



REPORT TO: ECONOMIC GROWTH, HOUSING AND ENVIRONMENTAL SUSTAINABILITY COMMITTEE ON TUESDAY 16 FEBRUARY 2021

SUBJECT: PERFORMANCE REPORT (FINANCIAL SERVICES) – APRIL TO DECEMBER 2020

BY: DEPUTE CHIEF EXECUTIVE (ECONOMY, ENVIRONMENT AND FINANCE)

1 REASON FOR REPORT

- 1.1 To inform the Committee of the performance of the service for the period from 1 April to 31 December 2020.
- 1.2 This report is submitted to the Economic Growth, Housing and Environmental Sustainability Committee following a decision of Moray Council on 17 June 2020 to agree a simplified committee structure as a result of the COVID-19 pandemic. In the case of this committee the combining of the delegated responsibilities of Economic Development and Infrastructure, Community Services (Housing and Property) and Finance (budget, capital and revenue monitoring) (para 9 of the minute refers).

2 RECOMMENDATION

2.1 It is recommended that Committee:

- (i) scrutinises performance of the Service Plan, Operational Performance Indicators and Complaints to the end of March 2020;**
- (ii) welcomes good performance;**
- (iii) notes the actions being taken to improve performance where required.**

3 BACKGROUND

- 3.1 At a meeting of the Moray Council on 7 August 2019, a revised Performance Management Framework was approved (para 5 of the minute refers). A key part of this framework covers the Managing, Delivering and Reporting of Performance. This was intended to increase focus on priority areas and reduce the detailed narrative around lower priority indicators in order to ensure

that debate, scrutiny and challenge was directed at the areas of strategic importance to the council rather than routine operational performance. Whilst the latter is clearly deserving of scrutiny if trends develop, consideration at committee should focus on the ability to deliver priorities in the LOIP, Corporate Plan and Service Plan. This performance report allows the Service Plan priorities and any relevant Operational Performance Indicators for Financial Services to be monitored by committee as outlined in this section of the framework.

4 SUMMARY OF PERFORMANCE

- 4.1 At a meeting of the Economic Growth, Housing and Environmental Sustainability Committee on 1 December 2020, approval was given for the Financial Services Service Plan (para 7 of the minute refers).
- 4.2 As per the Performance Management Framework, this Service Plan consists of two distinct sections;
- Strategic Outcomes - locked down against commitments in National Outcomes, the Local Outcome Improvement Plan and the Corporate Plan.
 - Service Level Outcomes – reflecting service priorities not covered in higher level plans.
 - Additionally, a third section has been added due to the pandemic – Recovery & Renewal Outcomes.
- 4.3 A total of 9 actions were included in the Service Plan, including one Recovery & Renewal Outcome action that was due for completion by the end of December 2020. Overall the plan is 69% complete indicating actions are on schedule.

Level of Action	Number of Actions	Expected completion by December 2020	Actual completion by December 2020
Strategic Outcome	1	Nil	N/A
Service Level Outcomes	7	Nil	N/A
Recovery & Renewal Outcomes	1	1	Action was 93% complete

Strategic Outcomes - successes

- 4.4 Financial Services have been tasked with developing the council’s medium to long term financial strategy in support of the Corporate Plan priority: ‘A Sustainable Council: that provides valued services to our communities’. The outcome will be an affordable and achievable budget, more clearly aligned to council priorities. The work is progressing according to the planned timetable and the first update report will be submitted to elected members in March 2021, as planned, albeit with no final solution for future budget gaps developed at that stage. (**ACTION FIN20-22.Strat-4.1**)

Service Level Outcomes - successes

- 4.5 Progress is being made on developing mainstream Participatory Budgeting (PB) and implementing PB projects within the community working with Money for Moray. The Scottish Government, who have set this priority, have recognised nationally the impact of the pandemic on its implementation. **(ACTION FIN20-22.Serv-5.2)**
- 4.6 Moray Council's Procurement Strategy is being amended to support the Climate Change Strategy and 80% of the procurement actions that have been identified within the strategy have been completed. **(ACTION FIN20-22.Serv-5.4b)**

Recovery and Renewal Outcomes – successes

- 4.7 As part of the lockdown recovery plans Payment Services undertook to check and pay supplier relief claims to ensure accurate payments were made in accordance with the guidance to sustain suppliers. These have mainly been for social care, though some were also for children's services. Note that supplier relief for Early Learning and school transport has been dealt with in the relevant service areas. Approximately 78 financial claims, which can include multiple locations and periods, were received. This action was 93% complete at the end of the reporting period. **(ACTION FIN20-22.Recovery-6.1)**

Strategic Outcomes – challenges and actions to support

- 4.8 No Strategic Outcome actions currently face challenges.

Service Level Outcomes – challenges and actions to support

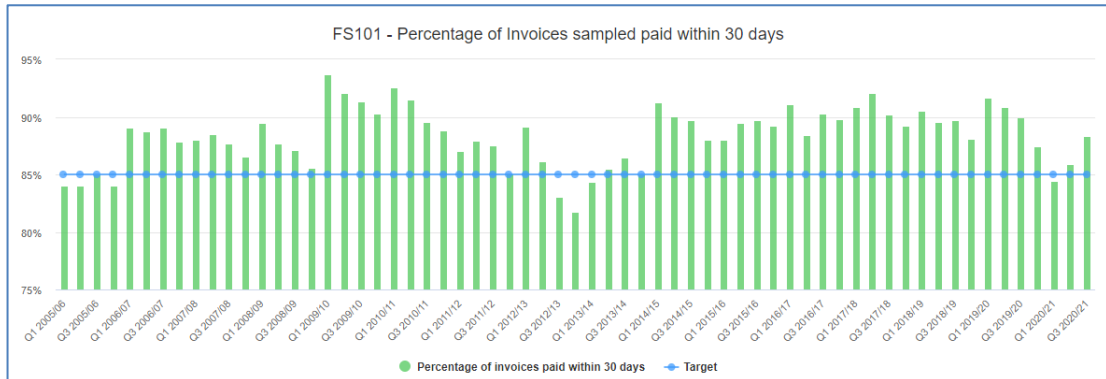
- 4.9 No Service Level Outcome actions currently face challenges.

Operational Indicators - successes

- 4.10 In line with the Performance Management Framework, operational performance is reviewed quarterly by departmental management. Areas performing well and/or areas subject to a decreasing trend or where benchmarking results show performance below comparators will be reported to this committee for member scrutiny.
- 4.11 The Accountancy team have 4 indicators that were all on target:
- 4.11.1 The annual accounts were submitted on time **(INDICATOR FS001)** and an unqualified audit certificate has been received. **(INDICATOR FS002)**
 - 4.11.2 A financial report was submitted to the February meeting of the Full Council to enable members to set the 2020/21 Council Tax. **(INDICATOR FS003)**

4.11.3 All budget monitoring reports were issued to budget managers on time during the first half of 2020-21; quarter 3 information not yet available. (**INDICATOR FS004**)

4.12 The Payments team paid 88.3% of invoices in the prescribed categories within 30 days; the team has consistently exceeded the target of 85% in recent years. There was a slight drop in performance during quarter 1 during the initial lockdown period, but the team have recovered the situation and quarters 2 and 3 both exceeded the target. (**INDICATOR FS101**)



Operational Indicators - challenges and actions to support

4.13 None of the Financial Services operational indicators are performing below the required level.

Complaints & MP/MSP Enquiries

4.14 Between 1 April and 31 December 2020, Financial Services received 1 complaint for which the response is being prepared. No MP/MSP enquiries were received.

5 SUMMARY OF IMPLICATIONS

(a) Corporate Plan and 10 Year Plan (Local Outcomes Improvement Plan (LOIP))

Performance measurement is used to ensure the efficient and sustainable delivery of services to meet the Council's priorities in both the Corporate Plan and the LOIP.

(b) 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.

(c) Financial implications

None.

(d) Risk Implications

None.

(e) Staffing Implications

None.

(f) Property

None.

(g) Equalities/Socio Economic Impact

An Equality Impact Assessment is not needed because the report is to inform the Committee on performance.

(h) Consultations

The Head of Financial Services, Depute Chief Executive (Economy, Environment and Finance) and Service Managers have been consulted with any comments received incorporated into this report.

6 CONCLUSION

- 6.1 At the end of December 2020 the one planned Service Plan Recovery and Renewal outcome had achieved 93% completion. Despite the circumstances brought about by the pandemic lockdown and response measures, all operational performance indicators are performing well and progress on the Service Plan actions has been made.

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Background Papers: Held by Author
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