FINANCE

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	**Q1 –** 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). Q2 – Embedding staff changes has continued during Q2 with staff continuing to learn and develop skills in their respective roles. In addition to the above, the Finance Team currently have several vacancies and are undertaking a recruitment process across the Exchequer Services Team. As per the Q1 update, the	April 2024-March 2025		

			service will continue to monitor service levels across the whole Finance function to ensure all key deliverables continue to be met.			
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	**Q1 –** Local Pensions Partnership Administration (LPPA) are continuing to pay 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 of 10 working days of retirement since October 2023. The 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 in line with the Home Office priority order. Q2 – Local Pension Partnership Administration (LPPA) are continuing to pay all MFRS retiree's commutations within the SLA guidelines of 10 working days of retirement since October 2023. MFRS are continuing to work with LPPA during Q2 of 2024/25 to ensure all requirements are met relating to the 'remedy' to resolve	April 2024-March 2025		

			all public pension age discrimination cases as per the Home Office priority order.			
	8.2.2 Work with LLP to agree the communication strategy utilising any nationally agreed documentation.		**Q1 –** 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. Q2 – MFRS are continuing to work alongside the Local Pension Partnerships Administration (LPPA) & Local Government Association (LGA) to ensure members are kept updated in relation to the age discrimination retrospective remedy. This includes communicating to members who may have a remedy contribution adjustment (either a refund of contributions due to the member or payment due from the member) to ensure the correct procedures are followed in the three months following the receipt of their Annual Benefit Statement (ABS).			

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	Q1 – 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 **Q2** – Government Announced on the 12th September 2024 that the implementation date for the Procurement Act 2023 (the Act) has been delayed. Due to be implemented on 28th October 2024, the Act will now come into force on the 24th February 2025. Training within the Procurement Team is progressing, with several of the team having completed training on the new legislation.	April 2024-March 2025		
	8.3.2 Amend contract standing orders to reflect new legislative requirements		Q1 – 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. **Q2** – Government Announced on the 12th September 2024 that the implementation date for the Procurement Act 2023 (the Act) has			

			been delayed. Due to be implemented on 28th October 2024, the Act will now come into force on the 24th February 2025 The delay in the ACT has allowed the Procurement Team to concentrate resources on staff training whilst also working on several large contracts. The final draft of the new Contract Standing Orders will be presented to SLT and the Authority over the forth coming months.			
	8.3.3 Communicate new procurement regime requirements to staff		Q1 – Planned start is Q2. **Q2** – Due to the delay in the Procurement Act 2023, Procurement have delayed the new procurement regime requirements until a more suitable time.			
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	Q1 – 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 within the supplier's teams. **Q2 – Action Complete**	April 2024-March 2025		

	8.4.2 Explore opportunity for systems integration using punch out		Q1 – 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. **Q2** – The new Finance Management Information Application contract has now commenced, and the Procurement team can now begin exploring the opportunity for system integration.			
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	**Q1 –** 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. **Q2** – Action now complete. During Q2, the Procurement Team have agreed the contract for the Finance Management Information Application. Following the data migration, user acceptance testing	April 2024-March 2025		

			and parallel running, the HR and Payroll application was also introduced during Q2 and is now up and running.			
	8.5.2 Get relevant sign-off for approach.		**Q1 –** Action complete: HR & Payroll system - The Authority now has a contract in place with the supplier for the implementation of a Human Capital Management (HCM) cloud based HR and Payroll application. **Q2** – Action complete			
	8.5.3 Work with leads and Procurement to identify Framework and route to market		**Q1 –** Action complete: As above, HR & Payroll system - the Authority has a contract in place with the supplier for the implementation of a Human Capital Management (HCM) cloud based HR and Payroll application. **Q2** – Action complete			
8.6 Following the appointment of new external auditors (Forvis Mazars) for 2024/24, ensure that MFRS meet the needs of any transitional arrangements from	**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	**Q1 –** Initial introductory and planning meetings have taken place between MFRS and Forvis Mazar's. The Authority has prepared the annual financial statements, which now must be audited by an independent auditor (Forvis Mazars). The Accounts and Audit (amendment) Regulations 2022 came into force on 22nd July 2022 and extended the deadline for the	April 2024-March 2025		

the current external auditors Grant Thornton and build up future successful working arrangements with Mazars Personnel.			publication of final audited financial 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. **Q2** – Planning meetings between MFRS and Forvis Mazars continued during Q2. With regard to the audit for the 2023/24 year-end accounts, the Government have now set in legislation details around the back-stop date to clear the backlog of unaudited accounts up-to-and-including financial year 2022/23. They also included setting backstop dates for financial years 2023/24 to 2027/28 to enable the local audit system to recover. The final changes to the deadlines have been ratified by the Government, as per below: - 2023/24: 28 February 2025 - 2024/25: 27 February 2026 - 2025/26: 31 January 2027 - 2026/27: 30 November 2027 - 2027/28: 30 November 2028 Further details are listed in section 8.6.2 below.			

	8.6.2 Provide updates on current audit position of 2023/24 accounts and previous External Auditor positions/reports.		**Q1 –** A report was taken to the Audit Committee on the 6th of June 2024. Initial early risk assessment procedures are taking place and Forvis 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 **Q2** – A report was taken to the Audit Committee on the 26th of September 2024 which included details from Forvis Mazars of the Audit Strategy Memorandum for the 2023/24			

			financial year-end accounts. The final changes to the deadlines have been ratified by the Government, as per listed above in 8.6.1. For the financial years 2024/25 to 2027/28, the date by which the Authority should publish 'draft' (unaudited) accounts will change from 31 May to 30 June in the following financial year to which they relate. Fieldwork is expected to take place in Q3, starting in October 2024.			
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	Q1 – 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. **Q2 Action complete**	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 – 30.9.24	
Total Number of Workstreams	**14 (100%)**
Action completed	**4 (29%)**
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 (71%)**
Action not yet started	**0 (0%)**

Please select from options