FINANCIAL SERVICES SERVICE PLAN 23-24

1. Service Definition:	**FINANCIAL SERVICES** Financial services provide the following support services across the Council, to Grampian Valuation Joint Board and – in partnership with NHS colleagues - contribute towards the support of Moray Integration Joint Board: Accountancy, Accounts Payable and Accounts Receivable, Banking, Insurance, Procurement, Taxation (Council Tax and Non Domestic Rates), Treasury Management, VAT
2. Service Resources:	Fte 59.76 Budget £2,133,000

3. What have we identified for improvement in 2023/26?	What evidence did we use to identify this improvement? Please add benchmark information wherever available and relevant to the improvement.
Strengthen the financial planning process: • Refresh the council's short term and medium to long term financial strategies	Corporate Plan and BVAR action plan
Implement legislative / regulatory changes • IFRS 16	A requirement with which the council has no choice but to comply and which will involve significant work to ensure compliance
Support Financial Governance Processes for Moray Growth Deal	A major programme which the Council is leading with significant financial implications, particularly as more projects begin to draw down government grant. Local economic recovery is part of Moray Economic Strategy and the Moray Growth Deal will assist in this.

FINANCIAL SERVICES SERVICE PLAN 23-24

4. Strategic Outcome or Priority	Action	Planned Outcome	Outcome measures	Completion target	Lead	Priority Rating (1 high 3 low and 4 for ongoing, 5 for on hold?)
(CP) A Sustainable Council: that provides valued services to our communities	Further develop the council's medium to long term financial strategy (BV) • Review Transformation savings • Look for small scale spend-to-save initiatives and review for possibility of upscaling • Savings proposals developed for members consideration and public engagement and financial proposals linked to Corporate Plan	Affordable and achievable medium to long term financial strategy • Further savings targets developed for each strand of programme • Further savings targets developed, linked to investment in change • Potential service reductions / cessations identified assessed and quantified	Strategy agreed to address funding gap. • Reduction in projected funding gap, linked to programme of transformative change • Further reduction in projected funding gap without impact on services • Further reduction in projected funding gap with clearly articulated impact on services	September 2023	LP	1

FINANCIAL SERVICES SERVICE PLAN 23-24

5. Service Level Outcomes or Priorities	Action	Planned Outcome	Outcome Measures	Completion Target	Lead	Priority rating
Implement legislative / regulatory changes	Implement requirements of IFRS 16 (Carried forward from previous service plan as implementation date put back) • Assess whether to implement in advance of 2024/25 target • Implement in accord with agreed timing	Fully compliant accounts • Implications and timeline agreed with other services • Accounts drafted with supporting working papers	Audit opinion • Approach and timing agreed with auditor • Unqualified audit opinion	April 2026 September 2023 September 2026	DO'S	1
Participatory Budgeting	Further develop mainstream Participatory Budgeting (Carried forward from previous service plan)	Successful implementation of PB projects within the community	Year on year increase in amount allocated until reach 1% of budget (as defined by COSLA) allocated via PB process	February 2026	LP	2
Implement the Procurement Strategic Action Plan (PSAP)	Implement the actions identified as priorities in the Procurement Strategic Action Plan (Carried forward from previous service plan and will be annual target with different actions)	Revised Procurement Strategy 2023/26 Contract register developed to maximise functionality and meet SG reporting requirements.	September 2023 Increase in performance as measured by PCI (National Evidenced based Audit)– this is being postponed until 2024/25	2024/25 September 2023 24/25	DB	4
Support for MIJB	Support and drive forward the working relationships required for effective procurement and commissioning • Support Commissioning team to tackle backlog of contracts requiring review	 • Reduced backlog of contracts requiring review	 • Revised contractual arrangements in place	 • Milestone to be as set by MIJB action Plan	LP	1
Increase Service Efficiency	Automation of Council Tax back room processes • Automated processes • Promote availability	Identify Council Tax services which can be delivered on-line Develop on-line services	Generate uptake of self-service (currently not available so baseline nil)	 March 2025	JT JT	2

FINANCIAL SERVICES SERVICE PLAN 23-24

5. Service Level Outcomes or Priorities	Action	Planned Outcome	Outcome Measures	Completion Target	Lead	Priority rating
	• Generate uptake					
	CTX e-Billing • Streamline sign-up process	• Improved e-Billing uptake by CTX payers	• Increased uptake of e-billing.	End June 2024	JT	2
	NDR e-billing • Develop process • Benchmark level of uptake with other local authorities	• Introduce e-billing for NDR payers • Once introduced, liaise with other LAs to research how others have maximized uptake	Generate uptake of e-billing Maximize NDR e-Billing uptake	End June 2024 End June 2025	JT JT	2 3
	CTX Direct Debit sign-up	Paperless direct debit sign-up	Offer online CTX direct debit sign-up option Generate uptake of direct debit sign-up option - 10% of all applicants	February 2026	JT	3
	Investigate workflow for accountancy processes	Introduction of workflow where appropriate to facilitate remote management of task	Consistent use of workflow across section and more timeous completion of routine tasks	Investigation Complete September 2023 Implementation commence December 2023	DO'S	3
	Review Capital Monitoring	Automate production of monthly reports	Automated process implemented	December 2023	DO'S	3
	Development of e-form for Accounts Payable	Automation of AP	Automated process used across all departments	March 2024	DB	3
Sound Financial Governance	Support the Financial Governance processes for Moray Growth Deal		Timeous, accurate and informative financial information provided to Board. Council spend reported to members on a quarterly basis	Monthly Quarterly	LP LP	1 1

FINANCIAL SERVICES SERVICE PLAN 23-24

5. Service Level Outcomes or Priorities	Action	Planned Outcome	Outcome Measures	Completion Target	Lead	Priority rating
			Timeous and accurate returns made to Scottish Government and funding drawn down per forecast	Per agreed financial schedule (monthly / quarterly)	LP	1
		Procurements compliant with regulations	Successful procurement meeting needs of project	As required	DB	1
	Budget Manager training • Delivered timeously to new budget managers • Budget Manager Refresher courses offered • Content of training reviewed for continued appropriateness	Budget Mangers given appropriate training	• New Budget Managers confident they understand their role – feedback from training sessions is good / very good • Feedback from training sessions is good / very good	• Within a month of Accountancy being notified of appointment • Two year anniversary of training • March 2025	DO'S	1
Workforce Planning Development - to meet demands and deliver priorities	The service improves the ERDP experience and holds accurate records, including continuous professional development (CPD) - from mandatory training through to service and job specific learning.	Staff are competent in their roles as a result of taking part in regular and appropriate continuous professional development opportunities, including digital and customer skills	Evidence that all staff have undertaken mandatory training. Number of ERDPs completed 100% of ERDPs carried out within timescale % staff completing Customer Excellence e-learning module	March 2023 (and reviewed annually) March 2023 (measured quarterly) March 2023 (measured quarterly)	Head of Service	1

FINANCIAL SERVICES SERVICE PLAN 23-24

5. Service Level Outcomes or Priorities	Action	Planned Outcome	Outcome Measures	Completion Target	Lead	Priority rating
	Training posts created and filled in Accountancy	Suitably qualified staff brought on and retained	or digital standard training that could give % • Post filled • Achievement of CPS targets	• September 2023 • Per scheme requirements, completion by end 2026		