



REPORT TO: CORPORATE COMMITTEE ON 5 NOVEMBER 2024

SUBJECT: PERFORMANCE REPORT - FINANCIAL SERVICES – PERIOD TO SEPTEMBER 2024

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

1. REASON FOR REPORT

1.1 To inform Committee of the performance of the service for the period to 30 September 2024.

1.2 This report is submitted to Committee in terms of Section III (A) (4) of the Council's Scheme of Administration to monitor performance in accordance with the Council's Performance Management Framework.

2. RECOMMENDATION

2.1 It is recommended that Committee:

(i) **scrutinises performance in the areas of Service Planning, Service Performance and other related data to the end of September 2024; and**

(ii) **notes the actions being taken to improve performance where required.**

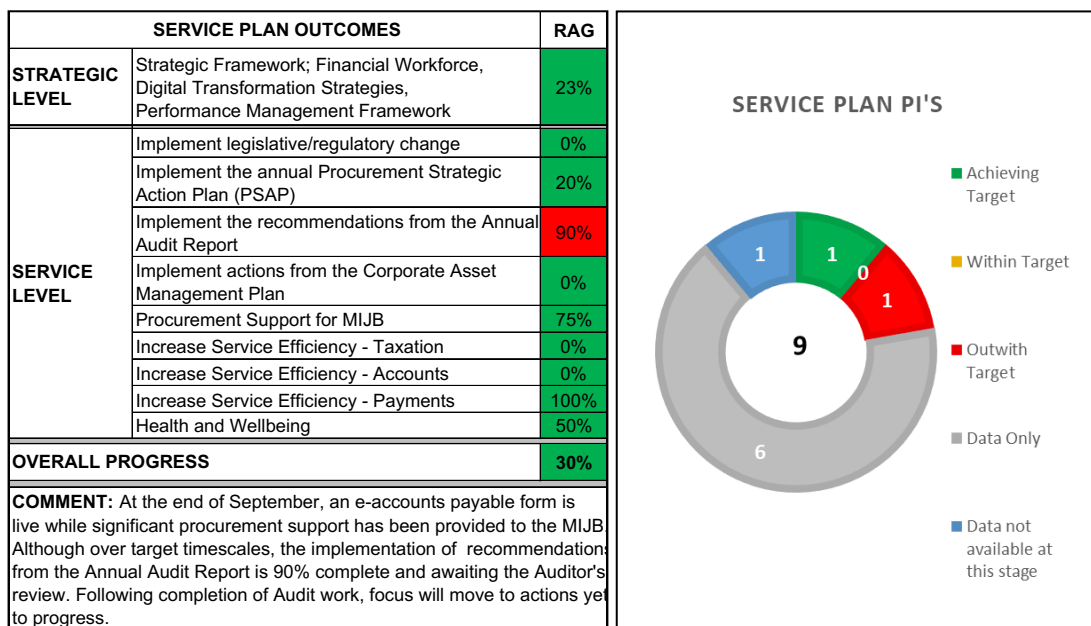
3. BACKGROUND

3.1 On 7 August 2019, the Council approved a revised Performance Management Framework for services (para 5 of the minute refers).

4. SERVICE PLANNING

4.1 Each service plan sets out the strategic and service level priorities and outcomes it intends to deliver in the coming year aligning closely with financial planning, corporate and community planning partnership strategic priorities. This report provides an interim update on progress on the service plan, key outcomes and performance indicators. Committee is invited to review progress to secure assurance that is satisfactory and to provide scrutiny and further direction where performance requires attention.

- 4.2 Following approval of the Service Plan by Committee, a review of performance indicators has been undertaken and amendments made to align indicators with service outcomes.
- 4.3 The narrative included is by exception, links to Service Plan Actions and Performance Indicators can be accessed within the Background Papers section of this report.



Strategic Outcomes – successes

- 4.4 Progress of Financial Planning work is on track with the refresh of the Short to Medium Term Financial Plan complete and the Savings Delivery Plan and Financial Reserves Policy agreed. The approach to applying a cap on capital expenditure was reported to the Special Moray Council meeting on 22 October 2024 (item 8 of the Agenda refers). (Action FIN24-25 Strat 4.1)

Strategic Outcomes – challenges and actions to support

- 4.5 Development of partnership working with MIJB reports progress as 15% complete against a due date of January 2025. Monitoring systems are in place between Chief Financial Officers and a first review of savings is complete via budget monitoring reports. (Action FIN24-25 Strat 4.2)
- 4.6 During quarter 1, the Community Support Unit finalised the Participatory Budgeting process relating to the Shared Prosperity Fund. With removal of CSU support (following the 2024/25 budget review), new measures monitoring Participatory Budgeting activity are to be developed. (Action FIN24-25 Strat 4.3, PIs FS214-216, ERC006 and ERC006a)

Service Level Outcomes – successes

- 4.7 Significant progress has been made to support effective procurement for the MIJB. Most priority projects are complete with all others underway. Further discussions are required to identify next milestones with any new Health & Social Care procurements to be dealt with as per the usual procurement process. (Action FIN24-25 Serv 5.5)

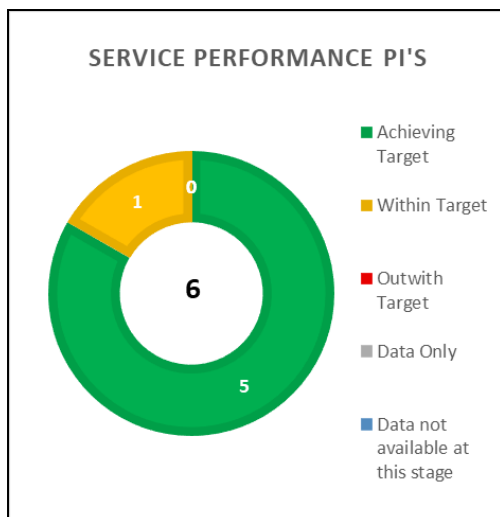
- 4.8 The planned e-Accounts Payable form, aimed at streamlining the timely processing of invoices, is now live. All departments have been advised and use will be monitored going forward. (Action FIN24-25 Serv 5.8)

Service Level Outcomes – challenges and actions to support

- 4.9 Three actions are yet to note any progress due to focus on the Annual Audit. Work on all is expected to commence during quarter 3. (Actions FIN24-25 Serv 5.1, 5.4 and 5.7)
- 4.10 Implementing the actions from the last Annual Audit Report is 90% complete within the due date of September 2024. Reconciliation has been prepared and awaiting the Auditor's review of progress. (Action FIN24-25 Serv 5.3)

5 SERVICE PERFORMANCE

- 5.1 In line with Performance Management Framework, operational performance is monitored 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.
- 5.2 The narrative included is by exception, links to Service Performance Indicators can be accessed within the Background Papers section of this report.



Operational Indicators – successes

- 5.3 Budget monitoring reports continue to be issued to managers within allocated target timescales, ensuring information to maintain accurate financial planning is available. (PI FS008)

Operational Indicators – challenges and actions to support

- 5.4 During 2022/23, exceptionally high 10% penalty income recovered by Sheriff Officers led to a fall in the annual Gross Cost of collecting Non-Domestic Rates per property to £23.26. Latest figures for 2023/24 show this penalty income has declined with gross costs returning to a level seen prior to 2022/23 of £33.30 per property. (PI FICT137)

6. OTHER PERFORMANCE RELATED DATA

Complaints and MP/MSP Enquiries

- 6.1 In line with the Performance Management Framework, complaints are reviewed quarterly by departmental management in terms of time taken to respond, outcome and learning points. Detailed tables can be accessed within the Background Papers section of this report.
- 6.2 During the reporting period, Financial Services received 19 complaints and closed 16. 15 (94%) were closed as frontline with 1 (6%) as investigative. 13 frontline complaints (81%) met the target timescale of 5 working days.
- 6.3 A total of 13 complaints were upheld or partially upheld. Due to resourcing issues and an increased workload within the Service, customer enquiries have taken longer than normal to process. Work to address the backlog is ongoing with staff reminded of recent changes to regulations and the need to take care when providing advice.
- 6.4 Between April and September, 9 MP/MSP enquiries have also been received and dealt with by Financial Services. Issues raised included Council Tax exemptions and new charges for second homes.

7 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 Integrated Impact Assessment is not needed as this report is to inform the Committee on performance.

(h) Climate Change and Biodiversity Impacts

None

(i) Consultations

The Depute Chief Executive (Economy, Environment and Finance), the Chief Financial Officer, Service Managers, Legal Services and the Democratic Services Manager have been consulted with any comments received incorporated into this report.

8. CONCLUSION

8.1 At the end of September 2024, the Financial Services Service Plan is 30% complete. Following completion of the Annual Audit, focus will move to those actions yet to progress.

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Background Papers: [Service Plan Actions](#)
[Service Plan Performance Indicators](#)
[Service Performance Indicators](#)
[Complaints Monitoring Report](#)

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