

# 2025-28 Quarter to December 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 &amp; 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) <b>Strategic Actions</b> - Weighting (3)  Priority 4 (Ongoing) <b>Service Level</b> - Weighting (2)</p>	53%	

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	<b>PRIORITY 1</b> <b>WEIGHTING 3</b> The overall progress of Strategic Outcomes is determined by <b>Three Actions</b> below - FIN25-28 4.1.1, 4.1.2 and 4.2 and <b>Four Milestones</b>  <b>Milestones</b> <b>Year 1</b> 1. Template for Budget/Target Input by June 2025 (links to FIN25-28 Strat 4.1.1) <b>(Complete)</b> 2. More accurate estimated actual - Estimated out-turn v actual out-turn by June 2025 (links to FIN25-28 Strat 4.1.2) <b>(Complete)</b> 3. Pilot complete (with Consultancy) and report to AMWG by September 2025 (links to FIN25-28 Strat 4.1.1) <b>(Complete)</b> 4. Reports generated as per agreed timetable by March 2026 (links to FIN25-29 Strat 4.1.1) <b>(Outstanding)</b> <b>Year 2</b> 1. Lower Level of Slippage at Year End by June 2026 (links to FIN25-28 Strat 4.1.1) <b>(Outstanding)</b>		61%	

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	<b>PRIORITY 1 and 2</b> <b>WEIGHTING 2</b>  Progress of the Service Level element of the plan is measured by <b>Eight Actions and Five Milestones</b> 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.		42%	

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	<p>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.</p> <p>Year 1- 3 x milestones Year 2 - 1 x milestones</p>	30-Jun-2026	<p>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.</p> <p>Minor delays to improved FMS reporting due to staff sickness. Pilot complete and revised proof of concept. Plan to have fully rolled out by 31/03/2026 ready for next financial year.</p>		66%	
FIN25-28 Strat 4.1.2	Financial Planning: Review forecasting procedures for revenue budget	1	<p>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.</p> <p>- Estimated out turn v actual out turn - June 2025</p>	30-Jun-2025	<p>Following further amendments and assessment of the methodology for forecasting the revenue budget, auditors have now closed this recommendation from the 2024/25 plan as complete.</p>		100%	
FIN25-28 Strat 4.2	Further develop Participatory Budgeting	1	<p>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.</p> <p>July 2025 July 2026 July 2027</p>	31-Jul-2027	<p>Participatory Budgeting activity continued during Q3 with ongoing community-led decision-making for the Alice Littler and Archiestown play park renewal projects. Both projects progressed using Moray Engage, with further engagement taking place through local schools and continued involvement from community groups. At Alice Littler, the Aberlour Playpark Group and Moray Council maintained regular communication with the community as the project advanced through technical evaluation and preparation for implementation. In Archiestown, community representatives remained involved as the preferred design, selected through online, in-person and school-based voting, and moved forward following its approval with over 40% of the vote.</p> <p>Additional PB spend in Q3 relates to further Bus Revolution activity, with m.connect introducing a new on-demand Saturday service in Speyside, launched on 4 October 2025 and operating 10am-6pm, providing flexible, community-driven transport options for rural areas.</p>		23%	

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	Final audited accounts have confirmed full compliance with IFRS16.		100%	

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	Progress is yet to be made with this action due to staff maternity leave. Work is now planned for Q4.		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	Following a review of GL Journals, processes were amended and authorisation implemented from April 2025. Recommendation closed by auditors.  Reconciliation of Property, Plant and Equipment (PPE) to the Fixed Asset Register has been reviewed as part of 2024/25 year end work. Improvements were noted and work is ongoing to streamline this process. Recommendation closed by auditors.  Work is also in progress to review assets with nil Net Book Value (NBV) which started with Vehicles and ICT but requires continued monitoring. The audit recommendation has been superseded by a recommendation that fixed asset verification is undertaken as part of business as usual and so this action is deemed to be concluded.  Assets under construction were reviewed as part of the year end process and no		100%	

			- 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		issues identified – this is now part of business as usual.		
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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	Due to staff absence and focus on annual accounts, progress with this action has been slower than anticipated. However, following a recent meeting of the Asset Management Working Group, the process for Asset Management Planning has been agreed with information on asset management planning requested and now being collated. Work to achieve this action will continue out with original target date.	20%	

## 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	Initial discussions have taken place with software supplier to ascertain how the streamlining for CTX and the introduction for NDR may be best achieved. Work will continue during quarter 4 but will likely be carried forward into 2026/27.	5%	

## 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 <b>One Action</b> below (FIN25-28 Serv 5.7.1). <b>Corresponding weightings are applied to Actions according to Priority Rating (Priority 1 - Weighting 3, Priority 2 - Weighting 2 &amp; Priority 4 - Weighting 2)</b></p> <p>In addition, 5 Milestones measure progress over the 3-years duration of the plan:</p> <p><b>MILESTONES</b></p> <p><b>Year 1</b></p> <ol style="list-style-type: none"> <li>1. Market Research Complete by September 2025 (<b>Complete</b>)</li> <li>2. Tender Process Underway by December 2025 (<b>Outstanding</b>)</li> </ol> <p><b>Year 2</b></p> <ol style="list-style-type: none"> <li>1. Tender Process Complete by March 2027 (<b>Outstanding</b>)</li> </ol> <p><b>Year 3</b></p> <ol style="list-style-type: none"> <li>1. System Testing Underway by April 2027 (<b>Outstanding</b>)</li> <li>2. System Operational by April 2028 (<b>Outstanding</b>)</li> </ol>	18%	
FIN25-28 Serv 5.7.1	Replace financial management systems	1	Fully functional integrated Financial Management System	30-Apr-2028	Market research into replacement options is now complete. Work to move into the Tender phase is yet to progress but will be taken forward by the Operational Finance Manager.	15%	

## Section 5: Service Level Outcomes

### 8. Workforce 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	Due to the reporting changes required in line with the new management structure, Q2 and Q3 data is not yet available but all absences continue to be managed via current HR policy.	25%	