











2022-23 Quarter to March 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 | 30-Sep-2023 | Recent focus has been on short to medium term financial planning. A revised financial planning timetable has been agreed with longer term plans to be looked at after May 2023. As a result, the due date of this action has been amended to 30 September 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 | This review is now complete with the updated capital plan approved by Council on 1 March 2023 | 100% |  |

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|---------------------|--|---|--|-------------|--|------|---|
| 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 with the financial implications of each strand assessed as they progress. A review of possible savings was undertaken based on progress to the end December 2022 and was included in the Council's budget for 2023/24. This will continue to be reviewed throughout the next financial year. | 25% |  |
| 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 was circulated to gather details of possible savings however nothing of note was received. The process is now complete for 2022/23 and will recommence in 2023/24. | 100% |  |
| 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 still in development with a public facing finance document in draft. Second tranche savings are now being collated. | 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 | In addition to ongoing Open Space activity to develop Mannachie, Environmental & Commercial Services have added an Active Travel project covering the Buckie and Keith areas. Each community has been allocated £25k to be drawn down in 2023/24. Engagement is ongoing with 170 casting votes received so far. 45 young people engaged in Forres and 62 at St Thomas's PS (pupils and parents). 12 have been involved so far in developing the process for Tomnavoulin Play park. | 50% |  |


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. Of the 11 actions, 5 are complete, 1 is to be removed (PCIP), 3 are work in progress. The remaining 2 are dependent on other services input which has been delayed (contract register/ICT and DPAP (all services)) | 60% |  |





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. Although Finance no longer participate in meeting providers, the service will be involved as and when required with focus now on the implementation of the review of Commissioning reported to MIJB Audit and Performance Committee. A plan to tackle the backlog of old contracts has been developed. | 20% |  |

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 generate uptake | 2 | Generate uptake of self service (currently not available so baseline nil) | 28-Feb-2023 | Due to delays in resourcing of the upgrade for both DiP and Workflow software and hardware, minimal progress has been achieved. 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 28 Feb 2024 is proposed. | 10% |  |
| 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 | E-billing uptake has increased to 8.3%; 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 progress this due to resourcing issues around 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 is proposed. | 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 is proposed. | 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 is proposed. | 0% |  |

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|--------------------|--|---|---|-------------|--|-----|---|
| 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 however an initial meeting is now planned to take place in April. | 10% |  |
| FIN22-23.Serv-5.6f | Development of e-form for Accounts Payable | 3 | Automated process used across all departments | 31-Mar-2023 | Development of the e-form continues. Design work is complete with focus now on the workflow and authorisation process. | 65% |  |


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 | The financial reporting template is yet to be embedded in reporting to Moray Growth Deal Board. Further developments/modifications have been agreed and will be implemented in 2023/24. | 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 | Budget Manager training material has been reviewed and updated. A refresher training module is now available on Clive with a programme of face to face sessions to be held over the summer with all budget managers. | 100% |  |

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 majority of ERDPs due in 2022/23 have been completed as planned however unexpected workloads in Taxation did delay those due to take place in Q4 – these will now be undertaken in Q1 2023/24. | 66% |  |
| FIN22-23.Serv-5.8b | Training posts created and filled in Accountancy | 1 | Posts are filled by September 2022 Achievement of CPS targets per scheme requirements (completion by end of 2025) | 31-Mar-2023 | The Senior Accountant position was filled successfully however delays affected the section review and work to recruit to the Trainee post. A new job description and updates to the trainee scheme are required and it is anticipated this work will now be finalised by the end of August 2023. | 25% |  |

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 | The Supplier Relief Scheme ended on 31 March 2023 but providers have until the end of April to submit claims. By the end of March, 18 claims had been received with all paid within the target deadline. | 100% |  |