buildings and improvements to fleet performance.

In addition to the Council's Net Zero Transition Plan, the Local Heating and Energy Efficiency Strategy (LHEES) and the Local Area Energy Plan (LAEP) were both approved by councillors in April 2024 and September 2024 respectively and will complement each other to support the city in delivering its 2045 net-zero target.

The LHEES identifies opportunities for energy efficiency improvements, heat decarbonisation and priority areas suited for developing heat networks for buildings across Dundee. The LHEES Delivery Plan outlines 39 deliverable actions in relation to: stakeholder engagement; overarching actions; heat decarbonisation; fuel poverty; energy efficiency; and heat networks. It has identified five prioritised heat network zones; City Centre, Baldovie, Caird Park, Ninewells Hospital and Lochee. There has been significant momentum on the heat network vision driven by external funding, detailed technical studies, delivery model exploration, and active engagement with NHS Tayside, Universities, Industry, and District Network Operators to shape network development and future infrastructure needs.

The LAEP provides an understanding of the nature, scale, rate, and timings of changes needed for the transition to a net zero energy system within Dundee by 2045. It takes a whole energy systems approach, so while it has an integral relationship with the LHEES, it has a wider focus. It outlines actions and route maps for its implementation to improve energy efficiency, decarbonise heat, maximise rooftop PV and storage, reduce and decarbonise transport, and ensure network resilience.

Improving Air Quality

The annual Air Quality report in June 2025 showed Air Quality in Dundee had met all the targets in the six locations where it continuously monitors nitrogen dioxide (NO2) and 11 locations where it continually monitors particulate matter (PM). There are also 83 locations where less reliable but less costly passive diffusion tubes (PDTs) are used. The annual concentration levels have remained below pre-pandemic levels and have decreased further in many locations. These improvements are likely to be because of the proactive introduction of cleaner vehicles to fleets ahead of the implementation of the Low Emission Zone (LEZ). This has included the investment in modernising bus fleets, supported by Scottish Government grant funding with the aim of improving air quality not only within the LEZ but also along the arterial routes served by these buses. Similarly other commercial operators upgraded their fleets in preparation of the LEZ's introduction.

Enforcement of the Dundee LEZ scheme commenced on 30 May 2024 following the conclusion of the two-year grace period. From this date, owners of non-compliant vehicles that were identified through the automatic number plate recognition (ANPR) cameras as being driven on a road within the LEZ area would be issued a Penalty Charge Notice.

A new Air Quality Action Plan was approved by City Governance Committee in November 2025 and outlines the actions to deliver on further improvements to the city with (where possible) timescales, delivery organisations, funding sources, and target reductions in pollutants have been detailed for each action plan measures.

Sustainable and Active Travel

The new Green Transport Hub on Bell Street has partially opened following its transformation from the previous multi-storey car park. This began with the re-opening of the car park in December 2025 which has now been enhanced with additional electrical vehicle chargers supported by a solar panel array on the roof with a battery storage system.

Following this, Angus Cycle Hub CIC has now moved into the ground floor of the refurbished building, providing affordable access to bikes for Dundee residents, 24-hour secure bike parking and storage, a state of the art bike and cycle service centre, a regional bike reuse centre, and an indoor bike skills park. With these new developments, alongside enhanced landscaping with active travel routes designed with consideration of future active travel connections and development, the facility is believed to be one of the first of its kind in Scotland at this scale, creating a flagship destination for active travel, skills development and community cycling and was nominated for the COSLA Awards 2025.

Data from the Walking and Cycling Index Dundee shows 28% of residents in Dundee cycle, and 12% cycle at least once a week. Both of these figures have maintained from the previous index in 2023. A key positive is that 49% of residents now think cycling safety in their area is good; up from 40% in 2023. Likewise, 71% of people think walking and wheeling safety in their local area is good; an increase from 64% in 2023. It also highlighted how Walking, wheeling and cycling in Dundee prevents almost 400 serious long-term health conditions each year, creates £127 million for the local economy, and saves 5,700 tonnes of greenhouse gas emissions.

The report highlighted key sustainable transport projects in Dundee, including completed construction on both the Bell Street Hub and the Broughty Ferry-Monifieth Active Travel Project; progressing design work on Sustainable Transport Corridors on both Lochee and Arbroath Road as well as Eden Connections, connecting Eden project with the City Centre, Waterfront and neighbouring areas; and Strathmartine Connections, creating new and improved active travel routes through the park connecting schools and the neighbourhood to the Green Circular and future active freeway on Macalpine Road.

Dundee City Council was awarded £745,000 in grant funding from Transport Scotland to develop designs for the Lochee and Arbroath Road Sustainable Transport Corridors. This new design will integrate previous concepts for active travel and bus priority. These are two of the City's six key strategic corridors with development of concept designs for high-quality Active Freeways aimed to encourage more people to walk, wheel and cycle. These two routes in particular were identified by the Tayside Bus Alliance as being key bus corridors that would benefit from bus priority measures.

Dundee City Council has previously received a number of awards for its drive to net zero through its use of electric vehicles (EVs). To build on these successes and strengthen the city's position as a leader in electric vehicle (EV) innovation, Dundee City Council has committed to a major agreement with Evolt Charging, part of SWARCO Smart Charging, to manage, operate and expand Dundee's EV charging network, making Dundee one of the first local authorities in Scotland to secure a long-term partnership with a private charge point operator. As well as taking over the responsibility for existing EV charging infrastructure, Evolt will help drive plans to include a new rapid charging hub in the north of the city and expanded infrastructure at council depots to support the fleet electrification strategy.

Reduce waste, and reuse or recycle more

The recycling rate in Dundee has decreased from 36.6% in 2023 to 35.1% in 2024. Landfill remains low with just 1% of all residual waste going to landfill and the remainder being used to provide energy through the Council's energy from waste facility. However, improvement in the city's recycling rate has been highlighted as a key area for improvement. Dundee's main waste management challenges, which continue to include high recycling bin contamination, low recycling participation among residents in flatted properties, and widespread reliance on general waste bins. In response to these challenges, a key recycling initiative was launched in October 2025. 'Recycling: Let's Sort It' aimed to boost recycling and encourage the people of Dundee to use Council resources such as the **Dundee MyBins App** and the **A-Z Recycling Guide** to sort their waste and put the right item in the right bin.

35.1% of household waste was recycled in Dundee in 2024, down from 36.6% in 2023.

Dundee's new Waste and Recycling Strategy 'Towards a Waste Free Dundee 2026-2030' prioritises increasing recycling rates, reducing the volume of waste sent for disposal, and fostering long-term waste behavioural change. These aims have been defined by actions and performance measures have been set to measure success. The strategy also focuses on fly tipping, litter, and street cleanliness, with objectives aligned to those of the Take Pride action plan which has already been delivering actions such as an ongoing programme of Community Clean Up events across the city, with clean ups taking place in the City Centre, West End, Strathmartine, and Lochee. Also launched as part of Take Pride in Your City was a high school litter initiative to tackle litter and raise recycling awareness at the city's secondary schools by providing litter picking equipment, reviewing bin provision and ongoing advice, enabling school communities to lead their own events and activities which focus on litter and recycling. This concerted effort in tackling littering and improving the streetscene environment has been reflected in the most recent LEAMS (Local Environmental Audit Management Audit Scheme) score which has seen an improvement by 3% on the previous year and now stands at 86.2% for 25/26.

Dundee City Council's PAS 100 quality standard Discovery Compost is produced by the Council from the garden waste taken from brown bin collections, the same materials brought to the city's recycling centres and from green waste produced from local parks and commercial landscapers; this helps to minimise our carbon footprint as well as making a valuable product.

Supporting Biodiversity

In 2025/26 along with other local authorities Dundee City Council received Nature Restoration Funding from the Scottish Government. The Council was awarded a total of £184,000. As in previous year seven locations in the city successfully retained a Green Flag award in 2025/26 through external accreditation by Keep Scotland Beautiful. Broughty Ferry Beach was successful in achieving the Keep Scotland Beautiful's Beach Award and retaining an excellent standard of bathing water quality, as measured by SEPA. Dundee continues to maximise biodiversity within the city through the Biodiversity Action Plan, which is currently under review.

Projects funded by the Nature Restoration Fund during 2025/26:

- **Stobswell Community Project** – working in partnership with the RSPB this project focussed on community inspired and locally delivered 'on the ground' biodiversity improvements, such as the new wildlife garden at the Boomerang Community Centre.
- **Bird boxes in schools** – working in partnership with Dundee Eden this initiative focussed on installing bird boxes at or nearby all primary schools in Dundee supporting local bird populations and connecting young people with nature
- **City wide biodiversity planting** – Unused ground at Western Cemetery has been planted with bulbs and fruit trees, and building on previous success, additional sedum planting. Throughout the city spring bulbs have been introduced to provide early forage for pollinators while remaining practical to maintain. A previous area of annual planting has been converted into a native meadow making it more attractive to biodiversity. Broughty Ferry Local Nature Area has also benefited from native wildflower planting.
- **COVID memorial garden** - designed with climate-resilient, wildlife-friendly planting and interpretive signage to inspire residents and visitors alike.
- **Barnhill Rock Garden** - collaboration with the Friends group restored two connected ponds by installing new electrical connections and pumps. This reversed stagnation, improved water quality, and enhanced habitat value, supported by new pollinator-friendly planting following vegetation clearance.
- **Controlling invasives** – revenue from the Nature Restoration Fund has enabled the Council to continue controlling invasive species.
- **Trees** – a tree survey along the railway corridor will enable a risk-based management approach rather than wholesale removal, balancing safety with habitat retention.

- **Nature Network consultation** – the funding supported public consultation events and a communication campaign about Dundee's emerging Nature Network, the results of which will inform the Biodiversity Action Plan.

In addition to projects supported by the NRF the Council continues to implement environmental improvements which enhance the city's greenspaces for people and biodiversity, examples of which include the installation of infrastructure at Dawson Park's sunken garden which will also welcome tree planting and natural planting. Additional funding from the Trees for Cities campaign has enabled further tree planting at Baxter Park and Templeton Woods. Tree and bulb planting were also carried out at Rosebank Park.

Approximately £107,000 was allocated to six projects through the third round of the city's Climate Fund with three projects specifically benefiting the city's biodiversity, namely Campy Growers, Creative Gardens and Dawson Park Community Garden (Scottish Association for Mental Health).

Pedestrianisation, pocket parks & empowered communities

Environmental improvement is a key focus in the city centre, including the pedestrianisation of Union Street, and design work to improve the Murraygate is progressing. Key developments are also happening in Stobswell where over £160,000 of funding from Transport Scotland will be used to install new facilities at the Eliza Street Pocket Park, which has been developed with input from local people, and Camperdown Park which will receive a total of £1.5m from the UK Government's Pride in Place Fund to be used to deliver significant investments, including renewal of the park's main play zones, improvements to park entrances, and future proofing of infrastructure. In addition, a number of play parks have benefited from an investment of approximately £0.5million during 25/26, funded by a variety of sources, not least the Scottish Government's play renewal funding. Those playparks which have seen this investment are Longhaugh and Pitairlie, with play upgrades at Dudhope Park, Fairbairn Street, Kinpurnie Place, Moncur Crescent, Lawton Road, Rosebank Street and Lochee Park.

There are also a significant number of ward-based actions progressing to create and maintain outdoor spaces for communities to enjoy and make use of:

Strathmartine - Further funding has been secured for improvements to Keswick Greenspace, including support from the Future Woodlands Trust for tree planting. Engagement and consultation took place over the summer, with children and young people identifying priorities for the site. This led to a successful £120,000 application to the Community Facilities Fund to install a BMX pump track, with work expected to begin next year. Young people from local primary schools also worked with the V&A Design Museum to design potential play equipment and seating for the greenspace. Engagement with St Mary's Local Management Group supported joint work with Dundee City Council and Scottish Water, resulting in practical upgrades to St Mary's Community Centre.

Lochee - In Dryburgh, learners involved in the Dryburgh 4 Change group have continued developing a business plan linked to aspirations for a community park. A new pocket park on Lochee High Street has been completed following consultation with local people and includes seating, planting and public art.

Coldside - Work has continued on the development of Hilltown and Clepington Road play parks, with designs progressing and delivery planned in the coming months. Local partners have been involved in the development of Play Week and Green Health Week activity. Ongoing engagement has also highlighted community concerns around park maintenance, dog fouling and use of shared spaces, which have been raised through local forums and discussions with council services.

Maryfield - Activity has focused on biodiversity and greenspace projects, including work at Stobsmuir Ponds, Wolseley Street and Baxter Park. These projects have involved local schools and community groups, alongside support for community garden activity and outdoor space use around Arthurstone Library.

East End - Monthly Climate Cafés have been established with a focus on the Dighty corridor, bringing together environmental groups and local residents. Estate walkabouts have taken place in partnership with Housing Associations, alongside local activities such as litter picks supported by the Finmill Family Group.

North East - Engagement has continued around the Dighty Connections Project, with DCC officers and SEPA attending community settings to seek local input on improving the Dighty Water. Several Neighbourhood Capital Fund applications have been approved, supporting inclusive outdoor spaces, community gardens and play park improvements.

The Ferry & West End - Local Community Planning Partnership environmental subgroups have met during the early months of this year. Meetings have been well attended and have focused on developing shared actions to support improvements to local greenspaces and partnership working.

Performance Scorecard

Priority	On Target	Within 5% of Target	Not on Target	Total	Improved or the same as last year (% of total)
Tackle Climate Change and Reach Net Zero Emissions by 2045.	0	2	2	4	3 (75%)

Most Improved PI's	Most Deteriorating PI's
Annual emissions from energy use in the council's property estate in tonnes of CO2 equivalent (tCO2e).	Increase the percentage of waste arising recycled within the city.
Reduce Dundee City Council's corporate emissions (Carbon Footprint) towards net zero tCO2e.	

Status	Indicator	Yr-2	Yr-1	Latest Figure	Current Year	Yr 5 (26/27)	Short Term Trend	Long Term Trend	Notes
		Data	Data	Data	Target	Target			
	Reduce Dundee City Council's corporate emissions (Carbon Footprint) towards net zero tCO2e*.	24,130	26,419	25,374	24,359	21,984			The targets for this indicator aim for a 5% reduction of CO2 emissions per year from the start of the Council Plan. The most recent data shows a 13.2% decrease between 2023/24 and 2024/25.

Status	Indicator	Yr-2	Yr-1	Latest Figure	Current Year	Yr 5 (26/27)	Short Term Trend	Long Term Trend	Notes
	Annual emissions from energy use in the council's property estate in tonnes of CO2 equivalent (tCO2e).	19,482	19,174	17,713	16,960	16,111			The emission from the council's operational property estate in 2025/26 decreased by 8.6% compared to previous year. The closure of Braeview Academy and Craigie High School continued reduction in the UK grid electricity emission factor and energy efficiency works including efficient heating control has contributed to the reduction.
	Increase the percentage of waste arising recycled within the city*.	35.6%	36.6%	35.1%	40.2%	44%			Improvement in the city's recycling rate has been highlighted as a key area for improvement following this deterioration and considering where the current value is in relation to the target.
	Measure of cycling in the city**.	32%	28%	28%	36%	40%			The data in this report comes from 2025 and includes local walking, wheeling and cycling data, modelling and an independent, demographically representative survey of 1,139 residents aged 16 or above. The survey was conducted from March to June 2025.

* Data is a year behind i.e. latest figure data and current year target is for 2024/25

** Data for this indicator is biennial. Latest figure data is for 2025/26

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Performance Indicator Key

Status		Short Term Trend		Long Term Trend	
	More than 5% away from Target		Improving		Improving
	Within 5% of target		Maintaining		Maintaining
	On Target		Deteriorating		Deteriorating

Progress on Key Actions

Status	Actions in the plan	Progress %	Due Date		Lead
✓	Deliver the Low Emission Zone to improve air quality (LEZ).	100%	31st May 2024	Completed May 2024. Dundee's Low Emission Zone enforcement commenced on the 30th May 2024. There is an ongoing statutory requirement for DCC to annually report on the performance of the LEZ.	NS
✓	Develop a city-wide Local Area Energy Plan and Local Heat & Energy Efficiency Strategy in partnership with the Dundee Climate Leadership Group.	100%	31st March 2027	Completed October 2024. The Local Area Energy Plan (LAEP) was agreed by Committee on 23rd September 2024, and the Local Heat and Energy Efficiency Strategy was approved by Committee and published in April 2024.	NS
✓	Expand the rollout of 'safer school streets' initiative.	100%	31st March 2027	Completed March 2025. Active Travel officers continue to support School Streets with a variety of behaviour change measures at 13 schools which are taking part.	CD

Status	Actions in the plan	Progress %	Due Date		Lead
▶	Develop and implement a Net Zero Transition Plan and Carbon Budget for DCC.	89%	31st March 2027	Net Zero Transition Plan approved by committee November 2023, and 2nd annual report agreed by committee in April 2026 with a full update on actions and emissions reduction.	NS
▶	Deliver Scotland's first council-led green participatory budgeting initiative – Dundee Climate Fund.	85%	31st March 2027	The DCF Round 3 has awarded Cake or Dice underspend from Round 1. Cake or Dice was the next voted for project. All Round 3 funds now allocated. Round 3 should conclude by March 2027. Underspends from Round 2 and 3 will be identified in due course.	NS
▶	Embed a Cycle Network Plan within the Local Development Plan.	75%	31st March 2027	The Sustainable Transport Delivery Plan is currently being updated to reflect additional active travel projects.	CD
▶	Deliver the action plan to reduce waste, and reuse or recycle more.	75%	31st March 2027	The team have now developed and published the updated Waste Strategy and Action plan 2026-2030. The plan includes an interface with key actions and aspects of the Take Pride Campaign. The updated strategy incorporates elements of new and emerging legislative and regulatory obligations and indicates how these will be met over the next five years.	NS

Status	Actions in the plan	Progress %	Due Date		Lead
▶	Provide further opportunities for pedestrianised areas, pocket-parks and support empowered communities to be partners and leaders on local plans and initiatives to develop biodiversity, local food growing and community spaces.	70%	31st March 2027	Following successful public realm improvements in Lochee and Stobswell, further work to provide high quality open space, biodiversity enhancements and alleviation of flood risk is underway. The first phase of the transformation of Eliza Street is currently under construction with a second and final phase expected later in 2026. The construction of a new public space in Lochee is also under construction with completion expected in Summer 2026.	CD
▶	Support the Scottish Government's plans to invest £500 million nationally over the next 5 years to support walking, wheeling and cycling infrastructure.	65%	31st March 2027	An application has been submitted to Transport Scotland's Active Travel Infrastructure Fund to secure funding to support the continued design and construction of active travel schemes identified within the Council's Sustainable Transport Delivery Plan.	CD

CD-*City Development*, **CEX**-*Chief Executive Services*, **CF**-*Children and Families*, **CS**-*Corporate Services*, **NS**-*Neighbourhood Services*

Action progress symbols and progress percentage explained	
▶	**In Progress** - Action is progressing well, on target for achieving all objections set in the initiation phase. **20%** - The task is defined and agreed by relevant partners/stakeholders. **40%** - Necessary tasks planned and implementation in early stages. **60%** - Number of key actions achieved/agreed process or improvement taking shape or in place or underway. **80%** - Majority of actions achieved/ agreed process or improvement largely in place or underway leading to confidence that the overall action will be delivered in full/on schedule.
⬣	**Overdue** – Action is still progressing; however, it has exceeded its due date.
✓	**Completed** - Action has been completed, and objectives have been achieved.

Building Resilient and Empowered Communities

"Dundee will be a greener city, made up of strong communities where people feel empowered, safe and proud to live."

Dundee Plans

- Strategic Housing Investment Plan 2026/31
- Dundee Local Housing Strategy 2026/30
- Empty Homes Strategy 2024/27
- Rapid Rehousing Transition Plan 2019/26
- Housing Service, Energy Efficiency and Net Zero Strategy 2023/2027
- Community Learning & Development Plan 2024/27
- WM2U Partnership Plan 2024/26
- Dundee Community Safety Outcome Improvement Plan
- Local Community Plans 2022/2027
- Gaelic Language Plan 2026/31

Strategic highlights from last year

- Dundee City Council has recognised current challenges in the provision of social housing and the level of homelessness in the city and shown its commitment to address these challenges through the declaration of a Housing Emergency. The Council has a number of strategies in place to improve the availability of housing including the Local Housing Strategy which was approved by Committee in March 2026, the Strategic Housing Investment Strategy, the Rapid Rehousing Transition Plan and the Empty Housing Strategy. There have been 227 new affordable housing completions in 2025/26.
- The Council's partnership to deliver the Family Empowerment Initiative with WM2U achieved a COSLA 2025 Excellence award for the 'Strengthening Communities and Local Democracy' category. This initiative supports meaningful change by listening to what matters to families, understanding their needs, and supporting them to act in their communities.

- Dundee City Council remains ahead of the game in relation to participatory budgeting. The Council has once again exceeded the 1% target for total spending allocated for participatory budgeting, and 11,384 citizens have taken part in participatory budgeting exercises in 2024/25.
- Drumgeith Community Campus opened its doors in August 2025 and was officially opened in December by the First Minister. Alongside the new Greenfield Academy secondary school on site, the campus is a community resource with its state of the art Passivhaus designed facilities fulfilling its role to host both pupils and communities for a range of community, library, leisure, and sports benefits.

National Performance Framework

(Aligning global, national and local aims)

The UN Sustainable Development Goals	The National Performance Framework		Council Plan Key Priority
	We are well educated, skilled and able to contribute to society We grow up loved, safe and respected so that we realise our full potential We are healthy and active We protect human rights and live free from discrimination	We are creative and our vibrant diverse cultures are expressed and enjoyed Tackle poverty by sharing wealth, opportunity and power more equally We live in communities that are inclusive, empowered, resilient and safe	Reduce child poverty and inequalities in incomes, education and health Resilient and Empowered Communities Design a Modern Council
	A globally competitive, entrepreneurial, inclusive and sustainable economy Thriving innovative business with fair and quality jobs for everyone Open connected and make a positive contribution internationally		Deliver Inclusive Economic Growth (including Community Wealth Building)
	We value, enjoy, protect and enhance our environment		Tackle Climate Change and reach Net Zero emissions by 2045

Actions Completed 2025/26

- Kirkton Community HUB trial.

Actions due for completion 2026/27

2026/27 is the final year of this Council Plan, so all actions in progress are due to be completed by March 2027. All actions are currently on schedule:

- Increase community use and ownership of Council owned assets.
- Invest a further £80+ million in new and improved schools (Western Gateway and East End Campus).
- Build affordable houses that meet community needs.
- Work with Scottish Government on a Local Democracy Bill to further empower councils and local communities.
- Incorporate the 20 Minute Neighbourhood concept into the forthcoming the Local Development Plan.
- Help reanimate vacant places in the city centre and other retail areas.

227

Council and Registered Social Landlord Housing Completions in 2025/26.

993 Completions since the start of the Council Plan.

Target PA 200

19.8%

of retail units vacant in 2024/25.

(8% in 2016)

Target 2032 8%

1,010

Dundee Citizens contributing to local community plan outcomes.

(Target 750)

1.04%

of 2024/25 budget subject to participatory budgeting.

Target 1%

2023/24	2024/25	2025/26
1302	1314	1324

Antisocial Behaviour Complaints

Priorities in Action

Building Quality Social Housing

A Housing Emergency was declared by Dundee City Council in March 2026, recognising the ongoing challenges faced by the city. Officers were remitted to work with the Scottish Government to ensure the Council is fully aligned with the National Housing Emergency Housing Plan.

The new Local Housing Strategy 2026-30 was approved by the Neighbourhood, Housing and Communities Committee in March 2026. The strategy includes a comprehensive suite of actions and performance indicators designed to measure progress consistently over the five-year period, and is built around six key priorities that aim to deliver real lasting improvements for people across the city:

- adequate supply of housing;
- placemaking and communities;
- homelessness;
- promote independent living and health through housing and communities;
- housing quality and energy efficiency; and
- private rented sector.

A key priority within the Council Plan is the delivery of more social and affordable housing. The aim is the delivery of 1,000 homes over a 5-year period or the target of 200 per annum which is being delivered through the Strategic Housing Investment Programme (SHIP). The Plan includes additional accessible housing for adults with either learning disabilities, physical disabilities or mental health disabilities, to allow them to receive the appropriate care and support that they need within their local community. This is funded through the Scottish Government's Affordable Housing Supply Programme. There was a total of 227 new Council and registered social landlord housing completions in 2025/26. Meaning the Council has exceeded its target of 200 units for the 3rd year in a row. In addition to the previous 706 completions since the start of the Council Plan, this makes a total of 993 houses that have been completed, so the Council is making good progress to achieve the 1,000-home target by 2027.

The Council also has a strategic framework and action plan to bring empty homes back into use through the Empty Homes Strategy 2024/27 which was approved by the Neighbourhood Resources, Housing and Estate Management Committee in October 2024. This follows the improvement highlighted in a report published in September 2025 by the Scottish Empty Homes Partnership which found that the number of empty homes in the city had reduced from 1,067 in September 2023 to 1,014 in September 2024. The Empty Homes Strategy will build on this improvement to contribute to alleviating the increasing housing demand of a growing population in Dundee and help to address and prevent homelessness.

Local Community Planning

Our eight Local Community Planning Partnerships continue to work towards their respective Local Community Plans to reduce inequalities in their communities. The five broad Community Priorities within each plan were identified from listening to community members. These are: empowering communities, the cost of living, health & wellbeing, children & families and climate change.

There was a 2.7% increase in the number of Dundee Citizens contributing to local community plan outcomes, increasing from 983 to 1,010 between 2024/25 and 2025/26. Citizens contribution to Local Community Planning is now well embedded within our structures and plays a vital role in reducing inequalities and delivering local community planning outcomes in Dundee. The Council's and Dundee Partnership's strategic priority to achieve a reduction in inequalities is one of the main drivers of current work and high numbers of volunteers continue to contribute to anti-poverty work in the city.

In areas such as Linlathen and Stobswell West, community organisations and residents co-designed Local Fairness Initiatives, shaping priorities and influencing action on poverty and inequality. A good example is the East Whole Family Support research project. Seven local parents took the lead as community researchers, using their own lived experience to talk with other families about what really matters in their community. They carried out interviews, surveys and creative activities, helping to surface real issues as well as local strengths. By putting families in the driving seat, the project has helped build confidence, local leadership and aims to develop more responsive support rooted in everyday life.

Young people have contributed through volunteering and neighbourhood activity, supporting community-led delivery and building local capacity. Collectively, this work strengthened community resilience and ensured planning outcomes were grounded in lived experience and local leadership.

Working alongside CLD and partners; individuals, voluntary and community groups have developed and led place-based community supports that responded directly to locally identified need. This included the establishment and delivery of food larders, community cafés, peer-led parent and family support groups, and wellbeing activities, helping to address the cost-of-living crisis, reduce isolation and improve access to support.

The Community Wishes Portal was launched in August 2024 and has since been operating to connect local community groups with business contractors to foster collaboration and enhance community development. A report to City Governance Committee in February 2026 outlined that the portal has already seen success in facilitating community driven requests, with 13 wishes having been delivered and a further 9 being worked on.

Participatory budgeting

Participatory Budgeting is recognised as one of the key drivers of community empowerment giving citizens the power to decide on public sector budgets. The COSLA participatory budgeting target for Local Authorities is defined as 1% of total estimated expenditure. For Dundee in 2024/25, participatory budgetary spend was 1.04% of total estimated expenditure, meaning that Dundee City Council has met this Participatory Budgeting target for a second year running. This includes spend from projects such as the Community Regeneration Fund, Pupil Equity Fund, Neighbourhood Capital Fund, Climate Fund and the District Centre Fund.

The third and final round of the £750,000 Dundee Climate Fund to support community-led climate change projects was voted on between January and March 2025. The winners were chosen by public vote, and £106,762 of funding was awarded to 6 projects. From the whole fund to date, 28 city-based projects from 22 organisations have been supported.

The key theme of the Participatory Budgeting activity for 2024/25 was the engagement of young people and families with over £1 million allocated through pupil/parents' voice projects in schools. A new Neighbourhood Capital Fund of over £600,000 was initiated with a specific target of getting youth voice heard in the allocation of monies to improve assets and the environment in communities so that they meet the needs of future Dundonians; over 1700 young people took part in the idea generation phase. The Dundee Alcohol and Drug Partnership's Dundee Alcohol & Drugs Devolved Fund has been nominated for an APSE award in recognition of the innovative work of involving people with lived experience of substance use in the allocation of funds to prevent substance use and the positive impact it has had upon those participants and their own recovery journey.

Dundee's Voice has become one of the main channels for open dialogue with citizens and community involvement that will influence and shape developments in Dundee to access funds such as the Community Regeneration Fund, Climate Fund, and Neighbourhood Capital Fund.

11,384 citizens took part in Participatory Budgeting exercises in 2024/25.

Community Hubs

Drumgeith Community Campus and Greenfield Academy officially opened on 10 December 2025. However, the building has been in use since August 2025 as a modern and vibrant central hub for the north and east of the city for both pupils and the community to use, offering a wide range of facilities in addition to the school including a library, games halls, gymnasiums, floodlit 3G football and rugby all-weather pitches, a fitness suite, and a dance studio. The project continues to be effectively managed in the twelve-month defects period, ensuring that learning and daily school and community activities have continued smoothly during the first year in the new building. Any outstanding issues or minor faults have been dealt with well, with contractors responding quickly and effectively. By planning most of this work for the Easter and Summer holidays, disruption to the community, pupils and staff has been kept to a minimum.

Further to the benefits Drumgeith provides as a community hub, the construction of the campus itself delivered significant community benefits. As part of this project, 78.76% of total spend was to sub-contractors and suppliers within 40 miles of the campus, and by working collaboratively with Robertson Construction Tayside, over 70% of the construction project's workforce coming from within a 40-mile radius of the site, linking to outcomes in the Council's Community Wealth Building Strategy. The project also created 40 employment opportunities, 11 new apprenticeships and supported 38 existing apprentices through the building programme. In addition, 41 work experience placements were provided, 14 for school pupils and a further 27 through employability programmes run by Dundee and Angus College and other local providers. Service and community groups/activities are now operating and expanding into the campus. As a result of these efforts to benefit the local area, Dundee City Council and Robertson Construction Tayside were named winners in the Excellence in Social Value category at the GO Awards Scotland.

Early work has begun on the Western Gateway Primary School and Nursery class. This reflects a forward-looking approach to meeting future demand for school places, particularly linked to new housing development in the area. Regular and positive discussions with Barratt Homes have helped align the project with the wider housing plans. Appointing Robertson as the main contractor brings reassurance based on their experience and supports effective project delivery. Work on the design brief and accommodation schedule is progressing well, helping to clearly define what the school will need to support both learning and community use.

The Council's Community Hub model has been implemented in Kirkton. The new community hubs are based at the Baldragon and St Paul's academies and have seen community activities provided at the two local secondary schools, with the library located at St Paul's. In addition, the Council is working in partnership with Kirkton Community Centre SCIO to support their ambition to build a new community centre on the same site as the previous community centre following its demolition. This will complement the community hub model by providing space during the day where people can access a fully operational café, retail units, daily activities and support, and the centre will aim to create community wealth that will be used to invest in community projects in the area. This was also awarded £1.5m by the UK Government's Community Regeneration Partnership.

Community Asset Transfers

Communities also strengthened their role in local planning through Community Asset Transfer, taking greater control of community assets and local facilities and enabling sustainable, locally led provision. The community asset transfer of Mid-Lin Day Care Centre was approved through Dundee City Council's voluntary CAT scheme, securing the building for £1. The transfer enables a long-established, not-for-profit organisation to continue delivering vital support for adults and older people with disabilities or social isolation, while ensuring long-term, community-led sustainability and best value. Fairfield Community Sports Hub submitted a full Community Asset Transfer application under the Community Empowerment Act (Scotland) 2015 and this was approved on the 20 April 2026. Dundee City Council have a strong record of working with community groups to support them to use Dundee City Council Assets with 60 Dundee City Council assets having been identified as having been sold or leased to community groups for community benefit, none of which have required community groups to conclude through the legislative route.

An event to explore community ownership and Community Asset Transfer 'Idea to Asset' brought together 70 representatives from a wide range of community organisations. It was delivered by Dundee City Council's Community Empowerment Team in partnership with Dundee Volunteer and Voluntary Action (DVVA). The session featured presentations and advice from Dundee City Council, DVVA, the Scottish Land Fund, Community Ownership Support Service, NHS Community Benefit Gateway and Business Gateway Dundee, alongside networking and Q&A. The event supported groups to better understand project planning, governance, funding and sustainability. Following the event, five community organisations went on to attend a bespoke Business Gateway business planning session, providing targeted follow-up support to help progress their projects.

Turning vacant to vibrant

Town Vacancy Rates continues to be a challenge for the Council, with the Council having one of the highest rates in Scotland. This has deteriorated further between 2023/24 and 2024/25 from 17.7% to 19.8%. However, the Council is committed to bringing vacant spaces in town and district centres back to life to make Dundee a vibrant city centre. The Council's City Centre Strategic Investment Plan sets out our ambitions for the development of the city centre up to 2050.

The Council continues to involve residents, businesses and other stakeholders in the planning and development process to ensure the plan meets the needs of the community. One current collaborative project is the launch of a Business Improvement District in the City Centre following the approval of 380 eligible businesses. The plan for this district focuses on four main ways of improving the area: making it safer through crime reduction and security initiatives, cleaner with enhanced street cleaning and maintenance, more vibrant with marketing and events, and empowering the business community through support and networking. These improvements will be funded by a 1.5% levy on eligible businesses in the area.

The Council is also making significant strides to improving public spaces, including pedestrian areas and green spaces to make the city centre more attractive. This includes the project to permanently transform Union Street into an accessible pedestrianised space and the Murraygate Streetscape redesign.

Performance Scorecard

Priority	On Target	Within 5% of Target	Not on Target	Total	Improved or the same as last year (% of total)
Build Resilient and Empowered Communities	3	4	1	5	1 (20%)

Most Improved PI's	Most Deteriorating PI's
Number of Dundee Citizens contributing to local community plan outcomes.	Number of Council and Registered Social Landlord housing completions.
	Town vacancy rate.
	The percentage of Council budget allocated by participatory budgeting processes.

Status	Indicator	Yr-2	Yr-1	Latest Figure	Current Year	Yr 5 (26/27)	Short Term Trend	Long Term Trend	Notes
		Data	Data	Data	Target	Target			
✓	The percentage of Council budget allocated by participatory budgeting processes*.	0.90%	1.18%	1.04%	1.00%	1.00%	▼	▲	For Dundee in 2024/25, the 1% target was £3,831.700. Participatory budgetary spend in 2024/25 was £3,989,000 which was 1.04% of total estimated expenditure. This is the second year in a row that Dundee has reached this target.

Status	Indicator	Yr-2	Yr-1	Latest Figure	Current Year	Yr 5 (26/27)	Short Term Trend	Long Term Trend	Notes
	Town vacancy rate*.	15.2%	17.7%	19.8%	11.1%	10.0%			Overall vacancy rate has increased due to key closures in Murraygate, including Marks and Spencer's. Wellgate also contributing to high rate with 28% vacancy. Following significant investment, Overgate vacancy is just 2%.
✓	Number of Council and Registered Social Landlord housing completions.	264	341	227	200	200			227 affordable housing completions in 2025/26 which remains above the annual target. The Council has exceeded its target for affordable housing completions for the last 3 years in a row.
✓	Number of antisocial behaviour complaints.	1,302	1,314	1,324	1,432	1,244			Annually, there has been just over 1,300 complaints consistently over the past 3 years, with a slight increase each year. This indicator is monitored on a monthly basis by Council Leadership Team.
✓	Number of Dundee Citizens contributing to local community plan outcomes.	708	983	1010	750	1000			Participation from members of the local community in planning and decision-making remains consistently strong. This widespread involvement demonstrates the value placed on collaborative approaches to addressing community needs and priorities.

* Data is a year behind i.e. latest figure data and current year target is for 2024/25

Performance Indicator Key

Status		Short Term Trend		Long Term Trend	
	More than 5% away from Target		Improving		Improving
	Within 5% of target		Maintaining		Maintaining
	On Target		Deteriorating		Deteriorating

Progress on Key Actions

Status	Actions in the plan	Progress %	Due Date	Notes	Lead
✓	Maximise participatory budgeting in all forms.	100%	31st March 2027	Completed October 2024. Participatory Budgeting is embedded across different services and budgets in DCC. The principles of providing opportunities for citizens to express their views on how resources are spent is central to our Council's way of working.	NS
✓	Kirkton Community HUB trial.	100%	30th June 2025	Completed September 2025. The move of all services has been completed with Kirkton Community Centre being closed to all service users from 28 April 2025. The building is now in the process of being demolished and will make way for the new Kirkton Community Centre.	CF

Status	Actions in the plan	Progress %	Due Date	Notes	Lead
▶	Increase community use and ownership of Council owned assets.	85%	31st March 2027	The Mid-Lin Day Care Centre community asset transfer has been approved through Dundee City Council's voluntary CAT scheme. Fairfield Community Sports Hub submitted their full Community Asset Transfer application under the Community Empowerment Act (Scotland) 2015 which was approved in April 2026. There have been further expressions of interest from 7 community organisations regarding the potential transfer of DCC assets with 5 submitting pre application forms.	NS
▶	Invest a further £80+ million in new and improved schools (Western Gateway and East End Campus).	75%	31st March 2027	Overall, the condition of the school estate has improved significantly. Investment in new buildings and ongoing planned maintenance means that more schools are now in good or very good condition. This has improved the quality of learning environments, reduced ongoing maintenance issues, and created more sustainable buildings. To build on this progress, work is underway to develop a 10-year service estate strategy.	CF
▶	Build affordable houses that meet community needs.	65%	31st March 2027	As at the end of financial year 2025/26 a total of 227 affordable homes were completed. This has exceeded the Council Plan target of 200 units.	NS
▶	Work with Scottish Government on a Local Democracy Bill to further empower councils and local communities.	50%	31st March 2027	This is a regular item on the agenda for the COSLA Leaders meetings and officers continue to keep the Leader and Chief Executive briefed on the progress being made. We will provide reports to Council Leadership Team and City Governance Committee as and when required.	CEX

Status	Actions in the plan	Progress %	Due Date	Notes	Lead
▶	Incorporate the 20 Minute Neighbourhood concept into the forthcoming the Local Development Plan.	30%	31st March 2027	Consultations on Call for Sites and Call for ideas completed by 31 March 2026. Officers now considering these for incorporation in the Proposed Local Development Plan.	CD
▶	Help reanimate vacant places in the city centre and other retail areas.	20%	31st March 2027	Alongside the Business Improvement District and longer-term strategic work to improve the City Centre, the Council's City Marketing Team work constantly to attract businesses to vacant units. There have been a number of recent new openings: The Works in the Overgate; Wendy's on Reform Street; The Enchanted Rooms on Whitehall Crescent; Riddoch's & Machair Bakery on the Nethergate; and Mountain Warehouse in the Gallagher Retail Park.	CD

CD-*City Development*, **CEX**-*Chief Executive Services*, **CF**-*Children and Families*, **CS**-*Corporate Services*, **NS**-*Neighbourhood Services*

Action progress symbols and progress percentage explained	
▶	**In Progress** - Action is progressing well, on target for achieving all objections set in the initiation phase. **20%** - The task is defined and agreed by relevant partners/stakeholders. **40%** - Necessary tasks planned and implementation in early stages. **60%** - Number of key actions achieved/agreed process or improvement taking shape or in place or underway. **80%** - Majority of actions achieved/ agreed process or improvement largely in place or underway leading to confidence that the overall action will be delivered in full/on schedule.
⬣	**Overdue** – Action is still progressing; however, it has exceeded its due date.
✓	**Completed** - Action has been completed, and objectives have been achieved.

Design a Modern Council

"Our modern Council for the future will be lean and efficient with a clear set of priorities that deliver for Dundee citizens and communities, focusing resources where they can make the biggest difference."

Dundee Plans

- Long Term and Medium-Term Financial Strategy
- Capital Plan 2026/31
- Treasury Management Strategy 2026/27
- IT Strategy 2024/29
- Workforce Strategy 2022/27
- Corporate Asset Management Plan 2023/28
- Transformation Programme
- Communications Strategy

Strategic highlights from last year

- The impact of the Local Government Financial Settlement and rising cost of service due to demand and inflation required the Council to identify upwards of £5m of savings or raise additional income to balance the overall budget. Despite these financial pressures, Dundee City Council has set a balanced budget for 2026/27.
- The Council's Transformation Programme is progressing well, with a number of projects being delivered to redesign our processes and services to be modern, based on the needs of their users, and financially sustainable. This will be key to achieving a balanced budget in the coming years.
- A Best Value Thematic Review on Dundee City Council's Transformation in 2025 found that the transformation programme is well resourced with robust officer-led governance arrangements in place to monitor transformational activity through its Transformation Board. There is also good partnership working aimed at improving outcomes and generating savings, and evidence of consulting with communities. This review outlined several actions which have been appropriately assigned and are monitored and reported on through the Chief Executive's Service Strategic Service Plan.

- The report and findings of the Best Value Thematic Review of Asset Management was submitted to Scrutiny Committee in April.
- Dundee City Council's Adult and Youth Employability Services have been restructured into a single Employability Service for all ages. This unified service will continue to support the vision and goals outlined in the Discover Work Strategy & Action Plan 2022 – 2027, aligned to Scotland's No One Left Behind approach.

National Performance Framework

(Aligning global, national and local aims)

The UN Sustainable Development Goals	The National Performance Framework		Council Plan Key Priority
1 No Poverty; 2 Zero Hunger; 3 Good Health and Well-Being; 4 Quality Education; 5 Gender Equality; 10 Reduced Inequalities; 16 Peace, Justice and Strong Institutions	We are well educated, skilled and able to contribute to society We grow up loved, safe and respected so that we realise our full potential We are healthy and active We protect human rights and live free from discrimination	We are creative and our vibrant diverse cultures are expressed and enjoyed Tackle poverty by sharing wealth, opportunity and power more equally We live in communities that are inclusive, empowered, resilient and safe	Reduce child poverty and inequalities in incomes, education and health Resilient and Empowered Communities Design a Modern Council
8 Decent Work and Economic Growth; 9 Industry, Innovation and Infrastructure	A globally competitive, entrepreneurial, inclusive and sustainable economy Thriving innovative business with fair and quality jobs for everyone Open connected and make a positive contribution internationally		Deliver Inclusive Economic Growth (including Community Wealth Building)
6 Clean Water and Sanitation; 7 Affordable and Clean Energy; 11 Sustainable Cities and Communities; 12 Responsible Consumption and Production; 14 Life Below Water; 15 Life on Land	We value, enjoy, protect and enhance our environment		Tackle Climate Change and reach Net Zero emissions by 2045

Actions completed 2025/26

- Deliver options to balance the Council's budget each year.

Actions due for completion 2026/27

2026/27 is the final year of this Council Plan. All remaining actions in progress are due to be completed:

- Deliver a programme of service redesign reviews to embed the digital and community empowerment changes.
- Increase the uptake of modern and graduate apprenticeships.
- The roll out of a digital transformation programme.

576,361

Online transactions have increased by 32.7% in 2025/26.

2024/25 - **434,420**, 2023/24 - **384,760**

£5m

Savings needed to balance the budget for 2025/26.

211

Young people supported by the Council's Employability Service.

Target (2025/26) **181**

The number of online self-service transactions as a proportion of all customer service transactions continues to increase year on year.

2024/25	2025/26
62.3%	63.6%

Target (2025/26) **71%**

Priorities in Action

Local authorities across Scotland are facing significant financial pressures. Despite these challenges, Dundee City Council will work towards delivering services which best support communities across the city, as well as continuing to remain sustainable. This means making use of service design, and of new technologies and ways of working, while continuing to set a balanced budget. Because this is so important, Design a Modern Council is one of five key priorities in the Council Plan 2022 – 2027, and employees can help to design a modern council that can deliver services in the most efficient way.

Balancing the budget

In September 2025, City Governance Committee agreed a Budget Strategy and Financial Outlook 2026/27 (Report No 235-2025). The report set out the strategy and process to enable the Council to set a balanced budget for 2026/27, as well as an updated Medium-Term Financial Strategy and outlook for 2026/29. The report outlined a projected budget gap of £8.4m for 2026/27, and that potential savings would require the Council to consult with the public on budget proposals in advance of the budget setting meeting to ensure that decisions taken are informed by information on the impact that they may have on individuals, particularly in regard to the Council's equalities obligations.

A budget consultation survey ran for 4 weeks from 21st November to 19th December 2025. Citizens were invited to share their views on a range of specific savings options put forward by officers, either online or by completing a paper form. There was regular promotion of the consultation undertaken during this period to encourage feedback, and there was a total of 3,906 responses to the questionnaire, a 9.4% increase from 3,571 responses the previous year.

A report (16-2026) to City Governance Committee in February outlined the impact of the Local Government Financial Settlement, together with the impact of inflation and other adjustments, would require the Council to identify £5m of savings to balance the overall budget for 2026/27. The 2026/27 Revenue Budget was approved by City Governance Committee on 5 March 2026 (report 54-2026 refers). This included a 7.75% increase in Council Tax to help close the budget gap while still providing essential funding for Council services to deliver on strategic priorities.

The budget report considered in March estimated that based on current assumptions of service demand and inflation, together with grant support anticipated to be provided from Scottish Government, that the Council's budget deficit will be £8.9m in 2027/28 and will rise by a further £6.0m in 2028/29.

Transformation Programme

Delivery of the sixth phase of the Council's transformation programme will continue to support future financial plans. The 2026/27 Revenue Budget outlined that the likely projected budget gap would require £15.9m of savings to made by 2028/29 to achieve a balanced budget. This is on top of approximately £181m of savings realised since 2008. The transformation of services will be essential in contributing to these savings.

Areas in which we are redesigning the Council include:

- Property Rationalisation
- Children & Families Services
- Digital by Design
- Fleet Management
- Our People

Design a Modern Council provides the overarching identity and direction for the Council's transformation programme through to 2027. However, delivering the ambitions of the Council Plan requires more than incremental improvement. It demands a fundamental redesign of services to respond to changing demographics, inequalities and levels of poverty, the Council's role in supporting community wealth building, and growing expectations around community empowerment. This transformation must be underpinned by the use of modern technology and new, more flexible ways of working that enable the Council to operate differently, focus resources where they add most value, and achieve sustainable outcomes for the communities and citizens across the city.

Long-term service redesign and digital transformation are the primary mechanisms through which sustained transformation will be delivered. As customer expectations continue to evolve, driven by technological change, services will need to adapt to new and more flexible ways in which people choose to engage with the Council.

Transformation activity will be prioritised where it both improves service outcomes and delivers a long-term reduction in the sustainable cost base of service delivery. To support this, the Council has established a Change Fund to invest in projects that deliver measurable service improvements and/or recurring financial savings. The fund is a key means of translating strategic intent into practical, deliverable change. The following provides updates on key projects within the programme:

IS/SOLACE Transformation Programme
The Solace/IS Transformation Programme is an ambitious, sector-led initiative uniting all 32 Scottish local authorities to design the "council of the future". Led by Solace Scotland and supported by the Improvement Service, it aims to help councils adapt to financial pressures, rising demand and evolving community needs. The programme co-ordinates efforts across three main workstreams: Public Sector Reform; Short-Term Improvement Projects; Leadership Capacity.

Dundee City Council has directly engaged in multiple aspects of the programme, and a lead officer has attended Single Point of Contact meetings to ensure that Dundee City Council continues to be involved in this national programme and capitalise on any new transformation opportunities.

Children & Families

As part of work to review the education estate, the new Drumgeith Community Campus and Greenfield Academy opened in August 2025. Whilst aligning to our approach to property rationalisation, the new school replaces the former Braeview Academy and Craigie High Schools that were no longer fit for purpose. This £100 million investment in education, sport and community provision in the city has created a flagship community campus with state-of-the-art facilities and services to the area. Significant community benefits have included job creation, training and local projects designed to improve the lives of school pupils and citizens alike.

The Children's Social Work Service has made substantial and measurable progress through its Reflect, Refresh and Renew transformation programme. Over the past five years, the service has achieved a 14% reduction in the number of care experienced children and young people, increased family-based provision from 85% to 91%, delivered a 24% increase in the proportion of young people achieving SCQF Level 5 or above, and reduced gross expenditure by approximately £2.7 million. The programme, over the past year, has now entered Phase 2, focused on embedding progress to date, addressing remaining priorities, and responding to legislative and inspection requirements.

The Education Service secured change fund monies amounting to £16k to employ a dedicated resource to carry out analysis work and a benchmarking exercise to progress the review of Support Services. Work continues to develop a proposed model to ensure that children and families receive the help and support they need in a more supportive, timely and co-ordinated way.

Property Rationalisation

In order to meet future budgetary challenges, continued transformation will be required to reshape the property portfolio, ensuring it is sustainable, modern and capable of supporting new models of service delivery that meet the evolving needs of our citizens and communities.

The City Development Management Team has been working with Council Services and the Council Leadership Team to reduce the amount of property held, reduce carbon footprint and improve the quality and efficiency of the retained portfolio. This is an ongoing process, however progress in the last year has included:

- Utilisation of surplus office space and generating income from leasing offices in Claverhouse, reducing expenditure in terms of running costs.
- The integration of various services into a single Young Persons' Hub in the city centre at 22-24 Crichton Street following the refurbishment of existing property.
- Community Asset Transfers of Mid-Lin Daycare Centre through the Council's voluntary Community Asset Transfer scheme, and Fairfield Community Sports Hub under the Community Empowerment Act (Scotland) 2015 legislation.

- Ongoing review and rationalisation of office space has resulted in the transfer of Regulatory Services from 5 City Square to Dundee House, and two council houses formerly being used as offices at 57-59 Balgowan Avenue have been passed back to Housing for renting as residential accommodation.
- Demolitions ongoing and close to completion at Craigie High School, Braeview High School, Kirkton Community Centre. These demolitions will facilitate future development opportunities with agreement for the Kirkton Community to take a lease of the site of the old community centre.
- Officers are working with other public sector partners to maximise the use of accommodation that cannot be sold. This will improve partnership working and shared costs.

Procurement – Fleet Services & Facilities Management
The Procurement Transformation project has focussed on Facilities Management and Vehicle Fleet Services with the purpose of achieving savings and service benefits through supplier rationalisation and tiering. Agreement on a Fleet Strategy that involves moving to a 'single or dual supplier' model for light vehicles has been agreed and is now being progressed. Similarly, an options appraisal to consider various contracting models for property maintenance has been developed.

Digital by Design
During 2025/26, Dundee City Council made tangible progress in strengthening digital governance, delivering priority digital services, and laying foundations for longer term transformation. The year was characterised by a shift from exploratory activity to structured delivery, underpinned by clearer accountability between Digital, IT and Services, and a more mature relationship with the Transformation Board.

The development of the Digital Delivery Plan has been progressing. Senior Leadership and Heads of Service engagement sessions have defined the desired outcomes for customers, colleagues and communities, shaping the core principles, priority areas and initial delivery roadmap for the plan, with a focus on improving access, efficiency and service experience. This will include a clearer delivery structure, aligned to transformation governance, including the development of product-based delivery approaches, prioritisation mechanisms and strengthened links to data maturity and Programme Management Office development. Future targeted engagement is planned with Elected Members and Trade Unions to support early involvement in shaping priorities, alongside continued collaboration with partners across the Digital Office, Abertay University and the wider ecosystem.

Key achievements included the formal operation of the Digital Board as a thematic delivery board to the Transformation Board, the launch or mobilisation of several customer facing and workforce digital platforms, and progress to the award of a major Unified Communications contract. Progress was made alongside recognised delivery risks, particularly in large scale programmes dependent on third party suppliers or service readiness. Overall, 2025/26 represents a consolidating year that has materially improved the Council's ability to deliver digital change at pace and with assurance.

The table below maps key 2025/26 achievements to the Council's Digital Strategy (2023-27) objectives:

Digital Strategy 2023–27 Objective	2025/26 Progress	Supporting Evidence
Deliver modern and accessible digital services.	Housing, Construction, Corporate Services.	Digital Board project reports.
Establish strong digital governance.	Digital Board reporting formally to Transformation Board.	Board minutes and highlight reports.
Empower the workforce through digital tools.	AVC Portal and mobile working platforms implemented.	Programme updates.
Use data as an enabler for transformation.	Data Maturity Programme completed and assessed.	Transformation evidence reports.
Ensure secure and resilient digital platforms.	Unified Communications procurement.	Procurement and board updates.

Throughout 2025/26 the Digital Board operated as a formal thematic delivery board, reporting bi monthly to the Transformation Board in line with agreed transformation governance arrangements. Digital was explicitly identified as one of the core transformation themes, alongside Property Rationalisation, Income Generation, and Service Redesign.

A significant governance achievement during the year was the establishment of a Digital Team and explicit agreement on the distinction between Digital and IT functions. Digital was confirmed as accountable for digital development, innovation and service transformation, while IT retains ownership of core infrastructure and enterprise platforms.

Meaningful digital progress was delivered across a range of services:

- **Housing and Repairs**: The Integrated Housing Management System, combining Civica CX and Total Mobile, was launched in April 2026, initially enabling over 100 operatives and back office staff to manage repairs and maintenance digitally. This represented a step change in operational digitisation for Housing Services.
- **Rent Recovery**: A Council developed Rent Recovery Portal went live in November 2025, replacing a commissioned model and lead to a 6 figures annual saving. This system developed in partnership with the Service uses analytics and predictive insights to identify tenants at risk of falling into rent arrears as early as possible. It enables housing income teams to intervene sooner with targeted, supportive actions that improve collection rates while reducing hardship and eviction risk.
- **AVC Portal**: A Council hosted AVC Portal went live in March 2026, replacing a commissioned model and assisting in generating further 6 figures annual savings. Back end integration was included to streamline payroll and pensions processes, with further enablement planned with service teams.

- **Analytics**: Customer Services have developed innovative methods of analysing Revenues data to provide dashboards and insights enabling targeted decision making.
- **Data and Information Maturity**: The Council progressed preparatory work on data maturity, including completion of the Data Maturity Programme survey and analysis of results. This is leading to a recommendation that data is treated as a core enabler of transformation rather than a standalone technical activity and governed accordingly,
- **Unified Communications Programme**: One of the most significant investments during 2025/26 was the Unified Communications programme, encompassing telephony, contact centre capability, chatbots and digital channels. The contract was procured in the first quarter of 2026 marking a major milestone after a competitive procurement process. This will be one of the major implementations on 26/27 with wide ranging areas of the Council directly effected and coming with significant opportunities of process improvement and automation of Customer contacts.

Overall, 2025/26 represents a year of meaningful and credible digital progress. Governance foundations have been strengthened, priority services delivered, and major enabling programmes have been mobilised. The direction of travel is positive and aligns with corporate and national transformation priorities.

Progress is being made in online self-service transactions. The volume of total online transactions is up 32.7% over the previous year and up 52.3% over the previous 2 years, driven in particular by an increased number of Leisure and Culture online bookings. The proportion of transactions complete by customers as self-service has marginally increased over the previous year, increasing from 62.3% in 2024/25 to 63.6% in 2025/26%.

Our People

The Council's approach to leading, managing and developing its people is set out in Our People Strategy 2023/28, which is underpinned by the Strategic Workforce Plan and aims to support employee wellbeing and recognise the contribution staff make in delivering outcomes for citizens.

As part of Strategic Workforce Planning, there is now a refreshed, council wide approach that aligns explicitly to Best Value and audit expectations and provides greater consistency and assurance in how workforce risks are identified and addressed. Clear drivers, governance and a consistent methodology are now in place, supported by a single Strategic Workforce Planning template, workforce data pack and manager toolkit. Other achievements in this area include the following:

- **Development and testing of new recruitment system functionality**, with implementation activity progressing to support more streamlined and consistent recruitment processes;
- **Establishment Control Board and Recruitment Governance** to strengthen alignment between recruitment approvals, establishment control and workforce planning. Revised recruitment criteria and digital workflows support quicker progression of essential and mandatory posts while maintaining appropriate governance and scrutiny;

- **Development of a workforce dashboard** providing real time workforce data to support planning and decision making;
- **Digitisation of people related processes**, including development to process pension AVCs in house and generate financial savings;
- **Refresh of the Quality Conversations Appraisal approach**, enabling clearer Personal Development Plans that link development priorities into annual workforce planning cycles, with a stronger focus on people manager competencies, supported by updated guidance and learning resources.
- **Progressing proposals to modernise the Council's learning infrastructure**, including steps to procure a new Learning Management System to improve access to learning, reporting capability and compliance oversight.

Together, these improvements are strengthening the Council's ability to plan for future workforce needs, improve recruitment effectiveness and reduce reliance on short term or reactive workforce solutions.

Increasing opportunities for young people and adults

During 2024/25 there was a restructuring of the Council's employability services, where youth employability and adult employability were merged into a single all-age service within City Development. This was completed with the transfer of youth employability employees from People Services to City Development in October 2025. The new all age Employability Service is delivered through the Discover Work Dundee partnership and aligned to Scotland's No One Left Behind approach.

During the period April 2025 - 31 March 2026, the Employability Service had 211 new young people accessing employability support. During the period 81 young people moved into employment, 2 into Modern Apprenticeships and 80 into FE/training. This equates to a 77.3% positive destination outcome rate for the 2025/26 year, an increase from 59.6% of all young people supported in 2024/25. The service also supported 253 adults, with 138 moving into employment, 4 into self-employment, and 11 into further education/training, a positive destination outcome rate of 59.5%.

Performance Scorecard

Priority	On Target	Within 5% of Target	Not on Target	Total	Improved or the same as last year (% of total)
Design a Modern Council	2	2	1	3	3 (100%)

Most Improved PI's	Most Deteriorating PI's
The number of Council transactions that are digital self-service (order, request, payment).	n/a
The total number of opportunities provided to young people (e.g. modern apprenticeships, trainees).	n/a
The percentage of customer services customers using self-service options.	n/a

Status	Indicator	Yr-2	Yr-1	Latest Figure	Current Year	Year 5 (26/27)	Short Term Trend	Long Term Trend	Notes
		Data	Data	Data	Target	Target			
✓	The number of Council transactions that are digital self-service (order, request, payment).	378,364	434,420	576,361	440,000	500,000			Number of transactions has increased by 32.7% between 2024/25 and 2025/26.

Status	Indicator	Yr-2	Yr-1	Latest Figure	Current Year	Year 5 (26/27)	Short Term Trend	Long Term Trend	Notes
	The percentage of customer services customers using self-service options.	62.1%	62.3%	63.6%	71%	99%			Slight increase over the previous year. Monthly values during 2025/26 have varied between 61% and 67%.
✓	The total number of opportunities provided to young people (e.g. modern apprenticeships, trainees).	199	181	211	181	181			Increase between 2024/25 and 2025/26 has happened the same year that the Council's employability services for adults and young people have been merged into a single all age service.

Performance Indicator Key

Status		Short Term Trend		Long Term Trend	
	More than 5% away from Target		Improving		Improving
	Within 5% of target	=	Maintaining	=	Maintaining
✓	On Target		Deteriorating		Deteriorating

Progress on Key Actions

Status	Actions in the plan	Progress %	Due Date	Notes	Lead
✓	Long-Term Financial Strategy to be updated to reflect new Council Plan priorities.	100%	31st March 2024	Completed March 2024. A Long-Term forecast for projected budget funding gaps up to and including 2033/34 was presented in the Revenue Budget and Council Tax 2024/25 report to City Governance Committee in February 2024.	CS
✓	Roll out hybrid working across the Council.	100%	1st April 2025	Completed April 2024. Hybrid working has now been rolled out across the council, and all employees have the necessary equipment. The review of hybrid working is an action in the Corporate Services Service Plan 2023 to 2027.	CS
✓	Increase digital learning, teaching of new working methods and developing the skills of our employees.	100%	1st April 2024	Completed October 2024. All M365 modules now developed and delivered. Digital Skill Progress Plan now developed and aligned to Digital Skills Strategy, with key actions. Scrutiny and ongoing feedback via Digital Board.	CS
✓	Deliver options to balance the Council's budget each year.	100%	31st March 2027	Officers provided sufficient options and budget was duly approved by CG Committee on 5 March 2026.	CS
▶	Delivering a programme of service redesign reviews to embed the digital and community empowerment changes.	60%	31st March 2027	A process is currently underway to review the projects within the Transformation Programme. Discussions will also be held as part of the forthcoming Transformation Boards to discuss new ideas for transformation. Service design principles will be used as appropriate, depending on the area of review and scale of each transformation project i.e., other improvement methodologies will also be used to best meet the requirements of individual projects.	CEX

Status	Actions in the plan	Progress %	Due Date	Notes	Lead
▶	Increase the uptake of modern and graduate apprenticeships.	60%	31st March 2027	As of 1 April 2026, the function of our MA/GA pathways has returned to People Services. A plan is in place to scope out a Framework to look at a formalised approach to MA/GA pathways, Career Grade structures, and agree this as our organisational approach. Recruitment to a range of "Earn & Learn" MAs is also underway coordinated across both People services and City Development.	CS
▶	The roll out of a digital transformation programme.	25%	31st March 2027	Work is progressing on the development and roll out of the Digital Delivery Plan, transitioning from initial strategy into a clearly defined, effects based delivery framework aligned to the Council's wider transformation ambitions.	CS

CD-*City Development*, **CEX**-*Chief Executive Services*, **CF**-*Children and Families*, **CS**-*Corporate Services*, **NS**-*Neighbourhood Services*

Action progress symbols and progress percentage explained	
▶	**In Progress** - Action is progressing well, on target for achieving all objections set in the initiation phase. **20%** - The task is defined and agreed by relevant partners/stakeholders. **40%** - Necessary tasks planned and implementation in early stages. **60%** - Number of key actions achieved/agreed process or improvement taking shape or in place or underway. **80%** - Majority of actions achieved/ agreed process or improvement largely in place or underway leading to confidence that the overall action will be delivered in full/on schedule.
⬣	**Overdue** – Action is still progressing; however, it has exceeded its due date.
✓	**Completed** - Action has been completed, and objectives have been achieved.

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REPORT TO: CITY GOVERNANCE COMMITTEE – 22 JUNE 2026

REPORT ON: LOCAL GOVERNMENT BENCHMARKING FRAMEWORK PERFORMANCE INDICATORS 2024 - 25

REPORT BY: CHIEF EXECUTIVE

REPORT NO: 125-2026

1. PURPOSE OF REPORT

1.1 This report is to advise elected members of the performance of Dundee City Council, for the financial year 2024/25, as defined by the performance indicators compiled by the Improvement Service for the Local Government Benchmark Framework (LGBF). It focusses on the 40 indicators that most align to the priorities as set out in the Council Plan 2022/2027 and describes the Council's performance in relation to our comparator authorities (i.e. LGBF Family Group) for these.

2. RECOMMENDATIONS

2.1 It is recommended that the Committee:

a note the results contained in summary at section 5.2 this report and more fully in Appendix 1;

b remit the report to the Scrutiny and Audit Committee for further consideration; and

c remit the Council Leadership Team to review the selected areas of improvement in Section 6.

3. FINANCIAL IMPLICATIONS

There are no direct financial implications arising from the agreement of this report.

4. BACKGROUND

4.1 The Improvement Service published their 14th annual LGBF National Benchmarking Overview Report in March 2026**.** This describes data on 109 indicators from 2024/25 for all 32 local authorities. The national report provides a high-level analysis of the performance of all councils both during 2024/25 and over the longer-term. It introduces data from a period when communities and council services continue to manage unprecedented financial challenges in the shape of soaring inflationary pressures and the cost-of-living crisis. This was against a backdrop of continued, deepening, fiscal demand, and workforce pressures.

4.2 Following the publication and release of this data, a report exploring Dundee's data is prepared. Up until 2020/21, this report included all the LGBF indicator data, however the number of indicators has increased over time to provide a wider range of comparative data. However, both the Accounts Commission and the LGBF board have confirmed they do not expect local authorities to use or report on all the indicators. Performance and efficiency improvements built up over previous years are now slowing, and in some service areas beginning to reverse, however this has applied to all local authorities, and the family group comparison addresses any urban and deprivation factor differences.

4.3 Elected members, officers and the public can interact with the comparative data for all 109 indicators on the Improvement Service's website and see how Dundee compares with the Scottish average and similar authorities in our family group, as well as over time. The Council Leadership Team also reviews all the LGBF indicators.

4.4 Councils are assigned to Family Groups of similar characteristics based on factors such as deprivation and urban density in order that each authority can compare its performance to similar authorities. Further details of the how local authorities are grouped is set out at the start of Appendix 1. For additional comparative information, the relative position of Dundee overall out of the 32 Scottish Councils is provided in the appendix, as well as the change in ranking from the year before.

4.5 The LGBF data provides high-level 'can openers' which are designed to focus questions locally on why variations in performance, satisfaction or cost are occurring between similar councils to identify opportunities for learning. The LGBF data can also be used locally to support strategic and budget planning, improvement, scrutiny, and public performance reporting.

5. DUNDEE'S PERFORMANCE AND PROGRESS

5.1 Benchmarking for improvement is a vital part of the Council's Performance Management Framework and statutory public performance reporting. This report to Committee focuses on the data most aligned with the priorities set out in the Council Plan 2022-2027 (Policy and Resources Committee on 5 December 2022 article II refers) as follows:

1. Reduce child poverty and inequalities in incomes, education, and health.
2. Deliver Inclusive Economic Growth.
3. Tackle Climate Change and reach Net Zero emissions by 2045.
4. Build Resilient and Empowered Communities.
5. Design a Modern Council.

5.2 The table below provides a high-level overview of indicators in relation to each of the five strategic priorities and where Dundee is on target by meeting the benchmark of performing better than or equivalent to the LGBF family group mean average. The table shows 17 out 40 (43%) indicators are on target, compared to 18 out of 40 (45%) indicators which were on target in the LGBF Annual Report 2023/24.

Priority	On Target	Total Measures	%
Reduce Child Poverty and Inequalities in Incomes, Health, and Education*	7	14	50
Deliver Inclusive Growth and Community Wealth Building	6	10	60
Tackle Climate Change and Achieve Net Zero by 2045**	1	3	33
Build Resilient and Empowered Communities	0	4	0
Design a Modern Council	3	9	33
TOTAL	17	40	43

*One indicator within this priority is 2023/24. One indicator is 2022/23.
**One indicator within this priority is 2023/24.

5.3 There have been two changes made to the indicators included in this report. The first is the removal of the indicator for Percentage of Council Dwellings that are Energy Efficient (EESSH) as the data for this indicator was last updated in 2021/22 so this is no longer timeous. The second change is the addition of the indicator for Reliance on Reserves as a % of Net Expenditure; this is a new LGBF indicator added by the Improvement Service to improve the framework's scope of how Councils are managing their financial sustainability.

5.4 The following table compares Dundee's data with our Family group comparators. Where Dundee's figure is the highest percentage better than the benchmark and where it is the furthest away from the benchmark.

	Best compared to benchmark	Furthest away from benchmark
Reduce Child poverty and inequalities in incomes, health, and education	Numeracy Attainment Gap (P1,4,7 Combined) - percentage point gap between pupils from the least deprived and most deprived areas	Average total tariff SIMD quintile 1
Create Inclusive Growth and Community Wealth Building	Immediately available employment land as a % of total land allocated for employment purposes in the local development plan	% of unemployed people assisted into work from council operated / funded employability programmes
Tackle Climate Change and achieve net zero by 2045	CO2 emissions from Transport per capita	% of total household waste arising that is recycled
Build resilient and empowered communities	% of council dwellings meeting Scottish Housing Standards	Town Vacancy Rates
Design a modern Council	The gender pay gap (%)	Reliance on Reserves as a % of Net Expenditure

5.5 Appendix 1 shows the latest Dundee figure compared with the family group average for 40 key indicators that are most closely aligned with the Council Plan priorities. This shows where Dundee is on target in relation to the benchmark or needs some focus to reach the average. It also provides a description of the measure, a graph over time and how it relates to the Council Plan. Where Dundee's figure is furthest from the benchmark by the most significant amount it will be considered in more detail by the Council Leadership Team.

5.6 As the Council will need to continue to have to make savings and is facing increasingly difficult choices about spending priorities, the Council Leadership Team and the Transformation Board will also explore in more detail the cost related indicators from the LGBF suite of measures.

5.7 LGBF data is also shared with our key partners in Leisure and Culture Dundee (6 indicators) and the Health and Social Care Partnership (11 indicators) to review as part of their performance management and reporting processes.

6. KEY AREAS FOR IMPROVEMENT

6.1 Based on the table in 5.3 and taking account of other data available using the LGBF, the following indicators will be the subject of further discussion by the Council Leadership Team. They will examine the data relating to the benchmarked service, any improvement actions and follow up progress. An update on these will be included in next year's report.

Key Area for improvement 1	Average total tariff SIMD quintile 1
Key Area for Improvement 2	% of unemployed people assisted into work from council operated / funded employability programmes
Key Area for Improvement 3	% of total household waste arising that is recycled
Key Area for Improvement 4	Town Vacancy Rates
Key Area for Improvement 5	Reliance on Reserves as a % of Net Expenditure

6.2 Last year's report (LGBF Annual Report 2023/24) highlighted the following areas selected for improvement and for each an update is provided below.

Area for Improvement 2024	Progress since last report
Average Total Tariff SIMD Quintile 1	Improving secondary attainment amongst pupils living in the most deprived areas remains a challenge. The tariff score for pupils in SIMD1 deteriorated to 563 in 2024/25 after an increase to 593 in 2023/24. The Council is committed to improving attainment across all learners and this will remain a focus for the coming year.
% of unemployed people assisted into work from council operated / funded employability programmes	A more integrated approach to maximising opportunities for adults and young people is in place following the restructuring of employability services. It is expected this will result in an improving position in coming years once new approaches and processes are embedded. During the first full year following this restructure there has been a marginal improvement (0.1%), However, performance remains below target and this will remain as an area for improvement.
% of total household waste arising that is recycled	Performance deteriorated between 2023/24 and 2024/25 from 36.6% to 35.1% of waste being recycled. Dundee has dropped 3 places from 26th to 29th nationally and from 6th to 7th in the family group. Again, for this coming year, improving recycling rates has been identified as an area for improvement. The Waste and Recycling Strategy 2026/30 was approved by Committee in November last year and includes an action plan for improvement.
Town Vacancy Rates	Significant investment in the Overgate has reduced vacancy rates to just 2% within the Centre, however, there have been key closures in the Murraygate and High Street. While the Council's scope of influence on this indicator is limited, the Council is using the influence it does have to deliver key improvements in the city centre, such as the establishment of the Business Improvement District, and the works on Union Street. This indicator will remain as an area for improvement over the next year.
Sickness absence days per employee (non-teacher)	Employee wellbeing continues to be a key priority for the Council and Managers and Senior Leaders will continue to closely monitor sickness absence. Most recent data shows, on average, days lost to sickness from January 2025 to January 2026 has reduced by 1 day for all employee groups.

7. POLICY IMPLICATIONS

This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services, or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

8. CONSULTATIONS

The Council Leadership Team were consulted in the preparation of this report.

9. BACKGROUND PAPERS

None.

GREGORY COLGAN
CHIEF EXECUTIVE

DATE 9 JUNE 2026

ANDREA CALDER
HEAD OF CHIEF EXECUTIVE'S SERVICES

APPENDIX 1

Local Government Benchmarking Framework

Family Groups

The family group is the group of 8 Scottish local authorities Dundee is matched with in terms of levels of deprivation and urban density. The groups are slightly different for people-based services and services where geography and logistics will have the biggest influence on costs and performance.

	People Based Services – High Deprivation factor	Geographical Based Service – High Urban density factors
Family Group	Dundee	Dundee
	East Ayrshire	Aberdeen
	Eilean Siar	East Dunbartonshire
	Glasgow	Edinburgh
	Inverclyde	Falkirk
	North Ayrshire	Glasgow
	North Lanarkshire	North Lanarkshire
	West Dunbartonshire	West Dunbartonshire

Dundee City Council has chosen the Family Group mean average to act as the benchmark. When an indicator is performing better than or same as the benchmark, it is 'on target'. When it is performing worse it is an 'area for improvement'. Occasionally an outlier in a group of 8 causes can skew the average and can provide a false comparison. Where this is the case for an indicator, the commentary on this indicator will acknowledge this.

Each Council Strategic Priority will include a data table of the most relevant LGBF indicators and an examination of each indicator in turn. The format of the data tables has changed since last year's report. They include the current figure for Dundee compared to the Family Group Average, and the difference. The tables also show the value for Dundee over the previous two years, and the trend over time is shown using arrows. Short term trend compares performance since the previous year, long term trend compares performance over 2 years. The Scottish Relative Position is Dundee's ranking compared to all other Scottish local authorities, with the values in the brackets showing the change in ranking over the previous year with either an increase (↑), decrease (↓), or the same (=).

The tables below provide a key for the symbols found in the data tables:

Indicator Status	
✓	On Target
⬣	Area for Improvement

Short Term Trend	
↑	Improving
–	No Change
↓	Getting Worse

Long Term Trend	
↑	Improving
–	No Change
↓	Getting Worse

The Lead Service abbreviations are as follows:

CD – City Development
CE – Chief Executive's Services
CF – Children & Families Service
CS – Corporate Services
NS – Neighbourhood Services

Council Plan Strategic Priorities

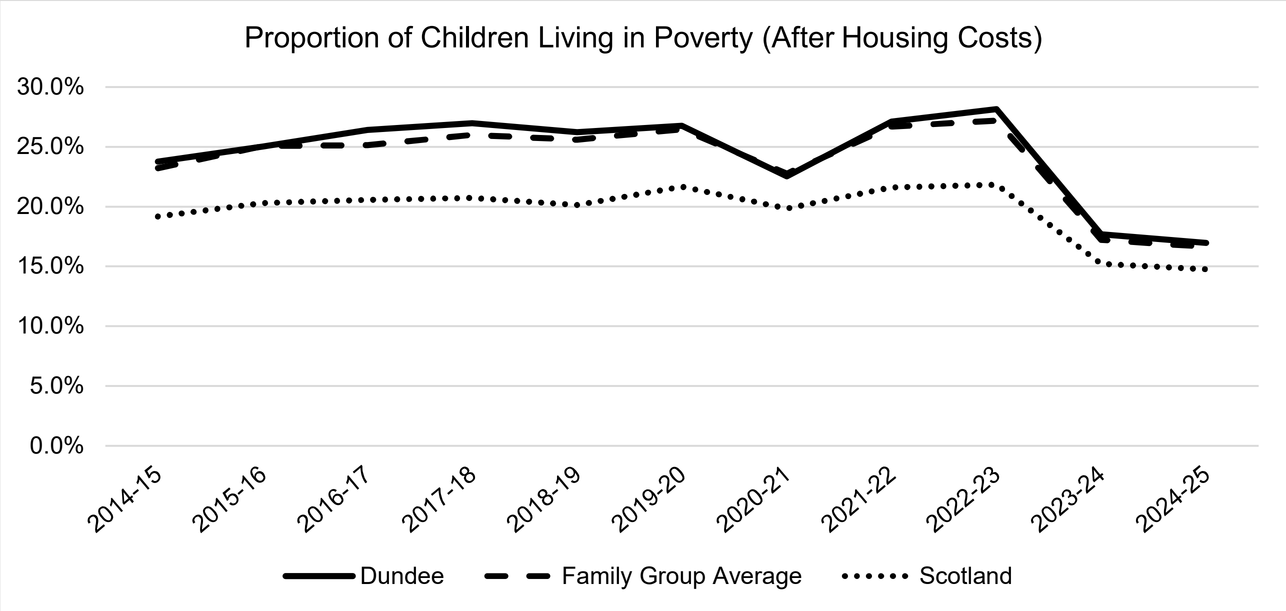
Reduce Child Poverty and Inequalities in Incomes, Education and Health

Status	Performance Indicator	-2 Year	-1 Year	Current Value	Family Group Average	Difference	Short Term Trend	Long Term Trend	Scottish Relative Position	Lead Service
	Percentage of children living in poverty after housing costs (Relative Poverty)	N/A	17.7%	**17.0%**	**16.7%**	2%	↑	N/A	28 (=)	CF
	% Attendance at School	88.6%	88.9%	**89.6%**	**90.2%**	-1%	↑	↑	29 (=)	CF
	School Attendance Rate for Care Experienced Children*	88.3%	83.1%	**82.8%**	**80.8%**	2%	↓	↓	24 (↓2)	CF
	Exclusion Rate for Care Experienced Children (per 1,000) **	110.9	75.9	**73.9**	**100.2**	-26%	↑	↑	16 (↓3)	CF
	Literacy Attainment Gap (P1,4,7 Combined) - Percentage point gap between the least deprived and most deprived	19.9	16.6	**13.9**	**17.2**	-19%	↑	↑	4 (↑3)	CF
	Numeracy Attainment Gap (P1,4,7 Combined) - Percentage point gap between the least deprived and most deprived	16.3	14.3	**9.6**	**14.3**	-33%	↑	↑	4 (=)	CF
	Percentage of school leavers entering a positive destination	95.6%	94.8%	**93.7%**	**94.6%**	-1%	↓	↓	27 (↓2)	CF
	% pupils in lowest 20% SIMD achieving 5 or more awards at SCQF Level 5 or higher	48%	45%	**46%**	**52%**	-12%	↑	↓	19 (=)	CF
	% Pupils in lowest 20% SIMD achieving 5 or more awards at SCQF Level 6 or higher	17%	19%	**20%**	**23%**	-13%	↑	↑	17 (↓1)	CF
	Average Total tariff SIMD Quintile 1	577	593	**563**	**650**	-13%	↓	↓	20 (↓3)	CF
	% of Crisis Grant Decisions within 1 day	88.7%	92.5%	**95.4%**	**96.4%**	-1%	↑	↑	26 (↑3)	CS
	% CCG Grant Decisions within 15 Days	73.8%	94.6%	**95.3%**	**93.4%**	2%	↑	↑	20 (=)	CS
	Proportion of DHP Funding Spent	100.8%	110.0%	**101.0%**	**96.0%**	5%	↓	↑	8 (↓6)	CS
	The proportion of SWF Budget Spent	129.6%	129.0%	**95.6%**	**72.8%**	31%	↓	↓	8 (↑8)	CS

*Indicates the Data is 2023/24
**Indicates the Data is 2022/23

Proportion of Children Living in Poverty (After Housing Costs)

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
🔴	Percentage of children living in poverty after housing costs (Relative Poverty)	17.7%	**17.0%**	**16.7%**	2%	28 (=)



Indicator Description

This shows the percentage of children who are in households with incomes net of housing costs that are below 60% of the median after housing costs. This data was published by the DWP on March 26th 2026, as part of their Children in Low Income Families; local area statistics, financial year 2024/25 publication**.**

From 2023/24, the DWP now includes after housing cost metrics, calculating income after rent, mortgage interest and service charges, which often highlights higher poverty rates. The new method of calculating data is explained further in this report and highlights points to be aware of when reporting a decline in child poverty - What better benefits data means for poverty in the UK | Joseph Rowntree Foundation. The Improvement Service have changed the data source for this indicator to this dataset; prior to this it was sourced from End Child Poverty. One of the key differences is that the previous dataset, compiled by End Child Poverty, included data on 16-19 year olds, meaning figures from the DWP dataset will appear lower. Because of this, comparison with years prior to 2023/24 is not advised.

Performance Context

The new DWP dataset shows that the proportion of children living in poverty (after housing costs) in Dundee has decreased from 17.7% to 17% between 2023/2024 and 2024/2025.

Dundee City Council has set the target of matching the Scottish Government's overall national target of reducing child poverty to less than 10% of children living in relative poverty by 2030. Actions to achieve this target are outlined in the Fairness and Local Child Poverty Action Plan. Key work undertaken by Dundee City Council and our Partners includes ongoing Cost of Living Crisis Support which provides support through a five-pillar approach of Community Food, Open Doors, Advice Services, Warm Clothes and Blankets and Communication throughout Dundee.

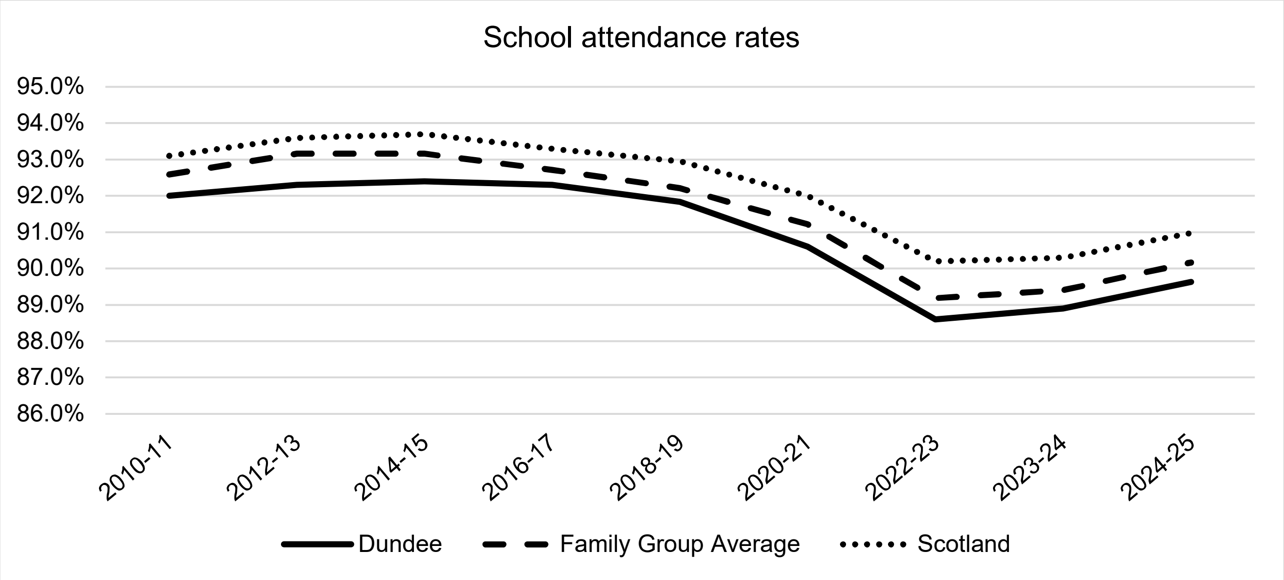
One key priority to reduce child poverty has been to maximise take up of all UK and Scottish welfare benefits for all those who are entitled to them. The income maximisation achieved through the support of the Council's Advice Services for 2024/25 totalled £17,008,442, a 37% increase on the previous year's gains.

Through the Child Poverty Pathfinder in Linlathen, 272 families were supported through a combination of targeted intervention and those self-identifying and reaching out for support. The pathfinder was extended in

2024/25 to also support families in the Mid Craigie area. The Local Fairness Initiatives in Linlathen and Stobswell West have made significant progress, delivering outcomes in financial wellbeing, employability, social connectedness, housing and green spaces, access to services and health and wellbeing. A range of these benefits can be found in the Linlathen Local Fairness Initiative Evaluation Report.

School Attendance Rates

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
	% Attendance at School	88.9%	**89.6%**	**90.2%**	-1%	29 (=)



Indicator Description

This indicator measures the average number of half-days attended, as a percentage of the total number of possible attendances for pupils in a local authority.

Up until 2022/23 this data was previously published biennially, however, this is now published annually.

Data for this indicator is obtained from the Scottish Government publication 'School Attendance and Absence Statistics'.

Performance Context

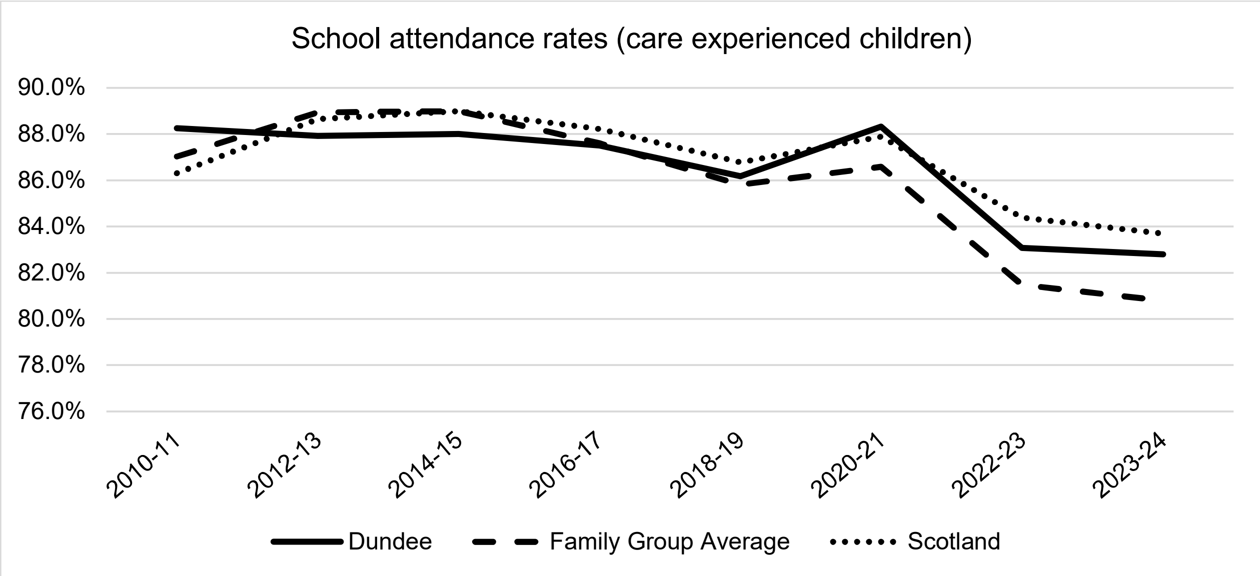
Since 2010/11, the School Attendance Rate for pupils in Dundee has been consistently lower than the family group average and Scotland as a whole. However, there has been an increase of 0.6% between 2023/24 and 2024/25. There have also been increases in the family group average and national figure. Dundee's family group position is joint 5th out of the 8 local authorities (unchanged since 2023/24) but national ranking remains low at 29 out of 32 local authorities.

All Dundee schools continue to have a focus on improving the presence (attendance and engagement) of their pupils, implementing learning from engagement in the Quality Improvement Improving School Attendance national programme during 2024/25 as well as learning from evidence from what has worked in other schools in Dundee. The Service's 'Every Dundee Learning Matters' (EDLM) Improvement Strategy, has a focus on ensuring that classroom teachers have increased opportunities to share, and learn from, practice that improves the presence of pupils in Dundee schools.

Good school attendance is key to ensuring that every child gets off to the best start in life and has access to support and learning that respond to individual needs and potential. Absence from school, whatever the cause, can disrupt learning. The role of school attendance in the care and protection of children is key.

School Attendance Rates (care experienced children and young people)

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
✔	School Attendance Rate for Care Experienced Children	83.1%	**82.8%**	**80.8%**	2%	24 (↓2)



Indicator Description

This indicator measures the average number of half-days attended, as a percentage of the total number of possible attendances for pupils who care experienced children attending publicly funded and grant-aided mainstream school in a local authority.

Up until 2022/23 this data was previously published biennially, however, this is now published annually.

Data for this indicator is obtained from the Scottish Government publication 'Educational Outcomes for Scotland's Looked After Children'.

Performance Context

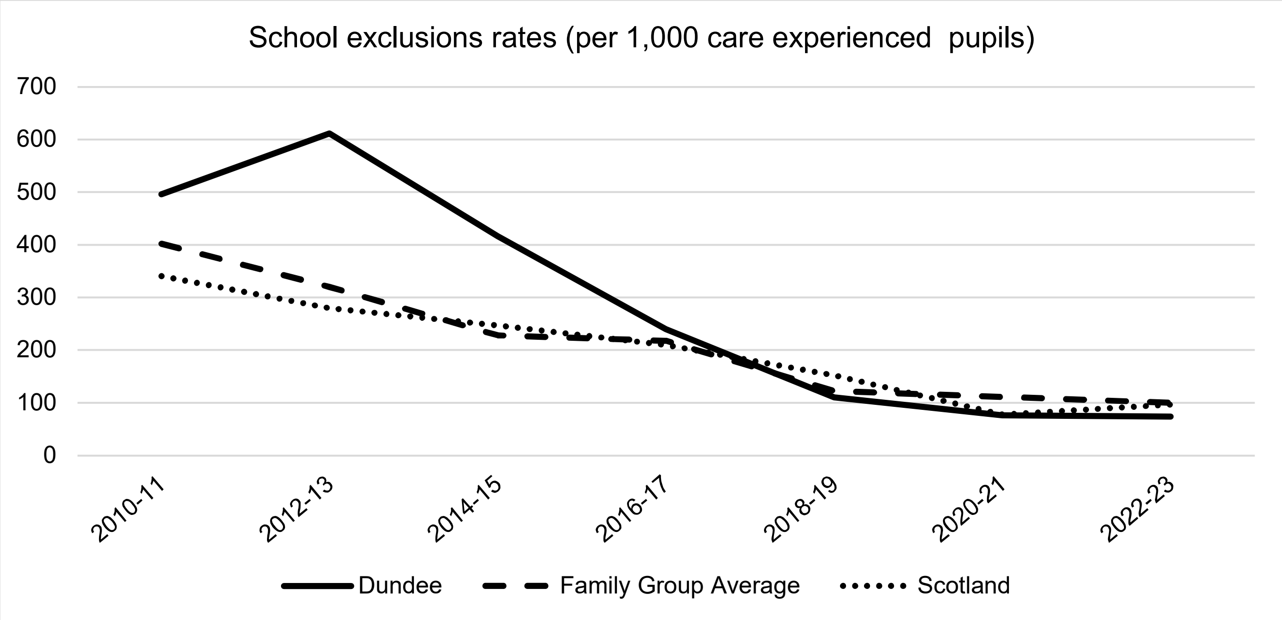
The school attendance rates for care experienced children in Dundee has decreased by 0.3 percentage points between 2022/23 and 2023/24, and by 5.5 percentage points since 2020/21. Although this decrease is reflected across the family group and Scotland as a whole, Dundee's national ranking has fallen by 8 places between 2020/21 and 2023/24. However, Dundee is ranked joint 4th in the family group and remains above the family group average. LGBF data for other Councils for 2024/25 is not yet available, but local data for Dundee shows an increase to 83.6%.

Dundee City Council has been delivering Our Promise to Care Experienced Children and Young People 2023/26, which will further enhance support and close the gap in educational attainment experienced by young people from protected groups. The average figure is adversely affected by the significantly lower attendance levels of children and young people subject to a Compulsory Supervision Order (CSO) or in Kinship Care. In response to this, a key priority is the range of existing supports for pupils subject to a CSO or in Kinship Care are being extended and systems tightened.

The Our Promise Annual Update in October 2025 also highlights positive developments in education, with more care-experienced young people achieving qualifications. The percentage of care experienced pupils achieving one or more awards at SCQF Level 4 or better has steadily increased from 73% in 2020-21 to 81% in 2024-25.

School Exclusion Rate (per 1,000 care experienced children and young people)

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
✔	Exclusion Rate for Care Experienced Children (per 1,000)	75.9	**73.9**	**100.2**	-26%	16 (↓3)



Indicator Description

This indicator measures the number of exclusion cases per 1,000 care experienced pupils and includes children who were looked after at any point during the academic year. Exclusions include both temporary exclusions and pupils removed from the register.

In Scotland, the power exists to exclude children and young people from school where it is considered that to allow the child or young person to continue attendance at school would be seriously detrimental to order and discipline in the school or the educational wellbeing of the learners there, however, exclusion should only be used as a last resort.

Data for this indicator is biennial and is published in the Scottish exclusion statistics.

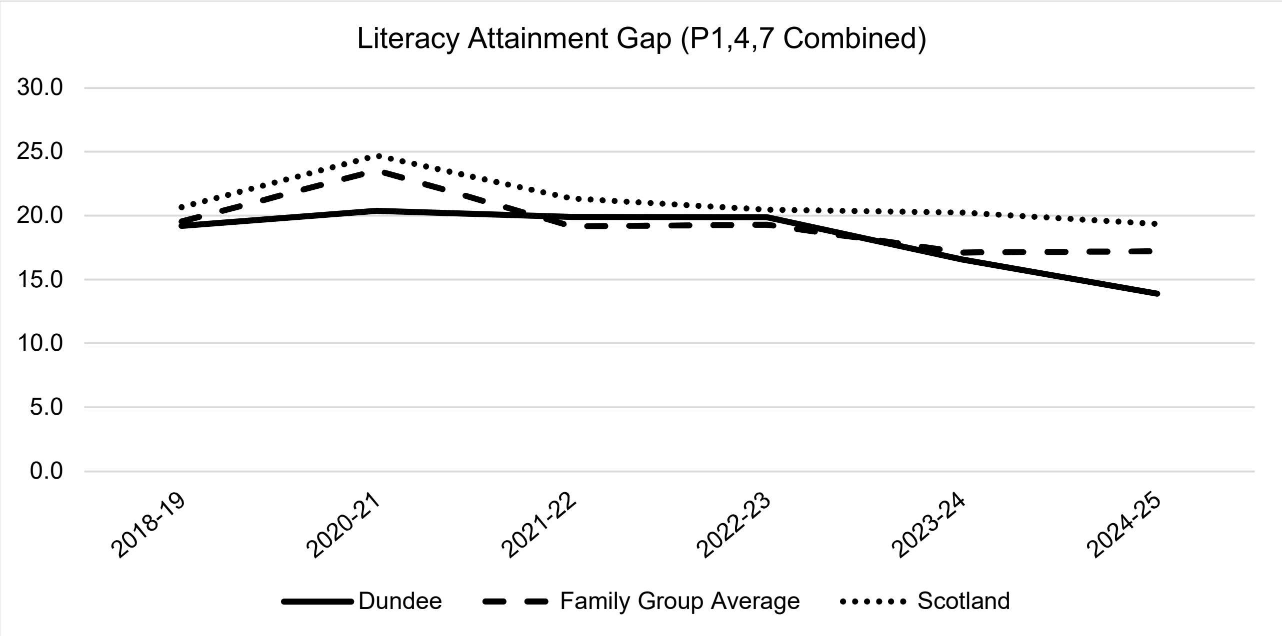
Performance Context

School exclusion rates for care experienced children have fallen across Scotland and the family group over the past decade, but the degree to which it has reduced in Dundee has been more substantial. This reflects the significant, concerted efforts by the Children and Families Service to implement a range of different approaches and solutions to positively engage young people in their education and improve relationships and behaviour. The rate of improvement has flattened over the past two years, but there has still been a small decrease from 75.9 to 73.9 exclusions per 1,000 pupils between 2020/21 and 2022/23.

Rates of exclusion for care experienced children remain higher than exclusion rates for all pupils (20.2 per 1,000 pupils), However, support will be provided to care experienced pupils and carers to minimise the number of exclusions through the delivery of Our Promise to Care Experienced Children and Young People 2023/26.

Literacy Attainment Gap (P1,4,7 Combined) - percentage point gap between the least deprived and most deprived pupils.

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
✔	Literacy Attainment Gap (P1,4,7 Combined) - Percentage point gap between the least deprived and most deprived	16.6	**13.9**	**17.2**	-19%	4 (↑3)



Indicator Description

This indicator measures the gap in literacy between children from Scotland's most and least deprived areas. A pupil is deemed to have achieved the expected level in literacy if they have achieved the expected level in all three literacy organisers: reading, writing, and listening and talking. The assessments of children's progress are based on teachers' professional judgements in schools.

Data for this indicator is collected from the Scottish Government publication: 'Achievement of Curriculum for Excellence Levels.'

Performance Context

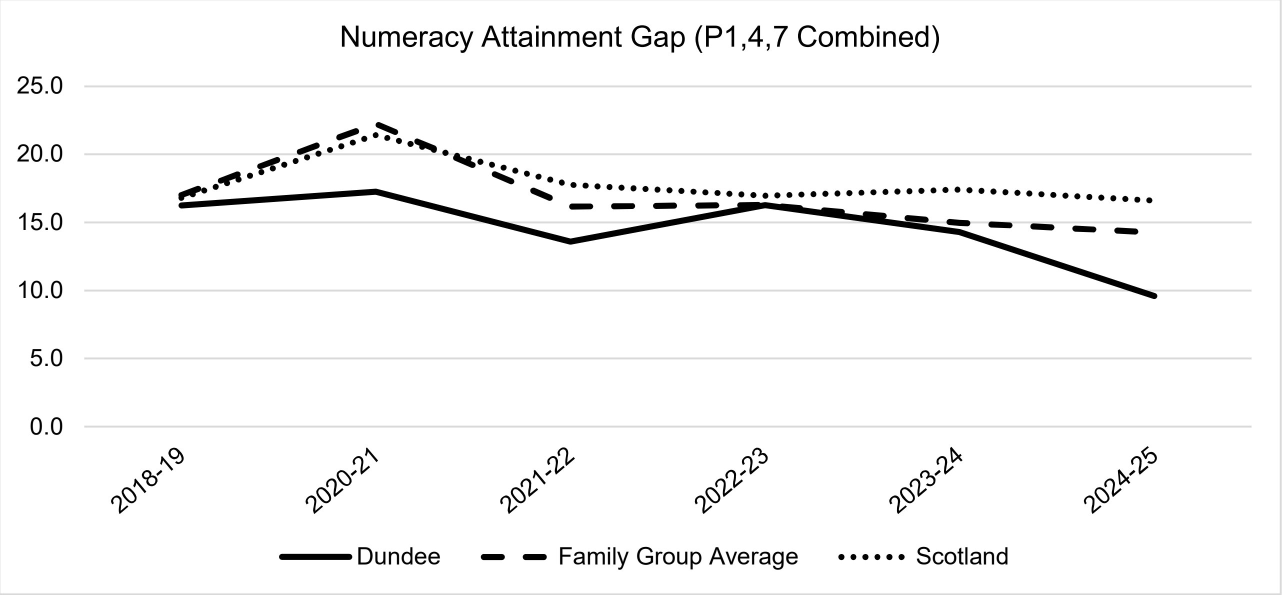
44% of Dundee pupils live in SIMD Quintile 1 areas. Closing the attainment gap between the most and least disadvantaged children and young people is a key priority of the National Improvement Framework; it is also a key priority for the Children and Families Service.

Between 2018/19 and 2022/23, the gap in literacy attainment between the most and least deprived areas in Dundee had consistently been sitting around 20 percentage points. It has now closed to 13.9 percentage points. This has been driven by the increase in literacy attainment of pupils living in the most deprived areas, which has increased from 66.2% to 69.2% between 2022/23 and 2024/25. However, this reduction in the attainment gap is also due to the decrease in attainment by pupils living in the least deprived areas, which has decreased from 86.0% to 83.1% between 2022/23 and 2024/25. For the second year in a row, Dundee's gap is narrower than the family group average, which is currently 17.2 percentage points.

Attainment in literacy for P1,4,7 pupils living in SIMD1 areas has improved in recent years, from 65.3% in 2018/19 to 69.2% in 2024/25. The Children and Families Service will continue to embed the 'Every Dundee Learner Matters Improvement Strategy', with support from University of Glasgow Professors, meaning classroom teachers have increased opportunities to share, and learn from, practice that improves the presence, participation, and progress of pupils in Dundee schools. The Service is also working in partnership with Education Scotland, in ten schools (across two cohorts in academic session 2025/26) which are involved in the Quality Improvement National Writing programme. These schools receive ongoing support directly from Education Scotland's Attainment Advisor and the Service's Pedagogy Team.

Numeracy Attainment Gap (P1,4,7 Combined) - percentage point gap between the least deprived and most deprived pupils.

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
✅	Numeracy Attainment Gap (P1,4,7 Combined) - Percentage point gap between the least deprived and most deprived	14.3	**9.6**	**14.3**	-33%	4 (=)



Indicator Description

This indicator measures the gap in numeracy between children from Scotland's most and least deprived areas. The assessments of children's progress are based on teachers' professional judgements in schools.

Data for this indicator is collected from the Scottish Government publication: '*Achievement of curriculum for excellence levels.'*

Performance Context

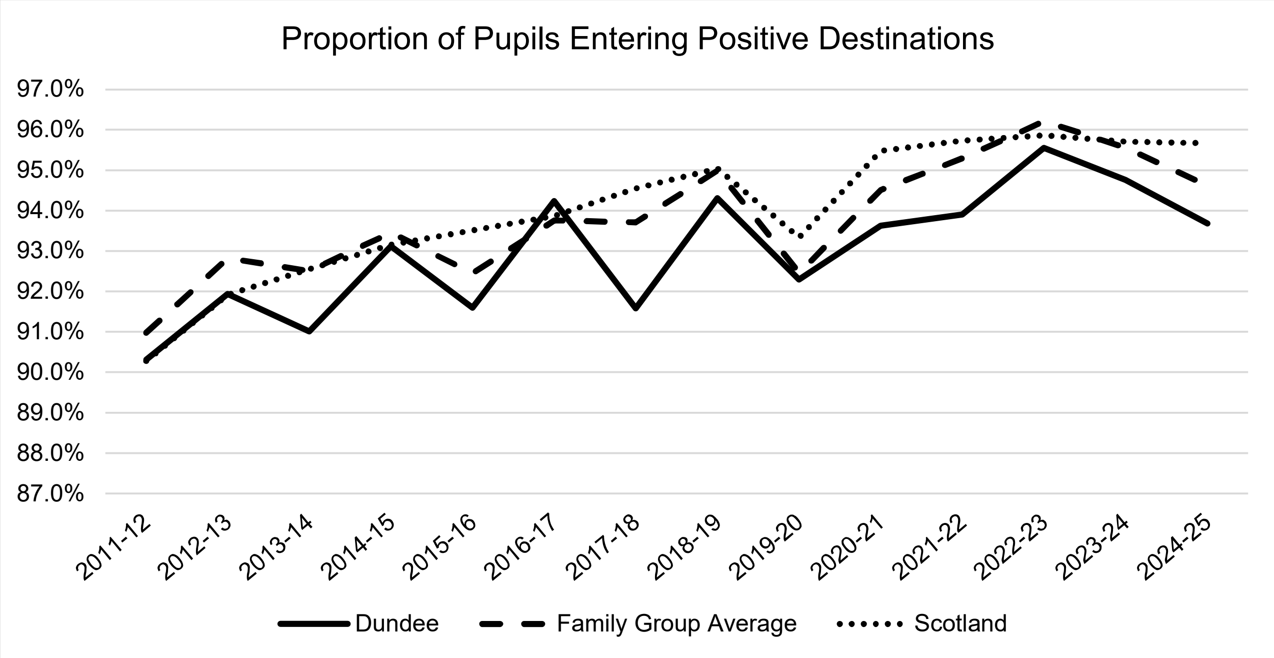
44% of Dundee pupils live in SIMD Quintile 1 areas. Closing the attainment gap between the most and least disadvantaged children and young people is a key priority of the National Improvement Framework; it is also a key priority for the Children and Families Service.

The numeracy attainment gap for primary pupils in Dundee of 9.6 percentage points is a decrease from 14.3 percentage points in 2023/24 and is below the pre-pandemic figure of 16.2 percentage points. It is also below the family group average of 14.3 percentage points, meaning that this indicator is currently on target. This has been driven by the increase in numeracy attainment of pupils living in the most deprived areas, which has increased from 74.1% to 76.2% between 2022/23 and 2024/25, However, this reduction in the attainment gap is also due to the decrease in attainment by pupils living in the least deprived areas, which has decreased from 90.4% to 85.9% between 2022/23 and 2024/25.

Attainment in numeracy for P1,4,7 pupils living in SIMD1 areas has improved in recent years, from 71.8% in 2018/19 to 76.2% in 2024/25. The Children and Families Service will continue to embed the 'Every Dundee Learner Matters Improvement Strategy' to support classroom teachers and their pupils improve engagement and attainment.

% of pupils entering positive destinations

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
	Percentage of school leavers entering a positive destination	94.8%	**93.7%**	**94.6%**	-1%	27 (↓2)



Indicator Description

This indicator measures the proportion of pupils who are entering any positive destinations after leaving school as a proportion of all school leavers. A positive destination can be either higher or further education, employment, training, voluntary work, or personal skills development. Data on initial destinations of school leavers is based on approximately three months after the end of school term their post review attainment information.

This indicator covers school leavers from all stages of secondary school. For most young people, S4 (15–16-year-olds) is the last compulsory year of school, but the majority choose to stay on and complete S5 (16–17-year-olds) and S6 (17–18-year-olds).

Data for this indicator is collected from the Scottish Government publication: 'School leaver initial destinations and attainment survey.'

Performance Context

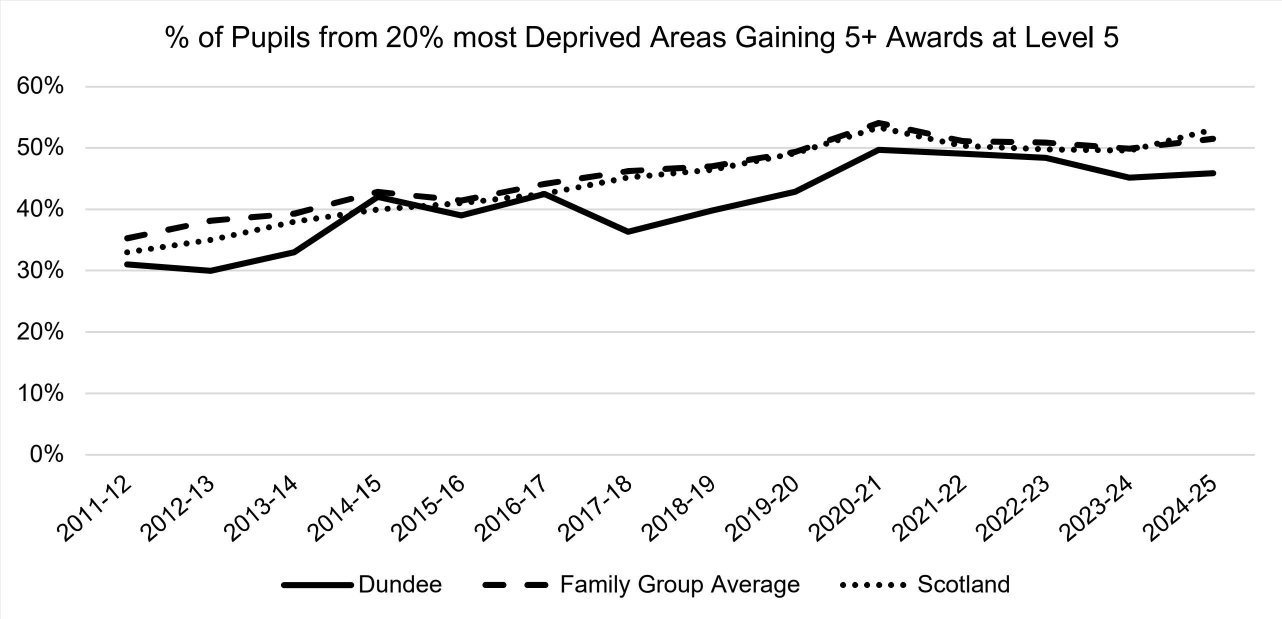
As the above graph shows, the percentage of pupils entering positive destinations in Dundee has fluctuated over the past decade, but the overall trend has improved from 90.3% in the base year 2011/12. Although this year's figure of 93.7% indicates a positive trend since the 2011/12 baseline year, the change over the two most recent years is less positive with a decrease from 95.6% in 2022/23. There has also been a decrease in the family group and Scottish average; however, Dundee's national ranking is now 27 out of 32, down from 25th in 2023/24, and down from 15th in 2022/23.

Dundee is making improvements in follow-up destinations (leavers in a positive destination >9 months after leaving school). In 2020/21 Dundee was ranked 30th out of 32 Local Authorities. Latest figure (2023/24) shows Dundee's ranking has improved to 19th.

Each school has established a Core Implementation Group to manage the transition of young people at the greatest risk of leaving school and not participating. True integrated partnership working and cross-sector collaboration has been achieved in each of our secondary and offsite settings. In addition, post-school quality assurance meetings are scheduled for each school 4 times per year to support and challenge the Core Implementation Groups. This rigorous process ensures that no young person is forgotten or without an offer of support.

% of pupils living in the 20% most deprived areas gaining 5+ awards at level 5

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
🔴	% pupils in lowest 20% SIMD achieving 5 or more awards at SCQF Level 5 or higher	45%	**46%**	**52%**	-12%	19 (=)



Indicator Description

This indicator provides a measure of achievement for senior phase (S4-S6) pupils who appear on the pupil census for local authority schools. The measure is the percentage of the pupil cohort from the 20% most deprived areas (SIMD1) gaining 5 or more awards at SCQF level 5.

Covid-19 led to changes in how National Qualifications were assessed and graded in the years 2020 to 2023. Care must therefore be taken when comparing attainment of school leavers, and any interpretation of changes must take full account of the different certification methods used in different years and changes in the attainment levels in 2019/20, 2020/21, 2021/22, 2022/23 and 2023/24 should not be seen as an indication that performance has improved or worsened, without further evidence.

The calculated data is provided directly to the IS from the Scottish Government.

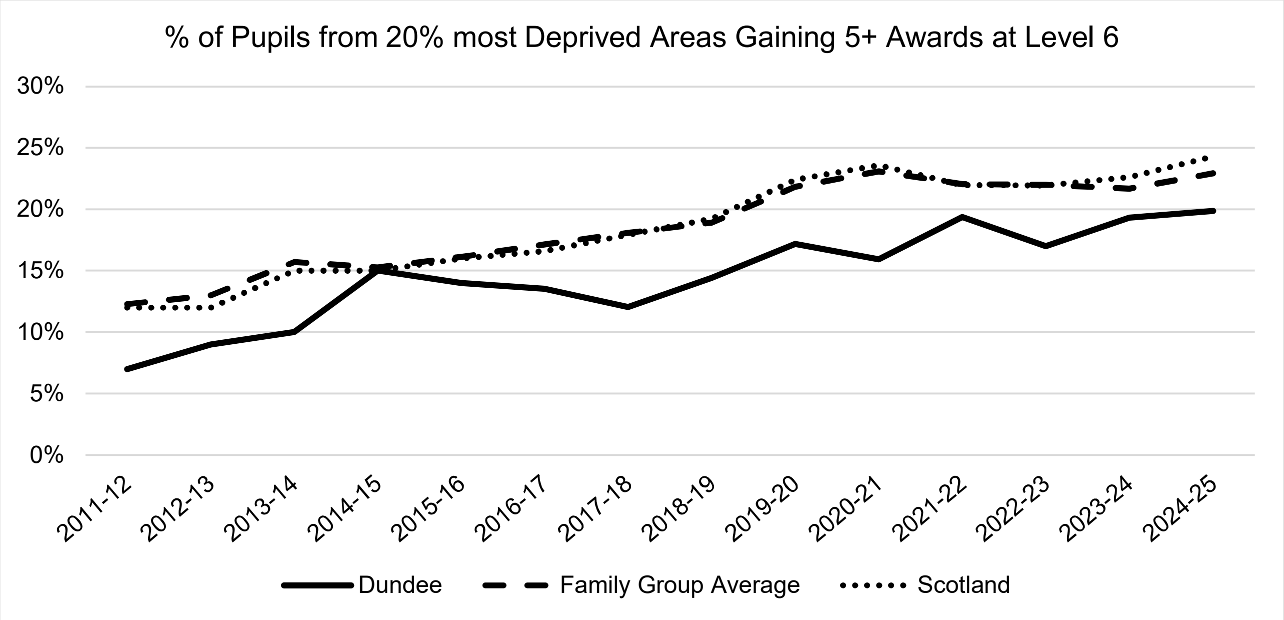
Performance Context

Between 2023/24 and 2024/25, this indicator has improved by 1 percentage point. However, comparison with the family group average benchmark shows that a lower proportion of pupils are gaining 5+ awards at level 5 than other local authorities with similar characteristics. As a result, this indicator remains an area for improvement. However, there has been long term improvement, with a 15% increase since the baseline year.

The most recent [Senior Phase Attainment Progress Update 2024/25] outlines a range of improvement actions which will contribute to further raising attainment and achievement. Key improvement activities continue to be embedded in school improvement plans and School Improvement Partnerships (SIPs) will be further strengthened to ensure that leaders at all levels can support and challenge effectively.

% of pupils living in the 20% most deprived areas gaining 5+ awards at level 6

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
🛑	% Pupils in lowest 20% SIMD achieving 5 or more awards at SCQF Level 6 or higher	19%	**20%**	**23%**	-13%	17 (↓1)



Indicator Description

This indicator provides a measure of achievement for senior phase (S4-S6) pupils who appear on the pupil census for local authority schools. The measure is the percentage of the pupil cohort from the 20% most deprived areas (SIMD1) gaining 5 or more awards at SCQF level 6.

Covid-19 led to changes in how National Qualifications were assessed and graded in the years 2020 to 2023. Care must therefore be taken when comparing attainment of school leavers, and any interpretation of changes must take full account of the different certification methods used in different years and changes in the attainment levels in 2019/20, 2020/21, 2021/22, 2022/23 and 2023/24 should not be seen as an indication that performance has improved or worsened, without further evidence.

The calculated data is provided directly to the IS from the Scottish Government.

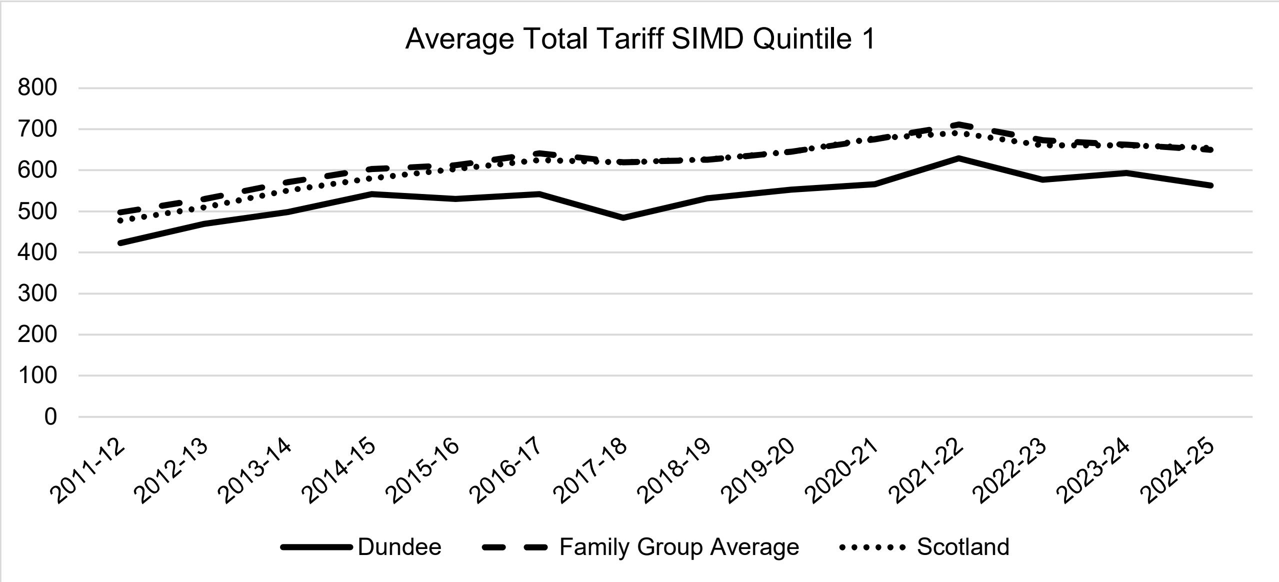
Performance Context

Again, between 2023/24 and 2024/25, this indicator has improved by 1 percentage point. However, comparison with the family group average benchmark shows that a lower proportion of pupils are gaining 5+ awards at level 6 than other local authorities with similar characteristics. As a result, this indicator remains an area for improvement. However, there has been long term improvement, with 2024/25 being the highest figure achieved since the baseline year, with a 13% increase since the baseline year. Dundee's family group ranking for this indicator has also improved from 7th to 6th.

The Children and Families Service work towards improving secondary attainment by continuing to develop improvement a range of improvement actions, and collaborative learning between secondary practitioners.

Average total tariff SIMD quintile 1

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
🔴	Average Total tariff SIMD Quintile 1	593	**563**	**650**	-13%	20 (↓3)



Indicator Description

This indicator measures the average total tariff score for pupils in the senior phase for pupils in SIMD Quintile 1. Tariff points for each unit or course are calculated based on the SCQF level of the award and the grade achieved (for graded courses). Tariff points are accumulated by individual pupils for all eligible qualifications that are the latest and best in a subject (e.g., if a pupil sits National 5 maths and then Higher maths only the tariff points for Higher maths will be included in their total).

Covid-19 led to changes in how National Qualifications were assessed and graded in the years 2020 to 2023. Care must therefore be taken when comparing attainment of school leavers, and any interpretation of changes must take full account of the different certification methods used in different years and changes in the attainment levels in 2019/20, 2020/21, 2021/22, 2022/23 and 2023/24 should not be seen as an indication that performance has improved or worsened, without further evidence.

Tariff points for SIMD quintiles is calculated based on Insight data and is provided for the LGBF by the Scottish Government.

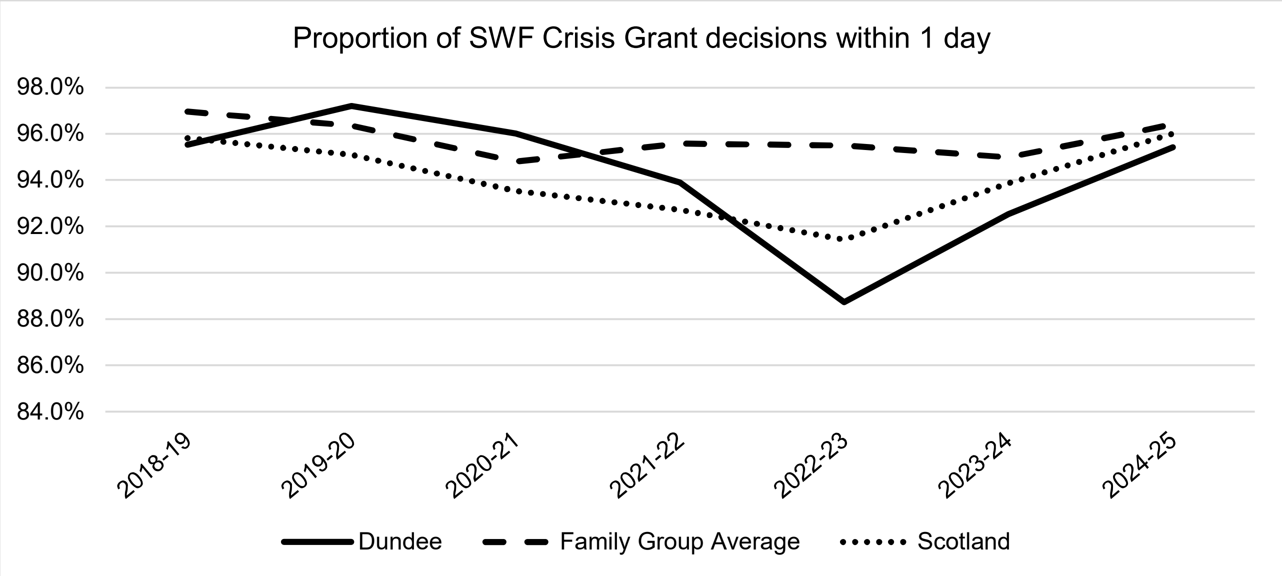
Performance Context

The average total tariff of pupils from the SIMD Quintile 1 has decreased between 2023/24 and 2024/25 from 593 to 563. This is 13% lower than the family group average of 650, meaning that this indicator remains an area for improvement. Dundee has the lowest figure in the family group and is an outlier. The second lowest council has an average SIMD1 tariff score of 629.

44% of Dundee pupils live in SIMD Quintile 1 areas. This indicator is included as a KPI in the Council Plan and Children and Families Service Plan, and progress reports for both plans will continue to monitor performance for this indicator. The Children and Families Service will continue to develop improvement plans and work collaboratively to strengthen the skills of Dundee's secondary practitioners.

% of Crisis Grant Decisions within 1 day

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
	% of Crisis Grant Decisions within 1 day	92.5%	**95.4%**	**96.4%**	-1%	26 (↑3)



Indicator Description

This indicator measures the percentage of applications which have an initial decision being made within 1 working day of the application being received.

Data for this indicator is collected from Social Security Statistics published by Scottish Government.

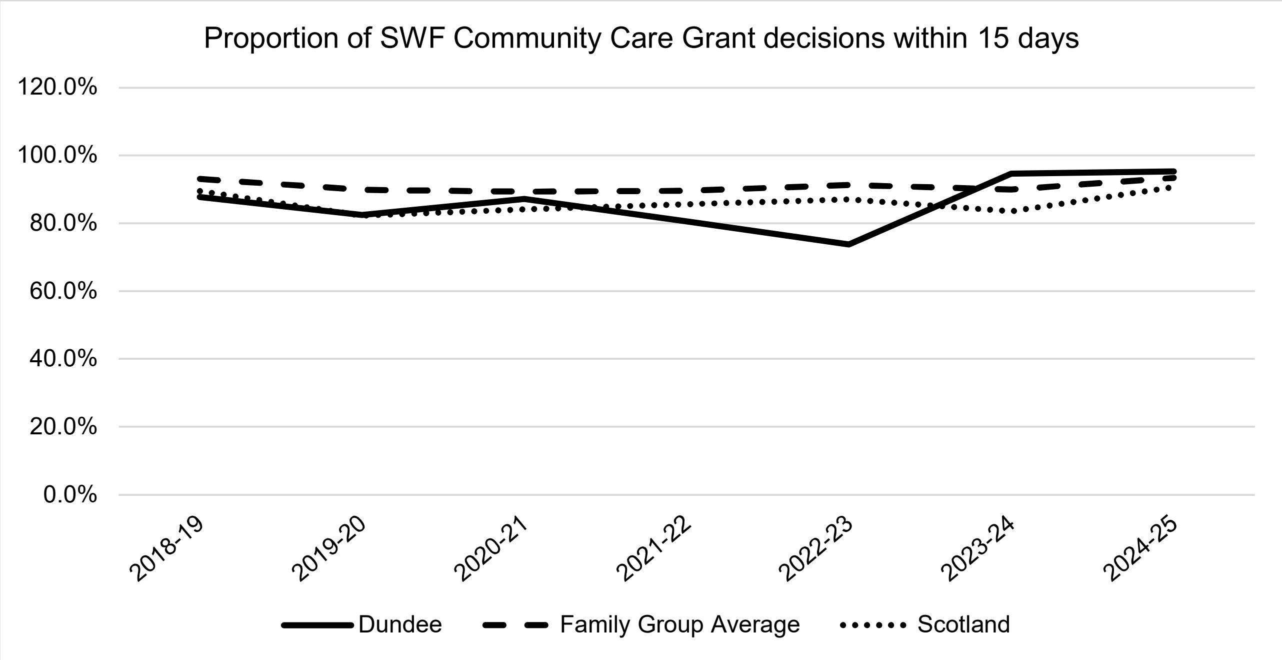
Performance Context

The proportion of Crisis Grant decisions within 1 day in 2024/25 improved from the previous year, increasing from 92.5% to 95.4%. This remains below the family group average of 96.4%. However, Dundee has improved its national ranking out of 32 councils from 29th to 26th and also improved its family group ranking and is now placed 5th out of 8 local authorities, an improvement on 6th in 2023/24.

Crisis Grants aim to help people on a low income who are in crisis because of a disaster or an emergency so an increase in decisions made within the 1-day target ensures that resources are timeously allocated to those who need them. The volume of Crisis Grants on which a decision has been made has decreased in Dundee between 2023/24 and 2024/25, decreasing from 6,555 to 4,800.

% CCG Grant Decisions within 15 Days

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
✔	% CCG Grant Decisions within 15 Days	94.6%	**95.3%**	**93.4%**	2%	20 (=)



Indicator Description

This indicator measures the percentage of applications which have an initial decision being made within 15 working days of the application being received.

Data for this indicator is collected from Social Security Statistics published by Scottish Government.

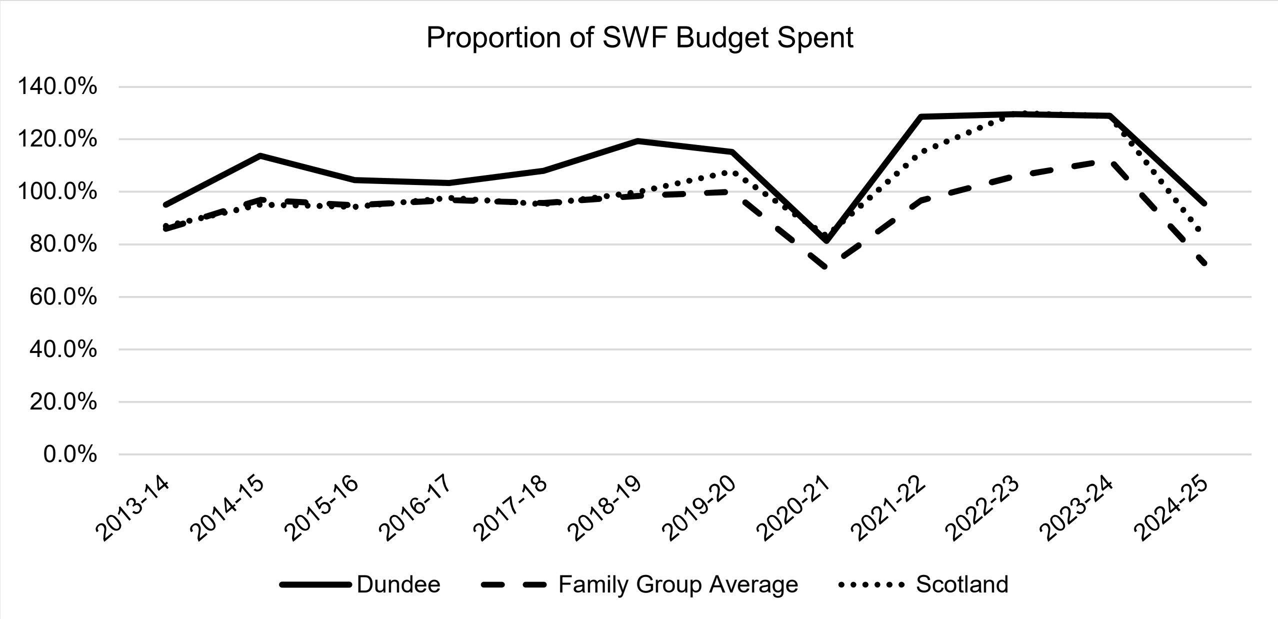
Performance Context

The proportion of Scottish Welfare Fund Community Care Grant decisions within 15 days has improved from 94.6% to 95.3% between 2023/24 and 2024/25. This follows a significant improvement from 73.5% to 94.6% between 2022/23 and 2023/24. Dundee's figure is above the family group average meaning this indicator is on target. Dundee has also maintained its family group ranking of 5th out of 8 local authorities, having previously been 8th in 2022/23.

Community Care Grants aim to enable people to live independently, so an increase in decisions made within the 15-day target ensures that resources are timeously allocated to those who need them. The volume of Community Care Grants on which a decision has decreased in Dundee between 2023/24 and 2024/25 from 3,775 to 3,405.

Proportion of Scottish Welfare Fund Budget Spent

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
✅	The proportion of SWF Budget Spent	129.0%	**95.6%**	**72.8%**	31%	8 (↑8)



Indicator Description

This indicator measures **t**he proportion of the budget set out for Scottish Welfare Fund spent at year end. It calculates the Council's combined expenditure on Crisis Grants and Community Care Grants and divides this by the SWF budget it has been allocated.

Data for this indicator is collected from Social Security Statistics published by Scottish Government.

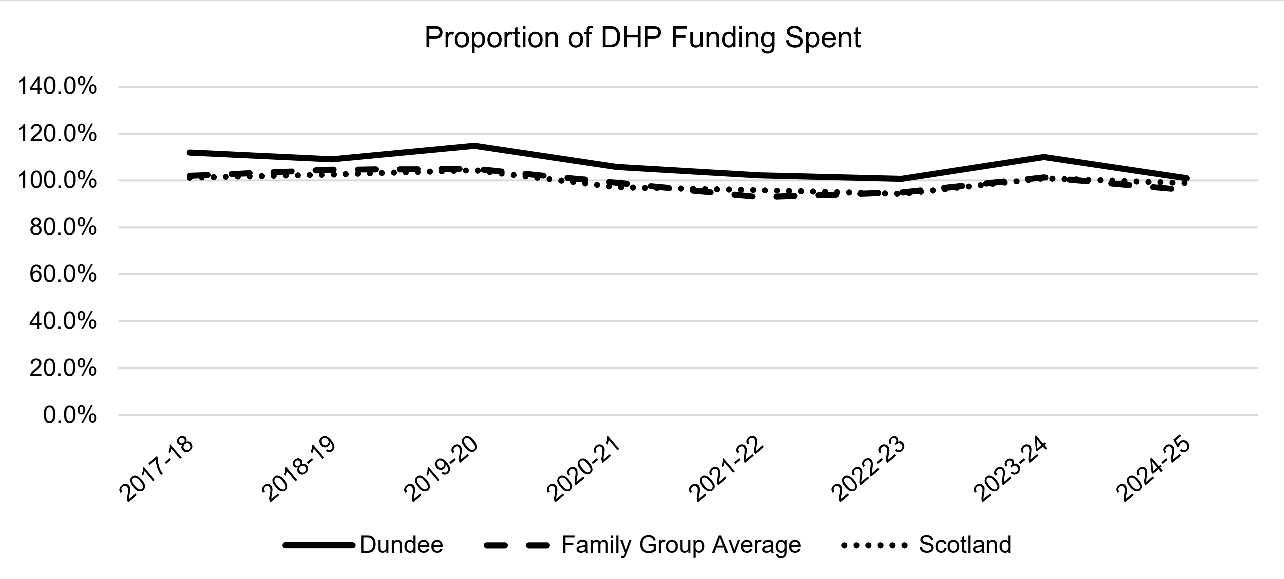
Performance Context

Dundee's expenditure on Crisis Grants decreased from £390,903 in 2023/24 to £274,172 in 2024/25 while expenditure on Community Care Grants increased from £1,315,692 to £1,612,910 during the same period. Between 2023/24 and 2024/25, Dundee's combined expenditure on Crisis Grants and Community Care Grants increased from £1,706,595 to £1,887,082. However, the SWF budget allocated to Dundee also increased more significantly in this period from £1,371,524 to £1,974,606. As a result, the proportion of Scottish Welfare Fund spent by Dundee City Council has decreased from 129% to 95.6%.

Prior to this, Dundee had spent roughly 30% over the SWF allocated to it for the past three years. (This level of overspend was common across Scotland, with Councils committing significantly more funds than the SWF budget allocated to them (129% in 2023/24,) as they could top up the SWF budget with their own funds.) Following distribution of an additional £652,000 programme funding in late November 2024, Dundee underspent the funds available. Despite this underspend, Dundee had the highest proportion of spend in the family group, and the 8th highest in Scotland. The surplus was carried forward into 2025/26 budget to cope with 2nd rapid relet scheme being planned.

Proportion of Discretionary Housing Payment (DHP) Funding Spent

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
✓	Proportion of DHP Funding Spent	110.0%	**101.0%**	**96.0%**	5%	8 (↓6)



Indicator Description

This indicator measures the proportion of DHP funding for the year spent at year end.

DHPs may be awarded when a local authority considers that a housing benefit or Universal Credit claimant requires further financial assistance towards housing costs.

Data for this indicator is collected from Social Security Statistics published by Scottish Government.

Performance Context

Dundee's DHP expenditure for 2024/25 was £3,463,228, a decrease from £3,571,036 in 2023/24. Dundee's funding in this same period has increased from £3,252,148 to £3,415,271 meaning that the proportion of DHP funding spent by Dundee City Council has decreased between 2023/24 and 2024/25. The majority of expenditure was for Bedroom Tax mitigation (79.0%), with portions also spent on Benefit Cap mitigation (4.2%), Local Housing Allowance (4.8%) and Core Funding (12.0%).

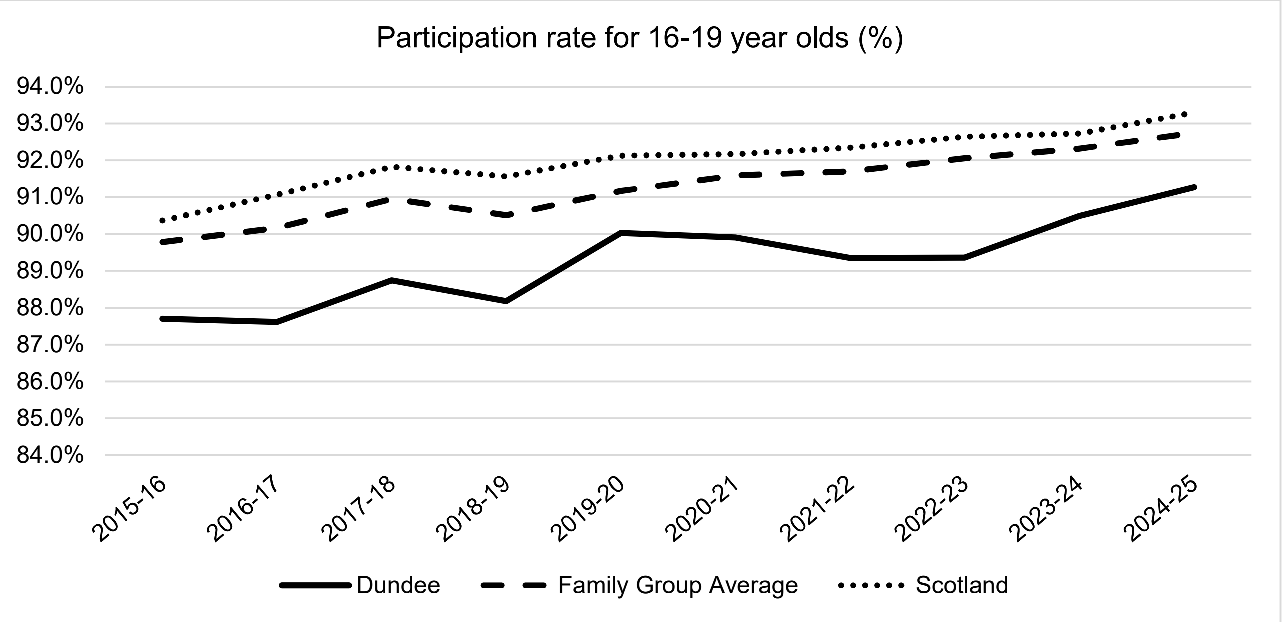
The Improvement Service ranks this indicator based on the maximisation of proportion of DHP funding spent. This means that as Dundee remains above the family group average and is in the top quartile of all Scottish councils, this indicator is on target, evidencing that Dundee is effectively making resources available for households who require financial assistance.

Deliver Inclusive Economic Growth

Status	Performance Indicator	-2 Year	-1 Year	Current Value	Family Group Average	Difference	Short Term Trend	Long Term Trend	Scottish Relative Position	Lead Service
	% of 16-19 Year Olds participating in Education, Training or Employment	89.4%	90.5%	**91.3%**	**92.8%**	-2%	↑	↑	32 (↓2)	CD
	% Unemployed people accessing jobs via Council funded / operated employability programmes	12.8%	12.3%	**12.4%**	**21.9%**	-43%	↑	↓	19 (↓3)	CD
	% of Procurement Spent on Local Enterprises	38.9%	47.0%	**57.7%**	**33.4%**	73%	↑	↑	1 (↑2)	CS
	Claimant Count as % of 16-24 Population	3.9%	3.8%	**3.7%**	**4.2%**	-12%	↑	↑	20 (=)	CD
	Claimant Count as % of Working Age Population	4.4%	4.1%	**3.9%**	**3.7%**	5%	↑	↑	29 (=)	CD
	Immediately available employment land as a % of land allocated for employment	76.9%	76.3%	**73.5%**	**28.6%**	157%	↓	↓	4 (=)	CD
	Investment in Economic Development & Tourism per 1,000 population	£113,196	£161,309	**£209,941**	**£143,141**	47%	↑	↑	6 (↑1)	CD
	Number of Business gateway start-ups per 10,000 Population	14.7	16.2	**19.3**	**12.2**	58%	↑	↑	5 (↑12)	CD
	Proportion of people earning less than the Living Wage	9.8%	12.0%	**13.0%**	**12.4%**	5%	↓	↓	15 (↓9)	CE
	Average time taken to deliver a Business or Industry planning application decision (weeks)	11.6	11.7	**10.5**	**11.0**	-5%	↑	↓	12 (↑10)	CD

Participation rate for 16–19-year-olds (%)

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
	% of 16-19 Year Olds participating in Education, Training or Employment	90.5%	**91.3%**	**92.8%**	-2%	32 (↓2)



Indicator Description

This indicator measures the proportion (%) of 16–19-year-olds that are engaged in learning, training, or work (including volunteer work).

The annual measure takes account of all statuses for individuals over the course of the year rather than focusing on an individual's status on a single day. Participation Status for an individual is calculated by combining the number of days spent in each status between 1st April and 31st March. The overall participation headline classification is based on the classification which has had the highest sum of days.

Data is collected from the Annual Participation Measure publication from Skills Development Scotland.

Performance Context

The participation rate for 16–19-year-olds in Dundee has improved between 2023/24 and 2024/25 from 90.5% to 91.3%. This is Dundee's highest level of participation since the baseline year. However, despite this increase, Dundee has the lowest participation rate for 16–19-year-olds out of all local authorities in Scotland.

As Dundee remains low in the national ranking, as well as below the family group average benchmark, this remains an area for improvement. This has been an indicator where Dundee has been consistently below the family group average since the baseline year of 2015/16.

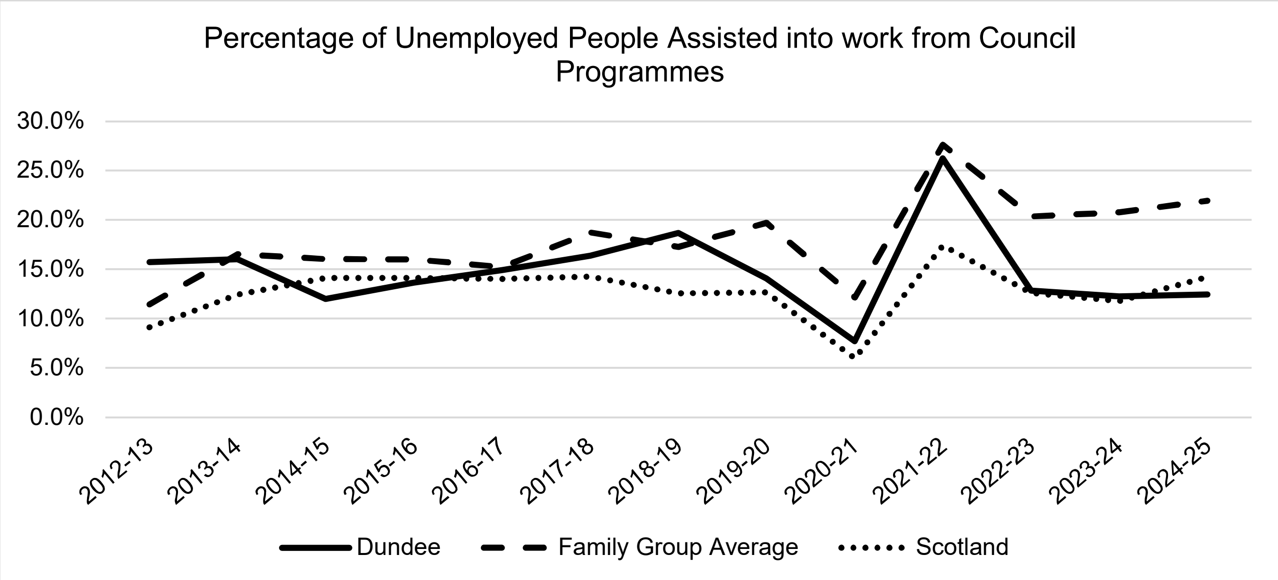
In addition to this indicator, the Council Leadership Team have been monitoring performance in relation to positive destinations of 16–19-year-olds in SIMD 1 and this has improved from 86% in 2023-24 to 87.3% in 2024-25.

The 'A Step Change in Positive Destinations for Young Dundonians' report was approved by the City Governance Committee on 22nd April 2024 and focuses on how partnership working across Council services, third sector and private sector organisations will collaborate during a young person's school years and during the transition to and throughout post school life. An action plan was set out under the 6 themes to improve Dundee's performance: Early Identification; Tracking and Monitoring; Integrated Approaches Towards Data; Post School Opportunities; Engagement with Communities and Families; and Additional Support Needs. Each theme has a series of "changes needed" and these shaped a series of actions.

A city-wide approach to data gathering and reporting of 16–19-year-old activity has been created by a partnership of DCC Education & DCC City Development, D&A College and Skills Development Scotland. This has seen an improvement in the number of young people who are recorded as being in an unknown or unconfirmed destination.

Percentage of Unemployed People Assisted into work from Council Programmes

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
🛑	% Unemployed people accessing jobs via Council funded / operated employability programmes	12.3%	**12.4%**	**21.9%**	-43%	19 (↓3)



Indicator Description

This indicator measures the total number of people in a year who have received support from a Council funded or operated employability programme and who go on to access employment.

This indicator counts the number of unique individuals that have accessed support from a Council operated and/or funded programme, is provided as part of their annual SLAED Indicators return. This is calculated as a proportion of the modelled unemployment count in the Annual Population Survey by ONS.

This indicator has been modified in the SLAED framework. It previously only counted unemployed people who accessed support, however, it now includes all individuals who access support (so it now includes people who e.g., are economically inactive and receive employability support).

Performance Context

This indicator shows that the percentage of unemployed people assisted into work from council programmes has increased marginally by 0.1 percentage point between 2023/24 and 2024/25. Dundee is ranked 6th in the family group, and the current figure is below the family group average benchmark, meaning that this is an area for improvement. It is worth noting that the family group includes Comhairle nan Eilean Siar, which in this instance is significantly skewing the average with a much higher rate than other councils of 60%. Without this included, the family group average would be 16.5% which is still a higher proportion than Dundee's figure.

This indicator should also be analysed within the context of SLAED performance indicators and local partnership / service data which help to provide a more rounded representation of impact. For example, within the SLAED Indicators, Dundee performs very well with 42% of unique participants successfully supported into positive destinations - which is the 7th highest of local authorities in Scotland (3rd in 2023/24 and 10th in 2022/23), and 1st in the LGBF family group (1st in 2023/24 and 3rd in 2022/23). In addition, the cost per unique participant successfully supported into a positive destination is the 13th lowest cost nationally (8th in 2023/24 and 10th in 2022/23) and 3rd lowest in the family group (5th in 2023/24 and 2022/23).

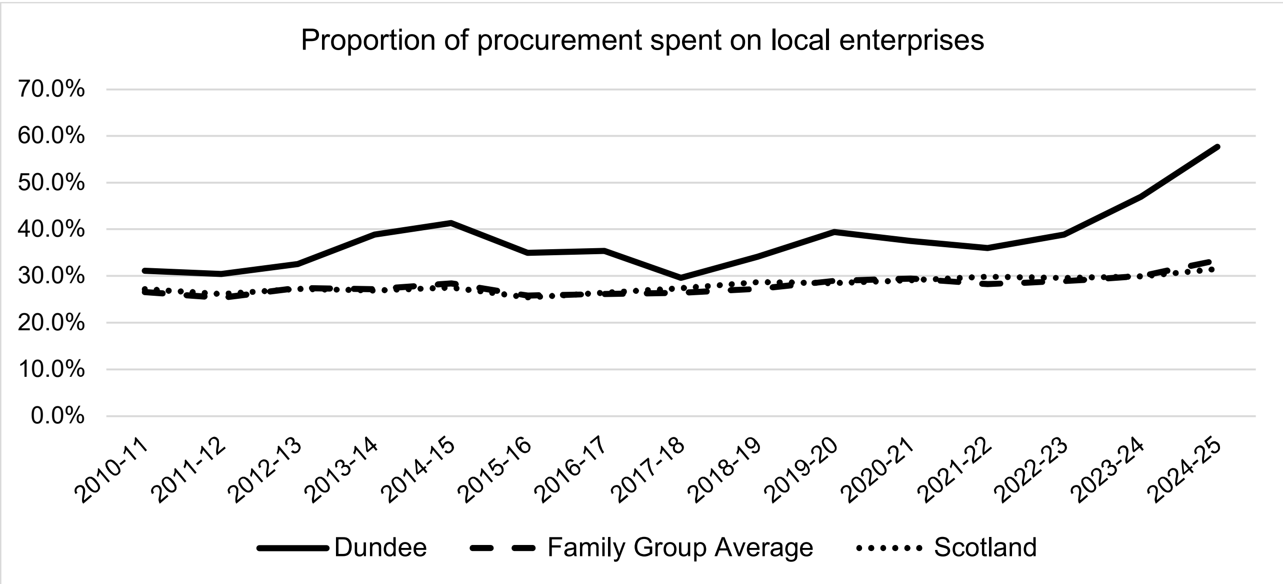
It is also important to consider that the LGBF does not account for a significant proportion of people that employability support services have assisted into other positive destinations. For example, further and higher education and training, or people who were initially employed and supported to increase their working hours/ income or get a more secure job.

Dundee's Local Employability Partnership Discover Work is a multi-agency approach to the development of shared objectives, the alignment of efforts and the commitment of resources relating to employability and skills Employability services funded by Discover Work will continue to support unemployed, economically inactive, and low-income employed people by providing best value for this service using the funding available from the Scottish and UK Governments.

Dundee City Council's new single Corporate Employability Service (formed through the merger of the previous Adult Employability Team within City Development, and Youth Employability Team in Corporate Services) has been designed to be a simplified, streamlined and more integrated service which is attractive to those seeking employability support.

% of procurement spend spent on local enterprises

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
✅	% of Procurement Spent on Local Enterprises	47.0%	**57.7%**	**33.4%**	73%	1 (↑2)



Indicator Description

This indicator measures the proportion of procurement spent on local enterprises. This indicator only includes enterprises defined as "Core trade" i.e. where the councils spend is over £1,000. "Local" – is defined as enterprises within the same Local Authority.

Data is directly queried from the Procurement Hub by the IS

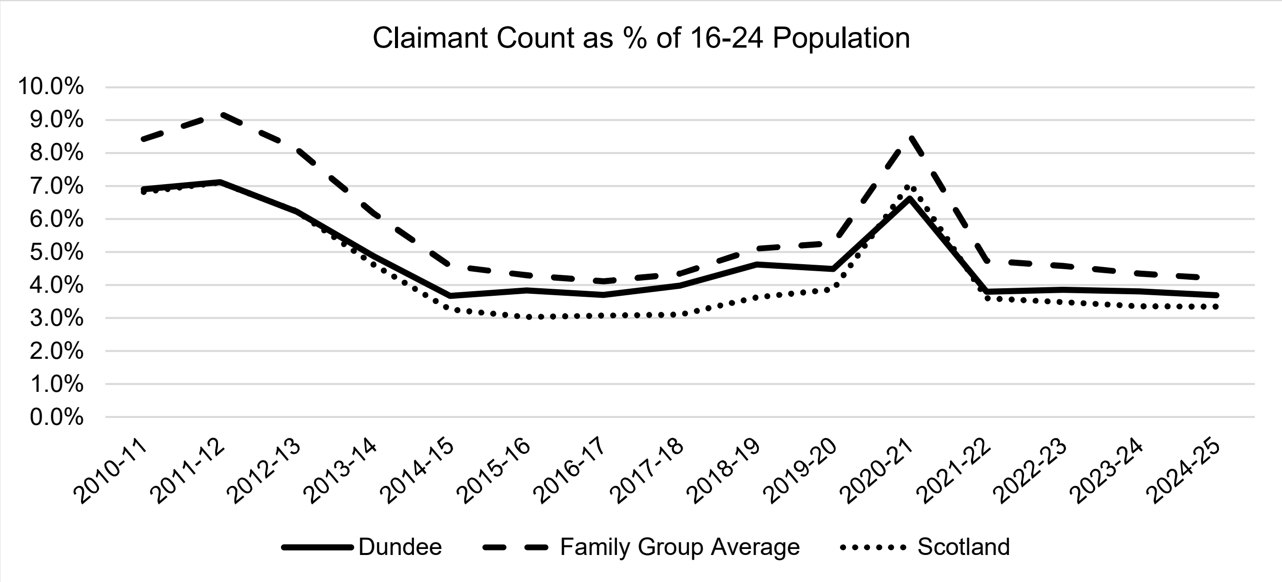
Performance Context

Dundee City Council's proportion of procurement spent on local enterprises has increased between 2023/24 and 2024/25 from 47.0% to 57.7%. Dundee City Council has the highest proportion in its family group of similar local authorities and is ranked 1st nationally. The chart above shows that Dundee has also consistently had a higher procurement spend on local enterprises than both the family group and the Scottish average, demonstrating Dundee City Council's commitment to its local economy.

Procurement is one of the 5 pillars of community wealth building. An extensive Community Wealth Building Strategy and Action Plan has been published and was presented to City Governance Committee on 23rd June 2025. This includes procurement as an important means to ensure that the maximum level of investment possible is retained within Dundee to support local jobs to support those local enterprises which Dundee City Council could support with procurement spend. Progress on local procurement is also included and monitored as part of Dundee City Council's Council Plan.

Claimant Count as a % of 16-24 Population

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
✔	Claimant Count as % of 16-24 Population	3.8%	**3.7%**	**4.2%**	-12%	20 (=)



Indicator Description

This indicator measures the number of people aged 16-24 claiming either jobseeker's allowance or universal credit as a percentage of 16-24 age population.

Data is sourced from the ONS NOMIS Data Portal. NOMIS uses MYE Population Estimates published by National Records of Scotland (NRS) for population figures.

Performance Context

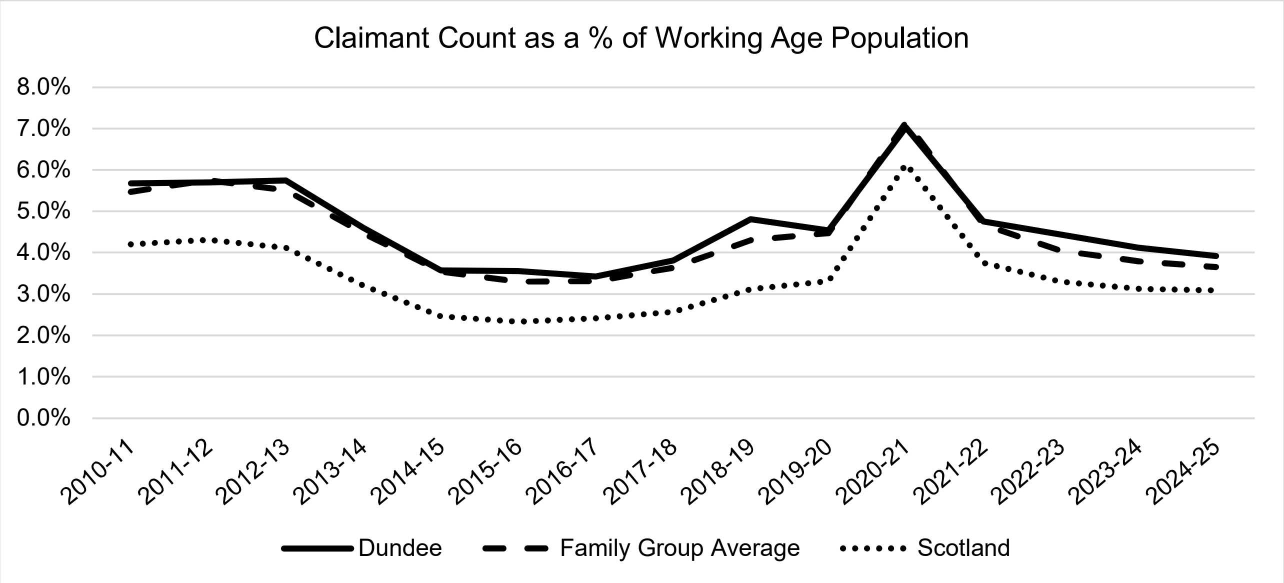
The claimant count as a % of 16-24 population in Dundee has decreased slightly by 0.1% between 2023/24 and 2024/25. Currently at 3.8%, this is much lower than the Covid peak of 6.9%, as well as lower than the pre-pandemic 2019/20 figure of 4.5%. Dundee also remains below the family group average of 4.2% and is ranked 2nd in the family group (behind Comhairle nan Eilean Siar).

Actions included in and monitored as part of the Council Plan which will help to increase the number of jobs available for younger people are:

- Increase and enhance employment pathways, in particular supporting around 11,000 economically inactive people towards job seeking and 16–19-year-olds into positive destinations.
- Maximise apprenticeship opportunities within the Council and working with schools to promote the Council as an employer of choice.
- Deliver an extensive community wealth building strategy, ensuring the maximum level of investment possible is retained within Dundee to support local jobs.
- Continue to grow the number of jobs within Dundee Waterfront.
- Increase the percentage of care experienced young people in positive destinations.

Claimant Count as a % of Working Age Population

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
🔴	Claimant Count as % of Working Age Population	4.1%	**3.9%**	**3.7%**	5%	29 (=)



Indicator Description

This indicator measures the number of people of working age claiming either jobseeker's allowance or universal credit as a percentage of the working age population.

Data is sourced from the ONS NOMIS Data Portal. NOMIS uses MYE Population Estimates for population figures.

Performance Context

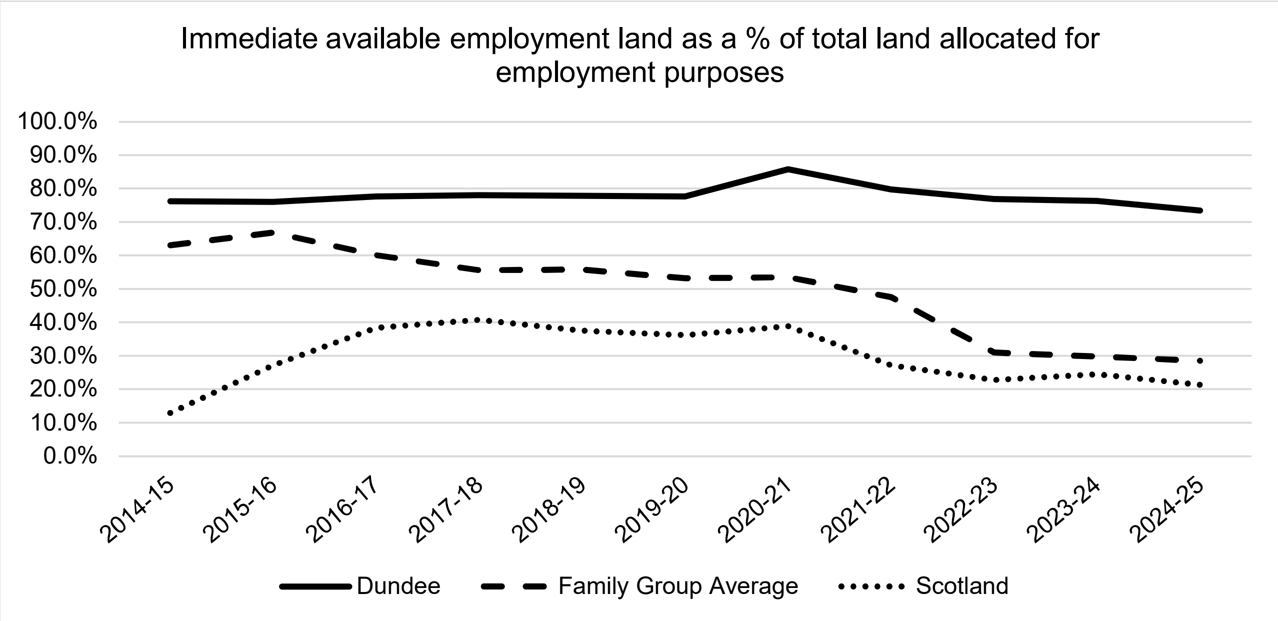
The claimant count as a % of working age population in Dundee has improved between 2023/24 and 2024/25. Currently at 3.9%, this is much lower than the Covid peak of 7.1%, as well as lower than the pre-pandemic 2019/20 figure of 4.6%. However, Dundee also remains above the family group average of 3.7% and is ranked joint 5th in the family group.

Actions included in the Council Plan which will help to increase the number of jobs available for working aged people are:

- Increase and enhance employment pathways, in particular supporting around 11,000 economically inactive people towards job seeking and 16–19-year-olds into positive destinations.
- Maximise apprenticeship opportunities within the Council and working with schools to promote the Council as an employer of choice.
- Deliver an extensive community wealth building strategy, ensuring the maximum level of investment possible is retained within Dundee to support local jobs.
- Continue to grow the number of jobs within Dundee Waterfront.
- Increase the percentage of care experienced young people in positive destinations.

Immediately available employment land as a % of total land allocated for employment purposes in the local development plan.

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
✅	Immediately available employment land as a % of land allocated for employment	76.3%	**73.5%**	**28.6%**	157%	4 (=)



Indicator Description

This indicator measures immediately available employment land as a % of total land allocated for employment purposes in the local development plan.

The availability of land for development is a significant factor that affects local economic growth, and it falls within Councils' local development planning powers to influence this. This measure shows how 'investor ready' and competitive a Council is in providing infrastructure to do business.

Data for this indicator is submitted by councils as part of their annual return under the SLAED Indicators Framework.

Performance Context

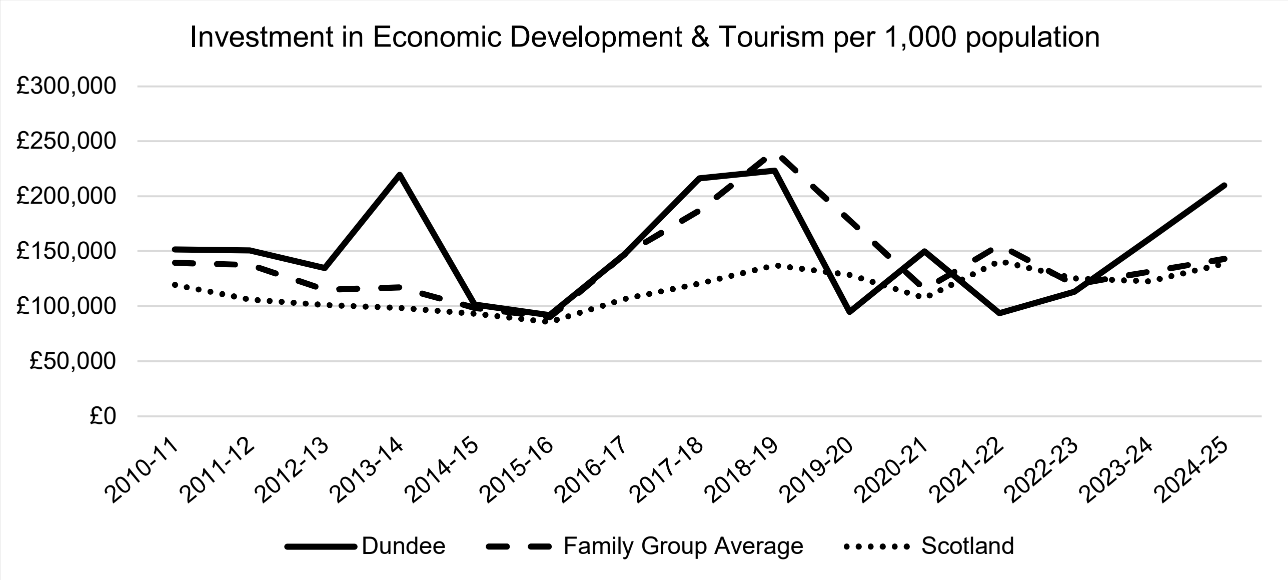
The graph above shows that Dundee has an exceptionally higher proportion of land allocated for employment purposes when compared to the family group average and the Scottish average. This demonstrates that Dundee City Council is 'investor ready' by providing infrastructure for business.

To help facilitate future economic development, Dundee City Council has a number of plans and strategies that will be focused on delivering inclusive economic growth including community wealth building. These include:

- Tay Cities Regional Economic Strategy & Action Plan
- Tay Cities Regional Deal Document
- Dundee Local Development Plan
- City Centre Strategic Investment Plan
- 2001 – 2031 Waterfront Masterplan

Investment in Economic Development & Tourism per 1,000 Population

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
✔	Investment in Economic Development & Tourism per 1,000 population	£161,309	**£209,941**	**£143,141**	47%	6 (↑1)



Indicator Description

This indicator measures the Investment in Economic Development & Tourism per 1,000 Population.

This indicator provides a measure of each Council's expenditure on the delivery of their economic development service, both in terms of capital and revenue costs. This indicator is one which local authorities should aim to maximise as a lever to support local economic development.

Gross expenditure is sourced from Local Finance Returns submitted by Councils to the Scottish Government and published as part of the Scottish Local Government Financial Statistics. Population is taken from mid-year estimates from the National Records of Scotland (NRS).

Performance Context

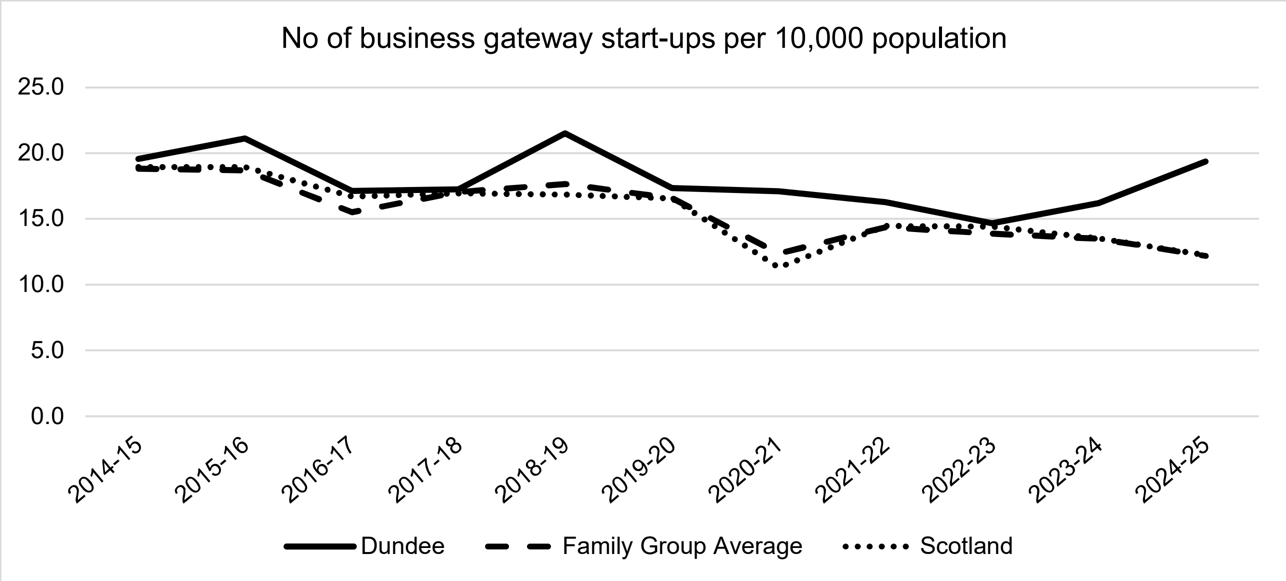
Dundee City Council's investment in economic development and tourism per 1,000 has increased between 2023/24 and 2024/25. There has been an increase in gross expenditure of 43.6% from £24,210,000 in 2023/24 to £31,466,000. Dundee's spend per capita is above the family group and Scottish averages and has increased Dundee's national relative position up 1 place from 7th to 6th. The Council is committed to investing appropriately in its strategic priority to deliver inclusive economic growth including community wealth building through a range of plans and strategies along with our partners.

These include:

- Tay Cities Regional Economic Strategy & Action Plan
- Tay Cities Skills Investment Plan
- Tay Cities Region Tourism Strategy
- Dundee City Events Strategy
- Dundee Local Development Plan
- City Centre Strategic Investment Plan

No of business gateway start-ups per 10,000 population

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
✓	Number of Business gateway start-ups per 10,000 Population	16.2	**19.3**	**12.2**	58%	5 (↑12)



Indicator Description

This indicator provides the rate of business gateway start-ups per 10,000 population. In looking at the intermediate outcome of Business Gateway Start-up support, the key economic outcome is that the business has begun trading. Data is available monthly. The annual figure is the average of monthly figures during a financial year.

Data for number of start-ups trading provided directly to the Improvement Service from COSLA. Population is taken from mid-year (June) estimates from the National Records of Scotland (NRS).

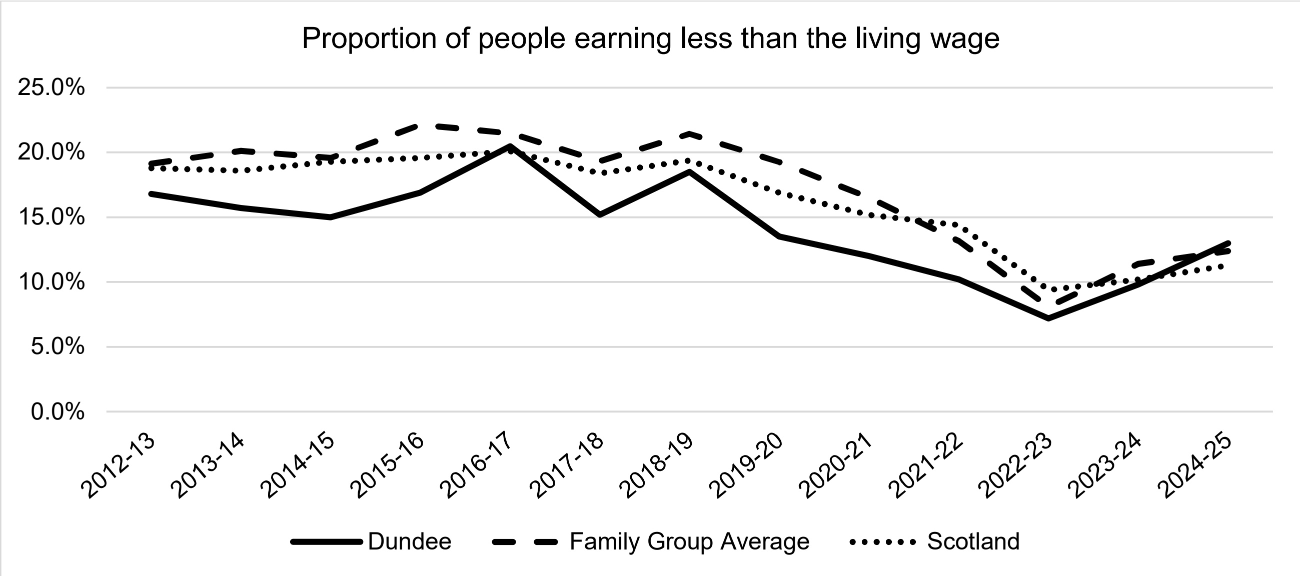
Performance Context

The number of business gateway start-ups per 10,000 in Dundee has increased by 19.5% between 2023/24 and 2024/25. In addition, Dundee has a higher rate of start-ups per population than the family group average and is ranked 2nd out of 8 urban local authorities within this group meaning that despite current financial challenges, this indicator is currently on target.

To further improve on providing a conducive environment for start-ups and entrepreneurship, within the Council Plan, Dundee City Council has committed to increase the number of start-ups and SMEs in the city and support their expansion. The number of new business start-ups increased to 292 in 2024-25 from 239 in 2023/24.

Proportion of people earning less than the living wage

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
🛑	Proportion of people earning less than the Living Wage	12.0%	**13.0%**	**12.4%**	5%	15 (↓9)



Indicator Description

This indicator measures the percentage of employees (18+) earning less than the real living wage. The real living wage rates have been independently calculated by the Resolution Foundation according to the cost of living based on household goods and services.

Data for this indicator has been collected from the ONS publication 'Annual Survey of Hours and Earning'.

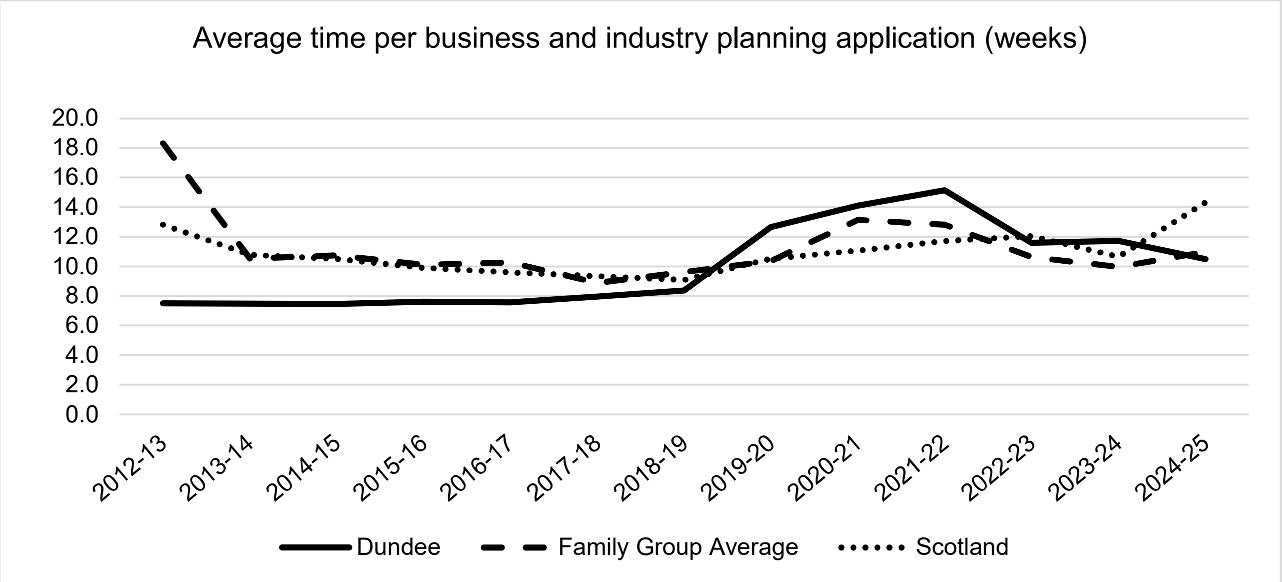
Performance Context

The proportion of people earning less than the living wage in Dundee has increased between 2023/24 and 2024/25. For the first time since the baseline year, the figure for Dundee is higher than the family group average, and Dundee is ranked 4th out of 6 councils in this group (Inverclyde and Comhairle nan Eilean Siar do not provide data for this indicator), showing that this is an area for improvement compared to other similar local authorities. Dundee is also ranked 15th highest across Scottish Councils, a drop of 9 places.

Dundee City Council continues to support employers attain living wage accredited status. As of the 31st of March 2026, there are 118 accredited Living Wage employers in Dundee who collectively employ 43,578 people. During 2025/26, 8 new organisations joined the Living Wage Network in Dundee, employing 137 staff and uplifting 58 workers to the real living wage.

Average time per business and industry planning application (weeks)

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
✔	Average time taken to deliver a Business or Industry planning application decision	11.7	**10.5**	**11.0**	-5%	12 (↑10)



Indicator Description

This indicator measures the average time taken to deliver a local business and industry planning application decision.

For planning applications, developments are put into one of three categories: local, major, or national. The LGBF measure only includes local developments. Local developments include applications for changes to individual houses and smaller developments for new housing (less than 50 homes) as well as applications covering areas of development such as minerals, business & industry, waste management, electricity generation, freshwater fish farming, marine finfish farming, marine shellfish farming, telecommunications, Approval of Matters Specified in Conditions (AMSCs) and other developments. Most applications will be for local developments.

Data is directly taken from the latest 'Planning Performance Statistics' publication on the Scottish Government website.

Performance Context

The average time per business and industry planning application has improved in Dundee, decreasing between 2023/24 and 2024/25 by 1.2 weeks to 10.5 weeks. As a result of this improvement, Dundee has reduced the average time to a level which is below the family group average of 11 weeks, meaning that the average planning decision is taking 0.5 weeks less in Dundee compared to the average.

The Council's Planning Service introduced a number of initiatives to help improve application times. This included enhanced staff training, pre-application and advice service, dedicated planning officers and improved communication channels. This data shows that the impact of these measures, along with digital transformation and streamlined processes have had impact on the efficiency of processing applications.

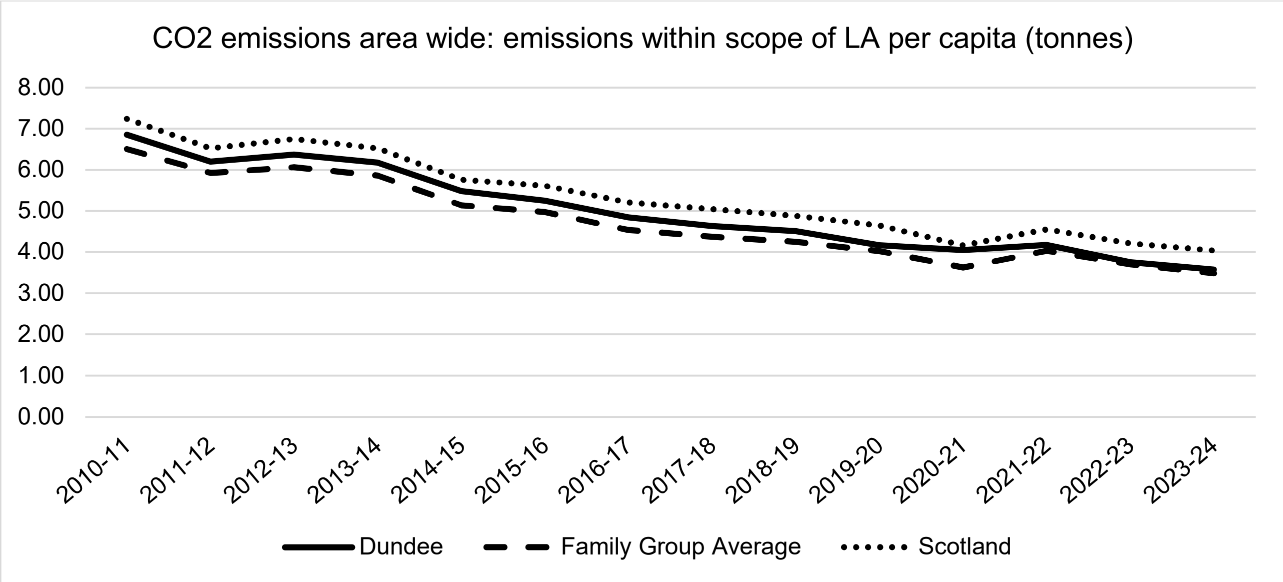
Tackle Climate Change and Reach Net Zero Emissions by 2045

Status	Performance Indicator	-2 Year	-1 Year	Current Value	Family Group Average	Difference	Short Term Trend	Long Term Trend	Scottish Relative Position	Lead Service
	CO_2 emissions area wide: emissions within scope of LA per capita (t CO_2e) *	4.17	3.76	**3.58**	**3.49**	3%	↑	↑	9 (↓1)	NS
	CO_2 emissions from Transport per capita (t CO_2e)	15.77	20.78	**14.76**	**21.21**	-30%	↑	↑	6 (↑7)	NS
	Percentage of household waste recycled or composted	35.6%	36.6%	**35.1%**	**42.3%**	-17%	↓	↓	29 (↓3)	NS

* Indicates Data is 2023/24

CO_2 emissions area wide: emissions within scope of Local Authority per capita

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
🔴	CO2 emissions area wide: emissions within scope of LA per capita (t CO_2e)*	3.76	**3.58**	**3.49**	3%	9 (↓1)



Indicator Description

This indicator records the annual carbon dioxide emissions per capita (in tonnes) in the local authority area that are within the scope of influence of the local authority. This excludes certain emissions which it has been considered local authorities are unable to directly influence, including emissions from motorway traffic, emissions from diesel railways, emissions from the Land Use, Land Use Change and Forestry sector and emissions from sites within the EU ETS (except power stations).

Data is collected from the UK Government 'UK local authority and regional carbon dioxide emissions national statistics' publication. Population is taken from the Mid-Year Population Estimates from NRS.

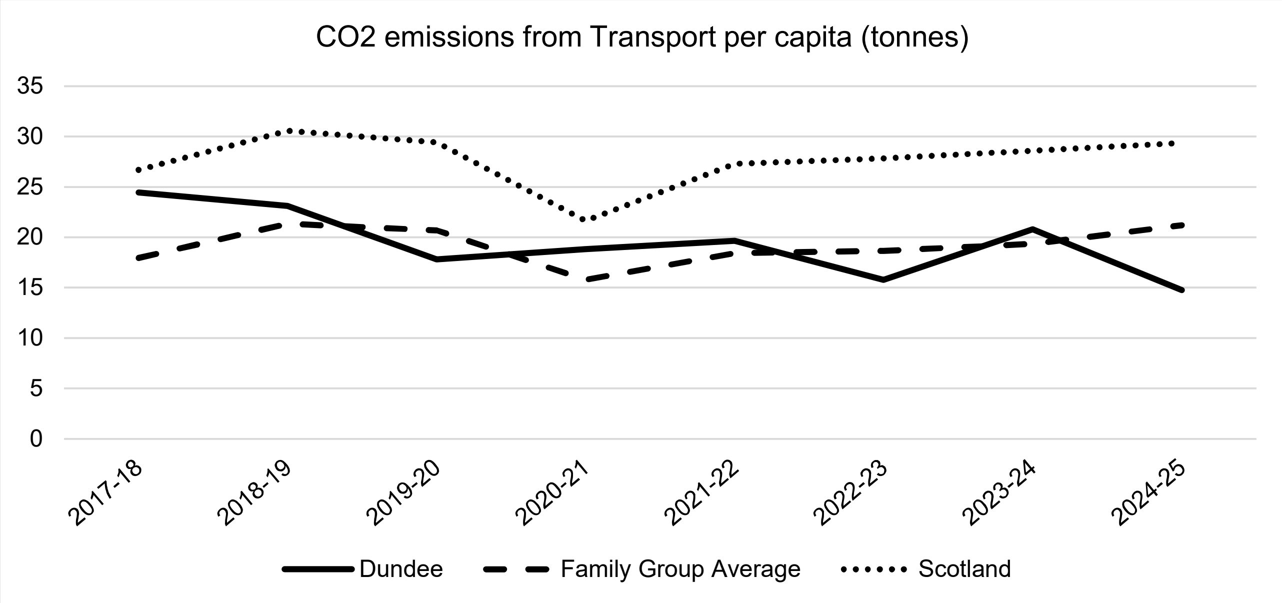
Performance Context

Dundee's CO_2 emissions within scope of Local Authority per Capita improved marginally, down from 3.76 in 2023/24 to 3.58 in 2024/25. The improvement is not significant enough in comparison to others and the Council dropped one place nationally. Although Dundee has the 9th lowest emissions in scope for this indicator, within the urban family group Dundee is below the average and still sitting 5th out of the group of 8 councils with similar characteristics.

Dundee is making steady progress towards its Net Zero commitments. The LEZ is fully operational; the Council has received multiple awards for its drive towards net zero and use of electric vehicles across the fleet. A range of projects within the city centre are underway to support cleaner mobility, sustainable development and regeneration aligned to net zero aims. Progress is also supported by urban panning that prioritises sustainable travel and climate-resilient design.

CO_2 emissions from Transport per capita

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
✓	CO2 emissions from Transport per capita (t CO_2e)	20.78	**14.76**	**21.21**	-30%	6 (↑7)



Indicator Description

This indicator reports carbon dioxide emissions from transport per capita (in tonnes) in the local authority area.

The data for emissions come from ‘Annual Local Authority Climate Report’, published by Sustainable Scotland Network. Population is taken from the Mid-Year Population Estimates from NRS.

Performance Context

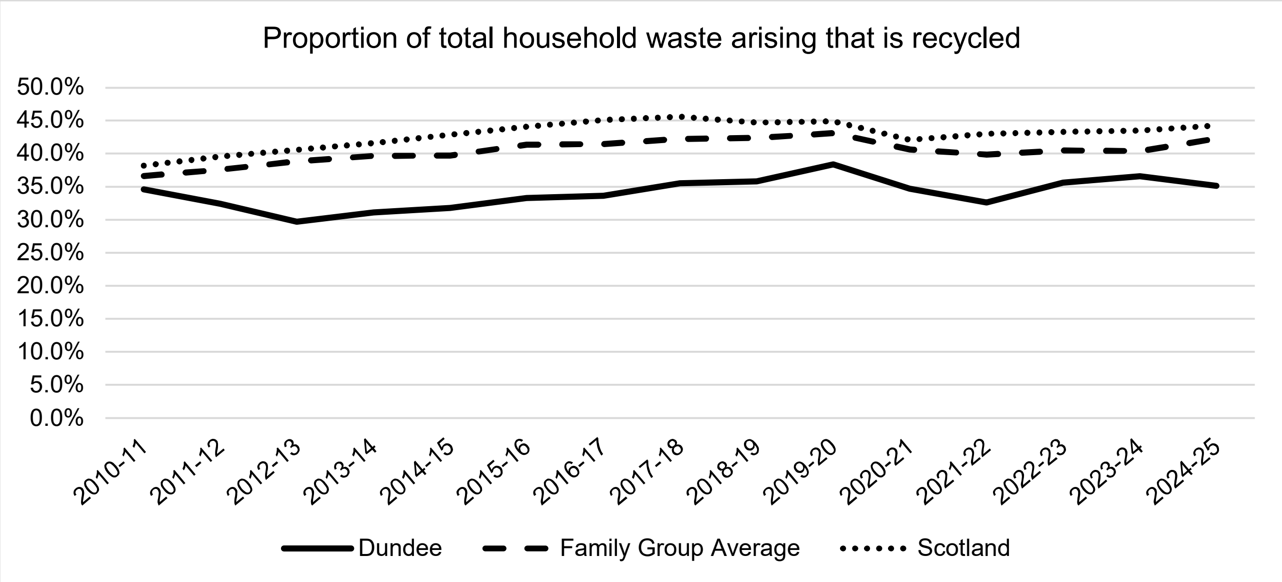
Dundee’s CO_2 emissions from Transport per capita has improved by 29% between 2023/24 and 2024/25. Dundee’s transport emissions are also now 30% below the family group and are at the lowest level since the baseline year in 2017/18. This improved performance is also reflected in Dundee’s relative position in the family group and nationally, being ranked 3rd out of 8, and 6th out of 32 respectively.

Reducing emissions from transport is a significant challenge, not just for Dundee but for every other area across the country. Dundee is addressing transport emissions and has taken several climate-focused actions. The LEZ will cut emissions from the most polluting vehicles within the city centre, and awards in relation to the implementation of electric vehicles demonstrates leadership in fleet decarbonisation. Several transport-related projects are being delivered under the City Centre Strategic Investment Plan which includes supporting sustainable travel and lower-emission movement around the city. Dundee is also the first local authority to use the ClimateOS platform, modelling emission-reduction pathways including: reducing reliance on fossil-fuel cars, increasing cycling and walking infrastructure and transition targets for transport such as shifting from driving to active travel.

In relation to the Council’s Net Zero ambitions, there is clear evidence the Council is making steady progress, however we have more to do in achieving climate goals.

% of total household waste arising that is recycled

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
🛑	Percentage of household waste recycled or composted	36.6%	**35.1%**	**42.3%**	-17%	29 (↓3)



Indicator Description

This indicator shows the percentage of total waste arising that is recycled. It includes waste from household collection rounds, and other household collections such as bulky waste collections, waste deposited by householders at household waste recycling centres recycling points/ bring banks. It excludes non-domestic properties such as hospitals, schools, universities, residential hostels and homes, campsites, caravan sites, self-catering holiday accommodation, public halls, and penal institutions,

Household waste data is available on the SEPA website.

Performance Context

The proportion of total household waste recycled has deteriorated in Dundee between 2023/24 and 2024/25. As a result of this deterioration, Dundee's national position has fallen 3 places to 29th out of 32 and our recycling rate is 17% lower than the family group average. This indicator therefore remains an area for improvement.

Towards a Waste Free Dundee 2026-30, outlined as part of the new Waste and Recycling Strategy Action Plan, sets out a number of actions and initiatives aimed at increasing recycling rates. This includes behaviour-change programmes aimed at raising awareness, service improvements, reducing waste sent to disposal and reducing contamination of recycling bins (particularly in flatted properties).

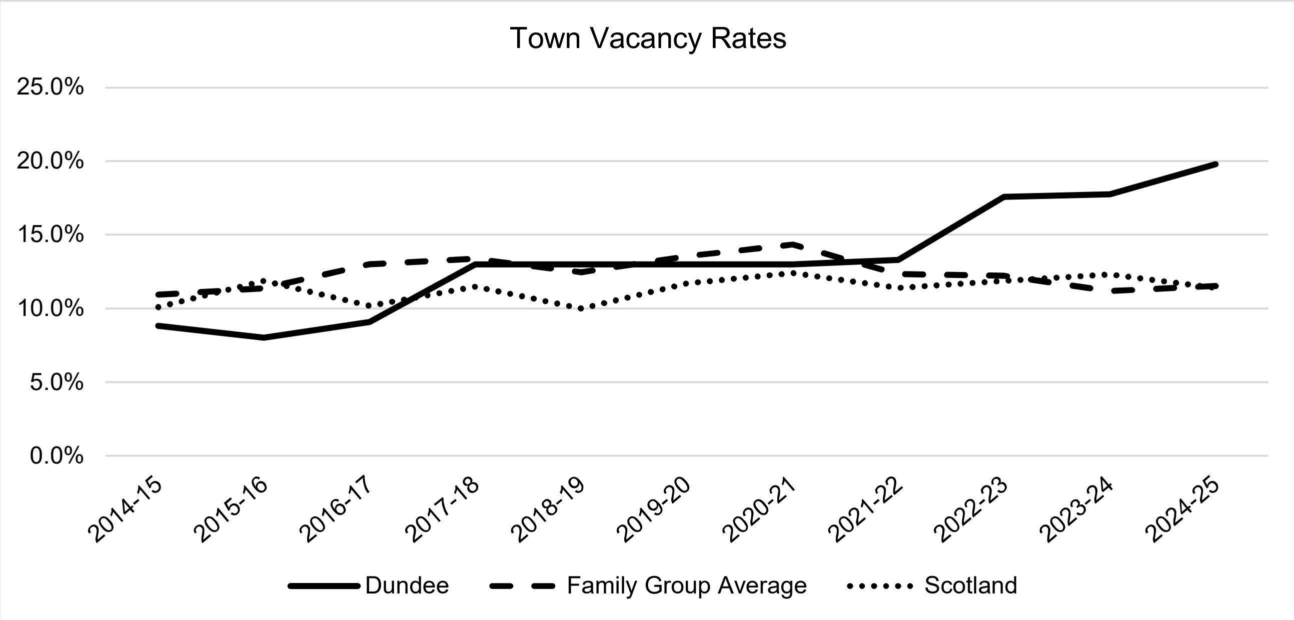
Many of these initiatives are already being implemented and the Council hopes to see a positive change in the data for 2025/26.

Build Resilient and Empowered Communities

Status	Performance Indicator	-2 Year	-1 Year	Current Value	Family Group Average	Difference	Short Term Trend	Long Term Trend	Scottish Relative Position	Lead Service
	Town vacancy rates	17.6%	17.7%	**19.8%**	**11.5%**	72%	↓	↓	31 (↓2)	CD
	Street Cleanliness Score - Streets cleaned to an acceptable standard	86.2%	86.4%	**83.2%**	**88.9%**	-6%	↓	↓	30 (↑1)	NS
	% of housing stock meeting SHQS	79.2%	79.0%	**80.6%**	**85.9%**	-6%	↑	↑	18 (↓4)	NS
	Average time taken to complete non-emergency repairs (days)	15.8	14.5	**15.7**	**9.6**	64%	↓	↑	25 (↓3)	NS

Town Vacancy Rates

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
🔴	Town vacancy rates	17.7%	**19.8%**	**11.5%**	72%	31 (↓2)



Indicator Description

This indicator measures the number of vacant commercial units as a percentage of total units for the local authority's key town centres.

The vibrancy of town centres is a strategic priority for Economic Development and Planning Services. An important measure of the extent to which town centre management / regeneration policies and initiatives are working is the level of vacant units within town centres.

Data for this indicator is submitted by councils as part of their annual return under the SLAED Indicators Framework.

Performance Context

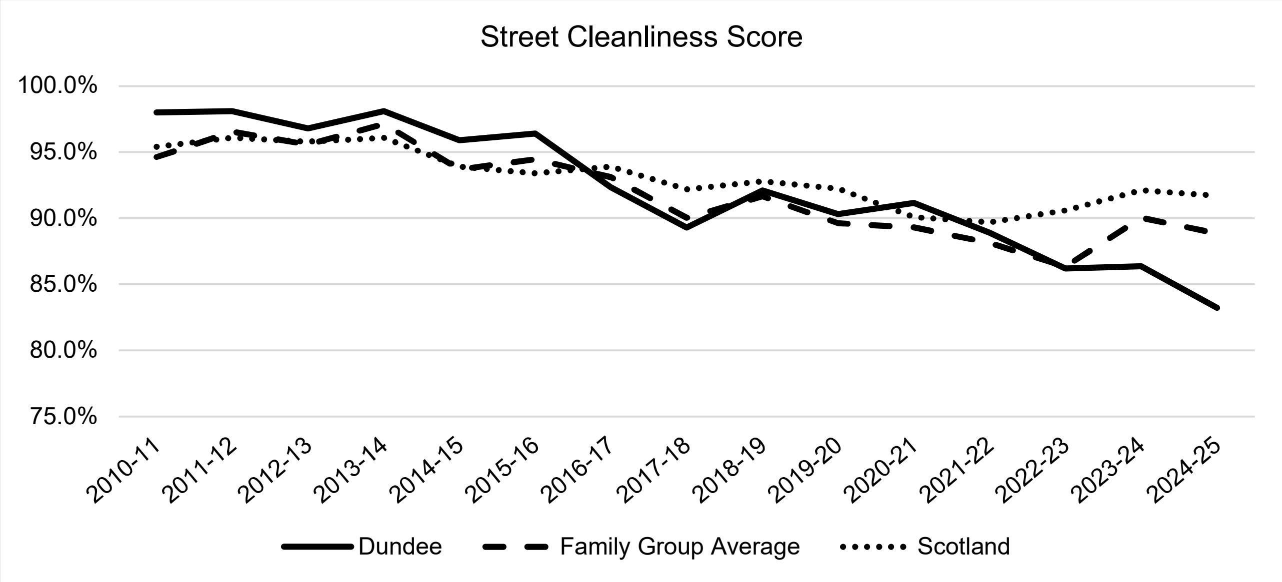
Dundee's town vacancy rates have been increasing since 2021/22 and in 2024/25 are 19.8%, the highest level since the baseline year of 2014/15. Local town vacancy rates in Dundee are 72% more than the family group benchmark. The vibrancy of the town centre is clearly an area of improvement for the Council, and the Strategic Investment Plan sets out our ambitions for the development of the city centre up to 2050.

The Council continues to make significant strides to improving public spaces, including pedestrian areas and green spaces to make the city centre more attractive. This includes the £2 million project to permanently transform Union Street into an accessible pedestrianised space. Investment in the Overgate has seen vacancy rates fall to 2% for the Centre. However, key closures in the Murraygate and Reform Street have had a negative impact. A public realm and infrastructure improvements for the City Centre's Eastern Quarter document has been published with 8 shortlisted environmental improvements.

The Council continues to involve residents, businesses and other stakeholders in the planning and development process to ensure the plan meets the needs of the community. One current collaborative project is the launch of a Business Improvement District in the City Centre following the approval of 380 eligible businesses. The plan for this district focuses on four main ways of improving the area, making it safer trough crime reduction and security initiatives, cleaner with enhanced street cleaning and maintenance, more vibrant with marketing and events, and empowering the business community through support and networking. These improvements will be funded by a 1.5% levy on eligible businesses in the area.

Street Cleanliness Score

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
🛑	Street Cleanliness Score - Streets cleaned to an acceptable standard	86.4%	**83.2%**	**88.9%**	-6%	30 (↑1)



Indicator Description

This is a measure of the quality of the street cleansing services provided by councils. The cleanliness index is achieved following inspection of a sample of streets and other relevant land and includes % of streets receiving A and B code of practice definitions (i.e. no litter and predominately free of litter and refuse with no accumulations).

This data is taken from Keep Scotland Beautiful's Local Environmental Audit and Management System.

Performance Context

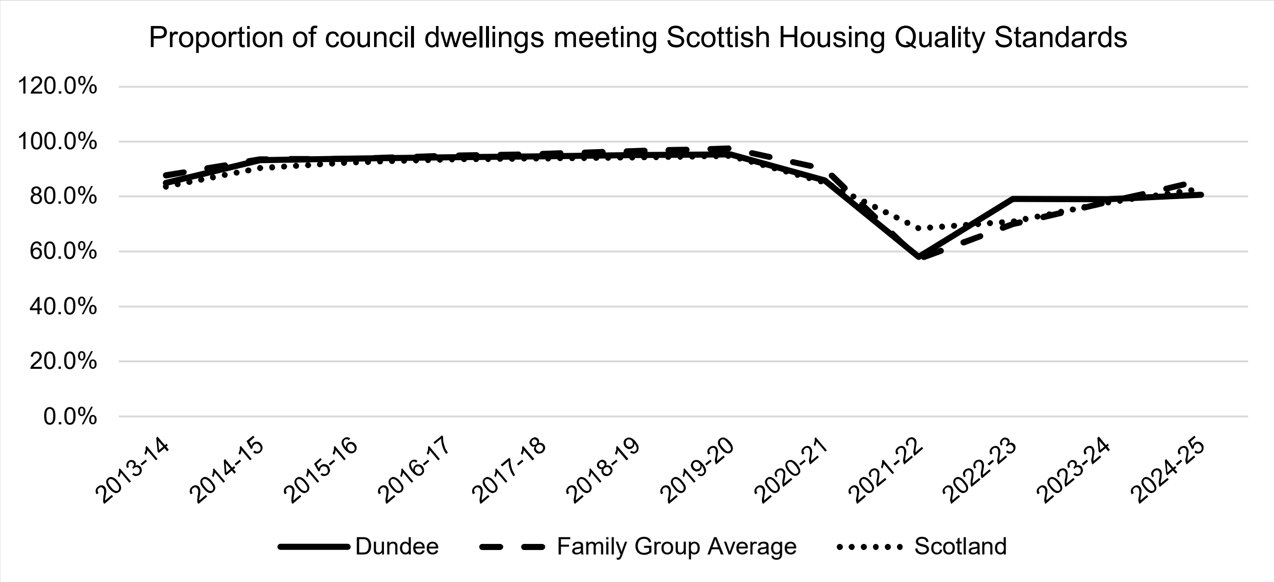
The slight increase in performance in 2023/24 has not been maintained in 2024/25 and Dundee's street cleanliness score dropped to 83.2%, the lowest level since recording began. A slight dip in the family group and national average has resulted in Dundee moving from 31st to 30th place, however, the Council still sits at the bottom of the family group, 6% off target.

During 2024/25, Environmental Services continued to strive to improve the score, supported by £200,000 additional revenue funding to support street cleaning across the city. The recruitment of additional seasonal environment staff and ongoing community clean up works took place. Litter management was the focus within the new Take Pride in Your City Action Plan 2024-26.

Despite all of the above efforts, the street cleanliness score has not improved. It may be that 2025/26 data will show the benefit of the interventions; however, the Council is committed to making improvements to the city and will take this action forward as an area for improvement.

% of council dwellings meeting Scottish Housing Standards

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
🛑	% of housing stock meeting SHQS	79.0%	**80.6%**	**85.9%**	-6%	18 (↓4)



Indicator Description

This indicator measures the percentage of council dwellings that meet the Scottish Housing Quality Standard (SHQS).

The Scottish Housing Regulator collects and publishes this data as part of the Scottish Housing Charter publication.

Performance Context

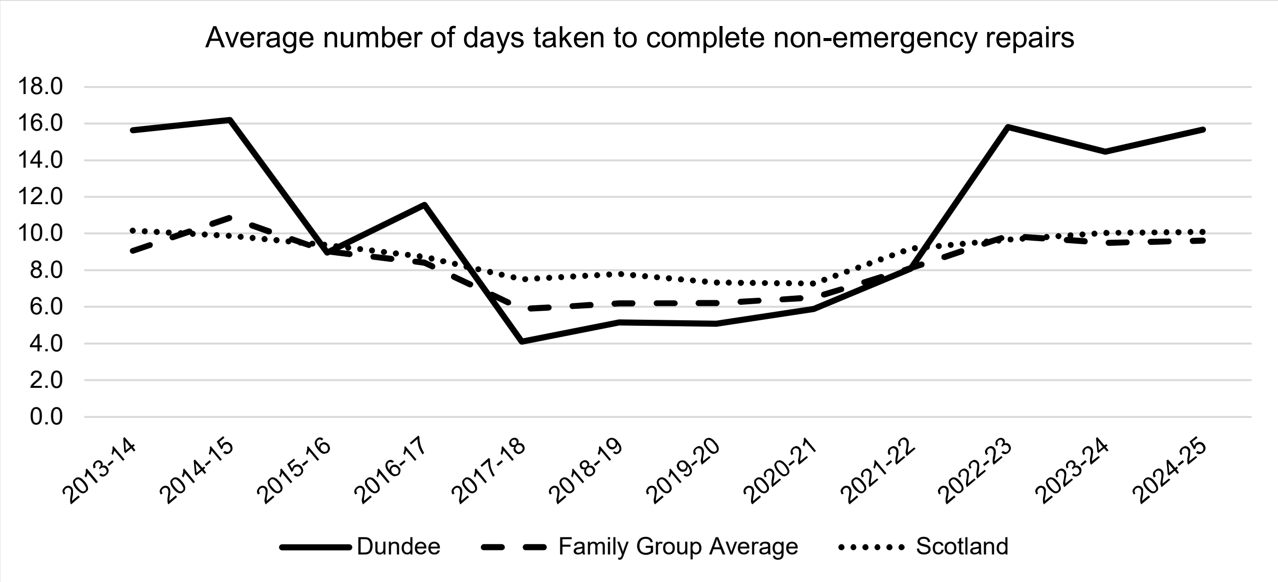
The graph above shows that up until 2020/21, Dundee had a high proportion of dwellings which were meeting Scottish Housing Standards. The number had been increasing year on year over the previous decade. However, due to electrical testing becoming a requirement of SHQS, the percentage of dwellings dropped in 2021/22. Both housing repairs and housing quality were affected by Covid related access issues and subsequent delays in carrying out key safety, inspection, and maintenance services.

Work to clear the backlog of electrical testing from 2021/22 (and those which were due in 22/23) progressed well, and this was reflected in the reported figures for 2022/23 which showed an increase from 58.1% to 79.2%. The Council maintained this level with 79% meeting standards in 2023/24 and 2024/25 data shows an improvement on last year to 80.6%. Despite this improvement, with other Councils also improving, Dundee's national position fell four places to 18th. Dundee sits 4th in the family group.

The Council has several active programmes aimed at increasing the proportion of homes that meet SHQS. The Council has regular engagement with the Scottish Housing Regulator to ensure ongoing efforts remain targeted, effective and compliant in relation to tenant safety, structural concerns and quality issues.

Average number of days taken to complete non-emergency repairs.

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
🛑	Average time taken to complete non-emergency repairs (days)	14.5	**15.7**	**9.6**	64%	25 (↓3)



Indicator Description

This is the average time taken (expressed in working days) between the earliest date a request is received by the landlord (from either the tenant or a repairs inspector) until the work is satisfactorily completed in the opinion of the landlord.

The Scottish Housing Regulator collects and publishes this data as part of the Scottish Housing Charter publication.

Performance Context

The Council's response time for non-emergency repairs has deteriorated from 14.5 days in 2023/24 to 15.7 days in 2024/25. This has reversed the decrease between 2022/23 and 2023/24, and Dundee remains well above the family group average 9.6 days.

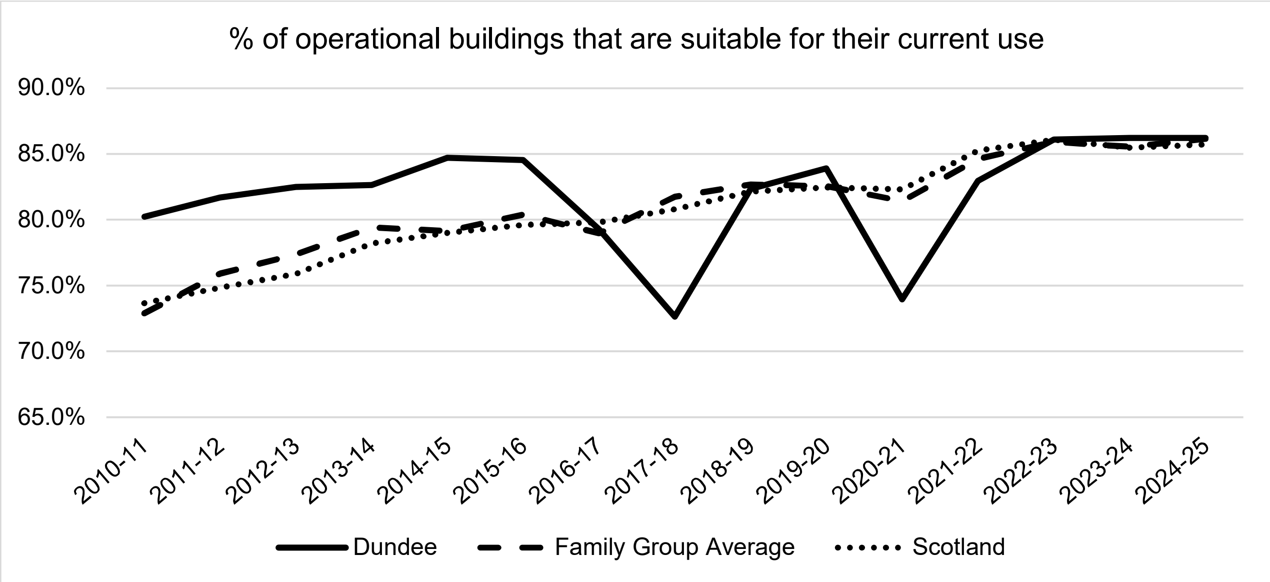
However, following the approval of The Housing Repairs and Relets Plan, alongside the delivery of the plan to remove the repairs and relet backlog, work to modernise the design and delivery of the repairs service to deliver greater levels of customer satisfaction and value for money took place. Since implementation, there has been an improving trend with this indicator. In September 2024, the Council took on average over 16 days to complete a non-emergency repair. Since then, almost every month, this figure has reduced. By the end of 2025, the Council had improved response time to just over 11 days, an improvement, on average, of approximately 5 days. This data from the 2025/26 year shows that the redesign of systems and processes has made a positive difference and will be reflected in the LGBF data next year. This indicator continues to be monitored on a monthly basis by Council Leadership Team.

Design a Modern Council

Status	Performance Indicator	-2 Year	-1 Year	Current Value	Family Group Average	Difference	Short Term Trend	Long Term Trend	Scottish Relative Position	Lead Service
	% of operational buildings that are suitable for their current use	86.1%	86.2%	**86.2%**	**86.1%**	0%			19 (↑1)	CD
	% of internal floor area of operational buildings in satisfactory condition	81%	81%	**81%**	**90.1%**	-10%			29 (↑1)	CD
	Sickness absence days per employee (non-teacher)	16.2	17.5	**17.9**	**14.7**	22%			31 (↓1)	CS
	Sickness absence days per teacher	6.1	7.9	**7.8**	**7.2**	8%			14 (↑3)	CF
	Gender pay gap	0.3%	-1.2%	**-1.5%**	**0.4%**	-475%			12 (=)	CS
	Actual outturn as a percentage of budgeted expenditure	97.8%	101.6%	**101.2%**	**101.3%**	0%			22 (↓2)	CS
	Uncommitted General Fund Balance as a % of council annual budgeted net revenue	2.2%	2.1%	**1.7%**	**1.9%**	-11%			24 (↓8)	CS
	Total useable reserves as a % of council annual budgeted revenue	19.2%	19.7%	**15.7%**	**20.1%**	-22%			21 (↑1)	CS
	Reliance on Reserves as a % of Net Expenditure	0.1%	0.9%	**1.5%**	**0.7%**	114%			26 (↓7)	CS

% of operational buildings that are suitable for their current use

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
✓	% of operational buildings that are suitable for their current use	86.2%	**86.2%**	**86.1%**	0%	19 (↑1)



Indicator Description

This indicator measures the proportion of operational buildings that are suitable for their current use. “Operational accommodation” is all property used for the delivery of services. It includes schools and temporary buildings but excludes rented housing stock and properties available for commercial let. “Suitable for its current use” means assessed using the SEMP core facts criteria as either performing well and operating efficiently or performing well but with minor problems.

Councils return this data direct to the Improvement Service.

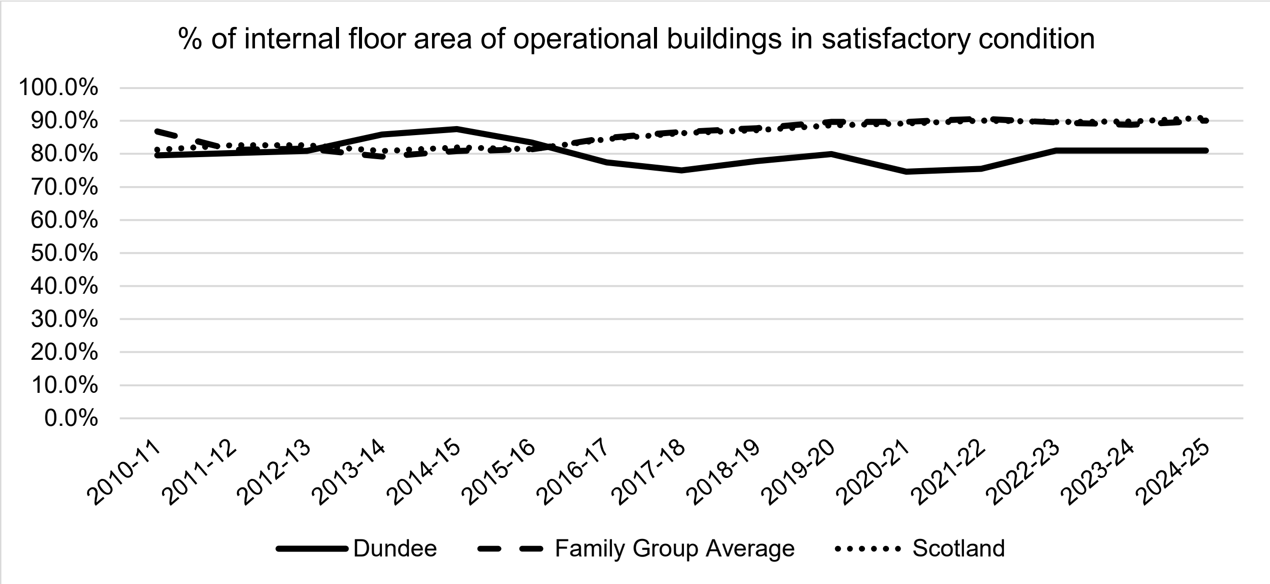
Performance Context

Dundee City Council’s proportion of operational buildings in satisfactory condition has again been maintained at 86.2% for a consecutive year. As Dundee remains marginally higher than the family group average, this indicator is on target. Dundee’s ranking has improved from 20th to 19th nationally.

A ten-year Property Rationalisation Strategy is being developed, ensuring that the Council explores every opportunity and takes the necessary steps to increase this proportion further. The Strategy will ensure the Council continues to work and support colleagues across all Services, Leisure and Culture Dundee and wider partnerships, including community groups, to identify potential areas within the portfolio where the Council can vacate from existing older and less efficient properties to provide services from alternative modern functional premises.

% of internal floor area of operational buildings in satisfactory condition

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
🛑	% of internal floor area of operational buildings in satisfactory condition.	81%	**81%**	**90.1%**	-10%	29 (↑1)



Indicator Description

This indicator measures the proportion of internal floor area of operational buildings in satisfactory condition. “Gross internal floor area” is defined as the total internal floor surface area within the external walls. It includes space in cupboards, toilets, and cloakrooms etc. “Operational accommodation” is all property used for the delivery of services. It includes schools and temporary buildings but excludes rented housing stock and properties available for commercial let. “Satisfactory condition” means assessed using the condition categories as specified in the Federation of Property Societies as either performing as intended and operating efficiently or performing as intended but showing minor deterioration.

Councils return this data direct to the Improvement Service.

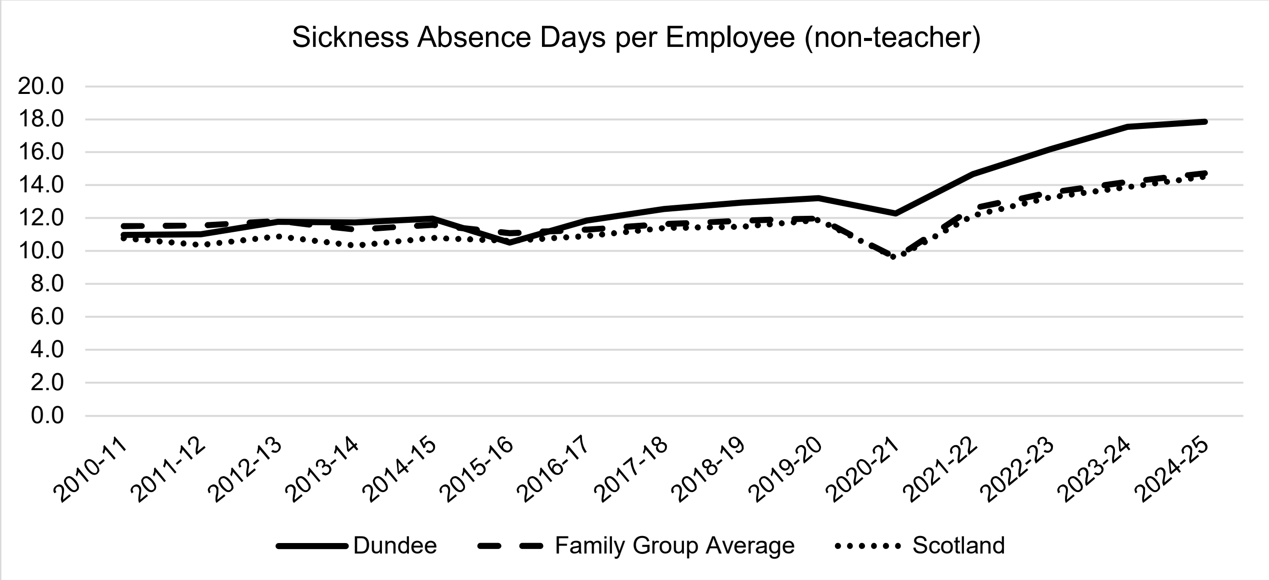
Performance Context

Dundee has maintained a level of 81% for the third consecutive year and improved the national position by one place. However, this is still 10% below the benchmark. As already stated, a new ten-year Property Rationalisation Strategy is being developed and key workstreams identified.

The demolition of buildings in poor condition is also a way to reduce the Council’s property footprint and reduce repair costs. The planned demolition of Clepington Road Depot MOT side building is on hold awaiting a decision from Contracts Services on their future building planning. The opening of Greenfield Academy in August 2025 saw the merger of Braeview Academy and Craigie High School with both former schools now no longer operational and programmed for demolition. Kirkton Community Centre is also being demolished.

Sickness absence days per employee (non-teacher)

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
🔴	Sickness absence days per employee (non-teacher)	17.5	**17.9**	**14.7**	22%	31 (↓1)



Indicator Description

This indicator calculates the sickness absence days per employee by dividing the total number of days lost per year through sickness absence by the total number of FTE staff. Total number of days lost per year through sickness absence includes absence, which is self-certified, certified by a GP, long-term (even if staff are unpaid), industrial injury or disability. Authorised leave, which is not sickness absence, e.g., annual leave, school closure days, maternity, paternity, adoption, maternity support, parental leave, or other similar authorised absence which is not sickness absence is not included.

Total number of FTE staff includes all permanent, temporary, or fixed term staff no matter how long they have been employed by the council. All casual/ supply employees who have no contract hours, and agency staff are to be excluded from the calculations. Part time staff are also included by calculating the FTE for both the numerator and denominator on a consistent basis. For example, where the standard working week for full time employees is 36.25 hours, someone working a 15hr week counts as 41% FTE, therefore, such a part time staff with 9 shifts lost due to sickness absence would have 9 X .41 = 3.7 days sickness absence.

Councils return this data direct to the Improvement Service.

Performance Context

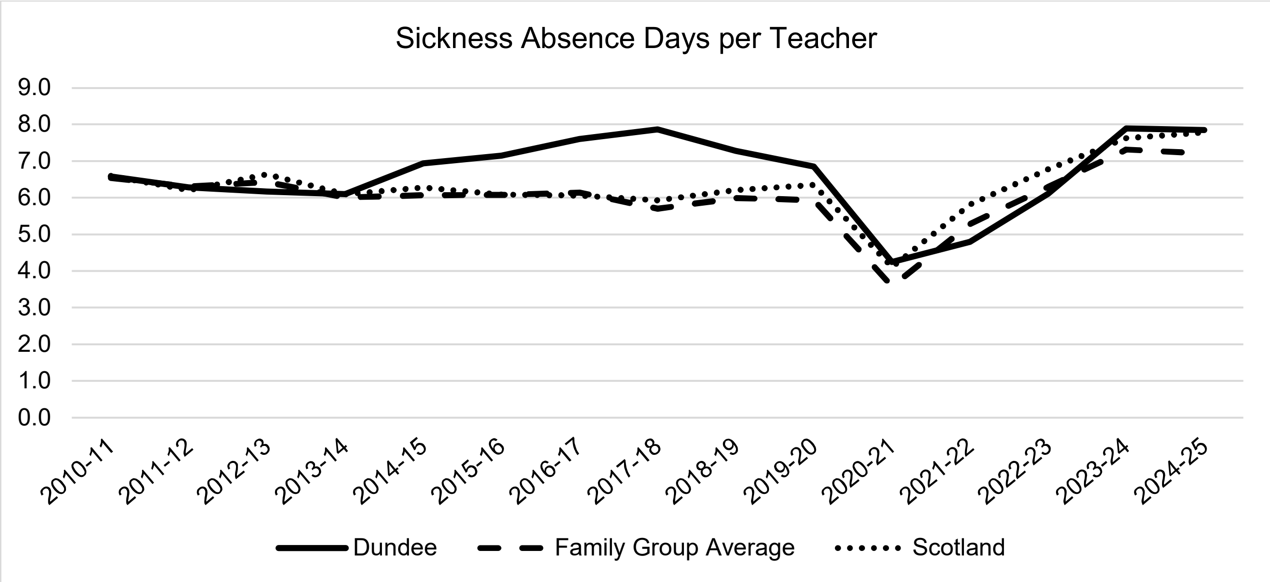
Sickness absence days per employee (non-teacher) increased in Dundee City Council between 2023/24 and 2024/25. The last two years of LGBF data therefore shows that non-teacher employee absence has increased from 14.7 days in 2021/22 to 17.9 days in 2024/25. While this follows a similar trend to the national and family group average, Dundee is notably above the benchmark with, on average, 3 more days lost to sickness compared with our family group average.

There is more recent data available which shows an improving situation. The indicator was at its highest in January 2025 where there were 18.41 days lost per employee. This has reduced through 2025 to 17.05 days in January 2026. The number of initiatives put in place to support employees are having a positive impact on absence and employee wellbeing remains a key priority for the Council.

Improving attendance at work remains a standing item on the agenda every month for Council Leadership Team.

Sickness Absence Days per Teacher

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
🔴	Sickness absence days per teacher	7.9	**7.8**	**7.2**	8%	14 (↑3)



Indicator Description

This indicator calculates the sickness absence days per teacher by dividing the total number of days lost per year through sickness absence by the total number of FTE staff. Total number of days lost per year through sickness absence includes absence, which is self-certified, certified by a GP, long-term (even if staff are unpaid), industrial injury or disability. Authorised leave, which is not sickness absence, e.g., annual leave, school closure days, maternity, paternity, adoption, maternity support, parental leave, or other similar authorised absence which is not sickness absence is not included.

Total number of FTE staff includes all permanent, temporary, or fixed term staff no matter how long they have been employed by the council. All casual/ supply employees who have no contract hours, and agency staff are to be excluded from the calculations. Part time teachers are also included by calculating the FTE for both the numerator and denominator on a consistent basis. For example, where the standard working week for full time employees is 36.25 hours, someone working a 15hr week counts as 41% FTE, therefore, such a teacher with 9 shifts lost due to sickness absence would have 9 X .41 = 3.7 days sickness absence.

Councils return this data direct to the Improvement Service.

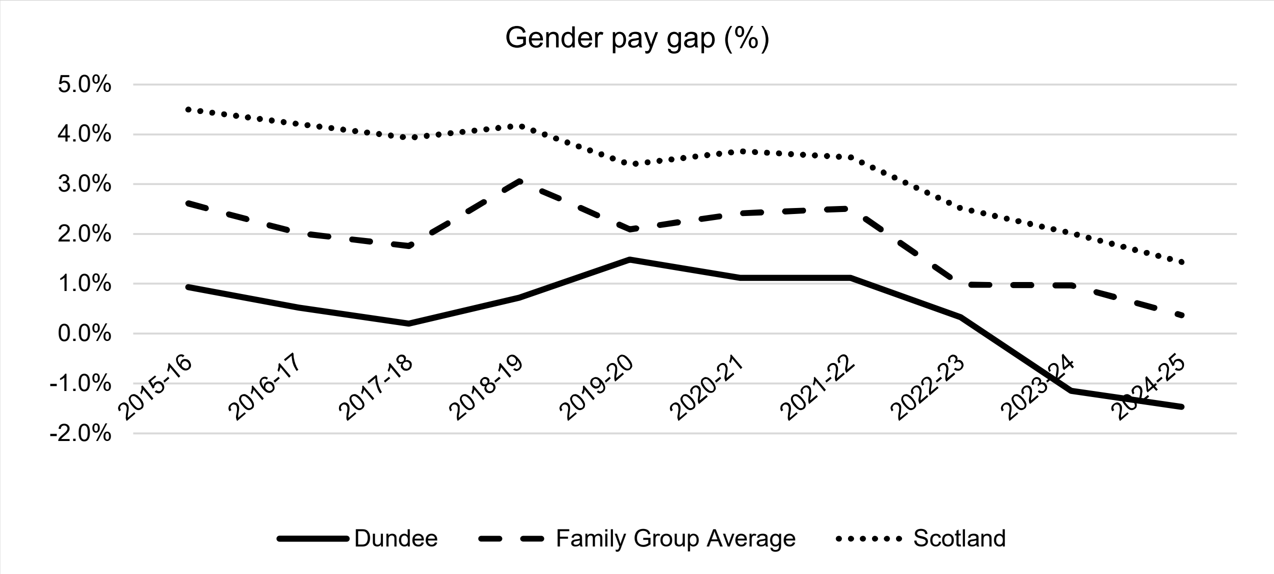
Performance Context

Sickness absence days per teacher has improved in Dundee City Council between 2023/24 and 2024/25 with the Council moving up into the top half nationally. At 7.8 days in 2024/25, the Council remains 8% behind the family group average. As with non-teacher absence, more recent data, monitored closely by managers, senior leaders and on a monthly basis by Council Leadership Team, shows an improving trend over the last year for all employee groups. In January 2025 there were 8.35 days lost per employee. This has reduced through 2025 to 7.01 days in January 2026.

Improving attendance at work remains a standing item on the agenda of Council Leadership Team every month.

The gender pay gap (%)

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
✔	Gender pay gap	-1.2%	**-1.5%**	**0.4%**	-475%	12 (=)



Indicator Description

The gender pay gap is the percentage difference between men's and women's hourly pay. This is calculated as the difference between average hourly rate of pay for male staff and average hourly rate of pay for female staff divided by the average hourly rate of pay for male staff. A positive figure indicates male employees are, on average, paid more per hour than female employees, while a negative figure indicates that female employees are, on average, paid more per hour than male employees.

All council staff are included in this calculation. The figures reported should be the number of staff employed by the council on 31 March. For this calculation, any fringe benefits (such as leases of free cars, health insurance, and a range of non-cash benefits) and any overtime pay are excluded.

Councils return this data annually direct to the Improvement Service.

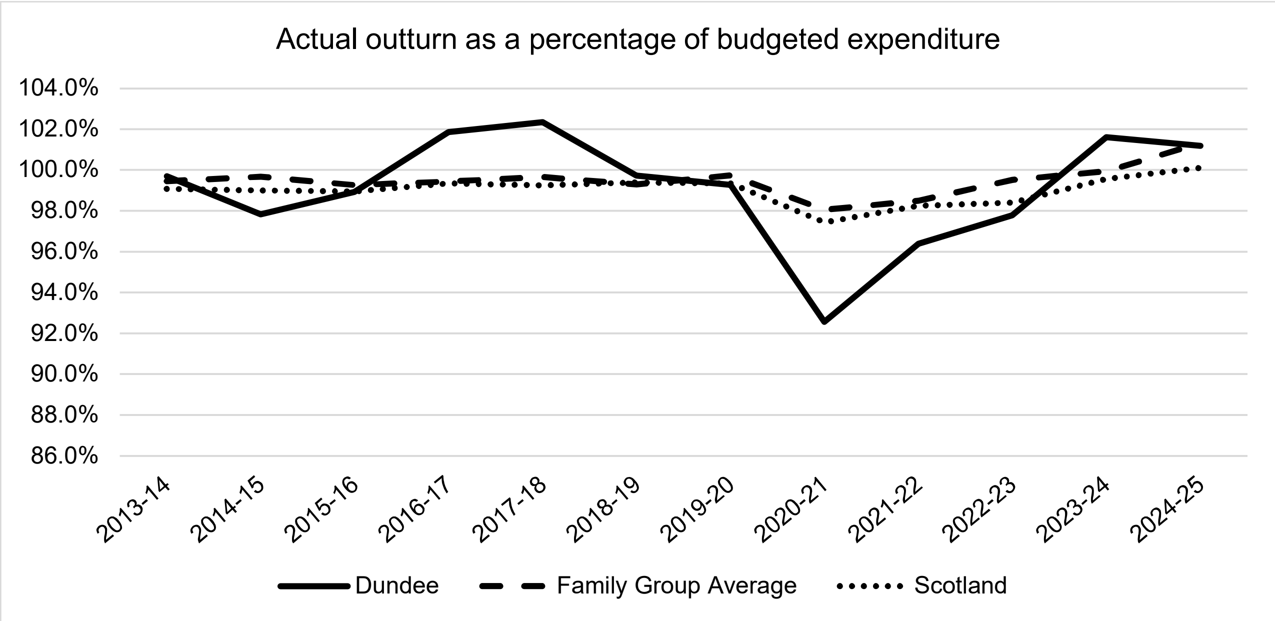
Performance Context

The aim of the gender pay gap indicator is to be as close to zero as possible. Dundee has consistently performed well for this indicator compared to the Family Group and Scottish averages, indicating that Dundee City Council is fulfilling its commitments for equal opportunities.

Dundee City Council commits in the Council Plan to firstly have adaptable and flexible structures which promote working across organisational boundaries with greater employee empowerment, integrated teams, and agile workforce and secondly to have a values-based culture that will unlock and develop the skills and potential of our workforce.

Actual outturn as a percentage of budgeted expenditure

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
✔	Actual outturn as a percentage of budgeted expenditure	101.6%	**101.2%**	**101.3%**	0%	22 (↓2)



Indicator Description

This indicator measures actual outturn as a percentage of budgeted expenditure (per Actual Outturn Report submitted to Committee).

Councils return this data direct to the Improvement Service as part of the annual LGBF Finance Collection.

This is a goldilocks indicator, with Council's being ranked on how to close they are to 100%.

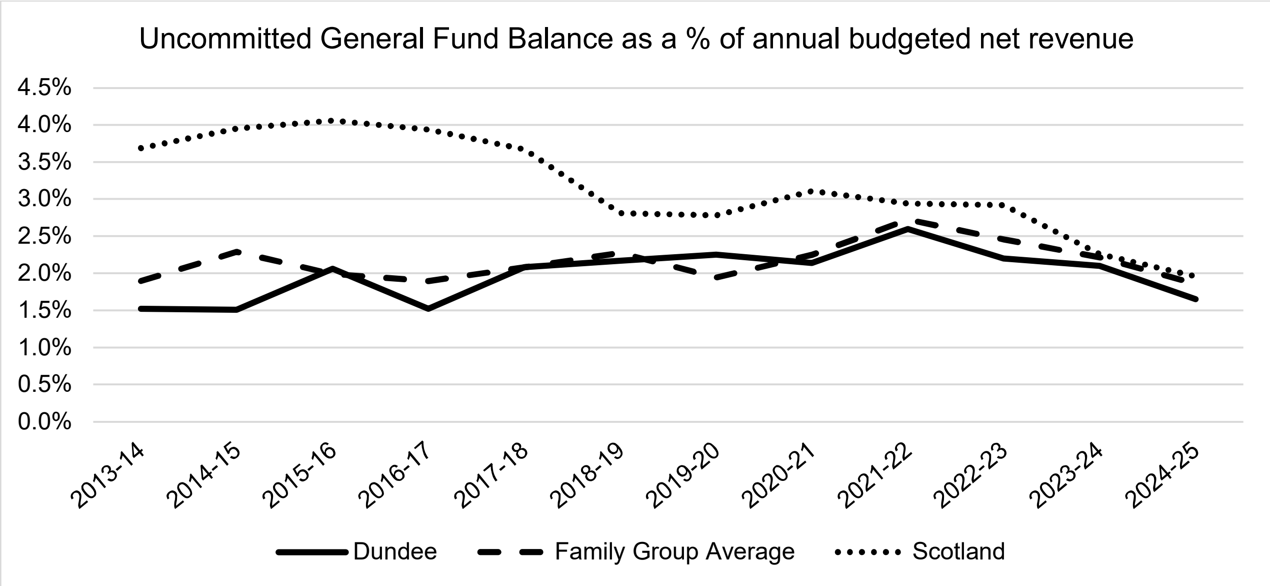
Performance Context

Dundee City Council's actual outturn as a percentage of budgeted expenditure has improved from 2023/24 to 2024/25. The actual outturn for 2024/25 reduced by 0.4% to 101.2% from 101.6% in 2023/24, and Dundee ranks 4th within the family group, although it compares less favourably with Scotland as a whole, being ranked 22nd. Although overbudget, it is within a manageable range. This is evidencing a continued commitment to sound financial management and regular budget monitoring to Elected Members.

Maintaining spend within budget over the last few years has been challenging and is evidence the Council is committed to its transformation programme to being lean and efficient with a clear set of priorities that deliver for Dundee citizens and communities, focusing resources where they can make the biggest difference.

Uncommitted General Fund Balance as a % of council annual budgeted net revenue

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
🛑	Uncommitted General Fund Balance as a % of council annual budgeted net revenue	2.1%	**1.7%**	**1.9%**	-11%	24 (↓8)



Indicator Description

This indicator is calculated as the ratio of uncommitted general fund balance to net revenue expenditure.

Councils return this data direct to the Improvement Service as part of the annual LGBF Finance Collection.

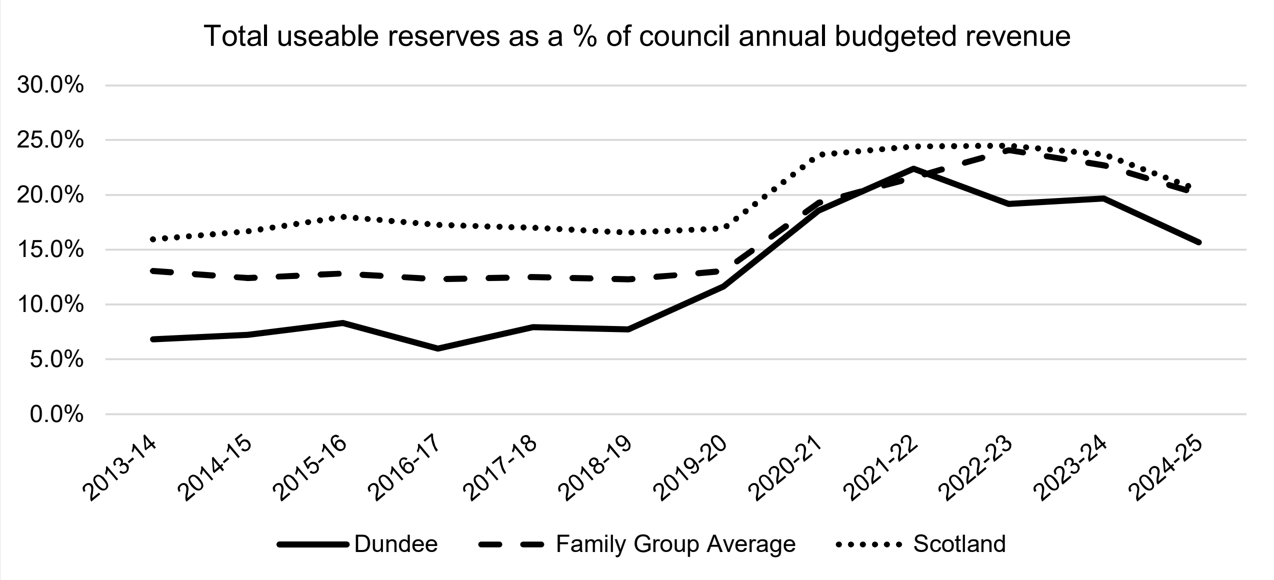
Performance Context

The Council's long-term financial strategy aims to maintain healthy reserve levels to manage financial risks and support long term sustainability. It outlines measures to manage budget shortfalls, including the use of reserves. The Council aims to retain 2% of revenue budget to ensure financial stability, provide a buffer for unexpected expenditures, revenue shortfalls and to maintain priority service delivery.

Dundee City Council's uncommitted general fund balance as a % of annual budgeted net revenue has fallen to 1.7% between 2023/24 and 2024/25, falling below 2% for the first time since reporting began in 2019/20 and significantly below the preferred minimum to ensure financial stability. Unallocated reserves have now fallen below 2 per cent for the family group average as well, reflecting financial fragility across councils similar to Dundee.

Total useable reserves as a % of Council annual budgeted revenue

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
🛑	Total useable reserves as a % of council annual budgeted revenue	19.7%	**15.7%**	**20.1%**	-22%	21 (↑1)



Indicator Description

This indicator is calculated as the ratio of total usable reserves to council annual budgeted revenue. Definitions include:

- Total usable reserves from as per Movement in Reserves Statement should be used.
- The budget is the approved budget for the start of the year.
- Total usable reserves should include Capital Grants Unapplied and Capital Fund.

Councils return this data direct to the Improvement Service as part of the annual LGBF Finance Collection.

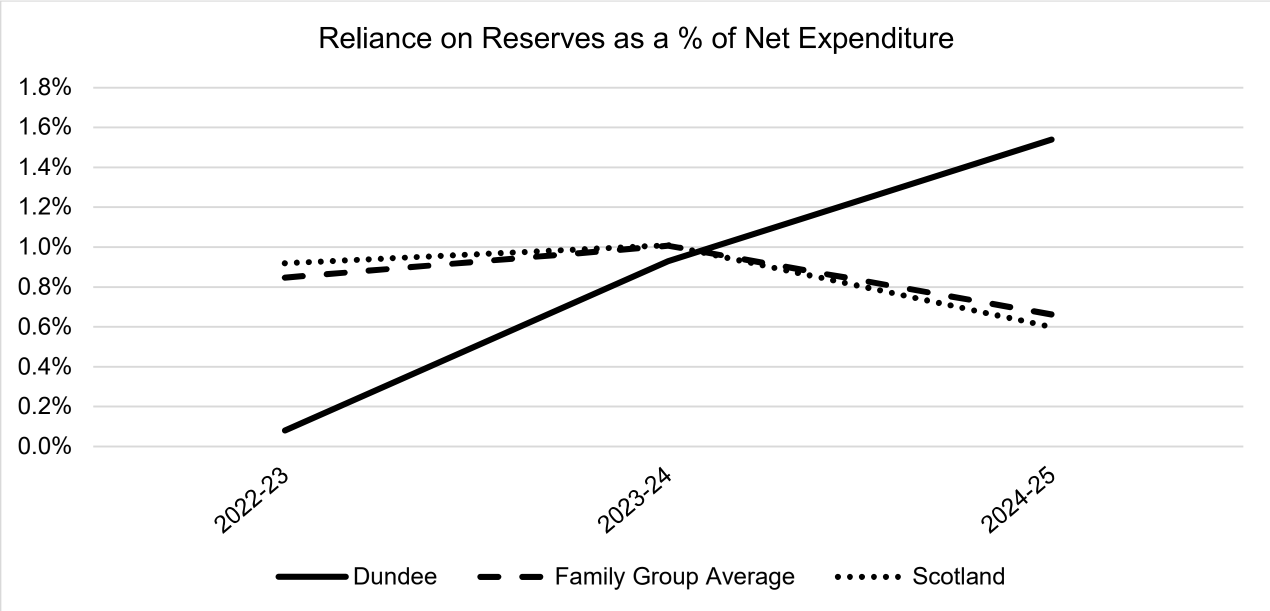
Performance Context

Dundee City Council's total useable reserves as a % of council annual budgeted revenue reduced by 4% between 2023/24 and 2024/25, moving the Council to more than 20% away from the family group benchmark. Dundee is not in an exceptional position, Audit Scotland report this is typical across all Scottish Local Authorities. The national picture shows useable reserves fell by around 7% between 2023/24 and 2024/25.

Reliance on the use of reserves is identified as a key area for improvement for the coming year (see relevant indicator below). The reduction in useable reserves provides the Council with less protection against income shortfalls, cost pressures and other unforeseen situations.

Reliance on Reserves as a % of Net Expenditure

Status	Performance Indicator	-1 Year	Current Value	Family Group Average	Difference	Scottish Relative Position
🛑	Reliance on Reserves as a % of Net Expenditure	0.9%	**1.5%**	**0.7%**	114%	26 (↓7)



Indicator Description

This indicator shows approved use of reserves to address identified revenue budget gaps during budget setting, as defined by, and provided, to Audit Scotland in support of the Accounts Commissions 'Local Government Budgets' publication.

Performance Context

The Council's reliance on the use of reserves as a % of new expenditure has increased from 0.1% in 2022/23 to 1.5% in 2024/25. In contrast to the averages for the family group and nationally, Dundee is continuing on a deteriorating trajectory. In light of this and the commentary on the position in relation to the two indicators above, the Council will be taking this forward as a key area for improvement over next year and beyond.

With falling useable reserves, tightly constrained, reducing balances and increasing reliance on non-recurring measures to sustain services, the Council needs to take action to reduce reliance on reserves. Moving forward into 2026/27, this is a key area for improvement for the Council

REPORT TO: SCRUTINY AND AUDIT COMMITTEE - 23 SEPTEMBER 2026

REPORT ON: INTERNAL AUDIT PLAN UPDATE AND PROGRESS REPORT

REPORT BY: CHIEF INTERNAL AUDITOR

REPORT NO: 194-2026

1.0 PURPOSE OF REPORT

To submit to members of the Scrutiny Committee an update on the progress towards delivering the 2026/2027 Internal Audit Plan; the audits from previous years' plans that were not complete in June 2026, and information about the number of open Internal Audit Recommendations.

2.0 RECOMMENDATIONS

It is recommended that the Committee:-

(i) review and comment on the progress with the Internal Audit Plan;

(ii) review and comment on the progress with the implementation of agreed internal audit recommendations; and

(iii) note the position regarding the latest review of the Internal Audit Mandate and Charter.

3.0 FINANCIAL IMPLICATIONS

None.

4.0 AUDIT PROGRESS

4.1 Appendix 1 notes the current stage of progress with implementing the 2026/2027 Internal Audit plan and the outstanding items brought forward from previous plans (the plan). It also includes the current position regarding previous years' internal audits with remaining open actions as of August 2026.

4.2 Appendix 2 shows the total open internal audit recommendations by service, audit year and risk priority. Some progress has been made to implement and close open actions, with 22 actions closed since this was last reported in June 2026. As of April 2026, the Council Leadership Team has issued instructions that Services will no longer be permitted to extend the due dates for outstanding Internal Audit Actions. Accordingly, actions where the due date has not been previously extended are reported as overdue.

4.3 Staffing Update - A member of the team left in July 2026 and the process to recruit a replacement is underway. This will impact on the capacity to deliver the plan as was agreed in April 2026. Further updates on how the plan will need to be revised will be bought to the committee in November (2026).

5.0 INTERNAL AUDIT MANDATE AND CHARTER REVIEW

5.1 The Internal Audit Mandate and Charter were approved in April 2025. Under Domain III (Governing the Internal Audit Function), Principle 6 (Authorised by the Board), and specifically Standard 6.2 (Internal Audit Charter), of the Global internal Audit Standards, a change in leadership is categorised as a significant organisational event that triggers an immediate review.

5.2 This review has been undertaken by the new Chief Internal Auditor, now referred to as Chief Audit Executive (CAE) in the Global Internal Audit Standards (GIAS UK). No changes are proposed at this time; any revisions will be made as part of the process for the creation of the 2027/28 Charter document.

5.3 Linked to the GIAS in the UK Public Sector are Topical Requirements, these are areas of Internal Audit that are set as advisory, or mandatory by the Internal Audit Standards Board. Where they are mandatory this applies when that audit is undertaken. The most recent Topical Requirement is Organisational Behaviour, and this has been "disapplied" to the UK Public Sector. Topical Requirements will be included in some form? in the planning for 2027/28.

6.0 POLICY IMPLICATIONS

This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services, or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

7.0 CONSULTATIONS

The Council Leadership Team have been consulted in the preparation of this report.

8.0 BACKGROUND PAPERS

No background papers, as detailed by Section 50D of the Local Government (Scotland) Act 1973 (other than containing confidential or exempt information) were relied on to a material extent in preparing the above report.

Appendix 1 - Internal Audit Plan update 2026/27 plus previous years' not reported by June 2026.

Appendix 2 - Outstanding Internal Audit Agreed Actions.

TONY ROSE, CHIEF INTERNAL AUDITOR (CIA/CAE) **DATE: 23 SEPTEMBER 2026**

Appendix 1 - Internal Audit Plan update 2026/27 plus previous years' not reported by June 2026

The tables below show the progress stage of each audit, and the overall assurance level provided from completed audit work. They also include the numbers of remaining open actions for each report to allow members to assess if risks identified during the audit are now mitigated, or where risk remains outstanding.

Progress with previous years' audits not "complete" at the last report in June 2026

2025/26 INTERNAL AUDITS	Proposed / Actual Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Actions Summary			
					C	H	M	L
ICT Reviews								
Cyber Security - Supply Chain Security	Review of arrangements for management of cyber security within supply chains. This will cut across IT, Information Governance and procurement.	April 2026 revised to December 2026	Draft Report Issued 05 May 2026	TBC	-	-	-	-
Combined Review – Cyber Incident / Business Continuity Planning	Review the adequacy of design and operating effectiveness of key controls established in services to ensure delivery of their key activities to a minimum agreed level, during a cyber incident. Review extent to which Business Continuity Plans are in place, up to date, and consistent with Council policies and guidance.	April 2026 Revised to December 2026	Draft Report Issued 08 May 2026	TBC	-	-	-	-
Financial Reviews								
Treasury Management – Large Value Transactions	Review of procedures for processing and authorisation of large value transactions involving Council funds.	N/A	Complete	Substantial Assurance	0	0	2	0
Other Reviews								

2025/26 INTERNAL AUDITS	Proposed / Actual Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Actions Summary			
					C	H	M	L
Schools Administration Support	Review of the arrangements to provide administrative and office support to schools, including arrangements for backfill in the event of absence.	N/A	Complete	Limited Assurance	0	7	0	0

Progress with the 2026/27 Internal Audit Reviews

2026/27 INTERNAL AUDITS	Proposed / Actual Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Actions Summary			
					C	H	M	L
Council Tax and Non-Domestic Rates refunds	Review of the processes and controls for managing Council Tax and Non-Domestic Rates refunds, taking cognisance of work already carried out within Digital and Customer Services on Council Tax Refunds.	April 2026 Revised to December 2026	Draft Report Issued 13 July 2026	TBC	-	-	-	-
Self-Direct Support (Children's)	Review of the arrangements for the uptake of and management of self-directed support	December 2026	Fieldwork In Progress	N/A	-	-	-	-
Registers of Interest, Gifts, Gratuities and Hospitality	Review of implementation of policies and procedures.	December 2026	Fieldwork In Progress	N/A	-	-	-	-
Self-Directed Support (Adult Services)	Review of the arrangements for the uptake of and management of self-directed support	December 2026	Fieldwork In Progress	N/A	-	-	-	-
Scottish Welfare Fund/Crisis Payments	Review of the arrangements in place within the Council to manage the Scottish Welfare Fund	February 2026	Scope Agreed	N/A	-	-	-	-

2026/27 INTERNAL AUDITS	Proposed / Actual Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Actions Summary			
					C	H	M	L
	Crisis Grants and Community Care Grants in line with Scottish Government guidance.							
Employability Services	Review of the efficiency and effectiveness of the Employability pathway, and arrangements to implement the Scottish Government's No one left behind policy.	February 2026	Scoping Underway	N/A	-	-	-	-
(FTF) Partner Bodies Support Services	Audit undertaken on behalf of the IJB	N/A	N/A	N/A	-	-	-	-
Booking and Charging for Hubs	Review of processes for receiving and processing bookings, payments, and allocation of income.	February 2027	Scoping Underway	N/A	-	-	-	-
Tay Cities Deal	The Grant Offer Letter provided to Dundee City Council as lead authority for the deal requires that the Authority's Internal Audit Service performs a review of arrangements to implement and oversee the deal at least every other year	February 2027	Scoping Underway	N/A	-	-	-	-
Payroll	Azets to provide support and training to the team in the use of Power BI for better data analytics/continuous auditing	February 2027	Scoping Underway	N/A	-	-	-	-
Dundee IJB – Implementation and Monitoring of Directions	Review of the governance and operational arrangements for the agreement, implementation and monitoring of Directions from Dundee IJB to the Council.	-	Deferred from 2026/27	-	-	-	-	-

2026/27 INTERNAL AUDITS	Proposed / Actual Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Actions Summary			
					C	H	M	L
Income Collection - Car Parking	Review income collection procedures and processes, including car parking and write-offs.	February 2027	Scoping Underway	N/A	-	-	-	-
Compliance with Legislation	Review of procedures for identifying new legislation and monitoring arrangements to ensure compliance	April 2027	Not Started	N/A	-	-	-	-
Energy Management and Billing	Evaluation of the processes in place for energy metering and billing, and monitoring of usage and costs, including an assessment of value for money.	April 2027	Not Started	N/A	-	-	-	-
Information Governance (progress of GDPR Action plan)	Review of Corporate Information Governance arrangements, including the progress of previous action plans. A rolling programme of service reviews will be considered in future years.	April 2027	Not Started	N/A	-	-	-	-
DWP Appointeeships	Review of the arrangements in place within the Council for the management of DWP Appointeeship clients who are deemed incapable of managing their own affairs.	April 2027	Not Started	N/A	-	-	-	-
Trade Waste & Recycling Permits	Review of the processes and controls in respect of managing the arrangements for trade waste and recycling permits.	April 2027	Not Started	N/A	-	-	-	-
Supplier Management and Contract Monitoring	Review of corporate arrangements including implementation of the Procurement Transformation Plan, maintenance	April 2027	Not Started	N/A	-	-	-	-

2026/27 INTERNAL AUDITS	Proposed / Actual Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Actions Summary			
					C	H	M	L
	of contract registers, monitoring contract performance, and planning for tendering.							
Overtime and Accuracy of Submission	Review of implementation of processes and procedures for overtime recording and payments, including correction of errors.	June 2027	Not Started	N/A	-	-	-	-
HSCP Review	Review subject and scope to be agreed. Review of process for approving care packages being considered	June 2027	Not Started	N/A	-	-	-	-
IT Review 1	Not Yet Defined	June 2027	Not Started	N/A	-	-	-	-
IT Review 2	Not Yet Defined	June 2027	Not Started	N/A	-	-	-	-
New Legislation for Events Planners	Review of the Council's arrangements for hosting and managing events in the City, including compliance with new legislation.	June 2027	Not Started	N/A	-	-	-	-
Fire Safety in Multi Stories	Review of fire risk assessments and other fire safety / health and safety arrangements in Multi Storey buildings	June 2027	Not Started	N/A	-	-	-	-
Regulatory Services	Review of a process relating to the Council’s statutory regulatory and inspection responsibilities, selected in consultation with management from within Public Health, Food Safety, Health and Safety, and Trading Standards.	June 2027	Not Started	N/A	-	-	-	-

2026/27 INTERNAL AUDITS	Proposed / Actual Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Actions Summary			
					C	H	M	L
Other								
Follow-Up	Review of progress with the implementation of prior Internal Audit Actions.	Each meeting	Ongoing	N/A	-	-	-	-
Technical Development	Review and update of the Council's Internal Audit Methodology following the implementation of Global Internal Audit Standards. Further refinement of the Council Audit Universe in consultation with Services. Development and implementation of a Data Analytics strategy and capability.	On-going	In Progress	N/A	-	-	-	-
Advice and Guidance	Provision of ad-hoc support to assist services in respect of specific queries and contribute to the delivery of improvements in the Council's framework of governance, risk management and control. This will include the ongoing provision of advice and guidance surrounding the development of newly implemented systems and processes, or the revision and update of those processes.	N/A	Ongoing	N/A	-	-	-	-
GIAS (UK Public Sector) Quality Self-Assessment Process	Annual self-assessment for conformance with GIAS (UK Public Sector).	June 2027	Ongoing	N/A	-	-	-	-
Specific Investigations	To respond to requests for advice and assistance as required in respect of cases of suspected fraud, corruption or malpractice.	As required	Ongoing	N/A	-	-	-	-

Definitions of Levels of Assurance

Comprehensive Assurance	The system of controls is essentially sound and supports the achievement of objectives and management of risk. Controls are consistently applied. Some improvement in relatively minor areas may be identified.
Substantial Assurance	Systems of control are generally sound, however there are instances in which controls can be strengthened, or where controls have not been effectively applied giving rise to increased risk.
Limited Assurance	Some satisfactory elements of control are present; however, weaknesses exist in the system of control, and / or their application, which give rise to significant risk.
No Assurance	Minimal or no satisfactory elements of control are present. Major weaknesses or gaps exist in the system of control, and/or the implementation of established controls, resulting in areas of unmanaged risk.
Advisory	No assurance level is provided as the report is advisory

Previous Years Internal Audit Plan - Progress Report (Audits with audit actions remaining open at August 2026)

The following table shows the audits from previous years that still have outstanding actions, or where the final actions have been closed since we last reported. Once all actions are closed the report will be removed at the following reporting cycle. There are four reports in that position.

Revised dates have been agreed where some actions have past their original agreed completion date, however as noted in paragraph 4.3 since April revised dates are no longer being provided.

Previous Year's Audit	Open actions	Report Number	Reported to Scrutiny Committee	Report Assurance level	Open Actions at August 2026			
					C	H	M	L
Lone Working	3 Warning Alerts	2017/07	2017/18 audit year	2 closed actions	-	1	-	-
Joint Community Equipment Service	1 Partnership Agreement	2019/17	2019/20 audit year	4 closed actions	-	1	-	-
Payroll	1 Salary Additional Payments/Deductions	2021/01	June 2022	2 actions closed	-	-	-	1
Stocks and Inventories - 2020/21 Year End	2 Construction Services Stock	2021/03	Sept 2021	0 closed actions	-	1	-	-
Fire Risk Assessments	3 Procedures and Controls for ensuring all Relevant Properties are Fire Risk Assessed - Housing Division as Part of Neighbourhood Services	2021/22	June 2023	3 closed actions	-	1	-	-
Adaptations and Equipment for people with Disabilities	4a Adaptation Budgets and Criteria 4b Adaptation Budgets and Criteria 5a Procurement 5b Procurement	2022/04	June 2024	5 closed actions	-	4	-	-

Previous Year's Audit	Open actions	Report Number	Reported to Scrutiny Committee	Report Assurance level	Open Actions at August 2026			
					C	H	M	L
Tay Cities Region Deal		2022/08	Sept 2023	4closed actions	-	-	-	-
LACD Financial Sustainability	1 Service Agreement 2 Monitoring 3 Service Level Agreements 4 Management Fee Plus 4 LACD actions	2022/09	June 2024	0 closed actions	2	2	-	-
General Ledger	4 Monitoring Timetable	2022/17	Sept 2023	6 closed actions	-	1	-	-
Cyber Security		2022/20	City Governance Feb 2024	7 closed actions	-	-	-	-
Procurement		2022/21	June 2024	5 closed actions	-	-	-	-
Health and Safety - Incident Reports	1 Conduct regular audits and quality checks on the incident reporting and recording 2 Improve the storing and filing of incident information 4 Promote management involvement in investigations	2022/23	Sept 2024	1 closed action	-	1	1	1
Recruitment (Contractor)	1 Formalising service areas' succession plans	2023/08	Dec 2024	0 closed actions	-	1	-	-

Previous Year's Audit	Open actions	Report Number	Reported to Scrutiny Committee	Report Assurance level	Open Actions at August 2026			
					C	H	M	L
Permanence	1 Improve Document Storage and Accessibility 2 Enhance Meeting Documentation 3 Improve Communication about Legal Processes 4 Implement and Evaluate New Date Recording Form in MOSAIC	2023/10	April 2025	0 closed actions	-	-	4	-
Health and Safety Risk Assessments and Incident Management in Schools	1 Mandatory Health and Safety Training Programme	2023/24	April 2025	2 closed actions	-	-	1	-
Microsoft Office 365 (Contractor)	3 Application Restrictions	2023/28	June 2025	6 closed actions	-	1	-	-
User Access Management (Contractor)	5 Civica Monitoring	2023/29	Feb 2024	4 closed actions	-	1	-	-
Risk Management (Contractor)	2 Update and Enhance the Risk Management Procedures 3 Develop and Maintain a Risk Appetite Framework 4 Strengthen Risk Identification Process and Refresh the Risk Register to reflect Current and Emerging risks 5 Ensure Risk Description is completed, and Proper Risk Ownership is assigned 6 Review and Cleanse Risk Records Across Pentana 7 Strengthening the Consistency of the Prioritisation Practices 8 Strengthening Risk Mitigation 9 Strengthening Monitoring to Drive Effective Risk Reduction	2024/04	June 2025	1 closed action	-	-	6	2

Previous Year's Audit	Open actions	Report Number	Reported to Scrutiny Committee	Report Assurance level	Open Actions at August 2026			
					C	H	M	L
User Access Management Northgate	3B System Monitoring	2024/06	June 2025	4 closed actions	-	-	1	-
Payroll - Changes in Circumstances	2 Development of Payroll processing guidance	2024/08	June 2025	6 closed actions	-	-	1	-

OUTSTANDING INTERNAL AUDIT AGREED ACTIONS

Agreed actions from Internal Audit recommendations are recorded in Pentana and implementation is monitored by Services and the Risk and Assurance Board. Implementation of the agreed action is the responsibility of the service area, and the risk exposure identified in the audit remains in place until the action has been completed.

The numbers of outstanding actions in Pentana for each Service, by audit year, on 26 August 2026 are noted above against individual reports and summarised in the following tables.

- Table 1 - shows actions that have not yet reached their original agreed due date.
- Table 2 - shows actions overdue from their agreed due date.

At 26 August 2026 there were 65 open actions in Pentana including actions allocated to Dundee HSCP, compared to 83 reported at 1 June 2026. Three of these actions are critical and relate to on-going work in relation to LACD, and controls in relation to payments raised through the MOSAIC System.

There has been some progress in closing actions, with 22 actions closed. Four new actions have been added.

From April 2026 the Council Leadership Team has issued instructions that Services will no longer be permitted to extend the due dates for outstanding Internal Audit Actions. Accordingly, actions that previously had an extended date are included in Table 2.

Table 1 - Actions not yet reached original agreed due date

Service	Audit Year	Critical	High	Medium	Low	Total
		No	No	No	No	No
City Development	2024/25	-	1	-	1	2
Dundee HSCP	2025/26	-	-	1	-	1
Neighbourhood Services	2024/25	-	-	3	1	4
	2025/26	-	-	3	2	5
26 August 2026 Totals		**0**	**1**	**7**	**4**	**12**
1 June 2026 Totals		**0**	**1**	**7**	**4**	**12**

Table 2 - Actions overdue from agreed due date

Service	Audit Year	Critical	High	Medium	Low	Total
		No	No	No	No	No
City Development	2024/25	-	1	4	-	5
Chief Executive's Service	2022/23	2	-	-	-	2
Children and Families	2023/24	-	-	4	1	5
	2024/25	1	-	3	2	6
Corporate Services	2021/22	-	1	-	1	2
	2022/23	-	3	-	-	3
	2023/24	-	3	-	-	3
	2024/25	-	-	9	2	11
	2025/26	-	-	-	1	1
Corporate (Council Wide)	2023/24	-	1	4	-	5
Health and Social Care Partnership	2019/20	-	1	-	-	1
	2022/23	-	3	-	-	3
Neighbourhood Services	2017/18	-	1	-	-	1
	2021/22		1	-	-	1
	2022/23	-	2	1	1	4
26 August 2026 Totals		**3**	**17**	**25**	**8**	**53**
1 June 2026 Totals		**3**	**24**	**34**	**10**	**71**

Definitions of Action Priority

Critical	**Very high-risk exposure to potentially major negative impact** on resources, security, records, compliance, or reputation from absence of or failure of a fundamental control. Immediate attention is required.
High	**High risk exposure to potentially significant negative impact** on resources, security, records, compliance, or reputation from absence of or non-compliance with a key control. Prompt attention is required.
Medium	**Moderate risk exposure to potentially medium negative impact** on resources, security, records, compliance or reputation from absence or non-compliance with an important supporting control, or isolated non-compliance with a key control. Attention is required within a reasonable timescale.
Low	**Low risk exposure to potentially minor negative impact** on resources, security, records, compliance, or reputation from absence of or non-compliance with a lower-level control**, or areas without risk exposure but which are inefficient, or inconsistent with best practice.** Attention is required within a reasonable timescale.
Advisory	**Advice** is provided without an assurance level being assessed for this area.

End of Document

ITEM No ...5...........

REPORT TO: SCRUTINY AND AUDIT COMMITTEE - 23 SEPTEMBER 2026

REPORT ON: INTERNAL AUDIT REPORTS

REPORT BY: CHIEF INTERNAL AUDITOR

REPORT NO: 191-2026

1.0 PURPOSE OF REPORT

To submit to Members of the Scrutiny and Audit Committee a summary of the Internal Audit Reports finalised since the last Scrutiny and Audit Committee.

2.0 RECOMMENDATIONS

Members of the Committee are asked to note the information contained within this report.

3.0 FINANCIAL IMPLICATIONS

None.

4.0 MAIN TEXT

4.1. The day-to-day activity of the Internal Audit Service is primarily driven by the reviews included within the Internal Audit Plan. On completion of a specific review, a report which details the audit findings and recommendations is prepared and issued to management for a formal response and submission of management's proposed action plan to take the recommendations forward. Any follow-up work subsequently undertaken will examine the implementation of the action plan submitted by management.

4.2. In arriving at the overall assurance level for each audit, the assurance levels within the individual objectives do not always carry equal weighting. Findings from the audit are considered in total against the scope and risk levels to arrive at the overall assurance opinion.

4.3. Executive Summaries for the reviews which have been finalised in terms of paragraph 4.1 above since the last Scrutiny meeting are provided at Appendix A. The full reports are available to Elected Members on request. Reporting in Appendix A covers:

Audit	**Assurance level**
Large Value Transactions	Substantial Assurance
Schools Administration Support	Limited Assurance

4.4. Internal audit recommendations are categorised as either relating to the design of the control system (Design) or compliance with the operation of the controls (Operational).

5.0 POLICY IMPLICATIONS

This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services, or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

6.0 CONSULTATIONS

The Council Leadership Team have been consulted in the preparation of this report.

7.0 BACKGROUND PAPERS

None.

TONY ROSE, CHIEF INTERNAL AUDITOR **31 AUGUST 2026**

(i) INTERNAL AUDIT REPORT 2025/02

Client	**Corporate Services – Corporate Finance**
Subject	**Large Value Transactions**

Executive Summary

Conclusion

Substantial Assurance
The processes applied to large value transactions are generally sound, with most expected controls in place and operating satisfactorily. However, we observed some opportunities to strengthen controls by documenting operational procedures and user access management practices.

Background

The majority of the Council's financial transactions are processed through electronic systems which have been implemented to manage specific activity such as purchasing, invoicing, and payroll. However, some transactions are processed by direct interaction with the Council's bank accounts through the Bankline system.

Bankline may be used in instances where transactions are large enough to require specific authorisation by Senior Management, are low volume, or are required to be processed the same day. Such transactions include those related to the Council's structured loan arrangements, emergency support disbursements via BACS and internal transfers from the collection account to the main council account. These transactions can be substantial—up to £20 million—and, while they follow similar authorisation protocols, the procedures may vary depending on the nature of the payment.

The Treasury Management function is primarily responsible for securing loans to fund the Council's Capital Programme and managing short-term cashflow requirements. According to the Council's 2025/2026 Treasury Management Strategy, net new borrowing for the year is projected at £36 million. These loans are typically arranged through brokers, with individual amounts ranging between £5 million and £20 million. On average, 2–3 loans are arranged per month; however, transaction volumes have recently increased due to rising interest rates and market volatility.

Scope

Review of procedures for processing and authorisation of large value transactions involving Council funds.

In order to ensure processing of such transactions is adequately controlled, this review will consider the processes in place to request and authorise large value transactions.

For the purpose of this audit the transactions over £1 million were selected as large value transactions based on the size and volume of the payments made.

Objectives

		Action Priority			
		C	H	M	L
The Council has established policies and procedures governing the authorisation of large-value transactions, including authorisation of Loan Funding and transactions processed through Bankline.	**Substantial Assurance**	-	-	1	-
The Council has introduced adequate controls, including proper segregation of duties and adequate senior management oversight to ensure large-value transactions are only processed in line with policy and with appropriate authorisation.	**Substantial Assurance**	-	-	1	-
Loan transactions are consistent with the Council's Treasury Management Strategy and adhere to its requirements.	**Comprehensive Assurance**	-	-	-	-
TOTAL		-	-	2	-

Nature of Recommendations

The recommendations made relate to issues identified with the design of existing controls, and represent instances in which the control framework requires revision to adequately address risks.

Key Findings

We identified a number of areas of good practice:

- The Treasury Management Policy and Strategy are well documented, approved and up to date.
- There is an up-to-date and approved authorisation matrix for large-value transactions.
- Adequate segregation of duties is implemented through clearly defined user roles governing the preparation and authorisation of transaction supporting documentation and access within the Bankline system.
- There are set processing timescales aligned with service-level expectations to avoid processing delays, prioritise urgent large value transactions, and manage cashflows.
- Regular reconciliations ensure that large value transactions are accurately recorded across systems.
- Large-value transactions, including loans and investments, are reviewed and authorised by senior finance officials to ensure compliance with the Council's Treasury Management Strategy.
- Treasury activity is regularly monitored, providing visibility to Senior Management and providing assurance it is in line with the Council's strategies and prudential objectives.

We have identified the following areas for improvement.

- The operational level procedure documentation available does not provide adequate guidance in handling the large value transactions. As a consequence, some established practices for exceptional circumstances are undocumented, though as implemented do not give rise to significant gaps in control.
- There is no formal training due to the small size of the team, and knowledge of the processes is acquired on the job. We noted some difficulty in accessing records where key staff were absent.

- The user access list and permissions for the Bankline system are up to date, however there is no documented user access management policy.

Impact on risk register

The Corporate and Service risk registers included, at time of audit, the following risks:

- DCC001 Financial Sustainability (inherent risk 5x4, residual risk 5x5)
- DCC013 Fraud & Corruption (inherent risk 4x5, residual risk 4x3)
- CSCF008 Compliance (inherent risk 5x5, residual risk 4x3)
- CSCF010 Finance – Management (inherent risk 5x5, residual risk 5x5)

The internal controls relevant to the scope of the review in the Corporate and Service risk registers consist of:

- Formal reconciliation framework.
- Systems access controls
- Job related training and awareness.
- Monitoring & reporting procedures.
- Segregation of duties.

We have identified areas for improvement in relation to the process documentation and documentation of user access management processes.

(ii) INTERNAL AUDIT REPORT 2025/18

Client	**Children and Families Service**
Subject	**Schools Administrative Support**

Executive Summary

Conclusion

Limited Assurance
The administrative support model has operated since 2014 without clear agreement between Corporate Business Support Services and the Education Service as to the responsibilities of the school administrative role and the expected level of staffing coverage. As a result, responsibility for staffing, absence management, and provision of staffing cover is unclear. In the absence of an agreed service framework, we observed differences in expectation with regard to key structural elements of the model, including staffing allocation review, absence cover arrangements and approval timescales. In the event of absence, there is no supply pool, framework arrangement, or fast-track approval route for cover, and schools are routinely left without administrative cover for extended periods. The methodology for allocation of administrative staff to individual schools has not been reviewed since 2014 and as a result there is limited assurance that it meets current operational requirements. The initial Committee report establishing the methodology no longer reflects the current management structure. Seven High-priority findings have been identified, all of which are design-related and structural in nature.

Background

The Council currently has 54 Educational Establishments across Dundee:

- 7 mainstream secondary schools
- 1 Offsite Education Service (supporting children and young people who have disengaged from full-time mainstream education)
- 33 primary schools, 19 of which have nurseries attached.
- 12 standalone nurseries
- 1 special education school

Administrative and clerical staff are employed across these establishments through different arrangements depending on the sector and are budgeted through the Corporate Business Support Service (CBSS). Secondary schools also have Business Managers who oversee the management of support staff and are budgeted through Education.

Administrative Officer posts are budgeted through and resourced by Corporate Business Support, however line management responsibility currently sits with Headteachers. This arrangement is understood to be unique within Business Support, where line management for other staff groups sits within the service itself.

There were, at time of review, 68 administrative and clerical posts across schools (33 primary, 28 nursery, 7 secondary). Absence levels among CBSS school-based administrative staff totalled 553.97 days in the last 12 months.

Corporate Business Support Management have highlighted that improvements could be made to current arrangements in order to operate more effectively and efficiently. In initial scoping discussions, management raised the following:

- There is no automatic notification to the Corporate Business Support Service in the event administrative or clerical staff are absent. Instead, Headteachers must provide the notification, which often happens only at crisis point after schools have attempted to manage without cover.

- There is no supply budget or pool for covering absence, and temporary arrangements require Establishment Control Board (ECB) approval that can take considerable time. This limits the ability to respond quickly to staffing shortages, resulting in Headteachers frequently undertaking administrative duties during periods of absence.

Scope

Review of the arrangements to provide administrative and office support to schools, including arrangements for backfill in the event of absence.

Objectives

		Action Priority			
		C	H	M	L
1. Administrative and clerical staffing arrangements provide appropriate coverage across establishments and are determined based on relevant factors relating to each establishment's operational needs	**Limited Assurance**	-	1	-	-
2. Effective processes exist for identifying when administrative support is needed and communicating requirements clearly between schools and Corporate Business Support Service	**No Assurance**	-	3	-	-
3. Available options for securing cover during absence are accessible and operate effectively within existing approval frameworks 4. Management information is regularly compiled and reported to monitor administrative support performance, identify service issues, and support decision-making	**Limited Assurance**	-	3	-	-
TOTAL		-	7	-	-

Nature of Recommendations

All seven recommendations relate to the design of controls. This indicates that the weaknesses identified are structural in nature, the issues arise from the absence of formal arrangements, documented responsibilities and management information rather than from failures in the operation of existing processes.

Key Findings

The arrangement between CBSS and Education has operated since 2014 on the basis of a committee report that established a management structure but did not set out respective responsibilities, service standards or accountability arrangements. No service level agreement has been put in place. This absence of a formal governance and service framework is the primary underlying root cause of the findings identified in this audit.

The absence of agreed responsibilities and service standards means that key elements of the administrative support model, including staffing allocations, absence management, cover arrangements and performance reporting, have developed without a shared framework against which they could be designed, reviewed or maintained. An agreed framework would give both services a shared basis for understanding respective responsibilities and addressing any differences in expectations as they arise.

We identified a number of areas of good practice:

- A number of processes have been established by CBSS to support communication and engagement with the school administrative staff group.
- An approval process exists for cover arrangements, with a clear and consistently applied distinction between cases requiring ECB submission and those that can be managed informally without financial implications.
- There is regular communication between CBSS and head teachers in relation to administrative support, and where schools make contact regarding cover or staffing requirements CBSS engages proactively to progress requests.
- Once cover or recruitment has been approved by the ECB, CBSS manages the subsequent recruitment process. While formal responsibility for recruitment sits with CBSS, head teachers are involved in elements of the process for their own establishments, including participating in interview panels.

We have identified the following areas for improvement:

- The staffing allocation methodology for administrative officers in primary schools was established by committee report in 2014 with a commitment to continuous review, however no such review has taken place.
- Current administrative staffing allocations in primary schools do not clearly align with the length of the core operational day or additional operational demands since the methodology was developed.
- There is no clear agreement between CBSS and Education as to the purposes of the administrative support arrangement, and expected level of resource.
- Responsibilities for the day-to-day management of administrative staff are not documented in primary schools and standalone nurseries. Under the current line management arrangements there is no contingency in place for any staffing issues to be dealt with outwith term time.
- The administrative officer job descriptions do not provide a sufficiently detailed basis for consistent service delivery across establishments.
- There is no reliable mechanism to notify CBSS when an administrative/clerical officer/assistant is absent, and no documented process for head teachers to request administrative support.
- There is no management information on administrative support arrangements. Other than aggregate absence data, we were unable to establish a clear picture of the scale, frequency or operational impact of administrative staff absence.
- There is no supply pool, budget or framework for covering administrative absence, and schools routinely operate without substantive administrative cover for extended periods.
- Provision of cover through temporary or permanent recruitment requires ECB approval, however this process is not calibrated for the provision of urgent, short-term cover.

Impact on Risk Register

The (Service) risk register included, at time of audit, the following risks:

- DCC008 Workforce (inherent 4x4, residual 4x4)
- CFED012 Children and Young People Development (inherent 5x4, residual 4x2).

DCC008 identifies recruitment procedures, sickness absence monitoring and employee support as mitigating controls, all rated fully effective. The findings of this audit indicate that none of these controls are operating effectively for this staff group. The gaps identified are an ECB process that cannot respond to operational urgency, absence monitoring information not made available to CBSS, and HR processes with no documented owner. These represent a more significant residual risk position than the register currently reflects.

The audit identified structural gaps that are not captured in either register as risks or controls: the absence of a formal agreement between CBSS and Education, and the absence of any management information on cover arrangements across the school estate. Both are already resulting in adverse outcomes rather than representing future risk.

Risk owners should consider updating their assessment of the effectiveness of the mitigating controls under DCC008 in light of the audit findings, and reflect the structural gaps identified above. Implementation of the recommendations in this report would address a number of these gaps and should be factored into any revised assessment.

Definitions of Levels of Assurance

Comprehensive Assurance	The system of controls is essentially sound and supports the achievement of objectives and management of risk. Controls are consistently applied. Some improvement in relatively minor areas may be identified.
Substantial Assurance	Systems of control are generally sound, however there are instances in which controls can be strengthened, or where controls have not been effectively applied giving rise to increased risk.
Limited Assurance	Some satisfactory elements of control are present; however, weaknesses exist in the system of control, and / or their application, which give rise to significant risk.
No Assurance	Minimal or no satisfactory elements of control are present. Major weaknesses or gaps exist in the system of control, and / or the implementation of established controls, resulting in areas of unmanaged risk.
Advisory	No assurance level is provided as the report is advisory

Definitions of Action Priorities

Critical	**Very High-risk exposure to potentially major negative impact** on resources, security, records, compliance, or reputation from absence of or failure of a fundamental control. Immediate attention is required.
High	**High risk exposure to potentially significant negative impact** on resources, security, records, compliance, or reputation from absence of or non-compliance with a key control. Prompt attention is required.
Medium	**Moderate risk exposure to potentially medium negative impact** on resources, security, records, compliance or reputation from absence or non-compliance with an important supporting control, or isolated non-compliance with a key control. Attention is required within a reasonable timescale.
Low	**Low risk exposure to potentially minor negative impact** on resources, security, records, compliance, or reputation from absence of or non-compliance with a lower-level control**, or areas without risk exposure but which are inefficient, or inconsistent with best practice.** Attention is required within a reasonable timescale.

ITEM No …6………..

REPORT TO: **SCRUTINY AND AUDIT COMMITTEE - 23 SEPTEMBER 2026**

REPORT ON: **NATIONAL FRAUD INITIATIVE**

REPORT BY: **EXECUTIVE DIRECTOR OF CORPORATE SERVICES**

REPORT NO: **193-2026**

1. PURPOSE OF REPORT

This report is to inform Elected Members of updates on the completion of the mandatory NFI 2024/2025 exercise, updated for 2025/26, the 2024/2025 Council Tax Single Person Discount v Electoral Roll data matching exercise and the forthcoming mandatory NFI 2026/2027 exercises.

2. RECOMMENDATIONS

It is recommended that Members of the Committee note:-

(i) the update and completion of the work investigating the 2024/2025 NFI exercises at Appendix 1;

(ii) the completed NFI Self-Appraisal Checklist Part A for those charged with governance at Appendix 2;

(iii) the arrangements for the forthcoming mandatory NFI 2026/2027 exercises;

(iv) the Cabinet Office, NFI Estimates Outcomes Methodologies 2024/25 at Appendix 3; and

(v) the Audit Scotland publication: The National Fraud Initiative in Scotland 2026. A link to this report is provided below.

3. FINANCIAL IMPLICATIONS

There are no direct financial implications arising from this report.

4. BACKGROUND

4.1. The NFI is a biennial data matching exercise, co-ordinated at a national level by the Cabinet Office, designed to help participating bodies detect fraud and error. Computerised techniques are utilised to compare electronic data held by different public and private sector bodies in Scotland, England and Wales and identify data matches, which may, following further examination, uncover the existence of fraud or error. The NFI exercise in Scotland is led by Audit Scotland and participation is mandatory for the Council. Participation also assists the Council with its Deter agenda.

4.2. The Senior Responsible Officer for the NFI exercise in the Council is the Executive Director of Corporate Services and the Key Contact is the Corporate Fraud Supervisor, who reports operationally to the Acting Senior Manager - Internal Audit. Key Contact responsibilities include:-

- co-ordinating and monitoring the overall exercise.
- ensuring that the specifications for data sets are adhered to.
- ensuring data sets are uploaded accurately and timeously.

- ensuring that key individuals required to assist with the investigation of matches are identified and adequately trained.
- ensuring outcomes of the investigation of matches are recorded on the NFI Website promptly and accurately.

5. NFI 2024/2025 EXERCISE

5.1. The completed 2024/2025 NFI exercise has identified overpayments of £374,863 from investigating 5,634 matches with errors identified in 159 of them. 77 of these errors have produced overpayments and these have either been recovered, or a formal recovery arrangement is in place. No frauds have been identified or reported in this exercise. An error refers to an incorrect payment, record, entitlement or transaction that has occurred unintentionally as opposed to deliberate fraud.

5.2. The NFI also records estimated figures (notional savings) where it is reasonable to assume that incidents of fraud, overpayments and errors would have continued undetected without NFI data matching. For the completed 2024/2025 NFI exercise, a total estimated notional savings (total estimated fraud prevented) figure of £527,613 has been calculated which arises from 110 cases. A further 2 cases relating to National Insurance Number errors have no overpayment or notional element.

5.3. This estimated figure combined with actual overpayments gives a total value of £902,476. (See Appendix 1). 30 of the cases have both an overpayment and a notional savings figure. The savings figures for the 2022/23 mandatory exercise reported to the Scrutiny Committee in September 2024 is also provided at Appendix 1 for comparison purposes with the 2024/25 NFI exercise.

5.4. The UK Cabinet Office governs the NFI estimates of outcomes. Their latest estimates and methodologies publication is provided at Appendix 3.

<u>2024/2025 Supplementary mandatory data matching exercise</u>

5.5. In January 2025 the Council submitted data for a NFI supplementary mandatory exercise of data from the Electoral Roll against those households where Council Tax Single Person Discount was being claimed. Work on these matches was carried out by the Corporate Fraud Team (CFT) with the match being Council Tax Single Person Discount to Electoral Roll to Payroll data. The CFT identified and reported 3 cases with an overpayment of total of £1,722 and an estimated notional saving of £2,230 giving an overall total of £3,952. These overpayments have either been recovered, or a formal recovery arrangement is in place.

<u>External Council Tax / Single Person data match exercise</u>

5.6. A separate Council Tax data matching exercise was carried out during 2024/25, by Datatank who were contracted by the Customer Services & Benefit Delivery Team for this service. The exercise identified 715 records where there was no entitlement to single person discount. An additional £230,269 of Council Tax liability was processed through the removal of the single person discount for these records.

6. NFI 2026/2027

6.1. The next National Fraud Initiative Exercise will take place this year and the Council will participate fully in this mandatory exercise. The Council has received instructions from the Cabinet Office, via the NFI Team, confirming how it should prepare for the 2026/27 NFI Exercise. Steps have already been taken to plan for the extraction of required data sets.

6.2. Following an internal quality control process, the CFT Supervisor will upload the required to the NFI Website in line with the Instructions for Participants and Cabinet Office timetable, commencing October 2026. It is anticipated by the Cabinet Office that the data matches will be made available to the Council for investigation by the end of January 2027.

6.3. Training on how to deal with the data matches along with responsibilities, investigation procedures and how to record outcomes on the NFI Website will be delivered in January 2027, by the CFT Supervisor, to all participating staff from the services detailed Table 1 below.

6.4. Participating Teams from various Service Areas are to be trained to carry out work on the matches. Staff from Creditors, Council Tax, Pensions, Corporate Fraud, Housing, including Dundee Health & Social Care Partnership staff from Finance Admin and Blue Badge Admin will receive training.

6.5. The NFI Team at the UK Cabinet Office have issued instructions, a timetable and the data sets required to be uploaded for the national mandatory exercises. The required data that will be uploaded is detailed in Table 1 below.

Table 1 - Mandatory Data Required 2026 TO 2027 Exercise

Service Area	Data Required
Corporate Services	• Council Tax Annual data submission • Council Tax reduction scheme • Electoral Register Annual data submission • Non-Domestic Rates • Payroll • Pensions • Taxi driver licences • Trade creditors' - payment history • Trade creditors' - standing creditors
Neighbourhood Services	• Housing tenants • Housing waiting list
Dundee Health and Social Care Partnership	• Blue Badges • Residential Care Homes • Personal budgets
Chief Executive Services	• Concessionary travel permits (NEC Data)
City Development	• Resident parking permits

7. AUDIT SCOTLAND SELF-APPRAISAL CHECKLIST

7.1. Audit Scotland have published the latest NFI Self-Appraisal Checklist. It is recommended that Audit Committees, or equivalent, and staff leading the NFI should review and complete the NFI Self-Appraisal Checklist to ensure that they are fully informed of their organisation's NFI arrangements including planning and reviewing progress with the NFI exercise.

7.2. Part A of the Self-Appraisal Checklist is for review by Scrutiny Committee Members and has been completed by Council Officers to give assurance over the effectiveness of the Council's participation in the NFI. The checklist is included at Appendix 2.

8. AUDIT SCOTLAND REPORT: THE NATIONAL FRAUD INITIATIVE IN SCOTLAND 2026

8.1. Audit Scotland published their latest national report on the NFI in August 2026. The Key Messages from that report are:

- The National Fraud Initiative (NFI) continues to play a key role in the battle against fraud and error across the public sector in Scotland and the rest of the United Kingdom. Data is matched across a range of systems and between bodies every two years, to identify matches and anomalies worthy of further review and investigation.

- The NFI remains vitally important at a time of ongoing financial pressures across the public sector. In addition to the monetary outcomes identified by bodies participating, it also helps deter fraud and can provide wider assurance that controls are working effectively.

- The 2024/25 NFI data matching exercise identified £21.7 million of outcomes. There was a slight fall in overall outcomes when compared to the previous NFI exercise, but this is due mainly to reduced savings from housing benefits as the number of recipients continues to fall. Excluding housing benefits, other outcomes identified by Scottish bodies have increased overall.

- Delivery of the NFI is improving, with auditors reporting fewer significant issues than in previous exercises. Following up matches plays an important role in supporting the effectiveness of the NFI but, in some cases, there is scope for this to be timelier and better focused. This reflects both the complexity of this work and the availability of staff to support it. We will continue to work with public bodies to support effective and efficient delivery of the NFI through our ongoing engagement activities.

8.2. A link to the full report can be found at The National Fraud Initiative in Scotland 2026 | Audit Scotland.

9. POLICY IMPLICATIONS

This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

10. CONSULTATIONS

The Council Leadership Team have been consulted in the preparation of this report.

11. BACKGROUND PAPERS

None.

PAUL THOMSON
EXECUTIVE DIRECTOR OF CORPORATE SERVICES

DATE: 24 AUGUST 2026

APPENDIX 1

NFI RESULTS FOR 2024/2025 MANDATORY EXERCISE AND COMPARISON AGAINST 2022/23 EXERCISE

REPORT CONTENT	No of Errors	Actual Savings £	Notional Savings £	No of Errors	Actual Savings £	Notional Savings £
	2024/25 NFI Exercise			2022/23 NFI Exercise		
Deceased Pensions	6	14,030	337,581	9	18,151	461,032
Blue Badges (no longer valid and cancelled)	75	-	59,550	148	-	96,200
Council Tax Reduction Scheme	17	28,700	10,908	15	10,602	8,243
Creditors	47	307,492	-	4	62,528	-
Housing Waiting Lists (applications removed)	5	-	21,415	-	-	-
Private Residential Care Homes	7	24,641	98,159	-	-	-
National Insurance Number Errors	2	-	-	-	-	-
TOTALS	**159**	**374,863**	**£527,613**	**176**	**91,281**	**565,475**
	Total Savings	**£902,476**		**Total Savings**	**£656,756**	

Category Descriptions

- Deceased Pensions – payments made for pensioners after they have died.
- Blue Badges – blue badges not returned to the Council after the badge holder has died.
- Council Tax Reduction Scheme – Overpayments of discount and relief not entitled under the scheme matched to DWP death records and other public sector bodies records.
- Creditors – overpayments made as a result of duplicate payments.
- Housing Waiting Lists – applicants removed from Council Housing Waiting lists who were not entitled to be on the waiting list, e.g. those that are on more than one organisation's waiting list.
- Private Residential Care Homes – overpayments made to care homes after residents had died.
- National Insurance Number Errors - inconsistencies and errors in National Insurance numbers across multiple Council systems.

APPENDIX 2

NFI Self-appraisal checklist 2026

For those charged with governance	Yes/No/Partly	Is action required?	Who by and when?
Leadership, commitment and communication			
1. Are we aware of emerging fraud risks and have we taken appropriate preventative and detective action?	**YES** The Council, through the Corporate Fraud Team, receive alerts of emerging risks from various agencies, e.g. Police Scotland, National Anti-Fraud Network, Trading Standards Scotland and various cross border Law Enforcement Agencies. The Corporate Fraud Team share these alerts and intelligence with appropriate staff from all Service Areas. The Council's Corporate Fraud Team carry out comprehensive investigations with actions required to address any internal controls to mitigate fraud going forward.	NO	
2. Are we committed to NFI? Has the council/board, audit committee and senior management expressed support for the exercise and has this been communicated to relevant staff?	**YES** The Corporate Fraud and Corruption Policy was reviewed in 2022 and approved by the Council Leadership Team. The policy includes reference to participating in the National Fraud Initiative. The Council's Scrutiny and Audit Committee receives an annual NFI Performance Report and Corporate Fraud Team Performance Report Including Whistleblowing. NFI updates are communicated regularly along with outcomes and	NO	

For those charged with governance	Yes/No/Partly	Is action required?	Who by and when?
	progression and to key members of staff as and when appropriate. The Internal Audit and Corporate Fraud Service Internet and Intranet pages communicate to users that responsibilities surrounding NFI rest with the Corporate Fraud Team. The NFI Key Contact for the Council is the Corporate Fraud Supervisor reporting to the Acting Senior Manager – Internal Audit. Information re NFI is also available via a link on the Council Internet. At least once a year, all Council payslips (monthly & weekly) and pension notifications, are published with a notification of the Council's data matching exercise.		
3. Is the NFI an integral part of our corporate policies and strategies for preventing and detecting fraud and error? And do we refer to NFI in our Governance codes and statements?	**YES** As above, the NFI is an integral part of the Council's Corporate Fraud & Corruption Policy. The Council's participation in the NFI is reflected in the Council's Local Code of Corporate Governance and the Annual Governance Statement.	NO	
4. Does our Key Contact have sufficient authority and time to ensure that NFI is delivered effectively?	**YES** Since 2015, the Council's Key Contact is the Corporate Fraud Supervisor. The NFI is a continuous programme of works for the Key Contact with administration, training, reporting, checking of matches / outcomes and regular meetings with Audit	NO	

For those charged with governance	Yes/No/Partly	Is action required?	Who by and when?
	Scotland (NFI administrators for Scotland).		
5. Has the approach to follow-up of different NFI match types been clearly set out and reported as part of the bodies NFI planning process?	**YES** The NFI planning process includes the different and new NFI match types. The Council have received new matches for Non-Domestic Rates with data held by HMRC, and the return of matches for Residential Social Care payments. The outcomes for these matches will be included in reports to the Scrutiny and Audit Committee.	NO	
6. Are NFI progress and outcomes reported regularly to senior management and elected/board members (e.g., the audit committee or equivalent)?	**YES** The NFI progress and outcomes are reported to the Scrutiny and Audit Committee on an annual basis covering the period 1 April to 31 March. A regular NFI Progress report is prepared by the Corporate Fraud Supervisor for the Acting Senior Manager – Internal Audit and the Chief Internal Auditor.	NO	
7. Where we have not submitted data or used the matches returned to us (e.g., council tax single person discounts), are we satisfied that alternative fraud detection arrangements are in place and that we know how successful they are?	**N/A** The Council submits all mandatory data requested.	N/A	

For those charged with governance	Yes/No/Partly	Is action required?	Who by and when?
8. Does Internal Audit, or equivalent, monitor our approach to NFI and our main outcomes, ensuring that any weaknesses are addressed in relevant cases?	**YES** The Corporate Fraud Supervisor reports to the Acting Senior Manager – Internal Audit and updates the Chief Internal Auditor regularly. Regular updates on progress with the NFI exercise are provided to the Acting Senior Manager – Internal Audit and this is discussed at regular update meetings. Any identified weaknesses are considered for any further investigative action.	NO	
9. Do we review how frauds errors arose and use this information to improve our internal controls?	**YES** The Corporate Fraud Team reports all investigation findings, including actions required to mitigate the fraud re-occurring. These reports are for the Senior Manager – Internal Audit, Service Areas and People Services where necessary. Fraud Awareness training is offered to the Service Area and is delivered as awareness and a deterrent internally. Case studies are used in the training.	NO	
10. Do we need and have access to Fraud Investigation Officers to enable frauds to be followed-up fully?	**YES** The Council's Corporate Fraud Team has one Corporate Fraud Supervisor and three Fraud Investigation Officers. All four Officers hold professional accreditations in Counter Fraud Investigations and Counter Fraud Management.	NO	

For those charged with governance	Yes/No/Partly	Is action required?	Who by and when?
11. Do we publish, as a deterrent, internally and externally the achievements of our fraud investigators (e.g., successful prosecutions)?	**YES** The Corporate Fraud Team's Activity and Performance Report, which is published annually through reporting to the Scrutiny and Audit Committee, contains outcomes relating to all corporate fraud employee investigations including the Council's Whistleblowing activity and outcomes.	NO	

Cabinet Office

National Fraud Initiative

National Fraud Initiative

Estimates Outcomes Methodologies 2024/25

Estimated Outcomes Methodologies 2024/25

The NFI uses the term ‘outcomes’ to refer to the financial value of fraud, error and overpayment that can be attributed to NFI data matching. In some cases NFI outcomes include an estimated element which seek to capture:

1. The value of loss from a fraud or error detected as a result of an NFI match, in instances where no monetary value can be recovered - such as the value of recovering a property from a tenant who has fraudulently obtained that tenancy.
2. The value of any future losses that may have been incurred without intervention as a result of an NFI match. For example, the value of future overpayments prevented through detecting and stopping a fraudulent or erroneous housing benefit claim.

Most NFI datasets have a methodology to calculate estimated outcomes. These methodologies take into account:

- data relevant to the fraud problem, including national published data and data from previous NFI cases
- the policy context relative to the fraud problem
- any regional variances that may result in the generation of estimate methodologies specific to a region or area
- alignment where possible with relevant estimated savings methodologies used in other central government departments

All methodologies are reviewed prior to the start of each new NFI exercise. Any changes are reviewed by the Cabinet Office NFI Governance Board and approved by the Cabinet Office Fraud Prevention Panel. This panel consists of cross government counter fraud experts (including representatives from DWP, HMRC, NHS, MOD, BEIS, DFID, NAO, etc.) who review and challenge, where necessary, methodologies for calculating the estimated value of fraud prevention initiatives across government departments.

Once approved, these methodologies are built into the NFI web application to enable the estimated outcomes element to be automatically generated.

A summary of the outcomes methodology calculations applied to NFI datasets is set out in the following table.

Data Match	Estimated Savings Methodology
Housing Benefit	Weekly benefit reduction multiplied by 29 weeks Aligned with the DWP 'Future Overpayments Prevented' (FOP) methodology which utilises data from previous cases to calculate the average period of time an overpayment may continue undetected, and takes into account detection and recovery rates.
Council Tax Reduction	Weekly benefit reduction multiplied by 40 weeks Aligned with the DWP 'Future Overpayments Prevented' (FOP) methodology which utilises data from previous cases to calculate the average period of time an overpayment may continue undetected, and takes into account detection and recovery rates.
Welfare Benefits	Weekly benefit reduction multiplied by 29 weeks Aligned with the DWP 'Future Overpayments Prevented' (FOP) methodology which utilises data from previous cases to calculate the average period of time an overpayment may continue undetected, and takes into account detection and recovery rates.
Pensions	**Deceased Pensioners:** Annual pension multiplied by the number of years until the pensioner would have reached the age of 85 (ONS life expectancy for an individual over 65). If the pensioner is 85, a one year multiplier is applied
Blue Badges	£794 per blue badge cancelled to reflect lost parking and congestion charge revenue. **Estimate considers:** ● the average reported cost per badge per year due to badge misuse ● the prevalence of fraud - proportion of blue badges that are likely to be misused ● the duration for which fraudulent use of the blue badge may continue undetected
Concessionary Travel	£38 per concessionary pass cancelled, based on the cost of reimbursement to bus operators for journeys made under the concessionary pass scheme. **Estimate considers**: ● the cost of concessionary journeys made ● costs associated with card administration ● the duration for which fraudulent use of the pass may continue undetected ● the prevalence of fraud - proportion of passes that are likely to be misused

Housing Tenancy	£78,300 per property recovered £51,460 per property recovered in Northern Ireland **Estimate considers:** ● annual cost of temporary accommodation £12,000 (£7,670 for Northern Ireland) ● duration for which fraudulent tenancy may continue undetected - 6 years; this constitutes the fraud occurring for 3 years at point of detection and a further 3 years forward savings for the expected time it would have continued ● other non-recoverable costs including legal costs to recover property; re-let cost
Right to Buy	**This estimate has the following regional variations:** ● England (excluding London) £102,400 per application withdrawn to reflect average house prices and the maximum value of Right to Buy discount available for properties in England. ● London: £136,400 per application withdrawn to reflect average house prices and the maximum value of Right to Buy discount available for London properties ● Northern Ireland: £24,000 per application withdrawn based on average house prices and Right to Buy discounts in Northern Ireland
Housing Waiting Lists	£4,283 per individual removed from the Housing Waiting List **Estimate Considers:** ● the annual cost of housing a family in temporary accommodation (12.1K) ● the likelihood a waiting list case would have been provided a property ● the duration for which a fraudulent case may continue undetected
Council Tax Single Person Discount	Annual Council Tax discount multiplied by 2 years
Payroll	£6,054 per standard case **Estimates consider:** ● cost of individuals working at a different body while in receipt of sick pay from primary employer ● failure for an individual to meet contractual obligations at one body due to multiple employment and conflicting obligations

ITEM No …7………..

REPORT TO: SCRUTINY AND AUDIT COMMITTEE - 23 SEPTEMBER 2026

REPORT ON: CORPORATE FRAUD TEAM ACTIVITY AND PERFORMANCE, INCLUDING WHISTLEBLOWING 2025/2026

REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES

REPORT NO: 192-2026

1.0 PURPOSE OF REPORT

This report is to inform Elected Members of the Corporate Fraud Team's (CFT's) activity and performance for the 12-month period to 31 March 2026, including whistleblowing activity.

2.0 RECOMMENDATIONS

It is recommended that Members of the Committee note the information in this report.

3.0 FINANCIAL IMPLICATIONS

There are no direct financial implications arising from the agreement of this report.

4.0 BACKGROUND

4.1 At the 27 April 2015 Policy and Resources Committee (Article VIII, Report No 180-2015), Members approved the establishment of a CFT from 1 June 2015. The CFT is a specialist investigative unit with responsibility for investigating all types of fraud.

4.2 The Corporate Fraud Team comprises of 4 professionally qualified staff, comprising 1 Corporate Fraud Supervisor (Accredited Counter Fraud Manager) and 3 Corporate Fraud Investigation Officers (Accredited Counter Fraud Investigators).

4.3 The Fraud Team is charged with preventing, detecting and investigating fraud, The Team has successfully promoted an anti-fraud culture over many years with targeted fraud awareness training to Service Areas and prosecutions resulting in local and national publicity. The value of fraud prevention cannot be easily determined but there is no doubt that having an active Fraud Team and supporting policies decreases the risk of fraud being perpetrated.

5.0 CORPORATE FRAUD TEAM ACTIVITY

5.1 <u>Corporate Fraud Team Investigative Work</u>

- Throughout 2025/2026, the CFT investigated cases of alleged bribery and corruption involving staff, stolen cash and vouchers and a case of financial exploitation of vulnerable adults by external parties. A total of 6 cases were reported to Police Scotland in 2025/26 and the CFT continue to work with Police Scotland and the Procurator Fiscal for those cases.

- Overall, from 1 April 2025 to 31 March 2026, the CFT identified £140,014 of savings/benefits identified from general investigative work. Further detail is included at Appendix 1 along with referral statistics for the year.

5.2 Business Grants

During 2025/2026, the CFT continued to play a pivotal role in the mandatory process of due diligence of the applicants/businesses prior to any business grant being awarded. These grants included the Business Growth and Innovation Grant, Commercial Buildings Enhancement Grant and the Community Facilities funding.

5.3 DWP and other Partner Working

- The CFT continues to work closely with the DWP and is represented at both local and national (Scottish) level meetings to help support the Housing Benefit investigation process in general and recovery of overpayments from Housing Benefit fraud and error in Dundee.

- The CFT participates in the investigations of Housing Benefit through gathering and sharing of evidence and producing witness statements as part of an agreement with DWP. That work identified £91,015 of fraud and / or error in Housing Benefits through the collaborative working practices. Further detail is included at Appendix 1 along with statistics for the previous year.

- Fraud knows no boundaries. By working with other public sector organisations, we strengthen our fraud alerts, fraud trends, prevention and detection knowledge. Sharing best working practices strengthens our ability to identify, investigate, and prevent fraud more effectively. This assists in creating a united front against fraud, safeguarding public resources and upholding integrity in the process.

- The CFT currently work and share best practice with various other agencies and public sector bodies. These include various teams within Police Scotland, Scottish Government, Audit Scotland, OSCR (Office of the Scottish Charity Regulator), the Cabinet Office, SEPA (Scottish Environment Protection Agency), NHS Counter Fraud Services, SAAS (Student Awards Agency Scotland), HMRC and other Scottish local authorities through our membership of SLAIG (Scottish Local Authorities Investigators Group.

5.4 Advice, Guidance and Corporate Support

In addition to the investigative work carried out during 2025/2026, the CFT has continued to provide a diverse range of advice, guidance and support to the Council's strategic services.

- The CFT have an active role in Government Procurement Card (GPC) compliance including delivering training/awareness and completing compliance checks on usage of GPCs as per the Council's Guidelines. The CFT work closely with the Corporate Procurement Team and Service Area management teams of the cardholders.

- During 2025/26 the Council had 449 active GPCs. The CFT carried out proactive work with 46 compliance checks on high value transactions and these were closed with no further action. 4 separate cases were referred to the CFT for investigation and as at 31 March 2026 were still active. Where the outcomes of these investigations show misuse of the GPC, these will be referred to the Procurement team in line with the GPC policy. Further training, cancellation of the card or appropriate disciplinary action may be taken.

- The CFT have assisted Democratic and Legal Services by carrying out a proportion of checks of Licence Renewal Applications (Taxi and Civic) as part of the Licence Renewal Process and for new licenses.

- The CFT has continued to be actively involved in operational groups and processes, including the Serious Organised Crime Group and Integrity Group both of which are chaired by the Head of Corporate Finance.

- The CFT Supervisor's work in the Council's Serious Organised Crime Group includes maintaining a Serious Organised Crime Risk Register. The CFT Supervisor continues to work closely with local Police Scotland teams and the National Serious Organised Crime Interventions Unit (NSOCIU), Scottish Crime Campus, Gartcosh.

- The CFT Supervisor has continued during 2025/2026 to be the Scottish representative on the Executive Board of NAFN (National Anti-Fraud Network) and an active member of SLAIG (Scottish Local Authority Investigators Group). As part of SLAIG, the CFT Supervisor participates in discussions with the Crown Office and Procurator Fiscal Service (COPFS) and Scottish Government regarding the ongoing prevention and detection of public sector fraud.

- The CFT also receive national fraud alerts through NAFN from the National Crime Agency, the National Fraud Intelligence Bureau and the National Cyber Security Centre. These alerts are distributed to key Council staff.

5.5 <u>Fraud and Corruption Heat Map</u>

- The Corporate Fraud Team, in conjunction with Risk Management has developed a Fraud and Corruption Heat Map which identifies a number of potential fraud and corruption risk types and gives an indication of where fraud is more likely to arise across a particular service area.

- Service Areas are required to address and manage fraud and corruption risks as part of their existing Risk Registers (RR's). The heat map is there to supplement existing Service Area RR's and to assist both the CFT and Services in pro-actively focussing on key risks. It sets out to identify the degree of risk in Service Areas against a standard set of fraud and corruption risks, highlighted by a 'RAG' (red/amber/green) rating, where efforts to mitigate fraud and corruption risks should be focussed.

- The Integrity Group are updated on a regular basis on the progress of mitigation of the fraud and corruption risks identified in this heat map and of any new risks that require to be added. All risks are reviewed on a periodic basis by the Corporate Fraud Team and reported to the Integrity Group.

5.6 <u>Corporate Fraud Employee Investigations</u>

- All allegations of fraud and corruption are investigated by the CFT, in partnership with other Council colleagues and external agencies where appropriate.

- During 2025/2026, the CFT investigated allegations of fraud which at times involved working alongside Police Scotland and the COPFS. Other CFT investigations during 2025/2026 involving employees included allegations of secondary / self-employment working whilst off sick or during working hours, theft of items, materials and cash, not working contracted hours, abuse of flexible working, using council vehicle for personal use, Council Tax liability circumvention, bribery, breach of IT Security policy, breach of data protection, Social Media Policy breach, misuse of position, illegal disposal of tyres and misuse of Government Procurement Cards.

- Following conclusion of investigations, recommendations are made for new or revised internal controls to reduce the risk of similar incidents happening in the future. Examples included reminders to staff to keep cash and valuables secure at all times, breach of data protection reported to the Information Governance Team for further consideration, and recommendations for requirement for better premises security and the use of CCTV. Advice around reducing cash on premises and banking and recording cash was provided to staff for one of the investigations. Some of the investigations were closed not proven.

- Where the result of any investigation is referred to the People Service, it is the remit of the People Service and the employee's Head of Service to consider whether any disciplinary action is required.

5.7 Whistleblowing

- The Council's whistleblowing function is corporately managed by the CFT. The CFT manages the Council's dedicated whistleblowing telephone line and email reporting arrangements. It also monitors and records all whistleblowing allegations and outcomes on the Council's Fraud Management System.

- In line with the policy, all whistleblowing allegations received are shared with the Council's Service Lead HR (People Service), the Head of Democratic and Legal Services and the Acting Senior Manager - Internal Audit. These managers, or an appropriate delegated officer, determine how best to proceed with, and who should lead, an investigation.

- The action taken by the Council in response to a reported concern will depend on its nature, but may include one or more of the following:

  - carrying out an internal investigation (People Service, Internal Audit and/or CFT).
  - dealing with the matter through an internal Service Area procedure.
  - referring the issue to Police Scotland and/or to External Audit.
  - referring the issue to an external public or regulatory authority.
  - appointing external specialists to investigate where required.
  - no formal investigation is required.

- Employees can report concerns in a variety of ways e.g. speak to their supervisor, send a letter, complete an anonymous form on the intranet or internet, email the dedicated whistleblowing email address or phone the 24hr freephone whistleblowing telephone number.

- For the 12-month period to 31 March 2026 the Council received 22 whistleblowing allegations (31 for period to 31 March 2025). The continued reporting of whistleblowing allegations demonstrates the ongoing positive culture of the organisation in which staff feel comfortable enough to report their concerns. Whistleblowing allegation statistics, split by service area, can be found at Appendix 2 along with corresponding outcomes data.

5.8 National Fraud Initiative (NFI)

The National Fraud Initiative (NFI) in Scotland is a biennial counter-fraud exercise led by Audit Scotland that uses data matching to detect and prevent fraud and payment errors across public bodies in Scotland, England & Wales. The Council's participation in the NFI is co-ordinated by the CFT and the Council's Key Contact is the CFT Supervisor. The Council's NFI performance is reported in a separate annual report to this Committee. (Report 193-2026 refers).

5.9 CIPFA Code of Practice on Managing the Risk of Fraud

- The CFT completes an annual self-assessment against the CIPFA Code of Practice on Managing the Risk of Fraud and Corruption. The Code of practice outlines five key principles an organisation should follow to avoid fraud and the specific steps involved:

  - acknowledge the responsibility of the governing body for countering fraud and corruption.
  - identify the fraud and corruption risks.
  - develop an appropriate counter fraud and corruption strategy.
  - provide resources to implement the strategy.
  - take action in response to fraud and corruption.

- The Self-Assessment has been completed and confirms that the Council has adopted a response that is appropriate for its fraud and corruption risks. Appendix 3 refers.

6.0 POLICY IMPLICATIONS

This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

7.0 CONSULTATIONS

The Council Leadership Team was consulted in the preparation of this report.

8.0 BACKGROUND PAPERS

None.

PAUL THOMSON
EXECUTIVE DIRECTOR OF CORPORATE SERVICES

DATE: 31 AUGUST 2026

APPENDIX 1

CORPORATE FRAUD ACTIVITY AND PERFORMANCE REPORT - 1 APRIL 2025 TO 31 MARCH 2026 (including comparison with 2024/2025)

Table 1 - CFT Referrals/Information Exchanges Statistics and Employee Cases

REFERRALS FRAUD OR ERROR TYPE/SERVICE AREA	NUMBER OF REFERRALS 2024/25	NUMBER OF REFERRALS 2025/26
Referral Type/Information Exchanges		
Blue Badge	45	45
Business Grants/Other Grants	72	12
Children & Families Services		1
City Dev Services		7
Community Safety & Protection	-	1
Corporate Services		14
Council Tax (Council Tax Reduction and Discounts)	35	47
Dundee Health & Social Care Partnership		2
Education	-	2
Government Procurement Card Compliance Checks (GPC)	1	46
Housing Tenancy Fraud	9	13
Housing & Communities	-	1
Legal Team	1	2
Leisure & Culture	-	1
Licensing	-	1
Non-Domestic Rates	3	-
Payroll	47	2
Parking	1	-
Pensions	1	-
Procurement	1	1
School Placing Requests	3	3
Service Area (allegations involving employees / internal investigations - see para 5.6 above for examples)		
Children and Families	20	12
City Development	6	2
Corporate Services	4	1
Neighbourhood Services	11	2
Dundee Health and Social Care Partnership	4	3
Leisure and Culture Dundee	5	1
SUB-TOTAL	**269**	**222**
Data Protection Enquiries & Police Portal Exchange from other Enforcement Agencies/LA's	11	23
Housing Benefit - DWP Information Exchange for Investigation Cases	15	24
TOTAL	**295**	**269**

APPENDIX 1 cont'd

Table 2 - Savings/Benefits Identified

FRAUD OR ERROR TYPE	NUMBER OF CASES 2024/25	SAVINGS IDENTIFIED (£)/ BENEFITS 2024/25	NUMBER OF CASES 2025/26	SAVINGS IDENTIFIED (£)/ BENEFITS 2025/26
Council Tax (Council Tax Reduction, Single Person Discount and Exemptions)	20	28,439	22	34,659
Business Grants	12	69,225	-	-
General (Business Rates/School Placings)	2	2,246	-	-
Legal Enquiry	-	-	1	7,163
Neighbourhood Services	-	-	1	17,510
Blue Badge Fraud	-	-	3	2,382**
Tenancy Fraud	2	186,000*	1	78,300*
SUB-TOTAL	**36**	**285,910**	**28**	**140,014**
Housing Benefit - DWP Information Exchange for Investigation Cases	9	65,148	11	91,015
TOTAL	**45**	**351,058**	**39**	**231,029**

*notional saving figure - £93,000 per property recovered in 2024/25 & £78,300 per property recovered 2025/26. Notional amounts based on NFI Estimates Outcomes Methodologies (Cabinet Office).

** notional saving figure - £794.00 per Blue Badge recovered

APPENDIX 2

The tables below provide a summary of results from the whistleblowing activity for 12 months to 31 March 2026 (including comparison with 2024/2025).

Table 1 - Whistleblowing Allegations per Service Area

Service Area	No of Allegations 2024/25	No of Allegations 2025/26
Chief Executives Service	-	1
Children and Families	8	8
City Development	1	4
Corporate Services	4	2
Neighbourhood Services	15	6
Dundee Health and Social Care Partnership	3	1
TOTAL	**31**	**22**

Table 2 - Outcomes of Whistleblowing Allegations

Progress / Outcome	No of Outcomes 2024/25	No of Outcomes 2025/26
Ongoing	11	13
No further action / unsubstantiated	12	6
Dealt with in line with current HR procedures	8	3
TOTAL	**31**	**22**

APPENDIX 3

Dundee City Council 2025/2026 - Self-Assessment against CIPFA Code of Practice on Managing the Risk of Fraud & Corruption

CIPFA Code of Practice	**CIPFA Good Practice Guidance**	
A1 The organisation's leadership team acknowledge the threats of fraud and corruption and the harm they can cause to the organisation, its aims and objectives and to its service users.	It is good practice for the responsibilities for managing the risk of fraud and corruption to be included in the organisation's scheme of delegation or terms of reference.	Corporate Fraud and Corruption Policy in place. Last revised and approved by Council Leadership Team in 2022. Policy references responsibilities of officers and Councillors. Financial Regulations Paragraph 2.5.1 - includes Service Executive Director responsibility to report any suspected irregularity or suspected fraud to Internal Audit. Oversight of counter-fraud arrangements is provided by the Scrutiny and Audit Committee in response to an annual report of Corporate Fraud Performance and Activity plus Whistleblowing. Corporate Fraud and Risk Heat Map in place.
A2 The organisation's leadership team acknowledge the importance of a culture that is resilient to the threats of fraud and corruption and aligns to the principles of good governance.	The organisation's leadership team can support a counter fraud culture by: • Providing visible support for counter fraud and corruption activity. • Recognising the risk of fraud and corruption and the harm it can cause to the organisation and to those the organisation helps and/or protects. • Including reference to counter fraud and corruption activities in the principles of good governance and standards	Corporate Fraud and Corruption Policy. Annual Corporate Governance questionnaire includes questions on fraud prevention and detection arrangements and arrangements are reflected in the Annual Governance Statement. Fraud Governance Arrangements in place to support recognition of risk and harm to protect the organisation:- • Whistleblowing Policy and Guidance for Managers and Employees • Bribery Policy and Procedures • Corporate-Fraud and Corruption Policy and Procedures • Anti-Money Laundering Policy and Procedures • Fraud Guidelines/Standing Orders/Financial Regulations • Registers of Members and Officers Interests • Gifts, Gratuities and Hospitality Policy and Register • Participation in the National Fraud Initiative • Council's Integrity Group • Serious Organised Crime Group and Risk Register • Internal Data Matching/External Data Matching

CIPFA Code of Practice	CIPFA Good Practice Guidance	
	of conduct adopted by the organisation. • Ensuring the organisation is responsive to new fraud and corruption risks. • Embedding strong counter fraud controls and systems within the organisation. • Providing visible support and resourcing for fraud awareness activity. • Supporting counter fraud and corruption training throughout the organisation. • Ensuring that other governance papers, strategies and policies include fraud and corruption risks wherever relevant.	• Corporate Fraud Hotline/Dedicated Whistleblowing Line • Corporate Fraud Risk Heat Map Resources are provided for a Corporate Fraud Team to prevent, detect, investigate and raise awareness of fraud. Currently fraud staff resources are 1 x Accredited Corporate Fraud Supervisor and 3 x Accredited Corporate Fraud Investigators. Employee Code of Conduct in place including the Nolan Principles. Financial Regulations Paragraph 2.5.1 - includes Service Executive Director officer responsibility to report any suspected irregularity or suspected fraud to Internal Audit. Local Code of Corporate Governance includes reference to counter-fraud work including Fraud reporting and whistleblowing and sets out the principle of “behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law”.

CIPFA Code of Practice	CIPFA Good Practice Guidance	
A3 The governing body acknowledges its responsibility for ensuring the management of its fraud and corruption risks and will be accountable for the actions it takes through its governance reports.	The governing body should ensure that there is a clear programme of work in accordance with the Code to manage the risk of fraud and corruption. The organisation's leadership team can also provide strong and genuine support by delegating appropriate authority to counter fraud professionals.	Adoption of this CIPFA self-assessment. Remit of the Scrutiny and Audit Committee. Annual Corporate Fraud report to Scrutiny and Audit Committee. Local Code of Corporate Governance includes reference to counter-fraud work. Corporate Fraud Team operating within Internal Audit. Annual Corporate Governance questionnaire includes questions on fraud prevention and detection arrangements and arrangements are reflected in the Annual Governance Statement. Annual Governance Statement approved as part of the final accounts process.
A4 The governing body sets a specific goal of ensuring and maintaining its resilience to fraud and corruption and explores opportunities for financial savings from enhanced fraud detection and prevention.	Could include: • Formal fraud risk management process. • Production, maintenance and review of a fraud strategy. • Formal fraud awareness activity. • Clear directions on actions to be taken if fraud or corruption is discovered.	A Fraud Risk Heat Map has been produced for incorporation into the Council's Risk Management process. All Service Area Leadership Teams were briefed. The Heat Map is managed and maintained by the Corporate Fraud Supervisor. Fraud and Corruption Risks are included in Service Risk Registers. Internal and external data matching exercises undertaken using Council Tax Single Person Discount and internal records, e.g. National Entitlement Card and Housing Waiting lists, new employees. Participation in the biennial National Fraud Initiative. Fraud awareness activity is both reactive, e.g. whistleblowing allegations and proactive e.g. compliance work on controls and processes relating to Government Procurement Cards. The Council has established an Integrity Group which meets quarterly and on an ad-hoc basis when allegations of a serious fraud or corruption have potentially been identified. Participation in the biennial National Fraud Initiative and other data matching fraud exercises hosted by the National Fraud Initiative Team.

CIPFA Code of Practice	CIPFA Good Practice Guidance	
B1 Fraud risks are routinely considered as part of the organisation's risk management arrangements.	Fraud risk identification could include: • Compare identified risks with other similar organisations • Fraud risk workshops within departments • Fraud risk review conducted by internal audit, external audit or specialist consultant	The Council's Corporate Fraud Team works with and shares best practice with various other agencies and public sector bodies. These include various teams within Police Scotland, Scottish Government, Audit Scotland, OSCR (Office of the Scottish Charity Regulator), the Cabinet Office, SEPA (Scottish Environment Protection Agency), NHS Counter-Fraud Services, SAAS (Student Awards Agency Scotland), HMRC and other Scottish local authorities. Sharing best practice and monitoring the fraud risk areas as part of the Scottish Local Authorities Investigators Group (SLAIG). Fraud Heat Map. Fraud and Corruption Risks are included in Service Risk Registers.
B2 The organisation identifies the risks of corruption and the importance of behaving with integrity in its governance framework.		Financial Regulations Paragraph 2.5.1 - includes Service Executive Director responsibility to report any suspected irregularity or suspected fraud to Internal Audit. Code of Conduct for Employees Code of Conduct for Elected Members Local Code of Corporate Governance.
B3 The organisation uses published estimates of fraud loss, and where appropriate its own measurement exercises, to aid its evaluation of fraud risk exposures.	The organisation can use estimates of fraud loss and any measurement exercise to quantify the potential losses that different fraud risks cause.	Work of Corporate Fraud Team includes review of published information including National Fraud Initiative Reports, Audit Scotland Reports and other published reports containing losses and reference to fraud risks.
B4 The organisation evaluates the harm to its aims and objectives and service users that different fraud risks can cause.	Reputational damage to the organisation or damage to specific service objectives.	Counter fraud work contributes to the Council's priorities including: • Reduce inequalities in incomes (Housing, School Placement, Blue Badge) • Build resilient and empowered communities (Housing)

CIPFA Code of Practice	CIPFA Good Practice Guidance	
C1 The governing body formally adopts a counter fraud and corruption strategy to address the identified risks and align with the organisation's acknowledged responsibilities and goals.		The Counter-Fraud and Corruption Policy details the Council's approach to the prevention and detection of fraud and corruption and applies across all Council service areas.
C2 The strategy includes the organisation's use of joint working or partnership approaches to managing its risks, where appropriate.		The Counter-Fraud and Corruption Policy details the Council's approach to joint working / partnership working - see Section 7 (Investigation Sources and Pro-Active Work) and Section 9 (Co-operation with Others).
C3 The strategy includes both proactive and responsive approaches that are best suited to the organisation's fraud and corruption risks.	<u>Proactive</u> • Develop a counter fraud culture • Prevent fraud through internal control measures • Use techniques to validate data • Publicise counter fraud policy and actions <u>Responsive</u> • Detecting fraud through data and intelligence analysis • Implement effective reporting arrangements • Investigate fraud referrals	<u>Proactive</u> • Partnership work with internal colleagues. • Online fraud reporting form. • Robust internal controls. • Acknowledge receipt of policy through Employee Resources. • Fraud Heat Map. <u>Responsive</u> • Data matching - internal and National Fraud Initiative. • Integrity Group. • Whistleblowing. • Recovery of losses. • Disciplinary action. • Specialist investigations. • Reporting direct to COPFS or Police Scotland.

CIPFA Code of Practice	CIPFA Good Practice Guidance	
C4 The strategy includes clear identification of responsibility and accountability for delivery of the strategy and for providing oversight.	The strategy should - • Allow for measurement • Identify the key fraud risks • Be considered by Audit Committee	Revised Corporate Fraud and Corruption Policy approved by Council Leadership Team 2022. Policy references responsibilities of Officers and Councillors. Annual Corporate Fraud report to Scrutiny and Audit Committee.
D1 An annual assessment of whether the level of resource invested to counter fraud and corruption is proportionate for the level of risk.	An annual assessment should be conducted to review whether the level of resource invested is proportionate for the level of risk.	Reviewed as part of the completion of this self-assessment - no resource issues identified. Will be reviewed annually. External Audit comments in annual report. Incident and Probity logs completed and assessed to determine whether any further work required on identified areas. Annual Governance Statement.
D2 The organisation utilises an appropriate mix of experienced and skilled staff, including access to counter fraud staff with professional accreditation	Training needs to be provided to ensure that counter fraud staff have the skills, experience and accreditation to conduct their work.	Corporate Fraud Team staff are appropriately qualified, skilled and experienced. Ongoing consideration is given to the training requirements of corporate fraud staff.
D3 The organisation grants counter fraud staff unhindered access to its employees, information and other resources as required for investigation purposes.		Financial Regulations 2.5.1 - references Internal Audit which includes the Corporate Fraud Team as having this access.

CIPFA Code of Practice	CIPFA Good Practice Guidance	
D4 The organisation has protocols in place to facilitate joint working and data and intelligence sharing to support counter fraud activity.		Corporate Fraud Team work with partners including the DWP, NFI, National Anti-Fraud Network, Police Scotland and others to share intelligence and data to support counter-fraud activity. Data is shared through appropriate legal gateways.
E1 The organisation has put in place a policy framework which supports the implementation of the counter fraud strategy. As a minimum the framework includes: • Counter fraud policy • Whistleblowing policy		Policy in place - Corporate Fraud and Corruption Policy. Policy in place.
• Anti-money laundering policy		Policy in place
• Anti-bribery policy		Policy in place
• Anti-corruption policy • Gifts & hospitality policy & register		Policy in place - Corporate Fraud and Corruption Policy. Policy and Register in place.
• Pecuniary interest and conflicts of interest policies and register		In place for Councillors and staff.
• Codes of conduct and ethics		In place for Councillors and staff.

CIPFA Code of Practice	CIPFA Good Practice Guidance	
• Information Security Policy		Policy in place
• Cyber security policy		Policy in place for Councillors & staff - ICT Safe and Secure Use Policy. The above policies are available to staff from One Dundee intranet / SharePoint
E2 Plans and operations are aligned to the strategy and contribute to the achievement of the organisation's overall goal of maintaining resilience to fraud and corruption.	A proactive plan can be developed to achieve early detection of fraud and corruption	Key risks are addressed thus contributing to the overall goal. Fraud and Corruption Risks are included in Service Risk Registers. Proactive work will continue to be planned as a response to the key fraud risks faced by the Council.
E3 Making effective use of national or sectoral initiatives to detect fraud or prevent fraud, such as data matching or intelligence sharing.		National Fraud Initiative Scottish Local Authority Investigator's Group National Anti-Fraud Network Scottish Local Authority Chief Internal Auditor's Group
E4 Providing for independent assurance over fraud risk management, strategy and activities.		Internal Audit reviews. e.g. side by side activity between Corporate Fraud Team and Internal Audit Team. External Audit report to Members. Fraud Governance was reviewed by Council's Internal audit co-sourcing partner in 2018.

CIPFA Code of Practice	CIPFA Good Practice Guidance	
E5 There is a report to the governing body at least annually on performance against the counter fraud strategy and the effectiveness of the strategy from the lead person(s) designated in the strategy. Conclusions are featured in the annual governance report.		Annual Governance Statement. Annual Corporate Fraud Performance and Activity report to Scrutiny and Audit Committee.

REPORT TO: SCRUTINY AND AUDIT COMMITTEE – 23 SEPTEMBER 2026

REPORT ON: AUDIT SCOTLAND NATIONAL REPORTS

REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES

REPORT NO: 172-2026

1 PURPOSE OF REPORT

1.1 To provide elected members with a summary of recent national publications and reports that have been undertaken by Audit Scotland on behalf of the Accounts Commission.

2 RECOMMENDATIONS

2.1 It is recommended that the Committee notes the key messages arising from the Audit Scotland reports and other information included in the report. In particular:

- note there are no additional actions are required beyond existing monitoring and governance arrangements; and
- note there is no Dundee-specific recommendations were made in any of these national reports.

3 FINANCIAL IMPLICATIONS

3.1 There are no direct financial implications arising from this report.

4 MAIN TEXT

4.1 Audit Scotland regularly issues national publications and reports which have implications for local authorities. This report summarises various key reports issued from 1 February 2026 to 30 June 2026 and highlights the implications for Dundee City Council and provides an overview of the work undertaken within the Council to tackle the issues highlighted in these reports. There are no Dundee City Council specific recommendations in these Audit Scotland reports.

4.2 The key Audit Scotland reports for this period included:

a) Local Government Budgets 2026/27 issued in June 2026 which supplements the Scottish Budget report issued in February 2026.

Despite a funding increase in 2026/27, councils will continue to face significant challenges in remaining financially sustainable over the medium term as demands rise and costs increase. Furthermore, funding from the Scottish Government to 2028/29 is projected to fall in real terms, challenging councils to consider and implement the measures necessary to ensure the ongoing delivery of services.

The local governments budgets for 2026/27 included £15.7billion of Scottish Government funding. Council's approved net revenue budgets of £18.9billion. The revenue budget shortfall identified by councils at the time of the budget 2026/27 budgets was £529million which represents approximately 3% of council's general fund revenue budgets.

In real terms the capital funding to council's dropped by 15% between 2025/26 and 2026/27. Local Authority approved capital budgets are currently £5billion made up of General Fund £3.5billion and Housing Revenue Account £1.5billion.

A 15 per cent decrease in capital funding is limiting councils' capacity to sustain and develop infrastructure, resulting in greater dependence on borrowing and heightened long-term financial risk. Nevertheless, overall councils are expanding their capital budgets for housing, with all councils committing to investment in new housing for 2026/27.

Local authority's revenue contributions to Integration Joint Boards (IJBs) are £4.3billion for 2026/27 which is a real terms increase of £220million compared to 2025/26. Councils contributions to IJBs represent 24% of their revenue budget.

To achieve a balanced budget in 2026/27, councils are implementing a range of local measures, including planned savings of one per cent of the combined net revenue budget across services and the use of reserves. All councils increased council tax for a second consecutive year by an average of 7.7 per cent and collectively expect to raise more than £1.2 billion through fees and charges for local services.

Projected reductions in Scottish Government funding over the medium term are expected to intensify financial pressures and increase the risk of councils becoming financially unsustainable, unless they stop, reduce or significantly redesign services. Funding for social care, mainly through Integration Joint Boards (IJBs), represents a high proportion of council spend, with increasing demand for these services, putting pressure on council budgets. Councils continue to forecast short-term budget gaps to 2028/29 and are considering a wide range of measures to achieve balanced budgets in future years. As savings options increasingly focus on changes that impact on services offered to people, effective and consistent consultation with communities will be essential.

DCC Response:

Dundee City Council considered the content of both reports. Notably as part of its cyclical processes Dundee City Council provides an update on its budget strategy and financial outlook. The update encompasses all known environmental changes that will impact on the forthcoming budget process. Report 195-2026 Budget Strategy and Financial Outlook (City Governance Committee – 21 September 2026) considers fully both the Local Government Budgets 2026/27 and the Scottish Budget report.

The Council's current financial forecasts continue to indicate a challenging medium-term position, with a projected budget shortfall of at least £12.7m in 2027/28 and an estimated cumulative gap of £34.7m over 2027-30, before any agreed Council Tax increases. Key risks include future Scottish Government funding levels, pay inflation, statutory duties and demand-led pressures, including Health and Social Care.

Officers are identifying savings options to support the setting of a balanced budget, including operational efficiencies, income generation, transformational change and workforce-related savings. Where proposals may affect services, consultation and impact assessment processes will be used to ensure that elected members' decisions are informed by community feedback and equality considerations.

The Council will continue to review assumptions, monitor financial risks and report updated budget information to members as further national funding announcements become available.

b) Code of Practice 2026 June 2026

This Code describes the purpose and scope of public audit in Scotland. The 2026 update replaces the Code issued in June 2021 and comes into effect for audits of financial years starting from 2027/28. The Code sits at the centre of the arrangements for public audit in Scotland, and it is a condition of their audit appointment that auditors comply with its requirements. The Code sets out the framework for strong and effective public audit which supports accountability and provides independent assurance that public money is spent and reported properly. It applies to all audit work undertaken by appointed auditors and by performance auditors including the audit of the annual accounts, which has a wider scope than the private sector, performance auditing and auditing Best Value arrangements. It reflects the legal requirements for audit, as well the professional standards with which auditors must comply. In addition, it sets out the arrangements which promote auditor independence and monitor audit quality.

DCC Response:
Dundee City Council takes a proactive approach towards the Code of Practice. Dundee City Council participated in the Code of Audit Practice 2026 consultation process. The Council's Final Accounts Working Group (FAWG) sets out a programmed review and implementation of legislative changes and good practice guidance each year. The process is cyclic commencing in October prior to the year end. The process identifies tasks and forms an action plan that enables timely amendments to be implemented enabling all statutory requirements and best practice to be delivered. The process operates in partnership with external audit to enable smooth implementation. The adoption of the 2026 Code of Practice will be embedded within this annual process.

c) Climate Change Plan 2026-30 - January 2026

The focus of the report is in the main in relation to Audit Scotland climate change activities. Nonetheless there are specific considerations in terms of the actions of public bodies. The report outlines Audit Scotland's aim to hold public bodies to account and help drive change and improvement in how they are working together and targeting resources to reduce emissions and build resilience to climate change. Audit Scotland have indicated that good practice includes disclosures in annual accounts and enhanced transparent governance arrangements.

DCC Response:
The Climate Change (Scotland) Act 2009 requires Dundee City Council to reduce carbon emissions, adapt to climate change, and act sustainably. Tackling climate change and achieving Net Zero is a key strategic priority in the Council Plan and Dundee Partnership's City Plan.

Dundee City Council recognises that climate change represents one of the most significant long-term challenges facing public services, communities and local economies. In response, the Council has adopted a strategic and coordinated approach to both reducing emissions and preparing for the impacts of a changing climate. Through its Net Zero Transition Plan, the Council has committed to becoming a net zero organisation by 2038 or sooner, with a programme of work that extends across all Council services and incorporates emissions reduction, climate resilience, circular economy principles, procurement, staff engagement and a just transition. The plan provides a framework for embedding climate considerations into decision-making, governance and service delivery across the organisation.

Dundee City Council is taking a collaborative, evidence-led approach to climate action. Through its Local Area Energy Plan (LAEP), the Council has identified a long-term pathway for decarbonising heat and energy across the city, while Climate View provides a data-driven platform to support planning, monitoring and reporting of progress towards net zero. Alongside strategic planning, the Council continues to secure investment for public building decarbonisation, housing retrofit and low-carbon heat projects, helping to reduce emissions while delivering wider social and economic benefits.

The Council is also working closely with regional and national partners to ensure that climate action delivers wider social, environmental and economic benefits. Through programmes such as Climate Ready Tayside, Dundee City Council is helping to improve resilience to the impacts of climate change and strengthen adaptation planning across the region. This work is complemented by local initiatives including Water Resilient Dundee, which promotes a collaborative approach to managing flood risk and creating climate-resilient places, and the development of Nature Networks, which seek to enhance biodiversity, improve ecological connectivity and deliver multiple benefits for communities, health and wellbeing.

In terms of annual accounts there are detailed disclosures contained within the Performance Reporting section of the Management Commentary which specifically includes details of the following (the list is not exhaustive):-

a) Climate Emergency Plan (2019)
b) Council Net Zero Plan (2023)
c) Energy Planning
d) Climate Reporting
e) Climate View Dashboard
f) Climate Adaptation (Tayside)
g) Climate Fund

d) Delivering for the Future – May 2026

Scotland's councils continue to face deepening financial challenges, with increasing demand, the cost of delivering services is rising faster than available funding, mounting debt and falling reserves. The need for sustainable change is urgent. Transformational approaches to redesign services are an important part of the solution and delaying transformation could risk greater costs, tougher decisions and increased challenges in future years. As a result, councils need to set out clear objectives and measurable outcomes, as well as clear alignment with strategic priorities and wider plans.

It is essential that councils work with their partners in the public, private and third sectors to deliver transformation. It is important that there is consultation with communities on transformation projects in order that they understand how transformation is contributing to strategic priorities, financial sustainability and service delivery. Similarly, the effective use of Equality Impact Assessments assists in identifying and monitoring the effects of transformation activities on vulnerable and protected groups.

DCC Response:

Dundee City Council has an established transformation framework which supports clear objectives, measurable outcomes and alignment with the City Plan, Council Plan and wider strategic priorities. The Transformation Programme is structured around four key themes: Property Rationalisation, Service Design, Digital and Procurement, with progress reported regularly through established governance arrangements.

Transformation activity is directly linked to financial sustainability, with savings identified through the programme feeding into the budget-setting process and annual Council Plan reporting. Examples include the Corporate Property Rationalisation Strategy, which supports a more sustainable and fit-for-purpose estate, and the Reflect, Refresh and Renew Programme, which has delivered improved outcomes for care experienced children and young people alongside reduced expenditure.

The Council recognises that effective transformation must be informed by those affected by service change. Consultation, Integrated Impact Assessments and analysis of impacts on communities, including SIMD areas and protected groups, are used to inform proposals, identify mitigations and support elected member decision-making. Examples such as the East End Community Campus and the annual budget consultation demonstrate the Council's commitment to engaging stakeholders and ensuring transformation supports strategic priorities, financial sustainability and improved outcomes

e) Integration Joint Boards – February 2026

Over the next year, IJBs and their partner council and NHS boards need to work more collaboratively to set realistic budgets before the start of the financial year that minimise the need for additional in-year contributions. In addition, IJBs need to consult and communicate with service users, carers and the wider public on plans for changes to services and ensure appropriate impact assessments are undertaken. IJBs must set out in strategic plans as to how services will be made financially sustainable and how future demand can be managed through investment in prevention in the medium and long term, including consideration, for example, what services are delivered, how and to whom those services are delivered, and charges in services.

Over the next year, IJBs should improve the clarity and comprehensiveness of their public reporting on savings performance, including comparisons to targets agreed during budget-setting, and whether savings made were recurring or non-recurring.

DCC Response:
The Dundee City Integration Joint Board commences its detailed budget process in the summer prior to the budget's formal approval which occurs in March preceding the new budget year. An initial overview of the forthcoming budget is provided to members in the autumn. This is the first in a series of budget development reports to ensure the Dundee City Integration Joint Board is fully informed of the financial environment impacting on Dundee City Council, NHS Tayside and ultimately the Integration Joint Boards delegated budget. Notably several private development sessions are held with Integration Joint Board members during the winter months to supplement formal papers in order to keep members up to date with emerging pressures, issues and other information.

The Integration Joint Board launches its formal budget consultation in February each year with the process lasting a month. Regular promotion of the consultation is undertaken during the process to encourage feedback from a variety of stakeholders, including people who use health and social care services and supports, unpaid carers, members of the health and social care workforce and providers of health and social care services in the third and independent sector. As part of the 2026/27 process there were 565 responses.

The budget process is designed with a view to invest in additional capacity to support services and transformation that will support a strategic approach to financial sustainability. The outlook focuses on both medium and long-term needs with prevention being a key priority.

It is recognised that whilst Dundee City Integration Joint Board take a strategic approach to the budget process, they are nonetheless subject to the Scottish Government's annual national budget statement and consequently Dundee City Council's budget setting and the indicative information provided by NHS Tayside's financial plan, before they can formally set a budget each year.

In its budget setting process Dundee City Integration Joint Board provides a detailed outline of its savings identifying recurring and non-recurring savings. The published information breaks down the savings charting the impact on all stakeholders. Delivery of savings is incorporated into regular financial monitoring reports provided to the Dundee City Integration Joint Board.

f) Audit Scotland Performance Reports

Audit Scotland as with all public bodies are required to report on its annual performance .In addition to demonstrating transparency Audit Scotland must report on the quality of its work and the quality of public audit in Scotland. In addition, Audit Scotland report on correspondence and whistleblowing from clients.

DCC Response:
Dundee City Council enjoys a strong working relationship with Audit Scotland. This has enabled both Dundee City Council and Audit Scotland to discharge their statutory duties in an efficient, effective and timely manner. The Council and Audit Scotland enjoy a partnership approach and the linkage between both bodies continues to be professional, holistic and cordial. Notably both bodies deliver to prescribed timelines which can often be tight. This is in the main due to the endeavours of staff members and robust planning. In respect of 2025/26 and to the date of this report there has been no whistleblowing or complaints made to Audit Scotland by Dundee City Council.

4.3 The Audit Scotland national reports from 1 July 2026 to 30 September 2026 will be brought to the Scrutiny and Audit Committee on the 9 December 2026. This will provide the Council the opportunity to review the content of the reports and where necessary identify and take remedial action if required. This will provide members with a comprehensive perspective on each report and how it impacts on the Council. Thereafter a report will be brought to the Scrutiny and Audit Committee in each cycle where an Audit Scotland report has a significant material impact on Dundee City Council.

5 POLICY IMPLICATIONS

5.1 This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

6 CONSULTATIONS

6.1 The Council Leadership Team were consulted in the preparation of this report.

7 BACKGROUND PAPERS

7.1 None

PAUL THOMSON
EXECUTIVE DIRECTOR OF CORPORATE SERVICES **1 SEPTEMBER 2026**