







2023-24 Quarter to September Financial Services Performance Report - Service Plan




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

Financial Services 2023-24 Overall Plan Progress


Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN23-24	Financial Services Service Plan 2023-24			31-Dec-2026		52%	

Section 4: Strategic Outcomes 4. Overall Progress


Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN23-24	STRATEGIC (CP) A sustainable council that			30-Sep-2023		75%	

	provides valued services to our communities						
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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	A report covering the medium to long term financial strategy is now drafted for the special council meeting on 25 October. Amendments will be required to reflect the approved Corporate Plan and to incorporate IMP 3.	75%	


Section 5: Service Level Outcomes
5. Overall Progress

Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN23-24	SERVICE Service Level Outcomes or Priorities			31-Dec-2026		30%	


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	<p>Recent Participatory Budgeting activity includes;</p> <ul style="list-style-type: none"> - Tomnavoulin Park (30K PB +10K) – Initial household survey completed and responses currently being analysed with local steering group. . Letterfourie Park (50K + 10K leveraged) – The community engagement process including a pop up event is now complete. Stakeholder group have met to discuss feedback. Group will draft Scope of Service and look at additional funding for toddler area. . Cultural Project - UK Shared Prosperity Fund (100k) – Brief produced for Economic Development and communication issued 04/09/23. Engagement workshop scheduled for 26/10/23. . Buckie Youth Facilities (60K) – Buckie Skate Park and Fisherman’s Hall drop in youth club. Procurement support sought re the skate park improvements. . Active Travel Keith (25K) – Tender issued . Active Travel Buckie (25k) – Contract awarded and installation to complete by end of Q3. . Forres Outdoor Gym (72k external) – Contract awarded and awaiting installation date. . Mannachie Park (85K) - Following successful community engagement and overwhelming support for the design, the contract has been awarded/ Installation dates to be confirmed. <p>NB % progress to date reflects work undertaken for 2023/24.</p>	13%	

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	Strategy and Annual report were approved at the Corporate Committee on 29 August with a new set of SAP targets – work has started on 4 of the 10 actions	20%	

Section 5: Service Level Outcomes
5.4 Support for MIJB

Action	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status
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Code							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	All 6 priority contracts are now agreed. Although staff shortages at Moray Health & Social Care Partnership has affected progress during quarter 2, tendering is complete for one and ongoing with another.	30%	

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	Due to other workload demands, progress against this action so far in 2023/24 has been slow. Work will continue as other priorities dictate.	10%	
FIN23-24.Serv-5.5b	Council Tax e-billing	2	Increased uptake of e-billing	30-Jun-2024	Due to other workload demands, progress against this action so far in 2023/24 has been slow. Work will continue as other priorities dictate.	15%	
FIN23-24.Serv-5.5c	Non-Domestic Rates e-billing	2	Increase in the uptake of NDR e-billing	30-Jun-2024	Due to other workload demands, progress against this action so far in 2023/24 has been slow. Work will continue as other priorities dictate.	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	Due to other workload demands, progress against this action so far in 2023/24 has been slow. Work will continue as other priorities dictate.	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 with key staff took place in August. Next steps have been agreed and are now being taken forward.	30%	
FIN23-24.Serv-5.5f	Review Capital Monitoring		Automated process implemented	31-Dec-2023	Implementing automated process for Capital Monitoring is linked to delivery of Action 5.5e. An initial meeting was held in August to determine next steps. Once annual accounts are complete, work will progress as planned.	30%	
FIN23-24.Serv-5.5g	Development of e-form for Accounts Payable	3	Automated process used across all departments	31-Mar-2024	Progress with the development of an e-form has been slow during quarters 1 and 2 with focus for both ICT and Payments on the implementation of version 5.7 of the Financial	65%	

					Management system which included installation and testing of all functionality. This new system went live in July however there have been some issues that continued post implementation.		
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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 appointment) Refresher courses offered (within two year anniversary of original training) Content of training reviewed for continued appropriateness	31-Mar-2025	Budget Manager Training took place for Social Work with more sessions booked for October. Dates have also been arranged for managers within Education. Further training will be organised by the Accountancy team once LFRs and Estimated Actuals are complete.	50%	

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	1	Evidence that all staff have undertaken mandatory training by March 2024 and reviewed annually	31-Mar-2024	Within Payments, the ERDP process is now complete with 24 undertaken in Q1 and 5 in Q2. Elsewhere in Finance, ERDPs are planned to take place during 3 and 4.	30%	

	professional development (CPD) - from mandatory training through to service and job specific learning		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				
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	Recruitment for a Trainee position is ongoing. A new job description/person spec has been created, updates to the trainee scheme are being finalised with other departments and the DAR is now with HR.	75%	