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 £2,355,000

3. What have we identified for improvement in 2022/25?	Recovery & Renewal (tick if app)	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 project which the Council is leading with significant financial implications. Local economy recovery is a Recovery and Renewal project and the Moray Growth Deal will assist in this.

4. Strategic Outcome or Priority	Action	Planned Outcome	Recovery & Renewal	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 10 year capital plan with a view to developing a cap on expenditure • 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 consultation and financial proposals linked to Corporate Plan	Affordable and achievable medium to long term financial strategy • Agreed borrowing limit and consequent limit on financing charges • 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 • Budget more clearly aligned to council priorities	Choose an item.	Strategy agreed to address funding gap. • PI for percentage financing costs to total spend • 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 • Budget proposals themed around Corporate Plan and other cost drivers – Shift in resources to reflect priorities	February 2023 • July 2022 • August 2022 • August 2022 • November 2022	LP	1

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5. Service Level Outcomes or Priorities	Action	Planned Outcome	Recovery & Renewal	Outcome Measures	Completion Target	Lead	Priority rating
Implement legislative / regulatory changes	Implement requirements of IFRS 16 in tandem with implementing new Fixed Asset Register (Part carried forward from previous service plan)	Fully compliant accounts Fully functioning and supported FAR	Choose an item.	Audit opinion	November 2023, unless implementation is further deferred	DO'S	1
Scottish Government priority	Develop mainstream Participatory Budgeting (Carried forward from previous service plan)	Successful implementation of PB projects within the community	Choose an item.	1% of budget (as defined by COSLA) allocated via PB process	February 2023	PC	2
Implement the Procurement Strategic Action Plan	Implement the actions identified as priorities in the Plan (Carried forward from previous service plan)	Various improvement to project outputs included in current plan but not progressed due to fully pandemic: includes communication, market engagement, contract management	Choose an item.	Increase in performance as measured by PCIP (Scotland Excel reviewing how performance is to be measured)	Will be set by Scotland XL, likely 2023/24	DB	4
Council attains Living Wage Accreditation	Review contracted suppliers for compliance	Suppliers compliant and compliance recorded			September 2022	DB	1
Support for MIJB	Support and drive forward the working relationships required for effective procurement and commissioning • Participate in work with Scotland Excel to ensure this action can be meant • Agree roles of those involved • Develop route map for Self Directed Support Option 2	• Agreed output from exercise • Agreed process • Appropriate contractual arrangements in place for SDS Option 2		• Documented output • Documented process agreed by both services • Contract documentation developed • Contractual arrangements out in place	• April 2022 • May 2022 • July 2022 • September 2023	LP	1
Increase Service Efficiency	Automation of Council Tax back room processes • Automated processes • Promote availability • Generate uptake	Self-service for CT payers notifying changes	Choose an item.	Generate uptake of self-service (currently not available so baseline nil)	February 2023	JT	2 2

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	CTX e-Billing • Streamline sign-up process • Benchmark level of uptake with other local authorities	• Improved e-Billing uptake by CTX payers • Increase target and research how others have increased uptake if benchmark low		• Increased uptake of e-billing by 10%.	February 2023 September 2023	JT	2
	NDR e-billing • Develop process • Benchmark level of uptake with other local authorities	• Introduce e-billing for NDR payers • Increase target and research how others have increased uptake if benchmark low		Generate uptake of e-billing	February 2023	JT	2
		Paperless direct debit sign-up					
	CTX 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 2023	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 December 2022 Implementation commence June 2023	DO'S	3
		Automation of AP		Automated process used across all departments	March 2023		
	Development of e-form for Accounts Payable					DB	3
Sound Financial Governance	Support the Financial Governance processes for Moray Growth Deal	System of financial monitoring and forecasting developed	The economy, businesses, partners and infrastructure of Moray achieve stability and support to recover and grow	Timeous, accurate and informative financial information provided to Board.	Monthly	LP	1
				Council spend reported to members on a quarterly basis	Quarterly	DO'S/PC	1
				Timeous and accurate returns made to Scottish Government and funding drawn down per forecast	Per agreed financial schedule (monthly / quarterly)	LP / PC	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 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 • September 2022	DO'S	1
	• Refresher courses offered • Content of training reviewed for continued appropriateness						
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 or digital standard training that could give % • Post filled • Achievement of CPS targets	March 2023 (and reviewed annually) March 2023 (measured quarterly) March 2023 (measured quarterly) • September 2022 • Per scheme requirements, completion by end 2025	Head of Service	1
	Training posts created and filled in Accountancy	Suitably qualified staff brought on and retained					

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6. New – Recovery & Renewal Outcomes	Action	Planned Outcome	Recovery & Renewal	Outcome Measures	Completion Target	Lead	Priority rating
Supplier Relief	Check and pay supplier relief claims (Brought forward from previous service plan as deadline for supplier relief extended by Scottish Government)	Accurate payments of supplier relief to sustain suppliers according to guidance with audit trail	The economy, businesses, partners and infrastructure of Moray achieve stability and support to recover and grow	Suppliers paid within 21 days of submission of claim and supporting information Supplier continues to provide service or supplier has revised service delivered as agreed with Lead Officer if appropriate	31 December 2022	DB	1