2025-28 Quarter to September 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	Service Plans are measured using a combination of Actions and milestones, which are weighted to reflect priorities as identified and approved at respective committees. Service Plans have Priority ratings ranging between 1 & 3. 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. Priority 1 (High) - Weighting (3) Priority 2 (Medium) - Weighting (2) Priority 3 (Low)- Weighting (1)	61%	

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			30-Jun-2027	Priority **1** Weighting **3** Overall progress is determined by **One Action** FIN25-28 Strat 4.1 and **Three Milestones** **Milestones Year 2:** 1. Pilot assessed and reported to AMWG - April 2026 **(Complete)** 2. Reports generated per agreed timetable - July 2026 **(Complete)** 3. Lower level of slippage at year end - June 2027 **(Outstanding)**	**78%**	

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	PRIORITY **1** and **2** WEIGHTING **3** and **2** Progress of the Service Level element of the plan is measured by **Ten Actions and Seven Milestones** listed under Section 5**.** Actions and Milestones have completion dates at various stages of the 2 years remaining of the 3-year plan. Progress will not be uniformed.	**36%**	

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	Financial Management - Strengthen Capital Monitoring	1	Financial planning improves in line with recommendations from the Annual Audit Review. **Milestones Year 2:** 1. Pilot assessed and reported to AMWG - April 2026 2. Reports generated per agreed timetable - July 2026 3. Lower level of slippage at year end - June 2027	30-Jun-2027	Work to embed revised capital monitoring via the financial management system is complete. Progress of 90% at the end of September reflects no further work planned at this time. The outcome of this work will be evident via a lower level of slippage at year end 2026/27. Due dates for this action and final milestone have been updated to reflect this.	90%	

Section 5: Service Level Outcomes 1. Strategic Decision Making - Capital							
Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN25-28 Serv 5.1	Review approach to capital investment with more agile and strategic focus	2	Increase in agility within capital planning, incorporated into the 2027/2028 Capital Plan.	31-Dec-2026	Work to strengthen the link between capital expenditure forecasting, treasury management and financial planning continues. This will help inform future capital investment decisions and the development of the 2027/28 Capital Plan. Further work is required before any changes to the overall approach are implemented.	25%	

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 actions identified as priorities in the Procurement Action Plan (PSAP): Review Procurement Policy	2	Review Procurement Policy. Strategic Action Plan targets achieved: - 80% of PSAP indicators achieving or exceeding target	31-Jul-2027	The internal audit of Third Party and Strategic Procurement is complete. This audit included a recommendation to formally review and update the Procurement Policy to reflect current legislation, good practice and the Council's procurement objectives. The agreed management action proposes completion of the review by 31 July 2027, including the introduction of a defined review cycle. As a result, the timescale for this action has been updated to reflect this.	20%	

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, improve processes and receive auditor agreement that actions have been implemented in full.	31-Jul-2027	Overall progress is determined by the **Three Actions** (FIN25-28 Serv 5.3.1, 5.3.2 and 5.3.3) *Weightings are applied according to Priority Rating (Priority 1 - Weighting 3, Priority 2 - Weighting 2 & Priority 3 - Weighting 1).* In addition, **Two Milestones** measure progress. 1, 2nd review of assets with nil Net Book Value (NBV) by June 2027 **(Outstanding)** 2. Amendments made if required to assets with NBV by July 2027 **(Outstanding)**	51%	
FIN25-28 Serv 5.3.1	Review reconciliation of Property, Plant, Equipment note to Fixed Asset Register	1	Prepare reconciliation working paper by September 2026	30-Sep-2026	Supporting reconciliation working paper completed and included within the 2025/26 audit files. The reconciliation process has been reviewed, and the auditors have previously confirmed the Annual Audit Report recommendation is closed.	100%	
FIN25-28 Serv 5.3.2	Review assets with nil Net Book Value (NBV)	1	Determine if any amendments are required: Audit trail for treatment of assets with nil NBV - 2nd review by June 2027 - Amendments made by July 2027	31-Jul-2027	A policy and review process for assets with a nil Net Book Value (NBV) have been established. This includes clear responsibilities and timelines to ensure the review is complete and amendments made, ahead of the annual accounts preparation allowing an appropriate audit trail to be maintained. As the first full review of these revised arrangements will be part of 2026/27 year end work, due dates for this action and milestones have been amended.	75%	

FIN25-28 Serv 5.3.3	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 the PB process.	31-Jul-2027	At the end of September, Participatory Budgeting spend is reported at £206,000 (8.36% of allocated £2,465,000 budget). Work is ongoing to strengthen the Council's approach to Participatory Budgeting through the development of supporting frameworks, guidance and staff training. The latest COSLA return identified a number of development opportunities to support increased Participatory Budgeting activity and improved monitoring of participation in future years.	15%	

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: - Agree timetable for Asset Management Plan review - Actions complete by assigned due dates	31-Mar-2028	The Transformation Board is considering a revised project completion template. It is expected that this can be easily adopted for capital project post completion reviews. Following the completion of the Best Value Thematic on Asset Management, it was agreed that a revised CAMP will be presented to committee in Q3 2027/28.	25%	

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 Service Efficiency - Taxation	2	Increase efficiency and digital processes for Taxation	30-Apr-2027	Overall progress is determined by **Two Actions** below (FIN25-28 Serv 5.5.1 and 5.5.2). *Weightings are applied to Actions according to Priority Rating (Priority 1 - Weighting 3, Priority 2 - Weighting 2 & Priority 3 - Weighting 1)*	47%	
FIN25-28 Serv 5.5.1	Increase digital processes for Taxation	2	- Streamline Council Tax e-billing sign up Process - increased uptake of e-billing and increased payments by direct debit - April 2027 - Non-Domestic Rates e-billing - generate and maximise uptake of NDR e-billing - April 2027	30-Apr-2027	Direct Debit promoted as LA preferred payment option with e-Billing option now offered on website to new accounts and payment method changes. Discussions are ongoing with ICT to develop options for routes to e-Billing for existing CTX-payers and NDR-payers. ICT is working with supplier to move this on	55%	
FIN25-28 Serv 5.5.2	Explore potential to introduce Second Home Premium and/or Empty Home Levy	2	Committee decision on council tax changes around Second Home Premium and/or Empty Home Levy	31-Mar-2027	Following approval at Full Council on 30 September, a public consultation will now take place in relation to additional council tax charges/second home premiums. A report covering the findings of this consultation is expected to be presented to the Full Council meeting on 30 January.	40%	

Section 5: Service Level Outcomes 6. Increase Service Efficiency (Accounts) /Replace Financial Management System							
Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN25-28 Serv 5.6	Increase service efficiency (Accounts)/Replace financial management systems	1	Fully functional integrated financial management system	30-Apr-2028	Overall progress is determined by the **One Action** below (FIN25-28 Serv 5.7.1). W*eightings are applied to Actions according to Priority Rating (Priority 1 - Weighting 3, Priority 2 - Weighting 2 & Priority 3 Weighting 3)* In addition, 5 Milestones measure progress over the remaining two years of the plan: **MILESTONES** **Year 2** 1, ICT Gateway Project Approval by May 2026 **(Complete)** 2. Procurement process underway by June 2026 **(Complete)** 3. Procurement process complete by Sept 2026 **(Complete)** 4. Data loading and System Testing Underway by Jan 2027 (**Outstanding)** **Year 3** 1. System Operational by April 2028 **(Outstanding)**	48%	
FIN25-28 Serv 5.6.1	Replace financial management systems	2	Fully functional integrated Financial Management System	30-Apr-2028	Following approval by Council on 30 September 2026, the procurement process is now complete and recruitment for the Project Team underway. Once recruitment is finalised, next steps will be to develop the project implementation plan with supplier.	19%	

Section 5: Service Level Outcomes 7. Health and Wellbeing (Staff)							
Action Code	Action Title	Priority	Desired Outcome	Due Date	Latest Status Update	Progress	Status Icon
FIN25-28 Serv 5.7	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	2	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. PIs: - Average Days Lost (Service) (Non-Teacher) • % of Days Lost (Service) (Non-Teacher)	31-Mar-2027	Revised operational procedures are in place and followed by all service managers with support from HR sought where required. To improve the accuracy of reporting, the absence data provided by HR has also been reviewed. During quarter 2, the sickness absence rate within Financial Services fell to 7.44%, equivalent to an average of 4.16 days lost per FTE. While this is an improvement, the rate remains the average for both Finance, Strategy and Transformation directorate and Moray Council.	50%	