



## 2022-23 Quarter to December Financial Services Performance Report - Service Plan




Action Status	
	Cancelled
	Overdue; Neglected
	Unassigned; Check Progress
	Not Started; In Progress; Assigned
	Completed

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


Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN22-23.Strat-4.1a	Further develop the council's medium to long term financial strategy	1	Strategy agreed to address funding gap. Shift in resources to reflect priorities	28-Feb-2023	Focus of recent financial planning has been on short to medium term. A revised financial planning timetable has been agreed for with longer term plans to be looked at after May 2023. .	50%	
FIN22-23.Strat-4.1b	Review 10 year capital plan with a view to developing a cap on expenditure	1	Percentage financing costs to total spend (PI TBC)	31-Oct-2022	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. Further reductions in planned expenditure will be achieved through prioritisation. This process is to be embedded for projects and the methodology for programmes to be agreed.	90%	
FIN22-23.Strat-4.1c	Review Transformation Savings	1	Reduction in projected funding gap, linked to programme of transformative change	31-Aug-2022	The transformation programme is ongoing. As this progresses, the financial implications of each strand is assessed. A review of possible Transformation savings was undertaken based on	10%	

					progress to the end December 2022. This was included in the Council's budget for 2023/24 and will continue to be reviewed throughout the next financial year.		
FIN22-23.Strat-4.1d	Look for small scale spend to save initiatives and review for possibility of upscaling	1	Further reduction in projected funding gap without impact on services	31-Oct-2022	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. To date, no responses have been received.	40%	
FIN22-23.Strat-4.1e	Savings proposals developed for members consideration and public consultation and financial proposals linked to the Corporate Plan	1	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	30-Nov-2022	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 is still to be rescheduled. The new Corporate Plan is currently in development while a public facing finance document is being drafted.	50%	


**Section 5 - Service Level Outcomes - 1. Implement legislative/regulatory changes**

Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN22-23.Serv-5.1	Implement requirements of IFRS 16	1	Audit opinion.	30-Nov-2023	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	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN22-23.Serv-5.2	Develop mainstream Participatory Budgeting (Carried forward from previous service plan)	2	1% of budget (as defined by COSLA) allocated via PB process	31 Mar-2023	No new funding has been allocated during quarter 3 however work is continuing with young people in Buckie and Forres to develop ideas for youth facilities in each town. Play parks in Cullen and Findochty are awaiting installation. The PB process for the play park at Mannachie in Forres has involved 678 primary pupils to identify what they would like to see included in the design. This work will continue in 2023/24. A new project with Active Travel is currently in the early stages of planning - this project will come on stream in 2023/24.	45%	


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

Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN22-23.Serv-5.3	Implement the actions identified as priorities in the Procurement Strategic Action Plan	4	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)	31-Dec-2023	A revised Procurement Strategic Action Plan (with 11 actions) was approved in November 2022. Work on this is now underway.	30%	


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





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


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

Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN22-23.Serv-5.5	Support and drive forward the working relationships required for effective procurement and commissioning	1	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	30-Sep-2023	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	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN22-23.Serv-5.6a	Automation of Council Tax back room processes and promote availability to	2	Generate uptake of self service (currently not available so baseline nil)	28-Feb-2023	Due to delays in resourcing the upgrade for both DiP and Workflow software and hardware, minimal progress has been achieved against this action. Workload demands on the team	10%	



	generate uptake				including 2023-24 Council Tax and Non Domestic Rates annual billing (with the revaluation of all properties and required legislative changes) plus involvement in the Energy Grant rollout, means there is little opportunity to progress this in the short or medium term. A revised due date of 28 Feb 2024 should be considered.		
FIN22-23.Serv-5.6b	Council Tax e-billing	2	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	30-Sep-2023	As of 31 January 2023, e-billing uptake has increased to 8%; up from 6.5% recorded in February 2022. Although an additional mechanism to potentially simplify sign-up has been identified, it has not been possible to progress this due to delays in resourcing the upgrade of DiP and Workflow software and hardware. Workload demands on the team including 2023-24 Council Tax and Non Domestic Rates annual billing (with the revaluation of all properties and required legislative changes) plus involvement in the Energy Grant rollout, means there is little opportunity to progress this in the short or medium term. A revised due date of 31 December 2023 should be considered.	15%	
FIN22-23.Serv-5.6c	Non-Domestic Rates e-billing	2	Introduce e-billing for Non-Domestic Rates Increase target and research how others have increased uptake if benchmark is low	28-Feb-2023	Although a mechanism to permit Non-Domestic Rates e-billing sign up has been identified, it has not been possible to progress this due to delays in resourcing the upgrade of DiP and Workflow software and hardware. Workload demands on the team including 2023-24 Council Tax and Non Domestic Rates annual billing (with the revaluation of all properties and required legislative changes) plus involvement in the Energy Grant rollout, means there is little opportunity to progress this in the short or medium term. A revised due date of 31 December 2023 should be considered.	10%	
FIN22-23.Serv-5.6d	Council Tax Direct Debit sign up	3	Offer online Council Tax direct debit sign up option Increase uptake of direct debit sign up option to 10% of all applicants	28-Feb-2023	Due to delays in resourcing the upgrade for both DiP and Workflow software and hardware, no progress has been achieved against this action. Workload demands on the team including 2023-24 Council Tax and Non Domestic Rates annual billing (with the revaluation of all properties and required legislative changes) plus involvement in the Energy Grant rollout, means there is little opportunity to progress this in the short or medium term. A revised due date of 31 December 2023 should be considered.	0%	
FIN22-23.Serv-5.6e	Investigate workflow for accountancy processes	3	Consistent use of workflow across section and more timeous completion of routine tasks - investigation complete by December 2022 - Implementation commences June 2023	30-Jun-2023	Work to achieve this action remains dependent on ICT. Due to other work commitments, it is unlikely any progress will be achieved this financial year.	0%	

FIN22-23.Serv-5.6f	Development of e-form for Accounts Payable	3	Automated process used across all departments	31-Mar-2023	Work is underway and testing of an e-form now being carried out	50%	
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**Section 5 - Service Level Outcomes - 7. Sound Financial Governance**

Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN22-23.Serv-5.7a	Support the Financial Governance processes for Moray Growth Deal	1	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)	31-Mar-2023	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.	75%	
FIN22-23.Serv-5.7b	Budget Managers given appropriate training		Budget Managers are confident they understand their role with feedback from training sessions good/very good	30-Sep-2022	Due to other work commitments, a review of the current training material was delayed. A revised training module is now available on Clive with a training programme currently in development for delivery by Summer 2023.	50%	

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

Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	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	1	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 March 2023 measured quarterly	31-Mar-2023	The ERDP process for this year is ongoing.	75%	
FIN22-	Training posts created and	1	Posts are filled by September 2022	31-Mar-	The Senior Accountant position is now filled however due to	25%	

23.Serv-5.8b	filled in Accountancy		Achievement of CPS targets per scheme requirements (completion by end of 2025)	2023	delays in recruitment, the planned timeline for a review of the section was affected. A job description for a Trainee post is currently being written prior to advertising during quarter 4.		
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**Section 6 - Recovery & Renewal Outcomes - Supplier Relief**

Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN22-23.Recovery-6.1	Check and pay supplier relief claims	1	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	31-Mar-2023	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. During quarter 3, 362 claims were received that were not subject to any queries. All, were paid by the end of December.  This scheme will continue until 31 March 2023. Details of what happens after this date are still to be confirmed.	96%	