







2024-25 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 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		72%	




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		75%	

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		70%	

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	Both the Capital Plan and Revenue Budget have been approved. 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. Financial Planning will continue as a Strategic action within the 2025-2028 Service Plan.	100%	
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	The MIJB Revenue Budget and Recovery Plan 2025/26 was approved at a meeting of the Board on 27 March 2025. This included the proposed savings plan developed with Moray Council input.	100%	
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 for Participatory Budgeting reporting and services contacted for information regarding the activity undertaken. Work to further develop PB will be included in the 2025-2028 Service Plan. Following play park installation at Tomnavoulin and Letterfourie during Q3, no further PB spend has been recorded in Q4. Consultation has been carried out with communities for play parks at Cameron Playing Field, Hopeman and Pilmuir Play Area, Forres (summary provided below). Installation and spend for both is planned for 2025/26. Cameron Playing Field, Hopeman - The wider village	25%	

					<p>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.</p> <p>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.</p>		
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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 to implement the requirements of IFRS 16 is progressing as scheduled and is incorporated into the programme of audit work. Examples of best practice have also been sourced from other local authorities. Work to complete this action will be included in the 2025-2028 Service Plan.	30%	


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	<p>The annual review of the Council's procurement strategy is complete and includes a greater focus on ethical procurement - this will be tabled at the April committee. The PR08 has undergone initial review in line with this deliverable. The new DPAP process and procurement support model launched in January 2025 and the procurement team are working well with service areas. Initial assessment of the contract register/data capture including alignment with statutory reporting requirements has been completed with further review now planned to be conducted before expiry of the current procurement strategy. The procurement team have engaged with ICT to investigate options for e-signing, but the project needs to be progressed. Procurement continues to maintain close ties with the climate change team and met with them in March to discuss future work/action plans. The procurement team delivered a presentation to H&SC executives about the new procurement support model with further meetings and engagement planned in April 2025.</p> <p>Procurement Action Plan work will continue as part of the 2025-2028 Service Plan.</p>	85%	


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	<p>Improved processes - Auditor agreement that actions implemented in full</p> <p>Amend process if considered proportionate - Record review and any process amendments</p> <p>Prepare reconciliation - Working Paper</p> <p>Determine if any amendments required - Audit trail for treatment of assets with nil NBV</p> <p>Determine is any amendments required - Amendments made</p>	30-Sep-2024	A report covering the External Auditor's Annual Audit Report was provided to the additional meeting of Full Council on 22 October 2024. Implementing the actions and recommendations is part of planned work that will continue within the 2025-2028 Service Plan.	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	<p>4 actions to improve Asset Management Planning were assigned to Finance. Due to resourcing issues progress has been limited during quarter 4. Work will continue as part of the 2025-2028 Service Plan.</p> <p>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)</p>	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	<p>Reduced backlog of contracts requiring review</p> <p>Revised contractual arrangements in place</p> <p>Milestones as per MIJB Action Plan TBC</p>	31-Mar-2025	<p>The procurement team meet regularly with H&SC colleagues with H&SC procurement incorporated into business-as-usual practice. This includes use of the new procurement support model where two procurement officers are assigned to each service to assist with projects. This new model provides continuity of service and aims to ensure further reduction in backlogs and reduce any issues with contractual arrangements. This new model was presented to H&SC Executive in March, receiving great feedback. The team have been invited to attend further management meetings in April 2025.</p>	95%	


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 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	31-Mar-2025	The automation and streamlining of Council Tax is in progress with online Direct Debit, change of address and single person discount application all now operational. Identifying best practice with other local authorities for NDR e-billing has been undertaken however work to complete the digital process is ongoing. This will continue as part of the 2025-2028 Service Plan.	90%	

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. This action will be carried forward into the 2025-2028 Service Plan.	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	The E-Accounts Payable form was fully LIVE across all departments by the planned due date of end of September. 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 by all Service Managers and where required, action is 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.	100%	