

# 2024-25 Quarter to December Financial Services Performance Report - Service Plan



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


## Financial Services Progress 2024-25 - 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		55%	




## 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		56%	

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		54%	

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	A report recommending the methodology for keeping Council capital expenditure within affordable limits was approved at the additional meeting of Full Council on 22 October 2024.  The updated Medium to Long term financial plan was approved by Council on 4 December 2024 with the capital plan for 2025 to 2028 was approved by Council on 21 January 2025.	83%	
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	A proposed Savings Delivery Plan developed with MC input was approved by the MIJB at a meeting of the Board on 30 January 2025. Q2 and Q3 reports reviewed and the outline budget for 2025/26 discussed.	60%	
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	A new approach has been agreed and services contacted for information regarding Participatory Budgeting activity. During Q3, two further successful implementation of play parks benefiting from engagement with the local communities: Tomnavoulin – letters provided a link to survey and also provided hard copies. Team met with a local nursery group and developed the scope from results of the survey and community vote (via Consul online and at Tomintoul hall.) Letterfourie – letters advising of upgrade, and an online consultation and pop-up session at the park were held. Local schools within catchment area of the park were consulted with pupils views and opinions gathered. An online vote (Consul) and vote via the schools and Buckie library were held to help evaluate the final bid. A total of	25%	

					435 votes were cast across all platforms. An additional £10k was donated to the project from the Common Good Fund which went towards an upgrade of the younger children's play equipment.		
--	--	--	--	--	---	--	--


**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	Planning work has now commenced with other authorities contacted re best practice for example systems used etc	10%	

**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	Research into the departmental procurement action plan approach highlighted the need for changes to the procurement support model and DPAP procedure. This was developed and launched in January 2025, exceeding the original PSAP target. With the team's attention focussed on this body of work, other PSAP activities have progressed at a slower pace, but they remain current. The annual procurement strategy is being prepared for committee consideration in April and procurement held its first PR08 review workshop this quarter, with the in-depth review on target. The review of the procurement savings and data capture continues through early 2025 to inform future work, including future procurement strategy required changes. H&SC support continues and other PSAP activities have commenced.	65%	

**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 - agreement that actions implemented in full Amend process if considered proportionate - Record/review any process amendments Prepare reconciliation - Working Paper Determine if any amendments required - Audit trail for treatment of assets with nil	30-Sep-2024	Due to delays with the Annual Audit, a report from the External Auditor was provided later than planned to the additional meeting of Full Council on 22 October 2024. All recommendations arising from this audit have been carried forward.	90%	

			NBV Determine is any amendments required - Amendments made				
--	--	--	--	--	--	--	--


**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	4 actions to improve Asset Management Planning were assigned to Finance. Automation of capital monitoring - 15% complete Prioritisation of the capital plan - 100% complete Post project reviews - to be carried forward into 2025/26 (as approved at a meeting of Moray Council on 4th December) Programme of AMP updates - to be carried forward into 2025/26 (as approved at a meeting of Moray Council on 4th December)	40%	

**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	H&SC procurements have been incorporated into business-as-usual practice, with allocated procurement officers supporting current projects. The new procurement support model aims to provide H&SC (along with all other services) with two assigned procurement officers to support their projects. The aim for this continuity of service is for procurement to work closely with commissioning to ensure further reduction of any backlog of contracts and issues with contractual arrangements. Further discussions are still required with MIJB to identify next priorities and milestones which will look to prioritise over coming months.	80%	

**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	31-Mar-2025	The Automation of Council Tax is in progress with the bank agreement for Direct Debits and proof of concept for online change of address both finalised in October. Work to identify best practice around NDR e-billing with other local authorities is also complete ahead of its original March 2025 deadline.	30%	

			<p>Streamline Council Tax e-billing sign up process - November 2024</p> <p>Automation of Council Tax Processes - Develop CT Services for delivery on-line - March 2025</p> <p>Automation of Council Tax Processes - On-line DD available - March 2025</p> <p>Automation of Council Tax Processes - On-line change of address available - March 2025</p> <p>Non-Domestic Rates e-billing - Identify best practice with other LAs to maximise uptake - March 2025</p> <p>Non-Domestic Rates e-billing - Introduce e-billing for NDR payers - March 2025</p> <p>Streamline Council Tax e-billing sign up process - Improved e-billing uptake - March 2025</p>		<p>Due to conflicting priorities, work relating to NDR e-billing proof of concept and streamline of the Council Tax e-billing sign up process, both originally expected to be finalised in November, remain ongoing however other milestones expected to be achieved by the end of March have made some progress.</p>		
--	--	--	--	--	---	--	--

**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	This action was originally planned as part of the Service Efficiency Lean Reviews however as per the latest Transformation Strategy update (Corporate Committee 28 January 2025 item 9 Appendix 1 refers), this has been placed on hold and will be reprioritised for the next stage of IMP/Future Council work.	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.	75%	