







2023-24 Quarter to June Financial Services Performance Report - Service Plan Actions




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


Section 4: Strategic Outcomes - 4.1 (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
FIN23-24.Strat-4.1	Further develop the council's medium to long term financial strategy	1	Strategy agreed to address funding gap.	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%	


Section 5: Service Level Outcomes - 5.1 Implement legislative/regulatory change

Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN23-24.Serv-5.1	Implement requirements of IFRS 16 within agreed timing	1	Assess whether to implement in advance of 24/25 target - Implications and timeline agreed with other services - approach and timing agreed with auditor - September 2023 Implement in accord with agreed timing - Accounts drafted with supporting working papers - - Unqualified audit opinion - September 2026	30-Sep-2026	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 - 5.2 Participatory Budgeting

Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN23-24.Serv-5.2	Further develop mainstream Participatory Budgeting	2	Year on year increase in amount allocated until reach of 1% of budget (as defined by COSLA) is allocated via PB process	28-Feb-2026	Work at the Morven Play Park at Findochty is complete with the Logie Park at Cullen due by the end of July. This concludes Open Space PB work planned for 2022/23. For 2023/24, park upgrades will take place in Mannachie, Tomnavoulin and Letterfourie. Other PB work this year includes youth facilities in Buckie and Forres where engagement and voting are now complete; PEF projects at Seafield has also been through the voting process and water fountains were voted as the top idea and will be supplied and installed in the summer term. Voting has taken place in relation to Active Travel in Keith (104 people took part and 520 votes were cast) with the Active Travel team to produce a budget based on results. The Buckie project is progressing well with 5 areas identified for cycle parking and tenders awarded. Infrastructure is expected to be in place by the end of September. A new project identified within Economic Growth and Development, Arts & Culture, (value £100k) is in initial discussion phase with communications to go out in Q2. NB % progress to date reflects work planned and undertaken for 2023/24.	12%	




Section 5: Service Level Outcomes - 5.3 Implement the Procurement Strategic Action Plan (PSAP)





Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN23-24.Serv-5.3	Implement the actions identified as priorities in the Procurement Strategic Action Plan	4	Increase in performance as measured by PCI National Evidence Based Audit (postponed until 2024/25)	31-Mar-2025	Development of a revised Procurement Strategic Action Plan (SAP) is ongoing for 2023/24. This will sit alongside the Procurement Strategy (PS) that is currently being written for 2023/24 - 2025/26. The new 3 year PS strategy will replace the current annually refreshed version however the SAP will continue to be reviewed annually. NB % progress to date reflects work planned and undertaken for 2023/24.	10%	

Section 5: Service Level Outcomes - 5.4 Support for MIJB



Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN23-24.Serv-5.4	Support and drive forward the working relationships required for effective procurement and commissioning	1	Milestones to be as set by MIJB action plan	31-Mar-2024	During quarter 1, the first tranche of contracts have been agreed, first one tendered and a second is ready to go.	20%	

Section 5: Service Level Outcomes - 5.5 Increase Service Efficiency

Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN23-24.Serv-5.5a	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)	31-Mar-2025	No Q1 update available at this time.	10%	
FIN23-24.Serv-5.5b	Council Tax e-billing	2	Increased uptake of e-billing	30-Jun-2024	No Q1 update available at this time.	15%	
FIN23-24.Serv-5.5c	Non-Domestic Rates e-billing	2	Increase in the uptake of NDR e-billing	30-Jun-2024	No Q1 update available at this time.	10%	


FIN23-24.Serv-5.5d	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-2026	No Q1 update available at this time.	0%	
FIN23-24.Serv-5.5e	Investigate workflow for accountancy processes	3	Consistent use of workflow across section and more timeous completion of routine tasks - investigation complete by September 2023 - Implementation commences December 2023	31-Dec-2023	Work to achieve this action remains dependent on ICT. An initial meeting, originally planned for April had to be delayed due to year end work. This is now arranged for early August.	10%	
FIN23-24.Serv-5.5f	Review Capital Monitoring		Automated process implemented	31-Dec-2023	Initial meeting arranged for July. Work to complete this action is linked to delivery of Action 5.5e.	10%	
FIN23-24.Serv-5.5g	Development of e-form for Accounts Payable	3	Automated process used across all departments	31-Mar-2024	Further progress with the development of an e-form has been slow during quarter 1. Current focus for both ICT and Payments is the implementation of version 5.7 of the Financial Management system which includes installation and testing of all functionality of the high risk system.	65%	

Section 5: Service Level Outcomes - 5.6 Sound Financial Governance

Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN23-24.Serv-5.6a	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 - reported quarterly (LP) Timeous and accurate returns made to Scottish Government and funding drawn down per forecast - reported as per agreed financial schedule either monthly/quarterly - (LP) Successful procurement meeting needs of project - as required (DB)	31-Mar-2024	All agreed developments and modifications to the Financial Reporting Template have now been implemented and will be used to report to the Moray Growth Deal Board.	80%	
FIN23-24.Serv-5.6b	Budget Manager Training		Budget Managers are confident they understand their role with feedback from training sessions good/very good Training is delivered timeously to new budget managers (within a month of Accountancy being notified of	31-Mar-2025	Dates arranged for refresher training for Education. Other training to be organised by all accountants after year end.	25%	

			appointment) Refresher courses offered (within two year anniversary of original training) Content of training reviewed for continued appropriateness				
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Section 5: Service Level Outcomes - 5.7 Workforce Planning

Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN23-24.Serv-5.7a	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 2024 and reviewed annually Number of ERDPs completed and 100% of ERDPs carried out within timescale by March 2024 and measured quarterly % staff completing Customer Excellence e-learning module or digital standard training by March 2024 measured quarterly	31-Mar-2024	During quarter 1, 13 ERDPs are complete within Payments.	10%	
FIN23-24.Serv-5.7b	Training post created and filled in Accountancy	1	Post filled by September 2023 Achievement of CPS targets per scheme requirements (completion by end of 2026)	30-Sep-2023	The Senior Accountant position was filled successfully however delays had 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 during quarter 2.	25%	