



REPORT TO: CORPORATE COMMITTEE ON 11 JUNE 2024

SUBJECT: FINANCIAL SERVICE PLAN 2024-25

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 2024-25.
- 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.**

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 It should be noted that actions from the Best Value Action Plan agreed by the Corporate Committee on 23 April 2024 (item 5a of the Agenda refers) will be monitored and reported out with the Service Plan process.
- 3.3 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.

- 3.4 As well as identifying service developments and improvement, the Service Plan Framework requires an assessment of the output and outcome requirements for the services based on the Council's priorities, statutory and regulatory requirements and other relevant factors such as Public Sector Improvement Framework (PSIF) or other equivalent service improvement tool 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.
- 3.5 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 the 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 milestone are provided.
- 3.6 A summary of progress is given below based on the annual review carried out for the service area.
- 3.7 Reference is also made to the report to Moray Council on 28 February 2024 when the Council agreed the Corporate Plan for 2024-2029 and that the approach to delivery and performance management through service and strategic plans, which contain specific actions that support the delivery of priority areas in the new council corporate plan. This plan focusses on the period from April 2024 to April 2025.

2023/24 Updates

3.8 Financial Services

3.8.1 Progress on planned work (success)

- Improved financial reporting for Moray Growth Deal with reports meeting target timescales.
- Workforce planning tasks complete including recruitment to new trainee position.

3.8.2 Progress on planned work (areas for development/not delivered)

- Service efficiency work in relation to Taxation and Accountancy has been slow to progress due to other priorities and reduced staff resources.
- Participatory Budgeting has continued this year with projects for Open Spaces, Active Travel and Arts & Culture but expansion of the process still required.

3.8.3 Planned focus in new plan (reflecting above and challenges to come)

- Strengthening the financial planning and management process to ensure provision of clear, accurate and timely information and sustainability of future service provision in line with the Best Value Action Plan.
- Implementation of IFRS 16 (from 01 April 2024).
- Further develop Participatory Budgeting.
- Progress efficiency work in relation to the digital approach for Taxation and Accountancy.

Service Plan for 2024/25

- 3.9 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 services 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.

However, there are a number of areas for development that have been identified where there are concerns about the availability of resources to deliver the required outcomes within an acceptable period of time. It may be necessary to report back to committee to consider resources or re-prioritisation of work to ensure adequate progress on these key priorities.

Workforce Planning takes place with service management teams and includes review of workforce data such as turnover and absence, identification of key posts for planning, recruitment issues and plans, training and development requirements in the context of council and service priorities. It is also of note that the services are carefully prioritising work to reflect the restricted capacity of their teams. This is exacerbated by hard to fill vacancies, absence, and pressing operational work that cannot be re-prioritised.

f) Property

There are no property implications arising from this report.

g) Equalities

Managers consider equalities issues for staff and service users when addressing 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 Chief Financial Officer has worked with her management team to prepare the Service 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 service priorities targeted for 2024/25. 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. The Service Plan identifies the resources allocated to each service and how these will be utilised to deliver core service requirements and improvements.

Author of Report:
Ref:

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