FINANCE & PROCUREMENT

FUNCTIONAL PLAN

ACTION TRACKER 2025/26

Our Purpose:

HERE TO SERVE. HERE TO PROTECT.

HERE TO KEEP YOU SAFE.

Action Plan 2025/26							
KEY DELIVERABLE	**ACTIONS TO ACHIEVE EXPECTED OUTCOMES**	**CONTRIBUTION TO PURPOSE/AIMS. Responsible Officer**	**PROGRESS**	**Does this contribute to CRMP, HMI or Fire Standards Implementation actions (please state which)?**	**TARGET DATE**		**STATUS**
1.To liaise with the Local Government Association (LGA) and the Local Pension Partnership Administration (LPPA) key contacts to ensure all members impacted by the public pension age discrimination cases are resolved and the “remedy” is agreed by the deadlines set out by the Home Office.	1.1.1 MFRS staff continue to liaise with and provide all the necessary information to therefore enable the LPPA to ensure all “remedy” cases are resolved as per the Home Office deadlines.	Director of Finance & Procurement / Head of Finance	**Q1 Update** The Local Pensions Partnership Administration (LPPA) continue to pay all MFRS retirees’ commutations within the SLA guidelines of 10 working days of retirement. MFRS staff worked with LPPA staff during Q1 to ensure all data requirements were met relating to the ‘remedy’. LPPA have confirmed that there will be a slight delay to the original timeline for payment of adjusted benefits whilst they work through some system developments with the application provider. LPPA are working closely with their provider to process these payments as quickly as possible. The timescale for payments will be September – November 2025. LPPA will continue to keep members updated. Members will receive a communication from the LPPA to provide reassurance that existing pensions will continue to be paid as normal and that any outstanding payments and interest on their pension and lump sum arrears will be calculated and included up to the date when payment is made. MFRS staff are working with the LPPA to ensure members receive their updated pensions documentation as soon as reasonably practicable.	No – not directly	April 2025 – March 2026		

			Q2 Update The Local Pensions Partnership Administration (LPPA) continue to pay all MFRS retirees' commutations within the SLA guidelines of 10 working days of retirement. MFRS staff worked with LPPA staff during Q2 to ensure all data requirements were met relating to the 'remedy'. LPPA have confirmed that there will be a delay to the original timeline for payment of adjusted benefits whilst they work through some system developments with the application provider. LPPA are working closely with their provider to process these payments as quickly as possible. The timescale for payments will be from 30th of November for Immediate Choice Remedial Service Statements (ICRSS) payments, 31st March 2026 for ICRSS Pensioners and Ill health cases and the 30th of June 2026 for ICRSS Bereavements. The LPPA will continue to keep members updated. Members will receive a communication from the LPPA to provide reassurance that existing pensions will continue to be paid as normal. MFRS staff are working with the LPPA to ensure members receive their updated pensions documentation as soon as reasonably practicable. **Q3 Update** The Local Pensions Partnership Administration (LPPA) continue to pay all MFRS retirees' commutations within the SLA guideline of 10 working days of retirement. MFRS staff worked with LPPA during Q3 to ensure all data requirements were met relating to the 'remedy'. As per the timescales outlined in the Q2 update, during				

			Q3 the LPPA have focused on issuing Immediate Choice Remedial Service Statements for Firefighter pensioners and dependents in scope for payment and the processing of member option forms which have been returned, resulting in the progression of the payment process for these members during Q3. **Q4 Update** **The Local Pensions Partnership Administration (LPPA) continue to pay all MFRS retirees' commutations within the SLA guideline of 10 working days of retirement. MFRS staff worked with LPPA during Q4 to ensure all data requirements were met relating to the 'remedy'. As per the timescales outlined in the Q3 update, during Q4 the LPPA have focused on issuing Immediate Choice Remedial Service Statements for Firefighter pensioners and dependents in scope for payment and the processing of member option forms which have been returned, resulting in the progression of the payment process for these members during Q4.**				

2.The Government Pension's Dashboard scheme is an initiative to deliver digital services (Apps / Websites) which will enable savers to be able to view their pension information in one place. MFRS will need to ensure all data is cleansed and up to date for all members of its pension schemes to enable the Firefighter pension administrator (LPPA) and Merseyside Pension Fund (MPF) to deliver this facility.	2.1.1 Ensure all applicable data which is required for the eco-system to be established ahead of the dashboard implementation is provided to the LPPA and MPF respectively for Grey and Green book members.	Director of Finance & Procurement / Head of Finance	**Q1 Update** The Pensions Dashboard Programme is a government initiative which will allow members to access information from all pension providers (including the state pension) in one place, through a secure on-line platform. MFRS have provided all pension scheme connection codes to the Local Pension Partnership Administration (LPPA) ahead of the 30th of June deadline. A specific item relating to the Pensions Dashboard programme is included on the MFRS Pensions Board to ensure monitoring and compliance with the requirements and deadline. MFRS Finance staff attend regular progress sessions arranged by the LPPA. The current pensions dashboard is RAG rated as green by the LPPA and the initial connection deadline of the 31st of October 2025 is expected to be delivered. **Q2 Update** The Pensions Dashboard Programme is a government initiative which will allow members to access information from all pension providers (including the state pension) in one place, through a secure on-line platform. As per the Q1 update, MFRS have provided all pension scheme connection codes to the Local Pension Partnership Administration (LPPA) ahead of the 30th of June deadline. A specific item relating to the Pensions Dashboard programme is included on the	No – not directly	October 2025 – March 2026		

			MFRS Pensions Board to ensure monitoring and compliance with the requirements. During September 2025, LPPA have informed all their clients that due to an unexpected issue the connection to the Pensions dashboard is at risk ahead of the connection deadline of the 31st of October 2025. The issue is being dealt with as a matter of urgency to ensure it is resolved as quickly as possible, the expectation is that connection will be implemented in the weeks following the deadline. The Pensions Regulator (TPR) have advised that this is not determined as a breach for pension funds, but MFRS finance staff did ensure TPR were notified of the delay as per above. The Regulator has responded saying they do not intend to take regulatory action if the scheme cannot connect by your “connect by” date due to MFRA using one of the Pension Dashboards Programme’s volunteer participant as its Integrated Service Provider and the Integrated Service Provider has started but not yet completed connection to the ecosystem. **Q3 Update** Action complete. On the 17th of December 2025, the Authority received notification from our Senior Client Relationship Manager at Local Pension Partnership Administration that MFRA Fire Pension schemes had successfully been connected to the Pensions Dashboard via the Civica Internet Service Provider (ISP).				

			The Dashboard Available Point (DAP), which is the front-end go live for member access, is currently assumed to take place around mid-2027. **Q4 Update** **Action complete.**				

3.Carry out an upgrade to the financial management information application from the current 5.5 version to the latest 6.5 version.	3.1.1 To work with the finance application provider (One Advanced) to carry out the upgrade to the latest version as efficiently and effectively as possible with minimal disruption to users of the application.	Director of Finance & Procurement / Head of Finance / FIMA Manager	**Q1 Update** Since April 2025, a number of demonstration sessions have been held with staff from the application provider (One Advanced) and key users in MFRS. A cost / benefit analysis decision will be required in September to determine if the service deems it to be beneficial at this time to move to the new version of the application (called Financials). Once a decision has been made, the service will then progress to either the new Financials platform or revert to carrying out the upgrade to version 6.5 of the current E-Financials version of the application. **Q2 Update** As per the Q1 update, since April 2025 a number of demonstration sessions have been held with staff from the application provider (One Advanced) and key users in MFRS. A cost / benefit analysis decision meeting with key stakeholders has taken place to determine if the service deems it to be beneficial at this time to move to the new version of the finance application (called Financials). MFRS key stakeholders and the account director from One Advanced have arranged to meet throughout October / November and once a decision has been made, the service will then progress to either the new Financials platform or revert to carrying out the upgrade to version 6.5 of the current E-Financials version of the application. **Q3 Update** Following various key stakeholder sessions and account director meetings with One Advanced which took place during Q3, a decision has been made to carry out an upgrade to the	No – not directly	April 2025 – March 2026		**Moved to 2026/7**

			Financial Management Information Application from the current 5.5 version to the latest 6.5 version. Planning for this upgrade is now taking place, and this is anticipated to be completed during the 2026/27 financial year. As a result, an appropriate action has been added to the Finance and Procurement functional plan for 2026/27. **Q4 Update** **Planning for this upgrade has now started to take place and this is anticipated to be completed during the 2026/27 financial year. As a result, an appropriate action has been added to the Finance and Procurement functional plan for 2026/27.**				

4.Following the move to a new HR & Payroll Human Capital Management (HCM) application during 2024/25, it is now key to ensure the suite of management reports are built within the application these include monthly pension reports required for internal and external reporting purposes.	4.1.1 To assess the current suite of reports and then develop suitable management reports from RRS to meet our internal and external reporting requirements.	Director of Finance & Procurement / Head of Finance	**Q1 Update** Following the move to the new HR and Payroll application during 2024/25, the Finance team have been working with the application provider to build and develop suitable pensions, payroll and expense reports. In liaising with application provider, two key pension reports required for both Grey and Green book pension schemes have now been developed and have proved to be essential in the ensuring statutory returns required for the Local Pensions Partnership Administration (LPPA) and Merseyside Pension Fund (MPF) have been completed. The team are now in the process of assessing if any other management reports would be required in the second half 2025/26. **Q2 Update** Following on from the successful implementation of pensions reports as referred to in the Q1 update, the team are now looking for improvements required around expenses reporting during the second half of the financial year. **Q3 Update** The team are successfully utilising the management reports to submit the monthly data returns for both the Firefighter Pension Scheme (returns to the Local Pension Partnership Administration) and the non-operational staff Local Government Pension Scheme (returns to Merseyside Pension Scheme). The team are continuing to review the expenses reporting and are working with the HR/Payroll application service provider (Zellis UK Ltd) to enable this process.	No – not directly	April 2025 – March 2026		

			Q4 Update **The team have developed monthly data returns for both the Firefighter Pension Scheme and the Local Government Pension Scheme.** **Action Complete.**				
5.Using the experience gained during 2024/25 from the new electronic FS30 overtime claim forms, evaluate the benefits of further payroll automation during 2025/26 (for example - New starter checklist / other claim forms).	5.1.1 Evaluate the learning from the new electronic FS30 overtime claim forms with a view to assessing the requirement to rollout further automation of other payroll related forms.	Director of Finance & Procurement / Head of Finance	**Q1 Update** Following the introduction of the electronic overtime claims process delivered in 2024/25, the finance team are now reviewing other opportunities for further automation of payroll processes. These will be carried out during the second half of the financial year and will include potential reviews of the new starter form checklist, retained overtime payments and detached duty overtime payments. **Q2 Update** As per the Q1 update, the expectation is that a review of several payroll processes will be carried out during the second half of the financial year. These will include potential reviews of the new starter form checklist,	No – not directly	April 2025 – March 2026		

			retained overtime payments and detached duty overtime payments. **Q3 Update** The new starter has been developed with the aim to formalise data requirements and automate associated pay calculations. This is currently being trialled by the payroll officer within the Finance team with the aim to review and implement the change in the final quarter of 2025/26. **Q4 Update** **The new starter form has been set up and implemented.** **Action Complete.**				
6.Provide a review of MFRS Statement of Accounts, with the aim to improve the format and layout of the statements (as far as possible whilst ensuring they accord with the Code of Practice on Local Authority Accounting in the UK).	6.1.1 To carry out a review of the MFRS Statement of Accounts to ensure the format and layout are as user friendly as possible (as far as possible given they must meet the Code of Practice on Local Authority Accounting in the UK). The accounting team will conduct a sample review of other FRA's Statement of Accounts during 2025/26 to assess if any improvements can be made.	Director of Finance & Procurement / Head of Finance / Financial Accountant	**Q1 Update** During Q1, key members within the Accounting Team have completed the draft Statement of Accounts as per the statutory deadline of the 30th June 2025. The team have reviewed the layout of the accounts and made them as user friendly as possible, whilst ensuring that they still comply with the Code of Practice on Local Authority Accounting in the UK. The team conducted a sample review of other Fire Authority Statements of Accounts to inform style and format changes to the MFRS accounts production. In addition, the team have also streamlined a number of working papers which will be provided to the external auditors (Forvis Mazars) as part of the external audit process for the Authority's Statement of Accounts. **Q2 Update**	No – not directly	April 2025 – March 2026		

			Action complete. Q3 Update Action complete. **Q4 Update** **Action complete.**				
7.The Procurement team will work to transition to the new Procurement Act which went live in February 2025 whilst maintaining contracts as awarded under previous legislation.	7.7.1 Implement and Embed new Contract Standing Orders. 7.7.2Review New Contract Standing Orders.	Head of Procurement	**Q1 Update** The financial threshold has been amended in the finance application and in the exemptions procedure to align with the new Contract Standing Orders. An alerting message has been added in the finance application such that when expenditure approaches the threshold, the application generates a warning to the procurement mailbox. **Q2 Update** The Procurement Department is in the process of providing additional training to budget managers for the updated Procurement Act. **Q3 Update** Training has taken place in Q3 and included a session with Operational Preparedness on the new Contract Standing Orders.	No – not directly	April 2025 – March 2026		

			Q4 Update **Work has continued during the quarter and included the creation of flowcharts describing the way the new act requires the publication of notices. Awareness has been raised as regards the new UK17 Payment Compliance notice. The new CSO will require a minor addition to include a form of exemption which is allowed under the Procurement Act 2023 (PA23).** **Action Complete.**				
8.Commence procurement activity for the replacement Long Term Capability Maintenance contract.	8.8.1Recruit and embed Staff and Start Exit and Transition Phase. 8.8.2Complete exit and Transition Phase. 8.8.3Start Design and Development Phase	Head of Procurement	**Q1 Update** Job Profile and Person Specification has been written for the new post of Procurement Lead. The Job Profile has undergone its first iteration of Job Evaluation. **Q2 Update** Procurement Lead post has completed job evaluation and request to recruit stages. The post has been advertised and applications received and reviewed. Suitable candidates have been invited to interview. **Q3 Update** The Procurement Lead has been appointed and has started work on the project in Q3 and has begun the exit and transition phase. **Q4 Update** **Design and development activities have included:** • **Specification development** • **Visit to the incumbent provider** • **SWOT analysis complete, 2 lots** • **reviewed legal advice route to market**	No – not directly	April 2025 – May 2025 September 2025		

			• terms of the managed service contract have been reviewed • UK1 notice has been drafted **Action Complete**				

KEY	**Action completed**	**Action not completed. See individual actions for details.**