


# 2025-28 Quarter to March 2026 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>	68%	

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	<p><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>Five Milestones</b></p> <p><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 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>(Complete)</b></p> <p><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></p>	79%	

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	<p><b>PRIORITY 1 and 2</b>  <b>WEIGHTING 2</b></p> <p>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.</p> <p>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.</p>	53%	

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.  Year 1 - 3 x milestones Year 2 - 1 x milestones	30-Jun-2026	All three milestones planned for this year to help strengthen capital monitoring, have been achieved. Following some minor delays, a successful pilot with Consultancy resulted in some revisions to the process however automated monthly reporting is now in place for the 2026/27 financial year. Success of this revised monitoring will be lower level of slippage at year end and more accurate forecasts of capital spend.	99%	
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. Year 1 Milestone - Estimated out turn v actual out turn - June 2025	30-Jun-2025	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.	100%	
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	Participatory Budgeting activity during the reporting period included the Commerce Street, Lossiemouth Play Area Renewal, developed with the Lossiemouth Community Council, Lossiemouth Community Development Trust and wider community representatives. Consultation and voting were undertaken via Moray Engage alongside an in-person voting event at Lossiemouth Library. A total of 783 votes were received, with the successful design attracting over 40% of the community vote. PB activity also informed spend of the Coastal Communities Fund. Following an initial eligibility assessment, 18 project submissions were subject to a community vote via Moray Engage resulting in 9 projects receiving funding. Other PB spend during the quarter relates to the delivery of previously agreed Bus Revolution services, and miscellaneous play area improvements.  In total £901,000 (38.5%) of the budget subject to PB has been attributed during 2025/26, the highest proportion to date. Work relating to Participatory Budgeting will continue as a Service Level action within the Service Plan Year 2 refresh in 2026/27.	39%	


**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	Work relating to the Procurement Strategic Action Plan has been affected by other priorities and staff maternity leave. This action will be carried forward into the Service Plan Year 2 refresh for 2026/27.	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.	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		Assets under construction were reviewed as part of the year end process and no 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, the process for Asset Management Planning has been agreed with information on asset management planning now being collated. This action will be carried forward into the Service Plan Year 2 refresh for 2026/27.	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 the software supplier to ascertain how the streamlining for CTX and the introduction for NDR may be best achieved. Some discussions have also been undertaken with ICT. The minimal progress against this action has been due to other workload pressures including Annual Billing work. This action will be carried forward into the Service Plan Year 2 refresh for 2026/27.	7%	

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 process mapping work is complete. Work has been incorporated into the FMS refresh project included within the Service Plan Year 2 refresh for 2026/27.	15%	

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	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> In addition, 5 Milestones measure progress over the 3-years duration of the plan: <b>MILESTONES</b> <b>Year 1</b> 1. Market Research Complete by September 2025 ( <b>Complete</b> ) 2. Tender Process Underway by December 2025 ( <b>Outstanding</b> ) <b>Year 2</b> 1, Tender Process Complete by March 2027 ( <b>Outstanding</b> ) <b>Year 3</b> 1. System Testing Underway by April 2027 ( <b>Outstanding</b> ) 2. System Operational by April 2028 ( <b>Outstanding</b> )	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 submit the ICT Gateway report is ongoing prior to the Procurement exercise commencing.	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	All absences are managed via the revised operational procedures implemented by HR however the % of days lost has increased from 4.23% in 2024/25 to 7.26% in 2025/26. HR are currently working on providing days lost per FTE which will help monitor absence going forward and service managers will liaise with HR Advisors to reduce absence where possible in 2026/27.	100%	