

Financial Services

Service Plan

2014/15 to 2015/16

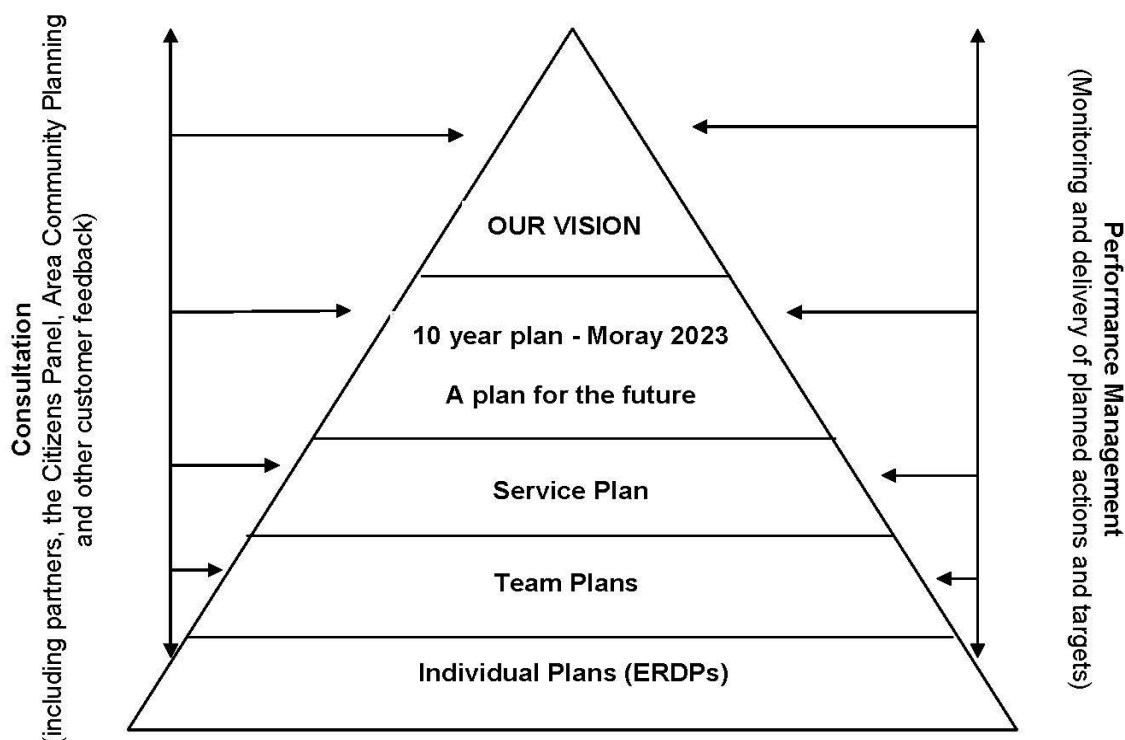
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1. Introduction

- 1.1 This service plan sets out how Financial Services will assist the Council in meeting the Council's priorities and deliver outcomes for the community of Moray.
- 1.2 The main objective for Financial Services is its statutory role of stewardship of the Council's funds. To facilitate this, the service develops short and longer term plans and strategies to assist the Council to deliver efficient and cost effective services. Over the next 3 years, this will be in an extremely challenging environment of significant budget reductions.
- 1.3 Financial Services has a lead role in the financial management of the Council's annual revenue and capital budgets of over £250 million covering both general fund and housing revenue account. This is underpinned by robust budgetary control procedures and the continuous review of our key processes to ensure improved efficiency and value added services. In addition to providing the corporate support for all Council's services, Financial Services also provides advice, support, and provision of financial systems to the Grampian Valuation Joint Board and Scottish Veterans Garden Association.
- 1.4 The department's frontline services of Benefits Administration and local taxation recovery remain a very high priority as 20% (£38 million) of the Council's annual revenue income for its general fund comes from the billing and collection of council tax. Billing and collection of non-domestic rates is delivered on behalf of the Scottish Government, with a distribution back to the Council from the Scottish non-domestic rates pool. The service also collects around £10 million of water and wastewater charges on behalf of Scottish Water.
- 1.5 The Service Plan for Financial Services set out:-
 - how this service plan relates to the Council's objectives and priorities;
 - the context in which we work;
 - how the service is organised and resourced;
 - how we perform and how we will improve our performance;
 - the main risk factors affecting the service;
 - planned actions to enable the service to contribute to the achievement of Council priorities.

The diagram below describes the relationship of the service plan to the wider strategic and corporate objectives to which the Council is committed. Service planning provides a means to identify the service role in the 'bigger picture' whilst providing a means for staff teams and individuals to see how their team/individual actions contribute to the Council's corporate objectives.



2. Our vision and objectives

- 2.1 The Council's strategic plan details the priorities and activities of the Community Planning Partnership in Moray, over coming years, is the Moray 10 Year Plan – "*Moray 2023 – A Plan for the Future*". This is the successor document to the previous Community Planning Partnership's Single Outcome Agreement for 2012 – 2015. The 10 Year Plan identifies the following priorities, which the Partnership seeks to deliver through collaborative working:
- healthier citizens
 - ambitious and confident children and young people
 - adults living healthier, sustainable independent lives safeguarded from harm
 - a growing and diverse economy
 - safer communities.

- 2.2 There are few decisions taken across the Council that will not have a financial impact in some shape or form. Consequently, the effective availability and management of financial resources will underpin the majority of the processes involved in achieving the Council's strategic outcomes. Financial Services plays a significant role in supporting the delivery of the Council's priorities by continuously reviewing the budget process and providing robust financial information to inform decision making. Progress in delivery of the 10-year plan will be measured by reference to targets set for a selection of key performance measures at each of 2016/17, 2020/21 and 2023/24.
- 2.3 The key strategies which set out how we will contribute to the delivery of these priorities are:-
- To ensure that available financial resources are targeted at delivering the Council's corporate objectives.
 - Support Members and Officers with financial information, which will assist in the implementation of the Council's measures to realise the budget cuts over the next 4 years.
 - Delivering the benefits of the corporate procurement strategy
 - Maximise the effectiveness of collection and recovery of taxes and debts
 - To provide a prompt, accurate and secure service that recognises the Benefit needs of the local community and contributes to its overall welfare.
- 2.4 Team plans for each of the sections within Financial Services will support the actions identified in the overarching Service Plan. In turn, these will influence objectives for individual managers and staff within the Service, through the Employee Review and Development Programme.

3. Financial Services

3.1 Service context

- 3.1.1 The work of Financial Services can be broken down into the following activities;

Accountancy – this function is primarily responsible for the statutory accounting and budgeting activities of the Council, ensuring that the Council meets its statutory deadlines for the completion and reporting financial information. The function also provides financial information and advice to members and officers to assist them in making decisions.

Benefits – this function administers Housing Benefit and Council Tax Reduction Scheme (the replacement for Council Benefit) for the people of Moray and currently deliver £20 million of benefits to 7,300 customers.

As part of Welfare reform, this service has assumed the responsibility for all Scottish Welfare Fund payments for the Moray area. This fund has taken the place of Crisis Grants formerly delivered by the Department of Works and Pensions and the Community Care Grants formerly administered by the Social Work service.

Payments and Procurement – this function is a multi service section with a variety of responsibilities based around the payments that the Council makes and receives.

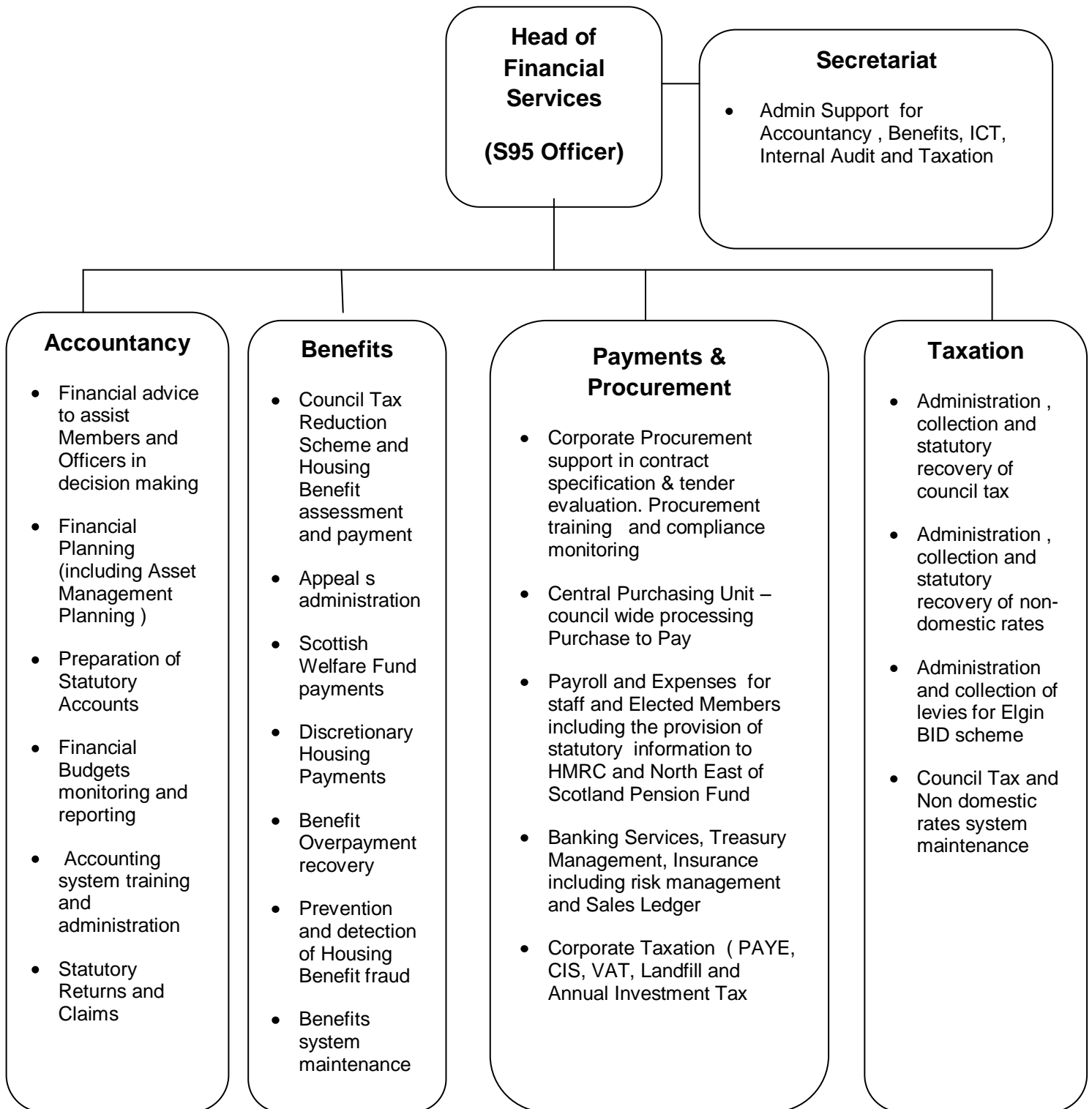
Taxation – this function fulfils the Council's obligation as the statutory billing authority for the collection of Council Tax and Non-Domestic Rates for Moray.

3.2 Future Challenges

- 3.2.1 The key challenges for Financial Services in the two years to 2016 will be the delivery of various efficiency projects within the Designing Better Services (DBS) Programme; the most significant of which is the merger of the Benefits, Taxation and Customer Services. This project involves a major restructure of staff and the introduction of new ways of delivering services to the people of Moray.
- 3.2.2 The integration of Health and Social Care services will require a significant resource from Accountancy to set up systems, processes which will allow the Chief Officer for the new service to control, monitor and use budgets efficiently.
- 3.2.3 Accountancy's role will be critical in assisting Elected Members to deliver the savings required by the council over the next 2-3 years.
- 3.2.4 The introduction of e-procurement and review the purchase to pay process to identify further efficiencies will be lead by the Corporate Management Team assisted by the Payments Section and will involve all services across the council.
- 3.2.5 The Payments service will also have to ensure that the Council implements the new statutory regulation for procurement and implement Government initiatives.

3.3 Current Structure/functions

3.3.1 The current structure of the Service is detailed below.



3.4 Head of Service and Secretariat

- 3.4.1 The Head of Service is responsible for the overall management of the Service, with six managers reporting to her.
- 3.4.2 The administration support consists of 1fte and carries out the administration and secretarial support for the Head of Service, Accountancy, Benefits, ICT, Internal Audit and Taxation functions.
- 3.4.3 The staffing resources are:-

Posts (FTE)	Grades 1- 6	Grades 7- 10	Grades 11+	Total staffing budget
Head of Service			1	
Secretariat/Admin Support	1			
Total FTE Staff	1		1	£117,000

3.5 Accountancy

- 3.5.1 This function is primarily responsible for the statutory accounting and budgeting activities of the Council. Ensuring that the Council meets its statutory deadlines for the completion and reporting of financial information. This role will be crucial in assisting Elected Members to deliver the savings required by the Council over the next 2-3 years.
- 3.5.2 Financial policy guidance and advice is provided to Elected Members, Corporate Directors and Heads of Service on all corporate and operational financial matters including the preparation and monitoring of revenue and capital budgets and option appraisals This function produces accurate and timely information to support the Council's decision making process in delivering both partnership and corporate objectives efficiently and effectively.

3.5.3 The staffing resources are:-

Posts (FTE)	Grades 1- 6	Grades 7- 10	Grades 11+	Total staffing budget
Principal Accountant			2.8	
Accountant		6		
Accountancy Assistant	6			
Accounting Technician	2			
Total FTE Staff	8	6	2.8	£709,000

3.5.4 The budget managed jointly by the three Principal Accountants is almost entirely staffing costs. In addition to employees costs there is £8,000 for supplies, services and transport costs. The function assists over 200 Budget Managers throughout the Council to monitor and control their individual revenue and capital budgets, which total over £250 million per annum.

3.6 Benefits

3.6.1 The current Benefits function administers Housing Benefit for the people of Moray on behalf of the Department of Work and Pensions (DWP). It is also responsible for providing the administration of Council Tax Reduction Scheme, Scottish Welfare Fund and Discretionary Housing Payments. It is a statutory service along with Council Taxation, forms the Revenues Service for the Council.

3.6.2 The national roll out of Universal Credit is expected to be completed by 2017, when all cases of means tested benefits, tax credits and Housing Benefit will be transferred to Department of Work and Pensions.

3.6.3 A council wide welfare reform group (chaired by the Corporate Director – Corporate Services) has been formed to coordinate the implementation of the welfare reforms and to identify and address the impact on council wide services. As part of its remit, this group also liaises closely with the DWP.

3.6.4 A new national Single Fraud Investigation Service will be formed from the existing fraud teams for the Council, HMRC and Department of Work and Pensions. It is anticipated the new single service will commence during 2014/15 In the meantime staffing resource have been transferred under the

management of the Internal Audit manager so that the service will become part of a corporate fraud team.

3.6.5 The staffing resources are:-

Posts (FTE)	Grades 1- 6	Grades 7- 10	Grades 11+	Total staffing budget
Benefits Manager, Planning and Development incl Quality Assurance	1.1	1.7	1.0*	
Benefits Processing Appeals and Recovery incl Scottish welfare Fund and Discretionary Housing Payments	11.0	5.0		
Fraud Investigation	2.5**	1.0**		
Jointly Managed with Taxation				
Customer services in Elgin, Forres Buckie and Keith (65% charged to Benefits)	5.2			
Visiting Officers (55% charged to Benefits)	1.9			
Total FTE Staff	21.7	7.7	1.0*	£905,000 ***

* This post currently receives 50% of acting up allowance for the Revenues Manager

** The senior post in the fraud team has now been deleted from establishment and the remaining 2.5 fte transferred to corporate fraud team from April 2014, which is expected to generate further staffing savings.

*** This cost is shown gross. Income of £360,000 is received from DWP as a contribution towards costs.

3.7 Payments and Procurement

- 3.7.1 The payroll section is responsible for the accurate and timeous payments to all staff and elected members. With the production of nearly 65,000 payslips during the year.
- 3.7.2 The procurement team is responsible for the development and delivery of the Council's Corporate Procurement Strategy, Management of procurement support services and centralised order and payment teams. Over £125 million of spend is channelled through this team.
- 3.7.3 The Banking and Income service has responsibility for all the borrowing and lending undertaken by the Council along with the operation and maintenance of the Council's various bank accounts. The treasury transactions amounted to over £200 million during the year and nearly £30 million income was processed by the section. All Insurance claims and transactions for the Council are the responsibility of this team.
- 3.7.4 The staffing resources are:-

Posts (FTE)	Grades 1- 6	Grades 7-10	Grades 11+	Total staffing budget
Payments Manager			1.0	
Procurement	3.6	4.5		
Payment and Order Processing	15.5	0.5		
Banking and Treasury	2.5	0.5		
Processing income	1.6	0.5		
Payroll	7.7	2.0		
Total FTE Staff	30.9	8.0	1.0	£1,155,000

- 3.7.5 2013/14 has been a difficult year for Payments staffing levels, with 13 leavers, 5 internal moves, 7 external recruitments, 1 maternity leave and 4 long-term sickness absences. This turnover has significantly affected the level of service the function has been able to deliver. The Payments Manager is ensuring that all staff are trained and developed properly to ensure that existing staff remain in post. She is also working with HR to ensure staff turnover is minimised.

3.8 Taxation Services

3.8.1 The Taxation section ensures the maximisation of income to the Council through the billing and collection of council tax from 43,500 dwellings worth over £38 million and the billing and collection of non-domestic rates from 4,000 properties generating income of £32 million. The service also collects income for water and wastewater on behalf of Scottish Water for which it receives a fee of £250,000.

3.8.2 The staffing resources are:-

Posts (FTE)	Grades 1- 6	Grades 7- 10	Grades 11+	Total staffing budget
Taxation Manager, Policy and Strategy and system maintenance		0.6	1.0*	
Collection of Council Tax	7.6	0.8		
Collection of Non-Domestic Rates	1.2	0.8		
Cash Receipting	1.0	0.8		
Jointly Managed with Benefits				
Customer services in Elgin, Forres Buckie and Keith (35% charged to Taxation)	3.8			
Visiting Officers (45% charged to Taxation)	1.6			
Total FTE Staff	15.2	3.0	1.0*	£506,000

* This post currently receives 50% of acting up allowance for the Revenues Manager

3.9 Workforce Planning

Workforce planning is undertaken using the corporate template and takes account of 3 corporate priorities; workforce transformation and change, employee engagement and developing leadership capacity. Key workforce information is also reviewed as part of the process which includes data on employee demographics (e.g. numbers , age , gender profiles , turnover and absence) as well as consideration of a range of other information related to recruitment, planning, external and national developments, efficiency reviews and any other factors that may reshape the workforce in some way. The

service plan includes the key issues and actions arising from workforce planning activity and identifies gaps and actions required.

4. Budgetary Provision

4.1 Financial Services Budget

- 4.1.1 Revenue budget provision for Financial Services is shown under two main service headings of Central Support Services (Head of Service, Accountancy, Payments and Procurement) and Policy and Resources (Benefits and Taxation). The overall budget for the service is £3.5m. This is broken down as follows:

Service	Net Budget £'000	Percentage of Total (%)
Head of Service, Secretariat & Financial Management System	223*	6.3
Accountancy	724	20.5
Benefits	821	23.2
Payments and Procurement	1,333	37.7
Taxation	438	12.3
NET TOTAL FINANCIAL SERVICES	3,539	100.0

* This includes £86,000 for the cost of the Council's Financial Management System

The same budget analysed by type of expenditure is shown below:

Service	Net Budget £'000	Percentage of Total (%)
Staff costs (including training)	3,444	97.4
Supplies and services including ICT Software costs	535	15.1
Transportation costs	13	0.4
Third Party Payments	65	1.8
Income	(518)	(14.7)
NET TOTAL FINANCIAL SERVICES	3,539	100.0

4.2 Procurement

4.2.1 The Departmental Procurement Action Plan (DPAP) is reviewed annually and sets out the current and expiring contracts and any other procurement issues that will need consideration for the coming year. Training for lead officers is also considered annually and officers have received appropriate training in procurement activity. Contracts are entered on the contract register where appropriate.

4.2.2 Most of Financial Services are considered low users of third party goods and services with the exception of the Payments team who act as Lead Officer for a defined list of finance and corporate commodities. Lead officers will represent and take responsibility for the Council in the procurement matters pertaining to the assigned commodity. For the Payments Manager this includes direct responsibility for number of services, which include:

- Finance Brokers
- Financial Advisors
- Financial Services
- Insurance - other
- Investment Consultants
- Furniture Manufacturers - home & office
- Leasing Services
- Office Equipment manufacturers & distributors
- Office Stationery Supplies
- Paper merchants

4.2.3 The service managers within Financial Services are responsible for the following external contracts:

Service	Supplier	Update/Strategy
Banking	Bank of Scotland	Expires August 2014 Legally this will always have to be provided externally, subject to competitive tender every 5 years
Debt Collection Services (Sundry Debts)	Scott and Company	Expires August 2014 Potential 24-month extension available. Previous experience of trying to provide this type of service in house failed due to lack of resources

Service	Supplier	Update/Strategy
Tax Advisors	TASTAX (CIPFA) - Deloittes	Annual subscription last review 2011 (when the CIPFA provider changed) The cost of the specialised advice service outweighs the risk of potential penalties from lack of in-house knowledge.
Treasury Advisors	Arlingclose	Expires June 2015 The cost of the specialist advice service outweighs the risk of potential penalties from lack of in-house knowledge
Payroll & HR system Support & Maintenance	SumTotal	Expires 2016 Long term strategy to be determined
Debt Collection services Council Tax and Non Domestic Rates	Walker Love/ Scott & Co	Expires September 2014. This service will be consolidated into one contract.
Electronic Payslips Solutions	Burrbaxter	Expires December 2015

5. Performance

5.1 How we assess our performance

- 5.1.1 The principle of continuous improvement is embedded into the management and operational functions of Financial Services and we will continue to support the Council's aim of becoming one of the best councils in Scotland by setting challenging targets for our service to achieve, and by benchmarking our performance from year to year and where possible against other Scottish councils.
- 5.1.2 The performance reporting arrangements cascade from, the Council's Corporate Plan to individual services plans. Each of these plans has its related performance framework to demonstrate progress towards achieving priorities and objectives. Performance is reported quarterly to Policy and Resources Committee (our service committee) and is scrutinised by the Audit,

Performance and Review Committee. We routinely monitor our performance and assess ourselves in a number of ways:

- Key performance/statutory performance indicators
- Regulatory regimes and External Scrutiny
- Self assessment
- Local performance indicators
- Benchmarking
- Customer feedback
- Employee feedback

5.2 Key Performance/Statutory Performance Indicators

5.2.1 The Accounts Commission, acting through Audit Scotland, will from 2013/14 formally begin to monitor performance on a number of new key performance indicators relating to a variety of activities across the Council. These are known as the SOLACE Benchmarking Performance Indicators and they have replaced the Statutory Performance Indicators previously monitored and published annually. These new Performance Indicators, which focus largely, although not exclusively, on cost and value for money, include three indicators relevant to Financial Services, namely:

- Central Support Services (where these are not held within the service itself) as a Proportion of Council Running Costs – this indicator will provide information about the level of support that is required for front-line services, and includes Financial, Human Resources ICT and Legal services. The figures for 2012/13 are due to be published shortly, but those for 2010/11 and 2011/12 were considered at the Council's Audit and Performance Review Committee in March 2014 and revealed that Moray rose within its family grouping of eight authorities from 5th to 4th (14th of 32 nationally) Placing Moray in the second quartile relative to other Councils across Scotland and mid ranking within its family grouping
- The cost per dwelling of collecting Council Tax was £14.05 (22nd lowest council) compared to an average for Scotland of £12.68 . This indicator has to be balanced by the indicator showing the percentage of income for Council Tax received by the end of the financial year to be 97.3% for 2011/12 where the average for Scotland was 95.5%. Although the cost of collection pushes the council into the third quartile, the percentage collected shows Moray to be in the top quartile.
- The percentage of invoices sampled that were paid within 30 days has fallen from 89.0% in 2010/11 to 85.8% in 2011/12. The reasons for this

were given in section 3.7.5 of this report. This performance sees the council dropping from second quartile to third quartile.

5.3 External Scrutiny

- 5.3.1 PricewaterhouseCoopers were appointed the Council's External Auditors by Accounts Commission in 2011 for 5 years. The Council's Annual Accounts are subjected a to full audit each year and the Auditors give an opinion on whether they give a true and fair view in accordance with applicable law and the latest Code of Practice. The council has been able to negotiate a reduction in fee of 2% per annum because the efficiency of its yearend process in particular the quality of the working papers provided by Accountancy team.
- 5.3.2 The Annual Procurement Capability Assessment (PCA) is an external inspection carried out by Scotland Excel. The assessment measures the council's capability in key areas of procurement against common criteria and standards which allows us to compare our performance both locally and at a national level. This assists the Council in identifying where best practice already exists, where there are gaps where continuous improvements and efficiencies can be Implemented. The Council's strategic target for 2013 was to achieve a PCA score of 50+% increased from 47% in 2012. The Moray Council actually achieved a score of 55% and hopes to increase this to 60% in 2014/15.

5.4 Self Assessment

- 5.4.1 Self assessment is a key process within Moray Council and Financial Services, particularly in those areas where there are recognised national performance standards. It is also used as part of the Public Service Improvement Framework (PSIF) approach adopted by the Council.
- 5.4.2 Accountancy undertook a PSIF self evaluation in 2013/14 and have identified actions to address the highlighted weaknesses. These actions are summarised below and incorporated into the service's individual improvement plan for 2014/15
- Improve communication between principal accountants and team in order to co-ordinate deadlines / workloads by discussing at team meetings
 - Discuss Performance Indicators quarterly to get a greater sense of understanding and ownership by the team
 - Review and discuss progress on team plan actions quarterly

- Develop informal CPD (Continuous Professional Development) sessions where the team can share skills
- Develop methods of maximising customer feedback on the service provided

5.4.3 All other services undertook PSIF self evaluation in 2012 and so are due to revisit this exercise during 2014/15.

5.5 Local performance indicators

5.5.1 The Council has developed a performance management framework to ensure that appropriate scrutiny of performance is carried out, and this framework was reviewed during 2013/14. As a result, Financial Services have developed a revised suite of outcome indicators within this framework. These will be reported within the quarterly reports prepared for Policy and Resources Committee.

5.6 Customer Engagement

5.6.1 The customer service unit has gone through a period of change with the Revenues contact centre staff transferring to the new council-wide service, which will eventually take all in-coming telephone calls for all services. Despite this change, the contact centre staff continue to provide the same comprehensive service to our customers as before.

5.6.2 The Revenues customer service unit continues to provide a face-to-face service with front line staff still situated in Elgin, Buckie and Forres offices and has a dedicated team of visiting officers.

5.6.3 The Benefits and Taxation Services will undergo a transformation when merging with Customer Services during 2014/16 and it expected that this will provide more efficient frontline services to the people of Moray.

6 Risk management

6.1 Our approach to risk management is to identify the risks that might affect the effectiveness of our activities and services. The Service approach to risk management sits within the corporate assessment of risk. Each function maintains a risk register, which shows the identified risks, measures them to identify high priorities and details the actions to be taken to mitigate any possible impact on the service. .

6.2 The Financial Services have agreed individual Team Risk Registers, which identify key risks for the Service (these are risks graded as 'red' or 'amber' on the risk assessment scale adopted at a corporate level).

6.3 'Red' Service risks

- 6.3.1 There are no risks identified as red in the current registers for Financial Services.
- 6.3.2 A number of Amber risks have been identified but the main one being the merger between Benefits, Customer Services and Taxation sections. The merger will affect staff at all level and will reduce staff numbers and many of the remaining staff will change roles and responsibilities. It will inevitably affect the throughput of work as staff become accustomed to their new roles and understanding their new tasks.

The Customer Services Manager has developed a two-year implementation plan for the successful merger of the three functions. This plan will seek to identify tasks required and service performance will be closely monitored by managers so that action taken to if levels of performance fall.

7 2013/14 Service Plan priorities

7.1 Priority 1: Support Financial Planning Process

Since the identification of £30 million funding gap required by the Council over the period 2013/14 to 2016/17, Members have identified over £14 million savings.

Accountancy staff has been fundamental in costing various proposals by members and officers. They also closely monitor the delivery of approved savings and will continue to assist in the process to identify further savings of £10.5 million still required for the financial years 2015/16 to 2016/17.

7.2 Priority 2: Implement Welfare Reforms

The new software was successfully implemented and all staff have been trained and are working on the new system.

The council wide welfare reform group (chaired by the Corporate Director – Corporate Services) continues to coordinate the implementation of the reforms and to identify and address the impact on council wide services. As part of its remit, this group also liaises closely with the DWP. The group has been very successful in raising customer awareness through local events, leaflets and communication with the public of Moray.

During the year 2013/14, staff assessed over 500 cases and awarded over £181,000 in Discretionary Housing Payments.

The implementation period and target timescales set by the Government are particularly challenging and place additional pressures on key staff within the service. The migration to Universal Credit is still expected to be 2017

The transfer to a single fraud services has been delayed by the DWP but is expected to be completed by the end of 2014.

7.3 Priority 3 Implement the Scottish Welfare Fund

The implementation of the Scottish Welfare Fund was completed and a report to Policy and Resources Committee on 8 October 2013, agreed to make the transitional staffing arrangements permanent.

During 2013/14, the Council received 2,101 applications and awarded 1,510 crises grants amounting to £104,086. Crises grants are given to people to provide a safety net in the event of a disaster or emergency.

The section also assessed 677 applications for Community Care grants and awarded 410 people a total of £280,038. Community care grants are provided to allow people to leave care and live independently or to continue to live independently.

7.4 Priority 4: Review Banking services and taxation provision within Payments and Taxation Services to identify efficiencies

This priority was completed and has been superseded by the merger of Customer Services with Benefits and Taxation, which will be led by the Customer Services Manager over the next two years.

7.5 **2014/16 Service Plan actions**

7.5.1 The core service priorities for 2014/16 are grouped within the headings of:-

- Priority 1: Support Financial Planning Process
- Priority 2: Integration of Health and Social Care - Implement Joint Financial arrangements
- Priority 3: Providing best value for our customers - the merger of Benefits, Customer Services and Taxation Services

- 7.5.2 Actions within these priorities do not simply reflect 'day to day business' but specifically make reference to key strategies and economic challenges faced by the Council in 2014/16.
- 7.5.3 Each function within the Service will develop team plans to reflect the further detail of the work to be carried out to ensure delivery of these projects or delivery of improvements. Team plans will be reviewed quarterly by section management teams.
- 7.5.4 Financial Services will review and report Service Plan progress on a quarterly basis as part of the Corporate Services quarterly performance report to Policy and Resources committee.

SERVICE PRIORITY 1		
Objective : Support Financial Planning Process		
Golden Thread		
	10 Year plan - Moray 2023 Plan for the future	
	Assist members and council services in setting the budget required to deliver the 5 priority areas detailed in the 10-year plan by providing accurate, timely and relevant information for decision making.	
Projects/Actions that contribute to this objective		
Action	Milestones	Responsibility
1. Reflect approved savings in departmental budgets	Ongoing through 2014/16	Head of Financial Service with CMT/SMT
2. Monitoring achievement of savings	Quarterly reports throughout 2014/16	Principal Accountants
3. Identifying emerging financial pressure points and potential savings	Ongoing through 2014/16	Head of Financial Service with CMT/SMT
4. Costing options identified by services	Ongoing through 2014/16	Principal Accountants
5. Analysing and interpreting national financial data to assess impact on the Council's finances.	Ongoing through 2014/16	Principal Accountant (Financial Planning)

SERVICE PRIORITY 2		
Objective: Integration of Health and Social Care - Implement Joint Financial arrangements		
Golden Thread		
	10 Year plan - Moray 2023 Plan for the future	
	Priority 4: Adults living healthier sustainable independent lives safeguarded from harm by the integration of Health and Social Care services. The milestones shown below are the responsibility of the Moray Joint Resources and Financial Planning (MJR & FP) working group which is co-chaired by the council's Principal Accountant	
Projects/Actions that contribute to this objective		
Action	Milestones	Responsibility
1. Establish scope for an integrated budget for the new partnership.	30 Sep 2014	MJR & FP working group
2. Agree budget process for the partnership (e.g. cost pressures, savings, uplifts, virements and treatment of any surplus/deficit balances).	30 Sep 2014	MJR & FP working group
3. Agree how charging will be managed within the new arrangements	31 Mar 2015	MJR & FP working group
4. Agree how capital planning can be developed to produce synergies	31 Mar 2015	MJR & FP working group
5. Develop Financial reporting arrangements for budget control and management	30 Sep 2014	MJR & FP working group
6. Develop Financial reporting arrangements to meet External Audit requirements	31 Mar 2015	MJR & FP working group
7. Develop financial governance arrangements including financial regulations, Internal Audit and Following the Public Pound principles	31 Mar 2015	MJR & FP working group
8. Review Insurance arrangements for the new partnership	31 Mar 2015	MJR & FP working group
9. Review VAT arrangements and compliance for the new partnership	31 Mar 2015	MJR & FP WG

SERVICE PRIORITY 3		
Objective: Financial Services provide best value for our customers - the merger of Benefits, Customer Services and Taxation Services which is being lead by the Customer Services Manager		
Golden Thread		
	10 Year plan - Moray 2023 Plan for the future	
	Assisting the delivery of the 10 year plan by ensuring that our public services are high quality, continually improving, and responsive to local needs	
Projects/Actions that contribute to this objective that involve Financial Services		
Action	Milestones	Responsibility
Tranche 2 :		
1. Identification and analysis of tasks undertaken in relation to bank reconciliations and cash receipting.	31 Jul 2014	Taxation Manager/Payments Manager
2. Review of taxation support and specialist teams roles and responsibilities.	31 Aug 2014	Taxation Manager/Customer Services Manager
3. Develop Change Management Plan for banking /cash receipting and taxation support and specialist teams	31 Oct 2014	Customer Services Manager/ Taxation Manager
4. Completion of Consultation Process	24 Dec 2014	Customer Services Manager/ Taxation Manager
5. Implement the Change Management Plan for banking and cash receipting transfer	31 Mar 2015	Taxation Manager/Payments Manager
6. Implement the Change Management Plan for setting up taxation support and specialist teams	31 July 2015	Customer Services Manager/ Taxation Manager

SERVICE PRIORITY 3 (Continued)		
Projects/Actions that contribute to this objective that involve Financial Services		
Action	Milestones	Responsibility
Tranche 3:		Benefits Manager/Customer Services Manager
7. Review Benefit and Customer Services support and specialist teams roles and responsibilities	30 Sep 2014	Benefits Manager/Customer Services Manager
8. Develop Change Management Plan for Benefits and customer services support and specialist teams	30 Nov 2014	Benefits Manager/Customer Services Manager
9. Completion of Consultation Process	28 Feb 2015	Benefits Manager/Customer Services Manager
10. Implement Change management plan for setting up benefits and customer services support and specialist teams	31 Aug 2015	Benefits Manager/Customer Services Manager
Tranche 4:		Benefits Manager/Customer Services Manager
11. Review Scottish Welfare Fund and Discretionary Housing payments management arrangements	April to December 2015	Benefits Manager/Customer Services Manager
12. Pursue other opportunities identified to release efficiencies	Throughout the project timeline	All managers involved