



Report to:	Corporate Committee	Meeting Date:	10 June 2025
Report by:	Depute Chief Executive (Economy, Environmental and Finance)	Report No:	FIN005/25/SW
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Subject:	Performance Report (Financial Services) – Period to March 2025		

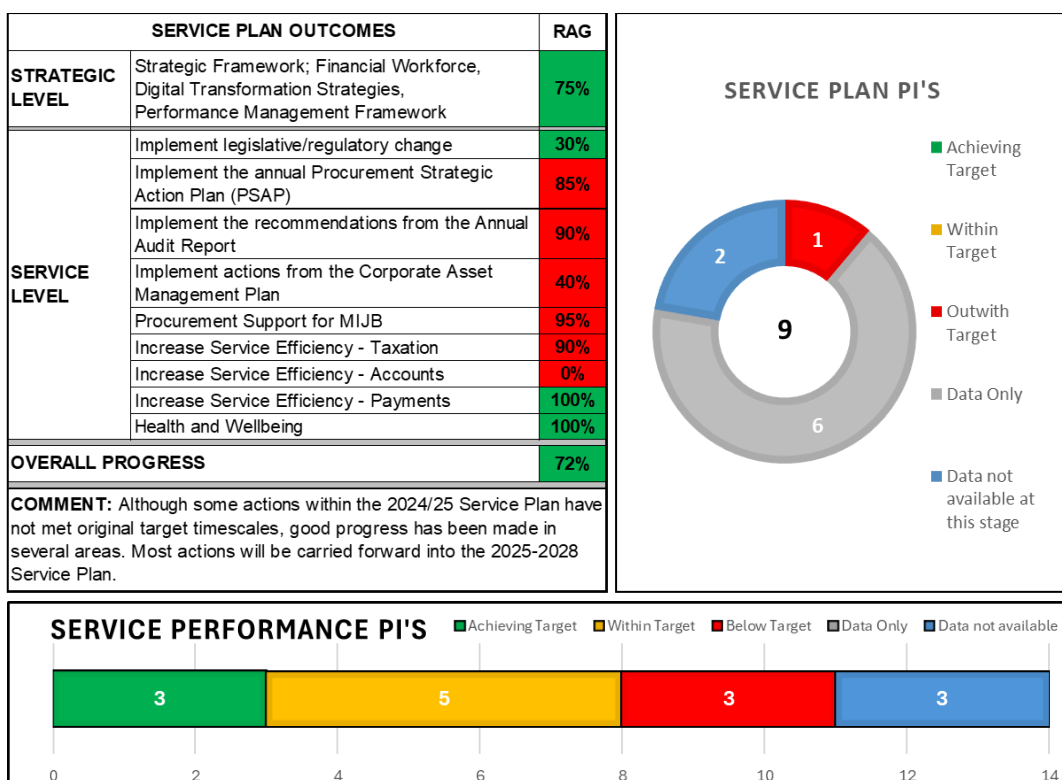
1. PURPOSE

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 2024 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 March 2025, overall progress against the 2024/25 Service Plan was 72% complete with most actions to be carried forward for completion into the 2025-2028 Service Plan. Progress against current Service Plan Priorities and Indicators 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 March 2025 and notes actions being taken to improve performance where required

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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 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 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 2023/24 are published throughout the year with final results publication and

data refresh in June. 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 backing table documents and comment where relevant is incorporated in this report. An overview of progress will be presented in the Corporate Plan progress update in due course.

5. PROPOSALS

Successes – Service Plan Strategic and Service Level Outcomes and operational Service Performance

- 5.1 Following agreement at the Council meeting on 22 October 2024 for the operation of a cap on capital expenditure (para 9 of the Minute refers), the latest financial plans have been approved by Council; the Medium to Long Term Financial Strategy (4 December 2024, para 10 of the Minute refers) and the Capital Plan (21 January 2025, para 7 of the Minute refers). Financial Planning will continue as a Strategic action within the 2025-2028 Service Plan. (Strategic Level Action FIN24-25 Strat 4.1)
- 5.2 Partnership work to develop financial management arrangements with the Moray Integration Joint Board is complete with the Revenue Budget and Recovery Plan 2025/26 and a Medium Term Financial Plan approved by the Board on 27 March 2025 (items 7 and 8 of the agenda refers). The Recovery Plan included a proposed savings delivery plan developed with Moray Council input. (Strategic Level Action FIN24-25 Strat 4.2)
- 5.3 The Health at Work policy and revised absence management procedures are followed by all service managers. For any complex issues, a proactive approach has been taken including temporary changes to working arrangements if required. Absence will continue to be monitored as part of the 2025-28 Service Plan now baseline data has been established. (Service Level Action FIN24-25 Serv 5.9, Service Level PIs FS201 and FS201a)

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

- 5.4 A new approach has been agreed for reporting Participatory Budgeting (PB) with Accountancy liaising directly with services to confirm activity and

spend. During the reporting period, playparks have been installed at Tomnavoulin and Letterfourie with consultations undertaken for parks in Hopeman and Forres, however spend remains below target at £218,000; 10% of the total budget subject to PB activity. Work to further develop PB is included within the 2025-2028 Service Plan. (Strategic Level Action FIN24-25 Strat 4.3, Strategic Level Pis FS215, FS214 and ERC006a)

- 5.5 Although both actions relating to Procurement are reported out with target timescales, good progress has been made with planned work nearing completion. The new Procurement support model for example has been well received with dedicated officers working with services to provide continuity and reduce backlogs. Work relating to the Procurement Strategic Action Plan will continue as part of the 2025-2028 Service Plan. (Service Level Action FIN24-25 Serv 5.2 and 5.5)
- 5.6 Implementing actions from the Annual Audit Report is 90% complete against a due date of September 2024. An update was provided by the External Auditor to Council on 22 October 2024 (para 6 of the Minute refers) with work planned to continue as part of the 2025-2028 Service Plan. (Service Level Action FIN24-25 Serv 5.3)
- 5.7 Due to resourcing issues, only one of the four actions assigned to Finance within the Corporate Asset Management Plan, is complete. Work will continue as part of the 2025-2028 Service Plan. (Service Level Action FIN24-25 Serv 5.4)
- 5.8 Work on the digitisation of Taxation processes is 90% complete. Direct Debit sign up, change of address and single person discount applications are now online and establishing best practice in relation to the automation of Non-Domestic Rates is complete. Work to complete the digital process will continue within the 2025-2028 Service Plan. (Service Level Action FIN24-25 Serv 5.6)
- 5.9 Increasing efficiency and availability of digital processes for Accounts was originally planned as part of the Transformation Strategy Service Efficiency Lean reviews. With these reviews on hold to be reprioritised, this action will be carried forward in the 2025-2028 Service Plan. (Service Level Action FIN24-25 Serv 5.7)
- 5.10 Following improvement last year, latest LGBF data reports performance on the percentage of invoices sampled that were paid in 30 days remains at 89.4% for the year ended 31 March 2024. This moves Moray back into the lowest quartile and below the national average of 93.1%. Overdue invoices continue to be highlighted to Heads of Service via quarterly reports and faster processing times have been noted following the implementation of the Accounts Payable e-form. Local data for this should be available shortly. (Service Performance PI CORP8)
- 5.11 No change is reported in the affordability indicator Ratio of Financing Costs to Net Revenue Stream (General Fund), with Moray remaining in the lowest

quartile at 8.7% and above the national average of 5.8%. Prudential Indicators were reported to Council on 26 February 2025 (item 5, Appendix 3 of the agenda refers) with the acknowledgment higher percentages over the next few years are factored into current financial planning and reflect the ongoing requirement to increase borrowing to fund capital expenditure in the capital plan, particularly in the Learning Estate and Moray Growth Deal. (Service Performance PI SFINSUS03)

- 5.12 Actual outturn as a percentage of budgeted expenditure has continued to improve however Moray Council remains in the lowest quartile at 97.1%; against a national average of 99.6%. The impact of the retrospective element of the service concession flexibility was not budgeted for. This is one-off purely accounting entry and has no effect on the cash position of the Council. (Service Performance PI SFINSUS05)

Complaints and MP/MSP Enquiries

- 5.13 A total of eight complaints were received during the first half of 2024/25 while ten complaints were closed. Six complaints were resolved as Frontline with four at the Investigative stage. Four complaints were either upheld or partially upheld. Target timescales were met for Frontline complaints with an average of 4.5 days for a response. Investigative complaints were slightly above target at 22.25 days. For those complaints upheld or partially upheld, a payment error was rectified and staff reminded of correct procedures. Software has also been updated to ensure all options are available online in relation to council tax.
- 5.14 Financial Services received five MP/MSP enquiries during the second half of 2024/25. All five related to council tax issues.

Other Performance (not included in the Service Plan)

- 5.15 Nothing to report.

Case Studies

- 5.16 Nothing to report.

Consultation and Engagement

- 5.17 As part of Financial Planning work, extensive community engagement was undertaken around budget proposals including potential increases in council tax and service charges. Responses received were considered as part of the budget setting process.

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 Head of Financial Services and relevant Service Managers and any comments made have been incorporated into the report.

8. BACKGROUND PAPERS

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