

FINANCE - SERVICE PLAN 2025-2028 (Year 2 refresh)

1. Service Definition:	Finance provides support to services across the Council, to the Grampian Valuation Joint Board and, in partnership with NHS colleagues, contributes to supporting the Moray Integration Joint Board. Main functions include Financial Planning and Reporting, Treasury Management, Investment, Accountancy, Banking and Insurance, Accounts Payable and receivable, Taxation (Council Tax and Non-Domestic Rates billing and recovery) and Procurement.
2. Service Resources:	FTE 60 Budget £2,828,379

3. What have we identified for improvement in 2026-28?	What evidence did we use to identify this improvement? Please add benchmark information wherever available and relevant to the improvement.
Ensure financial sustainability by strengthening the financial management process: - Strengthen capital monitoring - Ensure capital budget set in advance is realistic	Best Value Action Plan 2025-2026
Replacement of financial management system	Key corporate system and major project

Note: Progress against BV Actions will be monitored and reported out with Service Plan process

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4. Local Outcomes Improvement Framework (LOIP) / Corporate Plan (CP) Outcome or Priority	Action	Planned Outcome	Outcome measures	Completion target	Lead	Priority Rating (1 high, 3 low)
(CP) Strategic Framework: Financial, Workforce, Digital, Transformation Strategies	Financial Management	Financial plans show how the local authority will align service provision with funding to ensure the sustainability of its services in the future:	Financial planning improves in line with recommendations from the Annual Audit Review: see Section 5		Service Manager Strategic Finance	1
	Strengthen capital monitoring	Automated monthly monitoring reports	Pilot assessed and reported to AMWG	April 2026	Service Manager Finance Operations	BV 3.6
		More accurate forecasts of capital spend	Reports generated per agreed timetable	July 2026		
			Lower level of slippage at year end	June 2026	Service Manager Strategic Finance	

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5. Service Level Outcomes or Priorities	Action	Planned Outcome	Outcome Measures	Completion Target	Lead	Priority rating (1 high, 3 low)
Implement the annual Procurement Action Plan (PSAP)	Implement the actions identified as priorities in the Procurement Action Plan: - Review Procurement Policy	Strategic Action Plan targets achieved	80% of PSAP indicators achieving or exceeding target	March 2027	Service Manager Strategic Finance	2
Implement recommendations from the Annual Audit Report	Implement the actions agreed with the auditors: - Review reconciliation of Property, Plant, Equipment note to Fixed Asset Register	Improved processes Prepare reconciliation	Auditor agreement that actions implemented in full Working paper	 September 2026	Chief Financial Officer Service Manager Finance Operations	1 1
	- Review assets with nil Net Book Value (NBV)	Determine if any amendments required	Audit trail for treatment of assets with nil NBV	2 nd review - June 2026	Service Manager Finance Operations	1
	- Further develop Participatory Budgeting	Capture more information on community led decision making.	Amendments made	July 2026	Service Manager Strategic Finance	1
			Year on year increase in amount allocated until 1% of budget (as defined by COSLA) is allocated via PB process.	July 2027		

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<p>Implement actions from the Corporate Asset Management Plan</p>	<p>Implement the actions assigned to Financial Services:</p> <ul style="list-style-type: none"> - Agree timetable for Asset Management Plan review 	<p>Improve the Asset Management Planning process</p>	<p>Actions complete by assigned due dates</p>	<p>June 2026</p>	<p>Chief Financial Officer/Service Manager Strategic Finance</p>	<p>2</p>
<p>Increase Service Efficiency – Taxation</p>	<p>Increase efficiency and digital processes for Taxation:</p> <ul style="list-style-type: none"> - Streamline Council Tax e-billing sign up Process - Non-Domestic Rates e-billing 	<p>Streamline Council Tax e-billing sign up process</p> <p>Non-Domestic Rates e-billing - Introduce e-billing for NDR payers</p>	<p>Increased uptake of e-billing</p> <p>Increased payments by Direct Debit</p> <p>Generate and maximise uptake of NDR e-billing</p>	<p>April 2027</p> <p>April 2027</p>	<p>Service Manager Taxation</p>	<p>2</p>
<p>Increase Service Efficiency – Accounts</p>	<p>Increase efficiency and availability of digital processes for Accounts.</p> <ul style="list-style-type: none"> - Investigate workflow for authorisation database 	<p>Introduction of workflow to facilitate management of task</p>	<p>Database up to date</p> <p>Now subsumed under FMS replacement (action below)</p>	<p>April 2028</p>	<p>Service Manager Finance Operations</p>	<p>2</p>
<p>Replace financial management system</p>	<p>Contract comes to an end 2027 – graduate to new system</p>	<p>Fully functional integrated financial management system</p>	<p>ICT Gateway project approval</p> <p>Procurement Process Underway</p> <p>Procurement Process Complete</p>	<p>May 2026</p> <p>June 2026</p> <p>Sept 2026</p>	<p>Service Manager Finance Operations</p>	<p>1</p>

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			Data loading and System Testing Underway	Jan 2027		
			System operational	April 2028		
Health and Wellbeing (Staff)	Ensure the Health and Work Policy and Procedures, providing a supportive and comprehensive framework within which to manage health and wellbeing and any absence that occurs, are applied by managers	Improve attendance at work and manage sickness absence through additional targeted support to assist in maximising attendance thus reducing costs and improve practice and adherence to policy.	Pls <ul style="list-style-type: none"> • Sickness absence days lost (Service) (Non-Teacher) • % of Sickness (Service) (Non-Teacher) 	31 March 2027 (Ongoing Annually)	Service Managers	2

ADD ANY NEW SERVICE LEVEL ACTIONS BELOW

Action	Planned Outcome	Outcome Measures	Completion Target	Lead	Priority rating (1 high, 3 low)
Increase Service Efficiency – Taxation	Council Tax: Explore the potential to introduce a Second Home Premium and/or Empty Properties Levy	Committee decision	Oct 2026	Service Manager Taxation	2
Strategic Decision Making - Capital	Review approach to capital investment with more agile and strategic focus.	Increase in agility within capital planning incorporated into the 27/28 Capital Plan.	Dec 2026	Service Manager Strategic Finance	2