



---

**Report to:** Corporate Committee    **Meeting Date:** 04 November 2025

**Report by:** Chief Executive

**Author:** Suzanne Wilson                      **Contact**                      performance@moray.gov.uk  
**Email:**

**Subject:** Performance Report (Financial Services) – Period to September 2025

---

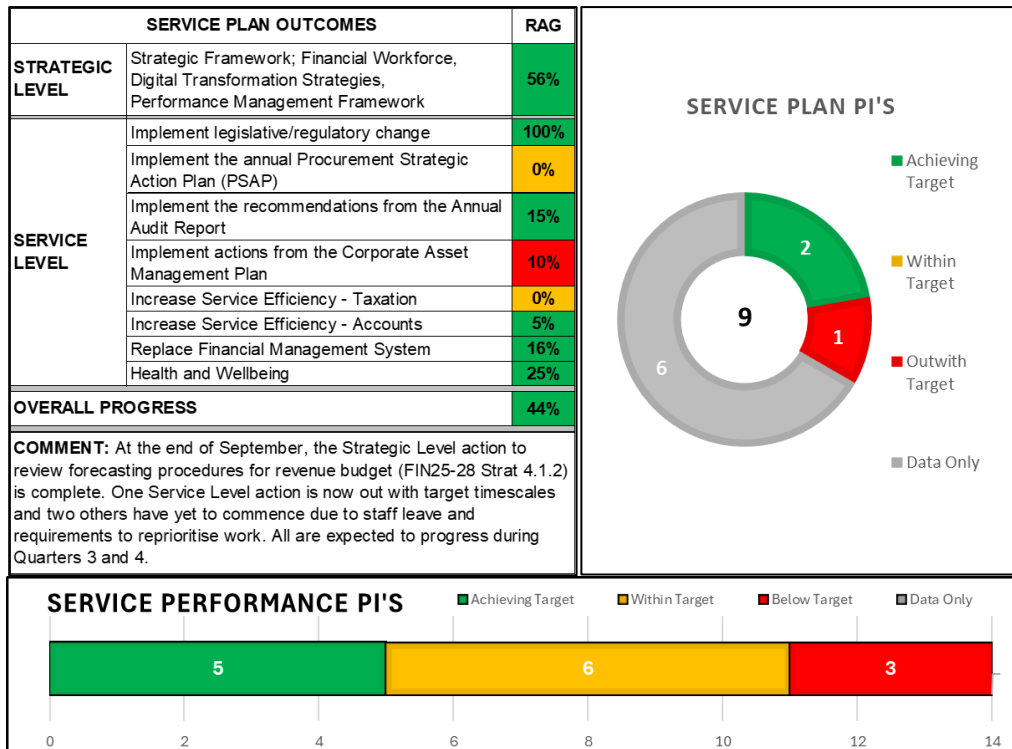
## 1. PURPOSE

For Decision     For Information

- 1.1 The purpose of this report is to scrutinise performance in areas of Service Planning, Service Performance and other related data to the end of September 2025 and note actions being taken to improve performance where required.
- 1.2 This report is submitted to Committee in terms of Section III (A) (4) of the Council's Scheme of Administration to monitor performance in accordance with the Council's Performance Management Framework.

## 2. SUMMARY

- 2.1 At the end of September 2025, actions relating to the Financial Services Service Plan for 2025-28 was 44% complete. Progress against Service Plan Priorities and operational Service Performance Indicators is presented in the table and charts below.



### 3. RECOMMENDATIONS

- 3.1 It is recommended that Committee scrutinises and notes performance in areas of Service Planning, Service Performance and other related data to the end of September 2025 and note actions being taken to improve performance where required.

**Suzanne Wilson**  
**Research and Information Officer**

### 4. BACKGROUND AND CONTEXT

- 4.1 Each service plan sets out the planned strategic and service level priorities and outcomes it intends to deliver in the coming year aligning closely with financial planning, corporate and community planning partnership strategic priorities.
- 4.2 Service Plan actions are weighted to reflect priority ratings. Actions with higher priorities receive greater weightings which contribute more to the overall delivery of the Plan. Progress on Service Plan priorities and outcomes and key areas of operational performance is reported by exception, highlighting successes and giving assurances around the challenges and actions to support. Links to Service Plan Actions, priority ratings and weightings and Performance Indicators can be accessed within the background papers section of this report.

- 4.3 Complaints are reported in terms of time taken to respond, outcomes and learning points. Links to Complaints tables can be accessed within the background papers section of this report.
- 4.4 Latest Local Government Benchmarking Framework (LGBF) results for 2024/25 are published throughout the year with final refresh of data around June 2026. The full suite can be viewed via the [LGBF Dashboard](#). Published indicators for this service have been incorporated with the relevant section of this report depending on whether used to evidence progress against strategic, service level or service performance priorities. LGBF indicator targets and RAG status in the backing tables is now based on ranking thresholds aligning with exception reporting.
- 4.5 The Sustainable Development Statement was approved by the Corporate Committee on 5 November 2024 (para 16 of the Minute refers). The Statement draws out the way in which sustainable development is embedded in the Corporate Plan 2024-29 and wider corporate policies, strategies, and plans with progress being reported through several updates and reports, one of which is quarter 4 performance reporting. Service Plan actions and indicators that underpin the delivery of Sustainable Development Goals are highlighted in the backing table documents and comment where relevant is incorporated in this report. An overview of progress will be presented in the annual Corporate Plan progress update.

## 5. PROPOSALS

### **Successes – Service Plan Strategic & Service Level Outcomes and operational Service Performance**

- 5.1 Good progress has been made with Financial Planning. For Capital monitoring, a newly developed template for Budget/Target input has been successfully piloted and revised, with full implementation expected for financial year 2026/27. In relation to the Revenue budget, further amendments were made to the forecasting methodology with Auditors now assessing this recommendation, from the 2024/25 Annual Audit Review, as complete. (Strategic Level Action FIN25-28 Strat 4.1.1 and 4.1.2)
- 5.2 Implementation of the requirements of IFRS 16 is complete with final audited accounts confirming full compliance. (Service Level Action FIN25-28 5.1)
- 5.3 The longer-term objective to replace the Financial Management System has progressed, with market research of the options available now complete. The tendering and procurement process is expected to commence by the end of 2025. (Service Level Action FIN25-28 5.7.1)

### **Challenges and actions to support – Service Plan Strategic & Service Level Outcomes and operational Service Performance**

- 5.4 At time of reporting, Participatory Budgeting (PB) spend stands at 12.61% of the allocated £2,339,000, with expenditure linked to Play Park upgrades during quarter 2 yet to be confirmed. While this remains well below target, this is a notable improvement against the 5.07% recorded at the end of quarter 2 2024/25 and perhaps reflects the revised approach taken by Accountancy to liaise directly with services regarding PB activity. (Strategic Level PI FS215)
- 5.5 Due to staff absence and other work pressures, progress is yet to be made with implementation of the annual Procurement Action Plan and service efficiency work for Taxation. Work is expected to commence with both during the second half of 2025/26. (Service Level Actions FIN25-28 5.2 and 5.5)
- 5.6 Progress with Financial Services actions within the Corporate Asset Management Plan have also been impacted by staff absence and prioritisation of other work however planning processes have been agreed and work will continue beyond the original target date of 30 September 2025. (Service Level Action FIN25-28 5.4)

### **Complaints and MP/MSP Enquiries**

- 5.7 Due to reporting timelines, quarter 2 complaint information is not yet available therefore quarter 1 data is presented.
- 5.8 During quarter 1, 14 complaints were closed: ten at Frontline, three at Investigative and one as Escalated. The average response time for Frontline complaints met the five-day Complaint Handling target however Investigative and Escalated complaints took slightly longer than their twenty-day target with an average of 24.67 days.
- 5.9 Two complaints were Upheld with four Part Upheld. Five complaints related to communication around council tax, either due to delayed responses or lack of detail. One complaint was a result of issues with viewing council tax bills on the Moray Council website. Staff have been reminded of the importance of dealing with correspondence in a timely and accurate manner while suggestions relating to the website will be taken forward by the Taxation Manager.
- 5.10 Financial Services received seven MP/MSP Enquiries: four relating to Council Tax with others covering Business Rates, Fees and Investment queries.

### **Other Performance (not included in the Service Plan)**

- 5.11 The audit of the annual accounts was completed ahead of the statutory deadline of 30 September and reported to Council on 24 September.

### **Case Studies**

- 5.12 Nothing to report.

### **Consultation and Engagement**

5.13 Nothing to report.

## 6. SUMMARY OF IMPLICATIONS

6.1 The table below shows whether risks and implications apply if the recommendations are agreed:

SUBJECT	YES	NO
Corporate Plan and 10 Year Plan (Local Outcome Improvement Plan)		X
Policy and Legal		X
Financial		X
Risk		X
Staffing		X
Best Value and Transformation		X
Property		X
Information Communications Technology/Digital		X
Equalities. Social Inclusion and Economic Impact		X
Climate Change and Biodiversity Impact		X

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

Improved Collaborative Leadership, as part of continuous improvement through Best Value, will better enable the Council to fulfil the ambitions set out in its strategic plans.

a) Links to Council Corporate Plan – The proposals in this report support and contribute to improved outcomes for communities as outlined in the following Council Plan strategic priorities:

- Tackle Poverty and Inequality.
- Build Stronger Greener Vibrant Economy.
- Build Thriving, resilient, empowered Communities.

b) Links to Local Outcomes Improvement Plan – The proposals in this report support and contribute to improved outcomes for communities as outlined in the following local Outcomes Improvement Plan priorities:

- Developing a diverse, inclusive, and sustainable economy
- Building a better future for our children and young people in Moray.
- Empowering and connecting communities.
- Improving wellbeing of our population

### 6.3 Policy and Legal

The Council has a statutory requirement to publish a range of information that will demonstrate that it is securing best value and assist in comparing performance both over time and between authorities where appropriate.

- 6.4 **Financial**  
None arising from this report.
- 6.5 **Risk**  
None arising from this report.
- 6.6 **Staffing**  
None arising from this report.
- 6.7 **Best Value and Transformation**  
How councils plan for, manage and report on performance is a key area of focus in external audit work, particularly on best value.
- 6.8 **Property**  
None arising from this report.
- 6.9 **Information Communications/Technology/Digital**  
None arising from this report.
- 6.10 **Equalities, Social Inclusion and Economic Impact**  
None arising from this report.
- 6.11 **Climate Change and Biodiversity Impacts**  
None arising from this report.

## **7. CONSULTATION**

- 7.1 This report has been prepared in consultation with the Chief Financial Officer and relevant Service Managers and any comments made have been incorporated.

## **8. BACKGROUND PAPERS**

- 8.1 [Service Plan Actions](#)  
[Service Plan Performance Indicators](#)  
[Service Performance Indicators](#)  
[Service Complaints](#)