

## 2023-24 Quarter to December Financial Services - 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		59%	


### 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 was approved at a special council meeting on 25 October. Amendments will be required to reflect the new Corporate Plan when approved and to incorporate IMP 3 when developed.	80%	


**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 deferred until 1 April 2024. Due to other workload priorities advance work relating to IFRS 16 is yet to commence however timelines with services and the auditor will be agreed prior to implementation on 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	An additional 20k was granted from Capital award to the Letterfourie Park in Buckie. 100k fund for Cultural projects opened and funding will be allocated in Q4 NB % progress to date reflects work undertaken for 2023/24.	17%	








**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 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 8 of the 10 actions	40%	



**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	Of the first 6 priority contracts 2 are likely to proceed to award. A further tranche under discussion.	40%	


## 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 priorities and limited staff resources, there has been no progress made against this action during quarter 3. Work will continue as other workload dictates.	10%	
FIN23-24.Serv-5.5b	Council Tax e-billing	2	Increased uptake of e-billing	30-Jun-2024	Due to other workload priorities and limited staff resources, there has been no progress made against this action during quarter 3. Work will continue as other workload dictates.	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 priorities and limited staff resources, there has been no progress made against this action during quarter 3. Work will continue as other workload dictates.	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 priorities and limited staff resources, there has been no progress made against this action during quarter 3. Work will continue as other workload dictates.	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 will involve ICT and Payments. Meetings to progress this have been arranged for Q4.	40%	
FIN23-24.Serv-5.5f	Review Capital Monitoring		Automated process implemented	31-Dec-2023	Unfortunately, the post holder tasked with taking this work forward has left the organisation. With no replacement yet recruited, progress has been limited.	40%	
FIN23-24.Serv-5.5g	Development of e-form for Accounts Payable	3	Automated process used across all departments	31-Mar-2024	Progress has developed significantly during Q3 with testing now complete. Some small system issues have been identified, once these are resolved, a pilot is planned for Q4.	95%	

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 are being used to report to the Moray Growth Deal Board. 2 projects now in delivery, budgets will be updated to reflect Full Business Case profiles for a further 3 projects	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	Due to staff shortages, no progress has been made with this action during quarter 3.	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 professional development (CPD) - from mandatory training through to service and job specific learning	1	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	All ERDPs are complete within Payments with 8 undertaken in Accountancy. Due to other workload priorities and limited staff resources no ERDPs have been undertaken in Taxation.	59%	
FIN23-24.Serv-5.7b	Training post created and filled in Accountancy	1	Post filled by September 2023	30-Sep-2023	Recruitment for a Trainee position is complete with the successful candidate now in post.	100%	