



REPORT TO: CORPORATE COMMITTEE ON 7 NOVEMBER 2023

SUBJECT: PERFORMANCE REPORT (FINANCIAL SERVICES) – PERIOD TO SEPTEMBER 2023

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 2023.

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 and notes performance in the areas of Service Planning, Service Performance and other related data to the end of September 2023; and

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

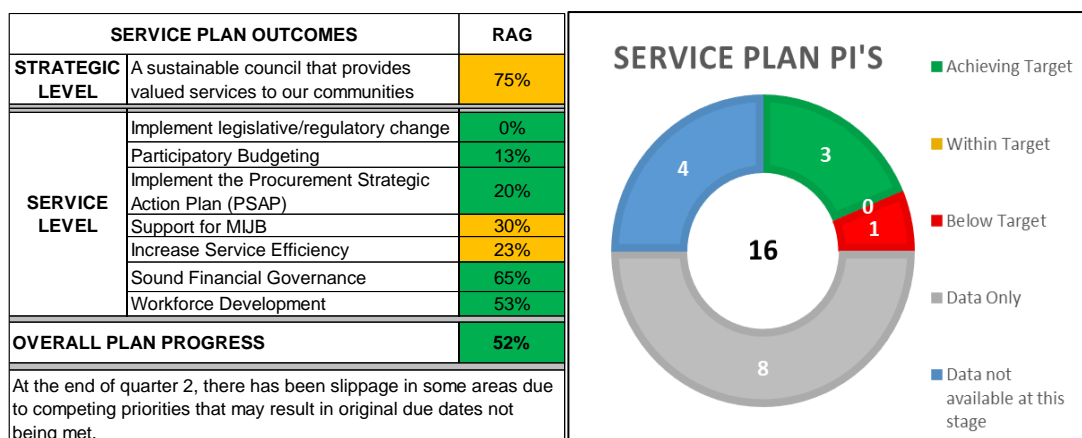
3. BACKGROUND

3.1 On 7 August 2019, the Moray 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 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

- 4.3 Nothing to report.

Strategic Outcomes – challenges and actions to support

- 4.4 A report on the medium to long term financial strategy was submitted to the Special meeting of Moray Council on 25 October, amendments will be made to reflect the Corporate Plan when finalised and the next stage of the Improvement and Modernisation Programme. (Action FIN23-24.Strat-4.1)

Service Level Outcomes – successes

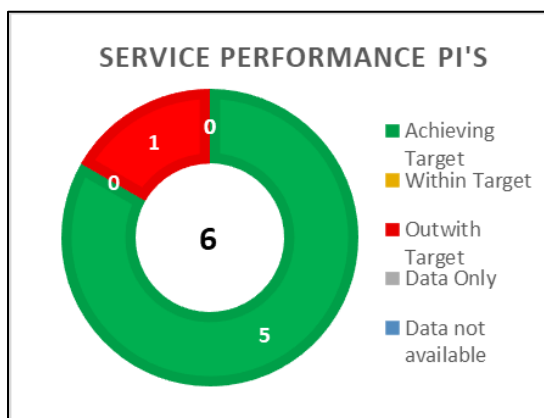
- 4.5 Actions contributing to sound financial governance have progressed well in the first half of the year with the Financial Reporting Template implemented for use in reporting to the Moray Growth Deal Board. Budget Manager training in Social Work took place with further sessions planned. (Actions FIM23-24.Serv-5.6a, 5.6b)

Service Level Outcomes – challenges and actions to support

- 4.6 Due to other workload priorities, advance work relating to IFRS 16 is yet to commence however timelines with services and the auditor will be agreed prior to implementation on 01 April 2024.
- 4.7 Due to competing demands, limited progress has been made on actions relating to increasing service efficiency through automation and e-billing within Council Tax and Non-Domestic Rates. With longer term due dates, it is anticipated that actions will be completed as scheduled. (Actions FIN23-24 Serv-5.5a, 5.5b, 5.5c, 5.5d)
- 4.8 Investigating workflow for accountancy processes has commenced following an initial meeting with ICT colleagues, however further progress is dependent on ICT resources, therefore it appears likely that work will continue out with original due dates in December. (Actions FIN23-24.Serv-5.5e, 5.5f)
- 4.9 The creation of a training post within Accountancy will complete out with the original due date of September. The required forms are in place and have been submitted to Human Resources.

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 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.
- 5.3 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

- 5.4 Nothing to report. Results relate to previous reporting periods for benchmark indicators, latest results are due to be published nationally later this year.

Operational Indicators – challenges and actions to support

- 5.5 Nothing to report. Results relate to previous reporting periods for benchmark indicators, latest results are due to be published nationally later this year.

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 22 complaints. Nineteen were closed with 17 (89%) as Frontline and 2 (11%) as Investigative. Thirteen Frontline complaints (68%) and 1 Investigative complaint (50%) met target timescales of 5 and 20 working days respectively.
- 6.3 Overall, 5 complaints were upheld and 5 partially upheld. Nine related to Council Tax with one for Payments. To address the issues raised, working practices and procedures have been revised and staff reminded to deal with enquiries with due care and attention and within a reasonable timeframe.

- 6.4 In addition to complaints, 17 MP/MSP enquiries were received during the first half of 2023/24. The most common topics were Council Tax (9 enquiries) and Non-Domestic Rates (6 enquiries).

Other Performance (not included in the Service Plan)

- 6.5 Nothing to report.

Case Studies

- 6.6 Nothing to report.

Consultation and Engagement

- 6.7 Initial public engagement for the 2024/25 budget commenced on 14 September. Responses have now been analysed with the next phase due to begin at the end of October. .

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 because the 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, the Equal Opportunities Officer 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 2023, progress against the Financial Services Service Plan is that 52% of planned activities are complete.

Author of Report: Suzanne Wilson, Research and Information Officer
Background Papers: [Service Plan Actions](#)
[Service Plan Performance Indicators](#)
[Service Performance Indicators](#)
[Complaints Monitoring Report](#)

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