


2022-23 Quarter to September Financial Services Performance Report - Service Plan




Section 4 - Strategic Outcomes - (CP) A Sustainable Council that provides valued services to our communities


Action Code	Action Title	Due Date	Planned Outcome	Priority	Latest Status Update	Status Progress	Status Icon
FIN22-23.Strat-4.1a	Further develop the council's medium to long term financial strategy	28-Feb-2023	Strategy agreed to address funding gap. Shift in resources to reflect priorities	1	No further progress on medium to long term financial strategy reported as focus has been on short to medium term plans.	50%	
FIN22-23.Strat-4.1b	Review 10 year capital plan with a view to developing a cap on expenditure	31-Oct-2022	Percentage financing costs to total spend (PI TBC)	1	A preliminary review of the plan shows the target of a 10% reduction in 2022/23 has been achieved through the rescheduling of planned works. Agreement between CMT and AMWG to use the matrix developed for IMP2 to capture Prioritisation criteria in the first instance. This has been circulated to all capital budget managers for initial completion then will be quality reviewed by AMWG.	40%	
FIN22-23.Strat-4.1c	Review Transformation Savings	31-Aug-2022	Reduction in projected funding gap, linked to programme of transformative change	1	The transformation review is ongoing. As this progresses, the financial implications of each strand is assessed. To date, an update of the office review was reported in September with further reports expected in due course. The action to review possible Transformation savings will be undertaken based on progress at end of December 2022 and included in the Council's budget for 2023/24.	0%	
FIN22-23.Strat-4.1d	Look for small scale spend to save initiatives and review for possibility of upscaling	31-Oct-2022	Further reduction in projected funding gap without impact on services	1	Due to the delay in the budget process the timescale for this action was revised. A template has now been circulated to gather details of saving possibilities.	40%	

FIN22-23.Strat-4.1e	Savings proposals developed for members consideration and public consultation and financial proposals linked to the Corporate Plan	30-Nov-2022	Further reduction in projected funding gap with clearly articulated impact on services. Budget proposals themed around Corporate Plan and other cost drivers and a shift in resources to reflect priorities	1	The first tranche of savings proposals have been received and reviewed by officers. The planned public consultation was postponed due to national period of mourning and will be rescheduled asap.	30%	
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Section 5 - Service Level Outcomes - 1. Implement legislative/regulatory changes

Action Code	Action Title	Due Date	Planned Outcome	Priority	Latest Status Update	Status Progress	Status Icon
FIN22-23.Serv-5.1	Implement requirements of IFRS 16	30-Nov-2023	Audit opinion.	1	On 18 March 2022, following the outcome of the Financial Reporting Advisory Board (FRAB) review, CIPFA and the Local Authority Scotland Accounts Advisory Committee (LASAAC) formally announced the implementation of IFRS 16 for local authorities is now deferred until 1 April 2024.	0%	


Section 5 - Service Level Outcomes - 2. Scottish Government Priority

Action Code	Action Title	Due Date	Planned Outcome	Priority	Latest Status Update	Status Progress	Status Icon
FIN22-23.Serv-5.2	Develop mainstream Participatory Budgeting (Carried forward from previous service plan)	28-Feb-2023	1% of budget (as defined by COSLA) allocated via PB process	2	Since April 2022, a briefing session on Participatory Budgeting was delivered to newly elected members. Work has continued on PB projects for play parks at Cullen and Findochty with tenders now awarded for both. Consultation work is ongoing for Mannachie park in Forres. A presentation was delivered to the Head Teachers Forum on PEF and PB with follow up sessions held at a number of schools. Discussions continue with services regarding potential PB exercises covering HRA, Active Travel and Roads with officers also meeting to discuss using PB as part of the Town Centre Improvement Plan funding.	45%	


Section 5 - Service Level Outcomes - 3. Implement the Procurement Strategic Action Plan

Action Code	Action Title	Due Date	Planned Outcome	Priority	Latest Status Update	Status Progress	Status Icon
FIN22-23.Serv-5.3	Implement the actions identified as priorities in the Procurement Strategic Action Plan	31-Dec-2023	Increase in performance as measured by PCIP. Scotland Excel reviewing how performance is to be measured. Final Completion Target also still to be set by Scotland XL (likely 2023/24)	4	Of the 12 actions included within the 2021/22 plan, 4 are complete. 7 others have progressed while 1 action is on hold due to a vacancy in the team. Improvements arising from some of the work undertaken are still to be embedded into day to day operations which for many, is to be expected with progress on Climate Change, Fair Work and Community Wealth building being long term ambitions of the council. A new plan for 2022/23, linked to the Procurement Annual Strategy, will be reported to committee.	30%	







Section 5 - Service Level Outcomes - 4. Council attains Living Wage accreditation

Action Code	Action Title	Due Date	Planned Outcome	Priority	Latest Status Update	Status Progress	Status Icon
FIN22-23.Serv-5.4	Review contracted suppliers for compliance	30-Sep-2022	Suppliers compliant and compliance recorded	1	Work assigned to Payments in relation to this action is now complete and accreditation achieved.	100%	



Section 5 - Service Level Outcomes - 5. Support for MIJB

Action Code	Action Title	Due Date	Planned Outcome	Priority	Latest Status Update	Status Progress	Status Icon
FIN22-23.Serv-5.5	Support and drive forward the working relationships required for effective procurement and commissioning	30-Sep-2023	Agreed output from exercise - documented output by April 2022 Agreed process - documented process agreed by both services by May 2022 Appropriate contractual arrangements in place for SDS Option 2- contract documentation developed by July 2022 and contractual arrangements in place by September 2023	1	SDS option work has moved to Health & Social Care Moray with involvement of both internal and external auditors. Payments have requested information relating to agreed prices/register however this is yet to be received. Although Finance no longer participate in meeting providers, going forward, the service will be involved again as and when required.	10%	



Section 5 - Service Level Outcomes - 6. Increase Service Efficiency

Action Code	Action Title	Due Date	Planned Outcome	Priority	Latest Status Update	Status Progress	Status Icon
FIN22-23.Serv-5.6a	Automation of Council Tax back room processes and promote availability to generate uptake	28-Feb-2023	Generate uptake of self service (currently not available so baseline nil)	2	Work in this area is underpinned by ICT with developments at an early stage.	10%	
FIN22-23.Serv-5.6b	Council Tax e-billing	30-Sep-2023	Improved e-billing uptake by 10% by February 2023 Increase target and research how others have increased uptake if benchmark is low by September 2023	2	As of August 2022 e-billing uptake has increased to 7.2%; up from 6.5% recorded in February 2022. Meetings have been held with the software supplier to identify a more streamlined pathway to e-billing with proposed options at an early stage.	5%	
FIN22-23.Serv-5.6c	Non-Domestic Rates e-billing	28-Feb-2023	Introduce e-billing for Non-Domestic Rates Increase target and research how others have increased uptake if benchmark is low	2	Work to introduce e-billing for Non-Domestic Rates has stalled due to issues with the software supplier. Financial Services will continue to liaise with ICT to progress this.	0%	
FIN22-23.Serv-5.6d	Council Tax Direct Debit sign up	28-Feb-2023	Offer online Council Tax direct debit sign up option Increase uptake of direct debit sign up option to 10% of all applicants	3	Due to issues with upgrading the software necessary to support this action, no progress has been made to date. It is anticipated software will be in place by 31 December 2022 and the delivery plan will be reassessed at that time.	0%	
FIN22-23.Serv-5.6e	Investigate workflow for accountancy processes	30-Jun-2023	Consistent use of workflow across section and more timeous completion of routine tasks - investigation complete by December 2022 - Implementation commences June 2023	3	No update at this stage as progress is dependent on ICT.	0%	
FIN22-23.Serv-5.6f	Development of e-form for Accounts Payable	31-Mar-2023	Automated process used across all departments	3	An ICT officer has been assigned to take this work forward and after initial meetings and E-form is now in the early stages of development.	15%	

Section 5 - Service Level Outcomes - 7. Sound Financial Governance

Action Code	Action Title	Due Date	Planned Outcome	Priority	Latest Status Update	Status Progress	Status Icon
FIN22-23.Serv-5.7a	Support the Financial Governance processes for Moray Growth Deal	31-Mar-2023	Timeous, accurate and informative financial information provided to Board. - reported monthly (LP) Council spend reported to members on a quarterly basis - reported quarterly (DOS/PC) Timeous and accurate returns made to Scottish Government and funding drawn down per forecast - reported as per agreed financial schedule either monthly/quarterly - (LP/PC) Successful procurement meeting needs of project - reported as required (DB)	1	Financial report template developed and implemented. The process for completion requires some clarification with returns differing across teams. Council spend is now included in quarterly monitoring reports.	35%	
FIN22-23.Serv-5.7b	Budget Managers given appropriate training	30-Sep-2022	Budget Managers are confident they understand their role with feedback from training sessions good/very good		Due to other work commitments, a review of the current training material is out with original target timescales. This work is ongoing and will continue in quarter 3.	25%	

Section 5 - Service Level Outcomes - 8. Workforce Development to meet demands and deliver priorities

Action Code	Action Title	Due Date	Planned Outcome	Priority	Latest Status Update	Status Progress	Status Icon
FIN22-23.Serv-5.8a	Improves the ERDP experience and hold accurate records including continuous professional development (CPD) - from mandatory training through to service and job specific learning	31-Mar-2023	Evidence that all staff have undertaken mandatory training by March 2023 and reviewed annually Number of ERDPs completed and 100% of ERDPs carried out within timescale by March 2023 and measured quarterly % staff completing Customer Excellence e-learning module or digital standard training by Mar 23 measured 1/4ly	1	The ERDP process for this year is ongoing.	10%	
FIN22-23.Serv-5.8b	Training posts created and filled in Accountancy	31-Mar-2023	Posts are filled by September 2022 Achievement of CPS targets per scheme requirements (completion by end of 2025)	1	Post not yet filled – delay in agreeing and advertising Senior Accountant post had knock on effect on review of section duties and recruitment to training post.	10%	

Section 6 - Recovery & Renewal Outcomes - Supplier Relief

Action Code	Action Title	Due Date	Planned Outcome	Priority	Latest Status Update	Status Progress	Status Icon
FIN22-23.Recovery-6.1	Check and pay supplier relief claims	31-Dec-2022	Suppliers paid within 21 days of submission of claim and supporting information Supplier continues to provide service or supplier has revised service delivered as agreed with Lead Officer if appropriate	1	No full update available for quarter 2 however as of 30 June 2022, 45 claims were received (taking the total to date to 323). 35 have paid while 10 are still to be processed due to annual leave. Of those paid only 3 were within the target of 21 days. The majority of applications received required further information or had errors that required verification taking the average time taken for payment to 29 days. Going forward to allow for unavoidable delays (such as annual leave for those involved in the process), it has been requested for the payment target to be extended to 30 days.	97%	