

Service Annual Performance Review Template Financial Services 2019 / 2020	
Key Successes (as listed in Service Plan)	
We said that we would develop the Council's financial strategy and set this in a longer term context. The Council's first medium to long term financial strategy was approved by Council on 3 March 2020. Although this remains an action in the service plan for 2020/21 with the aim of developing solutions to the projected funding gap, setting out the main budget drivers over a ten year period gives the framework for the work now planned and represents significant progress.	
Other Successes	
We said that we would support Community Asset Transfers (CATs) as part of the Council's Empowering Communities priority and have seen a number of CATs approved, despite the impact of the pandemic on the original plans of many of the community groups involved.	
Case studies (illustrating the positive contribution to our communities)	
Findochty Town Hall and Cullen Community Centre were the subject of CAT applications prior to the COVID-19 pandemic. After the pandemic their business cases needed updating and Accountancy helped support this process. Both CATs have now been approved.	
Key Challenges (as listed in the Service Plan)	
Key improvement actions to address challenges	
1 Implement the Procurement Strategic Action Plan	This was delayed due to lack of staff resource during the year and will be carried forward into the new service plan
Other Challenges	
1. Impact of Covid 19 has had on service performance / delivery.	The work of the procurement section has been re-focused, with supplier relief being key priority to ensure that key suppliers are sustained throughout the period where the pandemic has affected their ability to deliver services and / or costs incurred. Scottish Government relaxed the timetable for the audit of annual accounts. As a consequence the accountancy section

	<p>have been dealing with audit and estimated actuals at the same time.</p> <p>Implementation of mainstream PB has been delayed.</p> <p>Community groups have had to recast their business cases for CATs, with assistance from accountancy.</p> <p>The council's major projects supported by financial services have all been delayed by the pandemic.</p> <p>Implementation of IFRS 16 – which was in the service plan for 2019/20 – has been delayed and the go-live date has been put back by regulators.</p>

Consultation and Engagement	You said (customer response)	We did (improvement actions)
In response to enquiries from community groups about the development of Participatory Budgeting (PB)	Community groups expressed a desire to be involved in the development of mainstream PB.	The Principal Accountant responsible to CMT for the development of PB from a finance perspective has attended a number of meetings with community representatives (from Community Councils, Money for Moray, Area Forums, Federation of Village Halls) and involved them in the development of the Council's PB policy and framework, which was approved by Policy and Resources Committee on 14 January 2020.

Head of Service: _____

Attach quarterly performance report.

[EGHES Committee 06 10 20 – Performance Report](#)