









2025-28 Quarter to June 2025 Financial Services Performance Report - Service Plan






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

2025-28 Financial Services Overall Plan Progress							
Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN25-28	Financial Services Service Plan			30-Apr-2028	<p>Service Plans are measured using a combination of Actions and milestones, which are weighted to reflect priorities as identified and approved at respective committees.</p> <p>Service Plans have Priority ratings ranging between 1 & 4. Actions have been weighted to allow more accurate measurement of progress of the Service Plan by placing a higher value on those Actions rated with a higher priority. Weightings are as follows.</p> <p>Priority 1 (High) - Weighting (3) Priority 2 (Medium) - Weighting (2) Priority 3 (Low)- Weighting (1) Priority 4 (Ongoing) Strategic Actions - Weighting (3) Priority 4 (Ongoing) Service Level - Weighting (2)</p>	36%	

2025-28 Financial Services Section 4: Strategic Level Outcomes Overall Progress							
Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN25-28	Section 4 Strategic Level Outcomes			31-Jul-2027	PRIORITY 1 WEIGHTING 3 The overall progress of Strategic Outcomes is determined by Three Actions below - FIN25-28 4.1.1, 4.1.2 and 4.2	51%	

2025-28 Financial Services Section 5: Service Level Outcomes Overall Progress							
Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN25-28	Section 5 Service Level Outcomes			30-Apr-2028	PRIORITY 1 and 2 WEIGHTING 2 Progress of the Service Level element of the plan is measured by Eight Actions and Five Milestones listed under Section 5. Actions and Milestones have completion dates at various stages of the 3-year plan. Progress will not be uniformed. 2 Milestones are expected to complete by 31 March 2026. 1 Milestone is expected to complete by 31 March 2027. 2 Milestones are due to complete by April 2028.	15%	


Section 4: Strategic Outcomes 1. (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
FIN25-28 Strat 4.1.1	Financial Planning: Strengthen Capital Monitoring	1	Financial planning improves in line with recommendations from the 2024/25 Annual Audit Review and financial plans show how the local authority will align service provision with funding to ensure the sustainability of its services in the future through automated monthly monitoring reports and more accurate forecasts of capital spend. - Template for budget/target input - June 2025 - Pilot complete (with Consultancy) and report to	30-Jun-2026	Affordability addressed as part of 2025/28 three-year capital plan approved in Jan 25 with a 'cap of capital'. Also allowing for greater clarity on amounts available to BMs to help address slippage. Improvements as part of strengthened capital monitoring. Q1 Cap Monitoring includes revised reporting format that puts emphasis on delivery of capital spend against profile. Greater accountability. Greater dialogue with BMs on importance of accurate profiling. Minor delays to improved FMS reporting due to staff sickness. Pilot complete and revised proof of concept. Plan to have fully rolled out by 31/03/2025 ready for next financial year.	66%	

			AMWG - Sept 2025 - Reports generated per agreed timetable - March 2026 - Lower level of slippage at year end - June 2026				
FIN25-28 Strat 4.1.2	Financial Planning: Review forecasting procedures for revenue budget	1	Financial planning improves in line with recommendations from the 2024/25 Annual Audit Review and financial plans show how the local authority will align service provision with funding to ensure the sustainability of its services in the future through more accurate estimated actuals. - Estimated out turn v actual out turn - June 2025	30-Jun-2025	Estimated actuals compared to actual outturn were reported to council on 25 June: actual expenditure of £289.754m compared to estimated £289.056m. However, there were significant variances within the detail, including overspend on loans charges of £3m above forecast. The methodology for forecasting loans charges has been reviewed. This action will therefore be carried forward to assess the effectiveness of the amended methodology.	80%	
FIN25-28 Strat 4.2	Further develop Participatory Budgeting	1	Capture more information on community led decision making. Year on year increase in amount allocated until 1% of budget (as defined by COSLA) is allocated via PB process. July 2025 July 2026 July 2027	31-Jul-2027	Following consultation carried out for two play parks in Q4 2024/25 (Cameron Playing Field, Hopeman and Pilmuir Play Area, Forres). installation was completed in Q1 2025/26 Cameron Playing Field, Hopeman - The wider village consultation was carried out via an online survey monkey shared on the Village Association's Social Media and QR coded posters put up in the park. 187 responses were received. Primary School consultation packs were used to develop the 'scope of service' for the project which was shared with the Community Association for final agreement prior to publishing on the PCS procurement portal. Vote on the final design: 266 members of the Hopeman community (131 school pupils, 135 members of the wider village) via in person voting and online posters with QR link to the survey. Pilmuir Play Area, Forres – Facilitation by Open Space Technical Officer and Forres Area Community Support Officer in person at Pilmuir Primary School to gather information used to develop the 'scope of service' for the project. The scope was shared with the steering group for the final agreement prior to publishing on PCS procurement portal. The wider Forres Greenspaces group were also informed of the project and the Community Support Officer worked with them to facilitate further suggestions for the Pilmuir area but not directly linked to the play renewal project / fund (trees / wildflowers etc.) Open Spaces consulted with a total of 157 members of the Pilmuir Primary School catchment area of Forres for the final vote, this was made up of 117 school Pupils and 40 members of the catchment population, with QR codes n posters and in person voting taking place. Bus Revolution introduced new and improved services this year; the outcome of engagement via focus group sessions and survey activity.	9%	


Section 5: Service Level Outcomes
1. Implement legislative/regulatory change

Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN25-28 Serv 5.1	Implement requirements of IFRS 16 from 01 April 2024	1	Fully Compliant Accounts - Audit opinion	30-Sep-2025	Accounts incorporating requirements of IFRS 16 have been drafted and are now subject to audit	50%	

Section 5: Service Level Outcomes
2. Implement the annual Procurement Action Plan (PSAP)

Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN25-28 Serv 5.2	Implement the annual Procurement Action Plan (PSAP)	2	Strategic Action Plan targets achieved with 80% of PSAP indicators achieving or exceeding target - Review procurement policy - Review requirement for IIA for each contract - Review GDPR requirements - Implement actions for Community Wealth Building Strategy - C/F items for 2024/25	31-Mar-2026	No activity Q1 due to staff maternity. To be picked up Q2	0%	


Section 5: Service Level Outcomes
3. Implement recommendations from the Annual Audit Report

Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN25-28 Serv 5.3	Implement the recommendations and actions from the Annual Audit Report agreed with the auditors:	1	Implement the actions agreed with the auditors to ensure improved processes and auditor agreement that actions are implemented in full. - Review GL journals and determine if authorisation can be proportionately introduced - amend process if considered proportionate - record any process amendments - April 2025 - Review reconciliation of Property, Plant, Equipment note to Fixed Asset Register - prepare reconciliation - working paper - September 2025 - Review assets with nil Net Book Value (NBV) - Determine if any amendments are required - Audit Trail for assets with nil NBV and amendments made - 1st review June 2025 and 2nd review June 2026	30-Jun-2027	Journal authorisation implemented from 1 April 2025. Complete. Reconciliation between FAS and PPE undertaking as part of 24/25 year end process. Improvements noted but still needs refinement and streamlining. Review of assets at nil value on-going. 23/24 tackled vehicles, 24/25 tackled ICT. Continued monitoring required.	15%	

			- Review classification of assets under construction - reclassify any assets which become operational during 2024/25 - assets correctly disclosed - reviewed annually each June 2025, 2026, 2027				
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Section 5: Service Level Outcomes

4. Implement actions from the Corporate Asset Management Plan

Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN25-28 Serv 5.4	Implement actions from the Corporate Asset Management Plan assigned to Financial Services	2	Improve the Asset Management Planning process. Actions complete by assigned due dates (still to be assigned per timetable agreed with services) - Develop selection process for post project reviews - June 2025 - Agree timetable for Asset Management Plan review - Sept 2025	30-Sep-2025	No progress during quarter 1 as action reprioritised to accommodate work on annual accounts and take account of staff absence at this key time of the year.	0%	

Section 5: Service Level Outcomes



5. Increase Service Efficiency - Taxation

Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN25-28 Serv 5.5	Increase efficiency and availability of digital processes for Taxation	2	Streamline Council Tax e-billing sign up process - increased uptake of e-billing - March 2026 Non-Domestic Rates e-billing - introduce e-billing for NDR payers - generate and maximise uptake for NDR e-billing - March 2026	31-Mar-2026	No work has been undertaken to progress the e-billing projects in Q1 due to other work pressures.	0%	

Section 5: Service Level Outcomes
6. Increase Service Efficiency - Accounts

Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN25-28 Serv 5.6	Increase efficiency and availability of digital processes for Accounts	2	Investigate workflow for authorisation database - Introduction of workflow to facilitate management of task - database up to date - Sept 2026	30-Sep-2026	Early mapping work complete	5%	

Section 5: Service Level Outcomes
7. Replace Financial Management System

Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN25-28 Serv 5.7	Replace financial management systems milestones		Fully functional integrated financial management system	30-Apr-2028	<p>Overall progress is determined by the One Action below (FIN25-28 Serv 5.7.1). Corresponding weightings are applied to Actions according to Priority Rating (Priority 1 - Weighting 3, Priority 2 - Weighting 2 & Priority 4 - Weighting 2)</p> <p>In addition, 5 Milestones measure progress over the 3-years duration of the plan:</p> <p>MILESTONES</p> <p>Year 1</p> <p>1. Market Research Complete by September 2025 (Outstanding)</p> <p>2. Tender Process Underway by December 2025 (Outstanding)</p> <p>Year 2</p> <p>1, Tender Process Complete by March 2027 (Outstanding)</p> <p>Year 3</p> <p>1. System Testing Underway by April 2027 (Outstanding)</p> <p>2. System Operational by April 2028 (Outstanding)</p>	3%	
FIN25-28 Serv 5.7.1	Replace financial management systems	1	Fully functional integrated financial management system	30-Apr-2028	Market research underway	10%	

Section 5: Service Level Outcomes 8. Health and Wellbeing							
Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN25-28 Serv 5.8	Ensure revised operational implementation of absence management procedures are applied by managers	2	Absence is managed effectively, and levels of absence are reduced efficiently and timeously Reduction in number of days absence per employee	31-Mar-2026	During quarter 1, absence levels within Financial Services have increased with 13.17 FTE days lost. All absences are managed via current HR policy.	25%	