

2024-25 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 Progress 2024-2 - Overall Plan Progress

Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN24-25	Financial Services Service Plan			30-Sep-2026		30%	




Financial Services Progress 2024-25 - Section 4 - Progress

Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN24-25	Section 4. Strategic Level Outcomes			30-Jun-2025		23%	


Financial Services Progress 2024-25 - Section 5 - Progress

Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN24-25	Section 5. Service Level Outcomes			30-Sep-2026		37%	


Section 4 - Strategic Level Outcomes - 4. (CP) Strategic Framework: Financial Workforce, Digital Transformation Strategies. Performance Management Framework

Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN24-25 Strat 4.1	Financial Planning	1	Financial plans show how the local authority will align service provision with funding to ensure the sustainability of its services in the future: - Short to Medium Term Financial Plans show a balanced budget with reduced reliance on reserves. - Long-term financial plans prepare for a range of funding levels and linked to strategic priorities.	30-Jun-2025	Progress relates to milestones marked as complete on Pentana as per agreed Service Plan. The refresh of the Council's Short to Medium Term Financial Planning is complete. This plan reflects the approved budget and further SG funding for 2024/25 and was reported to Council on 26 June 2024. Both the Savings Delivery Plan and Financial Reserves Policy were reported to Council on 25 September. The approach to applying a cap on capital spend is drafted and will be reported to the additional meeting of Full Council on 22 October along with revised assessment of affordability based on updated estimates.	50%	
FIN24-25 Strat 4.2	Partnership Working (MIJB)	4	Develop arrangement for additional assurance on financial management Collective agreement that specific delivery plans in place to reduce budget deficit that can be relied upon for partner financial planning	31-Jan-2025	MIJB currently developing monitoring systems. Regular meetings are in place between CFOs and a first review of planned savings has been undertaken via the quarter 1 budget monitoring report.	15%	
FIN24-25 Strat 4.3	Participatory Budgeting	1	Further develop mainstream Participatory Budgeting. Successful implementation of PB projects within the community. Capture more information on community led decision making Year on year increase in amount allocated until reach of 1% of budget (as defined by COSLA) is allocated via PB process	31-Mar-2025	During Q1, CSU supported the final stage of the PB process relating to the Shared Prosperity Fund and Cultural Grants. A total of £110k was allocated to 14 different organisations, which is 5.07% of the £2.17m PB target. Going forward, PB work is expected to be undertaken by services with updates to be confirmed and new measures to be developed.	5%	


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
FIN24-25 Serv 5.1	Implement requirements of IFRS 16 from 01 April 2024	1	Fully compliant accounts.	30-Sep-2026	Work to progress this action will commence in October following completion of Annual Audit of Accounts.	0%	


Section 5 - Service Level Outcomes - 5.2 Implement the annual Procurement Strategic Action Plan (PSAP)

Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN24-25 Serv 5.2	Implement the actions identified as priorities in the Procurement Strategic Action Plan (PSAP)	2	Strategic Action Plan targets achieved - 80% of PSAP indicators achieving or exceeding target	31-Mar-2025	The Procurement Strategy for 2024-25 is currently being finalised for committee approval (as detailed in a report due at the November Corporate Committee). In the meantime, work has been ongoing to redevelop the contract register, review the savings strategy and review the contract data collection/capture that will inform future Scottish Government reporting. Engagement and support for H&SC also continues as a priority. The procurement team were present at the latest Meet the Buyer event run by Supplier Development Program and are working closely with Business Gateway. Training sessions have also been held for staff with more planned for November. Alongside preparation of the annual procurement strategy, a review of procurement procedures and internal processes has been undertaken and over the next few months, work will also continue with the DPAP review project that is informed by research with departments.	20%	


Section 5 - Service Level Outcomes - 5.3 Implement the recommendations from the Annual Audit Report

Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN24-25 Serv 5.3	Implement the actions from the Annual Audit Report agreed with auditors	1	Improved processes - Auditor agreement that actions implemented in full Amend process if considered proportionate. Record review and any process amendments Prepare reconciliation - Working Paper Determine if any amendments required - Audit trail for treatment of assets with nil NBV Any required amendments made	30-Sep-2024	Journal authorisation has been reviewed and the use of FMS for authorisation is under discussion. Reconciliation has been prepared and the audit trail provided. Currently awaiting the draft Annual Audit Report which will include the Auditors review of progress.	90%	


Section 5 - Service Level Outcomes - 5.4 Implement actions from the Corporate Asset Management Plan

Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN24-25 Serv 5.4	Implement the actions assigned to Financial Services	2	Actions complete within due dates	31-Mar-2025	Work to progress this action will commence in October following completion of the Annual Audit of Accounts.	0%	

Section 5 - Service Level Outcomes - 5.5 Procurement Support for MIJB


Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN24-25 Serv 5.5	Support and drive forward the working relationships required for effective procurement and commissioning	1	Reduced backlog of contracts requiring review Revised contractual arrangements in place Milestones as per MIJB Action Plan TBC	31-Mar-2025	Significant progress has been made with almost all priority projects finalised and all others underway. Any new H&SC procurements have been incorporated into the business-as-usual process and Procurement will continue to work closely with the Commissioning Team. Further discussions are required with MIJB to identify next priorities and milestones.	75%	

Section 5 - Service Level Outcomes - 5.6 Increase Service Efficiency - Taxation


Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN24-25 Serv 5.6	Increase efficiency and availability of digital processes for Taxation	2	Automation of Council Tax Processes - Bank Agreement for DD - October 2024 Proof of concept for online change of address - October 2024 NDR e-billing - proof of concept - November 2024 Streamline Council Tax e-billing sign up process - November 2024 Automation of Council Tax Processes - Develop CT Services for delivery on-line - March 2025 Automation of Council Tax Processes - On-line DD available - March 2025 Automation of Council Tax Processes - On-line change of address available - March 2025 Non-Domestic Rates e-billing - Identify best practice with other LAs to maximise uptake - March 2025	31-Mar-2025	Progress relates to milestones marked as complete on Pentana. First agreed milestones of bank agreement for direct debits and the concept for online change of address are still expected to complete by October.	0%	

			Non-Domestic Rates e-billing - Introduce e-billing for NDR payers - March 2025 Streamline Council Tax e-billing sign up process - Improved e-billing uptake - March 2025				
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Section 5 - Service Level Outcomes - 5.7 Increase Service Efficiency - Accounts

Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN24-25 Serv 5.7	Increase efficiency and availability of digital processes for Accounts	2	Introduction of workflow to facilitate management of task Database up to date	31-Mar-2025	Work to progress this action will commence in October following completion of the Annual Audit of Accounts.	0%	

Section 5 - Service Level Outcomes - 5.8 Increase Service Efficiency - Payments

Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN24-25 Serv 5.8	Increase efficiency and availability of digital processes for Payments	4	Roll out e-Accounts Payable form Introduction of workflow to streamline process for Payments and service departments More efficient and timely processing of invoices	30-Sep-2024	E-Accounts Payable form now fully live across all departments. Any departments still submitting paper or by email are being advised to use the new system.	100%	

Section 5 - Service Level Outcomes - 5.9 Health and Wellbeing

Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN24-25 Serv 5.9	Ensure revised operational implementation of absence management procedures are applied by managers	2	Reduction in number of days absence per employee	31-Mar-2025	The Health at Work policy is followed where required, led by monthly trigger reports from HR. For any complex issues, a proactive approach is taken which can include a temporary change in working arrangements to enable the employee to carry out their duties and feel supported.	50%	