2025-28 Quarter to June 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)	63%	

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 Sept 2026	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 2026 **(Complete)**	**87%**	

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 **Eleven 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.	**27%**	

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 2026	30 Sept 2026	Revised capital monitoring reports were implemented during Q1 with initial feedback from users positive. Any improvements identified have been incorporated in the process for Q2 reporting. The new reports provide project managers with easier access to more timely and reliable information. This has supported and improved monitoring of capital projects and allowed for more informed discussions with Finance. The positive impact on forecasting accuracy and year-end slippage will continue to be assessed as the reports become embedded during 2026/27.	75%	

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 is ongoing to further strengthen the link between capital expenditure forecasting, treasury management and financial planning. The revised capital monitoring arrangements introduced during Q1 should help inform future capital investment decisions and support a more agile approach to capital planning.	20%	

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)	2	Review Procurement Policy. Strategic Action Plan targets achieved: - 80% of PSAP indicators achieving or exceeding target	31-Mar-2027	Work has commenced on reviewing the Procurement Policy and associated procedures as part of the Procurement Strategic Action Plan. Progress during Q1 has been limited due to competing priorities and service capacity, however the action remains on track for delivery by March 2027.	10%	

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)**	49%	
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	Following discussions around the practical operation of the annual review for assets with a nil Net Book Value (NBV), a policy has been developed that sets out clear responsibilities and timelines ensuring the review is completed and amendments made ahead of the annual accounts preparation and for an appropriate audit trail to be maintained. As testing of this new approach will be part of the year end work for 2026/27, 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	Participatory Budgeting activity continued during Q1 through the ongoing delivery of the Bus Revolution programme and Coastal Communities Fund projects approved through previous community engagement and voting activity. Spend of £101,000 was incurred during the quarter, representing 4.12% of the 2026/27 Participatory Budgeting target. Progress towards the 1% target will continue to be monitored throughout the year.	5%	▶

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 and 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)*	30%	▶
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.	50%	▶
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	CLT have been presented with options around this proposal with a similar session planned for Elected Members on 12 August. With a decision not likely until January 2027, the due date of this action has been amended from October 2026 to March 2027.	10%	▶

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). *Weightings are applied to Actions according to Priority Rating (Priority 1 - Weighting 3, Priority 2 - Weighting 2 & Priority 3 Weighting 3) In* addition, Five 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 **(Outstanding)** 4. Data loading and System Testing Underway by Jan 2027 (**Outstanding)** **Year 3** 1. System Operational by April 2028 **(Outstanding)**	33%	
FIN25-28 Serv 5.6.1	Increase service efficiency (Accounts)/Replace financial management systems	2	Fully functional integrated Financial Management System	30-Apr-2028	Work to replace the financial management system remains on schedule. A project mandate was submitted to the ICT Gateway in May with a subsequent request to complete a full business case for CLT approval. This is expected to be with CLT in September followed by a report to Full Council on 30 September requesting approval to conclude procurement.	18%	

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 input from HR sought when required. To ensure more accurate reporting, absence data supplied by HR has been reviewed. For Finance, absence has increased over the last three quarters. In quarter one, an average of 5.22 days were lost per FTE with 9.34% of days lost.	25%	