FINANCE & PROCUREMENT

FUNCTIONAL PLAN

ACTION TRACKER 2024/25

Our Purpose:

HERE TO SERVE. HERE TO PROTECT.

HERE TO KEEP YOU SAFE.

Action Plan 2024/25

KEY DELIVERABLE	ACTIONS TO ACHIEVE EXPECTED OUTCOMES	OWNER	PROGRESS	PROJECTED COMPLETION DATE	BOARD REPORT DATE	BRAG STATUS
8.1 Embed key staffing changes during late 2023 and early 2024 following the retirement of the Director of Finance and Procurement, the Chief Accountant and the recruitment into other key management posts.	**8.1.1** Maintain service levels whilst staff in new posts learn and develop knowledge and skills.	Director of Finance and Procurement/ Head of Finance	April – June update The Director of Finance & Procurement, Head of Finance and the Financial Accountant's posts were all filled during the 2023/24 financial year. Additional staff changes have also taken place. Embedding staff changes and maintaining service levels whilst staff are learning and developing knowledge and skills in their respective new posts will be key during the 2024/25 year. Service levels have and will continue to be monitored during the year (for example, the 2024/25 budget and Medium Term Financial Plan and the 2023/24 Statement of Accounts have both been produced as per statutory deadlines).	April 2024-March 2025		

8.2 Continue to work with Local Government Association and Local Pensions Partnership Administration key contacs to ensure the "remedy" to resolve all public pension age discrimination cases enacted from October 2023. The Home office has determined the priority order for dealing with FPS cases – the payroll and Pensions Team will work with LPP to embed the required processes to manage the settlement of claims.	**8.2.1** Work with LLP to ensure data is provided to meet for Remedial Service Statements by set timetable.	Director of Finance and Procurement	<u>April – June update</u> Local Pensions Partnership Administration (LPPA) are continuing to process retirements successfully as they transition from manual processes to a software application solution. LPPA are continuing to pay all MFRS retirees commutations within the SLA guidelines since October 2023. LPPA are now migrating towards a full system functionality by January 2025. MFRS will continue to work with LPPA during 2024/25 to ensure the "remedy" to resolve all public pension age discrimination cases is in line with the Home Office priority order.	April 2024-March 2025		
	8.2.2 Work with LLP to agree the communication strategy utilising any nationally agreed documentation.		<u>April – June update</u> The Authority will continue to work with LPPA and the Local Government Association (LGA) to keep members updated in relation to the age discrimination retrospective remedy. This includes recent updates relating to policy issues on the application of tax and interest (outside the Authority's control) currently preventing LPPA providing certain groups of retired firefighters with remedial service statements at this stage.			

8.3 Transition from the existing Public Contracts Regulation 2015 to the incoming Procurement Act 2023 – new regime expected to go live in October 2024	**8.3.1** Source and access suitable training on new legislation for the procurement team	Head of Procurement	<u>April – June Update</u> Transforming Public Procurement e-learning course identified on Government Commercial College website also Basic Contract Management e-learning course also to be completed by all. Both courses are accredited	April 2024-March 2025		
	8.3.2 Amend contract standing orders to reflect new legislative requirements		<u>April – June Update</u> Drafting new Contract Standing Orders (CSO) has commenced and upon completion of the e-learning a final draft will be presented to SLT in Q2. It is envisaged that new CSOs will be presented to the full Authority in October.			
	8.3.3 Communicate new procurement regime requirements to staff		<u>April – June Update</u> Planned start is Q2.			

8.4 Implement a digital marketplace that can be used across the service.	**8.4.1** Roll-out new contract across the service	Head of Procurement	<u>April – June Update</u> Digital marketplace contract has been rolled out during Q1 with weekly Team meetings held with the supplier. Two team members attended the supplier conference in June to develop further links withing the supplier's teams.	April 2024-March 2025		
	8.4.2 Explore opportunity for systems integration using punch out		<u>April – June Update</u> A public sector body using the digital marketplace and the same finance application has been identified. Once the new finance application contract has commenced (01/09) further research can be undertaken. This could include a visit to the current punch out user and face to face discussions with the application provider.			

8.5 Following Authority agreement in December 2023 for the approval of the Finance, Procurement, HR and Payroll Application, ensure a smooth transition in order to have the new contract and systems in place by August 2024.	**8.5.1** Continue discussions with relevant lead service representatives on preferred procurement route.	Director of Finance and Procurement/Director of POD	<u>April – June update:</u> The procurement team are in the final processes of agreeing a contract for the Finance Management Information Application. Various testing is currently taking place on the new HR & Payroll application, which includes data migration, user acceptance testing, parallel running and a review of reporting requirements in August 2024.	April 2024-March 2025		
	8.5.2 Get relevant sign-off for approach.		<u>April – June update</u> Action complete: HR & Payroll system - The Authority now has a contract in place with Zellis UK Ltd for the implementation of a Human Capital Management (HCM) cloud based HR and Payroll application.			
	8.5.3 Work with leads and Procurement to identify Framework and route to market		<u>April – June update</u> Action complete: As above, HR & Payroll system - the Authority has a contract in place with Zellis UK Ltd for the implementation of a Human Capital Management (HCM) cloud based HR and Payroll application.			
8.6 Following the appointment of new external auditors (Mazars) for 2024/25, ensure that MFRS meets the needs of any transitional arrangements from the current external	**8.6.1** Arrange and meet to start the audit planning for the 2023/24 year-end accounts.	Director of Finance and procurement/Head of Finance/Financial Accountant	<u>April – June update</u> Initial introductory and planning meetings have taken place with MFRS and Mazar's. The Authority has prepared the annual financial statements, which now must be audited by an independent auditor (Mazars). The Accounts and Audit (amendment) Regulations 2022 came into force on 22nd July 2022 and extended the deadline for the publication of final audited financial	April 2024-March 2025		

auditors Grant Thornton and build up future successful working arrangements with Mazars personnel.	**8.6.2** Provide updates on current audit position of 2023/24 accounts and previous Grant Thornton reports.		statements annually from 31st July to 30th September for the following 4 years. Therefore, the deadline for the publication of final 2023/2024 audited financial statements is 30th September 2024. <u>April – June update</u> A report was taken to the Audit Committee on the 6th of June 2024. Initial early risk assessment procedures are taking place and Mazars are putting in arrangements to review the previous auditor's files to gain assurance. Planning work is estimated to commence in October 2024, fieldwork will then take place through October to December 2024 with the current aim to complete the audit work in December 2024 and January 2025. The audit deadlines for England have been subject to DLUHC consultation and the Authority is currently awaiting the outcome, therefore these deadlines may change in the near future. The proposed changes to the 2015 Regulations would require authorities to publish audited accounts by the following dates for financial years 2023/2024 to 2027/2028: - 2023/24: 31 May 2025 - 2024/25: 31 March 2026 - 2025/26: 31 January 2027 - 2026/27: 30 November 2027 - 2027/28: 30 November 2028			

8.7 Implement the correct accounting treatment for International Financial Reporting Standard (IFRS) 16 for leases	**8.7.1** Ensure MFRS comply with new accounting treatment for leases as per IFRS 16.	Director of Finance and procurement/Head of Finance/Financial Accountant	<u>April – June update</u> Action complete: The Code of Practice on Local Authority accounting in the UK has introduced some changes in the accounting policies. IFRS16 Accounting for Leases has been deferred to 2024/25. The Authority must review and recognise any assets/liabilities on the balance sheet within the statement of accounts. MFRS has reviewed the potential impact on the accounts for 2023/24, and these were published within the draft statement of accounts for 2023/24.	April 2024-March 2025		

BRAG Descriptor				
Action completed	Action is unlikely to be delivered within the current functional delivery plan	Action may not be delivered by the designated deadline within the functional plan	Action will be delivered by the designated deadline within the functional plan	Action not yet started

STATUS SUMMARY – 30.6.24	
Total Number of Workstreams	**14 (100%)**
Action completed	**3 (21%)**
Action is unlikely to be delivered within the current functional delivery plan	**0 (0%)**
Action may not be delivered by the designated deadline within the functional plan	**0 (0%)**
Action will be delivered by the designated deadline within the functional plan	**10 (72%)**
Action not yet started	**1 (7%)**