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**REPORT TO: CORPORATE COMMITTEE ON 13 JUNE 2023**

**SUBJECT: FINANCIAL SERVICE PLAN 2023-24**

**BY: DEPUTE CHIEF EXECUTIVE (ECONOMY, ENVIRONMENT AND FINANCE)**

**1. REASON FOR REPORT**

- 1.1 To invite the Committee to consider the Financial Services Plan for 2023-24.
- 1.2 This report is submitted to Committee in terms of Section III (B) (50) of the Council's Administrative Scheme relating to ensuring that the organisation, administrative and management processes of the Council are designed to make the most effective contribution to achieving the Council's objectives and to keep these procedures under review.

**2. RECOMMENDATION**

- 2.1 **It is recommended that Committee consider and approve the Service Plan for Financial Services (Appendix 1).**

**3. BACKGROUND**

- 3.1 Service planning is a key aspect of the Council's Performance Management Framework and is undertaken annually to set out the strategic direction for services over the coming months.
- 3.2 The service planning process focuses on forward planning for medium-term activities supporting delivery of the Local Outcomes Improvement Plan (LOIP) and Corporate Plan. The Council planning process also includes team plans that focus on short term tactical and operational activities supporting delivery of the service plan and strategies and Employee Review and Development Plans (ERDP) provide individual planning for employees' activities and development.

- 3.3 As well as identifying service developments and improvements, the Service Plan Framework requires an assessment of the output and outcome requirements for services based on the Council's priorities, statutory and regulatory requirements and other relevant factors and matching of resources to these priorities. Priority outcomes are those included in the Council's Corporate Plan that directly relate to the service or are influenced by the service and should be clearly identified.
- 3.4 Setting clear measurable outcomes and defining key indicators by which progress will be assessed is a recognised area for development within the Council and this Service Plan is part of the improvement journey to implement the Performance Management Framework. For some actions it can be difficult to identify a measurable outcome (e.g. a change in legislation that must be implemented, or updating a policy framework). It can also be challenging where there is currently no clear baseline or benchmarking from which informed targets and reasonable steps towards these can be developed. Therefore, as far as possible efforts have been made to set measurable outcomes for service plan actions but in some cases outputs or milestones have been used so that it is still possible to measure whether the action has been progressed as intended. In other areas, further work will be required to refine outcomes in future. So for example, in some actions, strategic and delivery planning is not yet concluded and so performance indicators are not yet agreed. Where possible in such cases milestones are provided.
- 3.5 A summary of progress is given below based on the annual review carried out for the service area.
- 3.6 Reference is also made to the report to the Council on 2 February 2023 on the progress of work to revise the Corporate Plan following the local government elections in May 2022 and to take account of the issues from the Covid pandemic that will influence future service requirements and the Scottish Government programme for government. The Council agreed that Service Plans be prepared as normal and that they be further reviewed as required as part of the normal 6 monthly performance reporting framework to take account of any revisions and change in direction in the new Corporate Plan (para 15 of the minute refers). This plan focusses on the period from April 2023 to April 2024.

### **3.7 Financial Services**

#### **3.7.1 Progress on planned work (success)**

- A format of financial reporting to the Moray Growth Deal Programme Board has been developed and is now in regular (monthly) use.
- Council Tax e-billing is available and uptake compares favourably with other authorities benchmarked with.
- Successful engagement with local suppliers and contract awards supported for meat and bakery goods.

### **3.7.2 Progress on planned work (areas for development/not delivered)**

- Progress towards automating council tax backroom functions has been slow, largely due to revisions to how information is stored required by the software provider, necessitating additional work on this project.
- Progress on Participatory Budgeting has been slow. A number of projects suggested by services have stalled due to lack of resource in the service department to support the process.
- Work with MIJB on supporting commissioning has changed focus across the year on the initiative of the Commissioning team and little progress has been made but there is now an action plan in place to drive progress.

### **3.7.3 Planned focus in new plan (reflecting above and challenges to come)**

- Continue to develop digital solutions across financial services and other previously planned actions brought forward
- New focus on preparing for changes in legislation on capital accounting, particularly IFRS 16 (accounting for leases)

## **Service Plans for 2023/24**

- 3.8 Given the pressures across all services and the need to prioritise resources to the council's priorities, services are focussing on essential service delivery and developments and taking account of the planned review of the Corporate Plan when undertaking service planning. The Service Plan attached to this report is:

### **Appendix 1: Financial Services**

## **4. SUMMARY OF IMPLICATIONS**

### **a) Corporate Plan and 10 Year Plan (Local Outcomes Improvement Plan (LOIP))**

The Service Plan was informed by the LOIP and the Council's Corporate Plan.

### **(b) Policy and Legal**

Statutory requirements and Council policies are considered by managers when preparing service plans for the year ahead.

### **(c) Financial implications**

No additional financial resources beyond those previously reported to service committees are required to support the Service Plan.

### **(d) Risk Implications**

Up to date risk registers are maintained and considered as part of the service planning process.

**(e) Staffing Implications**

Service Plans are integral to good management practice including workforce planning and assisting with communication about work plans for staff, identifying priorities and matching staff time to the Council's priorities.

**(f) Property**

There are no property implications arising from this report.

**(g) Equalities**

Managers consider equalities issues for staff and service users when assessing current service delivery arrangements and future requirements.

**(h) Climate Change and Biodiversity Impacts**

There are no climate change and biodiversity impacts from this report.

**(i) Consultations**

The Head of Financial Services has worked with her management team to prepare the Services Plan attached as **Appendix 1** and have contributed to the updates in this report.

**5. CONCLUSION**

- 5.1 The Service Plan has been prepared identifying the improvements targeted for the period up to April 2024. In preparing the plan managers have taken account of risk, performance data (including inspections and Best Value), the LOIP, the Corporate Plan and other relevant factors such as audit and inspection outcomes. Consideration has also been given to the longer term impacts of the Covid-19 pandemic and action that is required to respond to them, these considerations now being embedded in core work. The Service Plan identifies the priority rating ascribed for each action and key performance measures to enable progress in delivery of core service requirements and improvements will be tracked.**

Author of Report:

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Background Papers:

Report to Council on 19 January: Corporate Plan

Preparation

Report to Corporate on 15 March 2022: Financial Service Plan 2022/23

Ref:

Report to Council on 2 February 2023: Corporate Plan

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