



---

**REPORT TO: CORPORATE COMMITTEE ON 15 MARCH 2022**

**SUBJECT: FINANCIAL SERVICES SERVICE PLAN 2022-23**

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

**1. REASON FOR REPORT**

- 1.1 To invite the Committee to consider the Education and Education Resources and Communities services' Service Plans for 2022-23.
- 1.2 This report is submitted to Committee in terms of Section III (A) (40) to ensure suitable framework is in place for performance management across Council Services)

**2. RECOMMENDATION**

- 2.1 **It is recommended that Committee consider and approve the Service Plan for Financial Services (Appendix 1).**

**3. BACKGROUND**

- 3.1 Service planning is a key aspect of the Council's Performance Management Framework and is undertaken annually to set out the strategic direction for services over the coming months.
- 3.2 The service planning process focuses on forward planning for medium-term activities supporting delivery of the Local Outcomes Improvement Plan (Loip) and Corporate Plan. The Council planning process also includes team plans that focus on short term tactical and operational activities supporting delivery of the service plan and strategies and Employee Review and Development Plans (ERDP) provide individual planning for employees' activities and development.
- 3.3 As well as identifying service developments and improvements, the service plan framework requires an assessment of the output and outcome requirements for services based on the Council's priorities, statutory and regulatory requirements and other relevant factors and matching of resources to these priorities. Priority outcomes are those included in the Council's Corporate Plan that directly relate to the service or are influenced by the service and should be clearly identified.

- 3.4 Setting clear measurable outcomes and defining key indicators by which progress will be assessed is a recognised area for development within the Council and these Service Plans are part of the improvement journey to implement the Performance Management Framework. For some actions it can be difficult to identify a measurable outcome (e.g. a change in legislation that must be implemented, or updating a policy framework). It can also be challenging where there is currently no clear baseline or benchmarking from which informed targets and reasonable steps towards these can be developed. Therefore, as far as possible efforts have been made to set measurable outcomes for service plan actions but in some cases outputs have been used so that it is still possible to measure whether the action has been progressed as intended. In other areas, further work will be required to refine outcomes in future.
- 3.5 A summary of progress is given below based on the annual reviews carried out for each of the service areas.
- 3.6 For these service plans, the impact of the Covid-19 pandemic is also a factor. The Emergency Cabinet on 24 June 2020 (paragraph 3 of the minute refers) agreed a Recovery and Renewal Framework setting out the vision and priorities for recovery of council services and how they can support wider recovery and renewal in Moray. This has been taken into account in preparing Service Plans, as far as the impact is currently known. An indicator has been added to the Service Plan format to show where there is a contribution to recovery from a previously planned action (that may have been adapted in light of Covid experience). There is also a separate section in Service Plans for specific new recovery and renewal actions and these will be imported into the Council's Recovery and Renewal Action Plan to provide a comprehensive corporate document.
- 3.7 Reference is also made to the report to the Council on 19 January on the preparations for the review and update of the Corporate Plan following the local government elections in May 2022. The report noted that in addition to the election, there were emerging issues from the Covid-19 pandemic that will influence future actions and service requirements and that the Scottish Government programme for government contains a number of commitments that will require action by Council services that needs to be considered in the context of the Corporate Plan and Service Plans. Taking this into account, the Council agreed that Service Plans be prepared taking account of the known national and service driven issues and that they be further reviewed in 12 months to take account of the direction from the new Council in the revised Corporate Plan which will incorporate recovery (para 14 of the minute refers). Therefore, these plans focus on the period from April 2022 to April 2023.

## **2020/22 Updates**

### **3.4 Financial Services**

#### **3.4.1 Progress on planned work (success)**

- We said we would administer supplier relief (mainly to social care providers) – to beginning of December 2021, 230 claims have been processed and £2.7 million paid to providers of social care in Moray, supporting local services.

- Delivering various business grants schemes was not planned work but in response to Scottish Government initiatives - all schemes were implemented successfully and local businesses supported.
- We said that we would support Moray Growth Deal and we have been part of the team which achieved Full Deal sign off.
- We said we would refresh our financial strategies and a new emphasis on medium term financial planning by ear-marking reserves has been agreed by members and implemented.
- We said that we would include Community Wealth Building (economic recovery) and carbon reduction (Council priority) in our Procurement Strategy and we have done so.

#### 3.4.2 Progress on planned work (areas for development/not delivered)

- We planned to implement the Procurement Strategic Action Plan, but this was partially delayed due to response to the pandemic.
- We planned a LEAN review of processes within Financial Services but this was delayed due to lack of resource to support this.

#### 3.4.3 Planned focus in new plan (reflecting above and challenges to come)

- Revised medium to long term financial strategy.
- Moray Growth Deal reporting and monitoring.
- Implement changes in accounting requirements (IFRS 16).
- Work towards e-billing for NDR in response to customer requests.

### **Service Plans for 2022/23**

- 3.5 There has been a significant impact across services from the Covid-19 pandemic and continuing service pressures from Covid have given limited capacity for the development of new Service Plans. Therefore, some service plan actions are being carried forward and there has been a focus on essential changes and new actions given the planned review of the Corporate Plan. However, there are some significant emerging areas of work, for example, linked to legislation or the programme for government that have had to be incorporated to ensure that the council delivers on new commitments, e.g. implementation of IFRS 16. Looking forward it is anticipated that a significant amount of time will be spent on Covid recovery and that that the financial planning process will create significant workload pressures, all whilst new members become familiar with Council processes. Account has also been taken of these in order to be realistic about what can be achieved over the next 12 months and to concentrate service efforts on goals which align with the Council's priorities or improve efficiency.
- 3.6 Given the pressures across all services and the need to prioritise resources to the Council's priorities, services are focussing almost entirely on essential service delivery and developments and taking account of the planned review of the Corporate Plan to take a relatively light touch to service planning.

#### 4. **SUMMARY OF IMPLICATIONS**

- a) **Corporate Plan and 10 Year Plan (Local Outcomes Improvement Plan (LOIP))**  
The Service Plan was informed by the Loip and the Council's Corporate Plan.
- (b) **Policy and Legal**  
Statutory requirements and council policies are considered by managers when preparing service plans for the year ahead.
- (c) **Financial implications**  
No additional financial resources are required to support the service plan.
- (d) **Risk Implications**  
Up to date risk registers are maintained and considered as part of the service planning process.
- (e) **Staffing Implications**  
Service plans are integral to good management practice including workforce planning and assisting with communication about work plans for staff, identifying priorities and matching staff time to the Council's priorities.
- (f) **Property**  
There are no property implications arising from this report.
- (g) **Equalities**  
Managers consider equalities issues for staff and service users when assessing current service delivery arrangements and future requirements.
- (h) **Consultations**  
The Head of Financial Services has worked with her management team to prepare the services plan attached as **Appendix 1** and has contributed to the updates in this report.

#### 5. **CONCLUSION**

- 5.1 **A Service Plan has been prepared identifying the improvements targeted for the period up to April 2023. In preparing the plan managers have taken account of risk, performance data (including Best Value), the Loip, the Corporate Plan and other relevant factors such as audit and inspection outcomes. Consideration has also been given to the impact of the Covid-19 pandemic and recovery that is required to respond to that. The service plan identifies the resources allocated to Financial Services and how these will be utilised to deliver core service requirements and improvements.**

Author of Report: Rhona Gunn  
Background Papers: Report to Council on 19 January: Corporate Plan Preparation  
Ref: SPMAN-1108985784-735 / SPMAN-1108985784-736