







# 2023-24 Quarter to March 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		63%	


## 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	The medium to long term financial strategy was approved at a special council meeting on 25 October (item 9 of the agenda refers). Following approval of the new Corporate Plan, amendments to the financial strategy will be required to reflect the new priorities and incorporate the Transformation Strategy.	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 now deferred until 1 April 2024.  Due to other workload priorities and staffing shortages, advance work relating to IFRS 16 was placed on hold. Work will recommence following the 2023/24 audit.	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	Allocated spend has fallen due to the Letterfourie/Netherha play park now due to be installed early 2024/25. During Q4, as per the 2024/25 Budget Review, two dedicated Participatory Budgeting posts have been deleted with personnel redeployed under Transform. Prior to this, the Arts and Culture PB process was finalised. Following voting 91K of UK Shared Prosperity Funding was allocated to eight arts projects; Forres Heritage Trust and Forres Area Community Trust £20k; Moray Concert Brass £9k; The Cabrach Trust £13k; Frozen Charlotte Productions £10k; Riff Raff Producing CIC £11.5k; forWORDS Forres Writing Group £3.3k; Speyside Children's Arts Festival £7k; Moray Arts Development Engagement (M:ADE) £17k. NB % progress to date reflects work undertaken and allocated for 2023/24.	23%	







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 SPAP targets – Out of the 10 actions, 8 actions in process, 2 are complete	60%	

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 has now been agreed.	50%	

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 4. 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 4. 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 4. 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 4. 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 taken place but further work is on hold until the audit is complete.	40%	
FIN23-24.Serv-5.5f	Review Capital Monitoring		Automated process implemented	31-Dec-2023	Due to staff changes, progress against this action has been limited. Plans are in place for work to recommence once the 2023/24 accounts are complete.	40%	

FIN23-24.Serv-5.5g	Development of e-form for Accounts Payable	3	Automated process used across all departments	31-Mar-2024	Following a test run during quarter 4, the new e-form for Accounts Payable, to help reduce the use of the invoices mailbox, is now complete. Early adopters include Property, Finance, Catering and Health & Social Care. Payments will continue to roll out the system with Heads of Service aware this will be undertaken by volume.	100%	
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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 are being used to report to the Moray Growth Deal Board. 2 projects are now progressing - budgets will be updated to reflect Full Business Case profiles as they are agreed.	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-2024	Action complete with training reviewed and delivered as required.	100%	

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	All ERDPs are complete within Payments and Accountancy. Due to other workload priorities and limited staff resources, ERDPs for Taxation will be picked up in 2024/25.	73%	
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 complete with the successful candidate now in post.	100%	