



**MINUTES OF MEETING of the AUDIT COMMITTEE held Via MS Teams on THURSDAY  
17 JUNE 2021 at 9.30 AM.**

**PRESENT**

Councillor Martha Benny (Convenor) (Chair)  
Councillor Dave Clark (Vice Convenor)  
Councillor Denis Coyne  
Councillor Kenneth Earle (S)  
Councillor Ellen Forson  
Councillor Helen Lewis

**IN ATTENDANCE**

Pete Leonard, Strategic Director (Place)  
Lindsay Sim, Chief Finance Officer (Partnership & Performance)  
Chris Alliston, Senior Manager, HR and Workforce Development (Partnership & Performance)  
Cherie Jarvie, Senior Manager, Partnership and Transformation (Partnership & Performance)  
Sharon Robertson, Chief Social Work Officer (People)  
Catherine Quinn, Chief Education Officer (Interim) (People)  
Elizabeth Hutcheon, Management Accountancy Team Leader (Partnership & Performance)  
Derek Barr, Procurement Manager (Partnership & Performance)  
Isobel Wright, Internal Audit, Risk and Corporate Fraud Manager  
Graham Templeton, Senior Internal Auditor  
Ewan Murray, NHS Forth Valley  
Carole Grant, Audit Director, Audit Scotland  
Lindsay Thomson, Senior Manager, Legal and Governance (Partnership & Performance)  
(Clerk to the Committee)  
Gillian White, Committee Services, Legal and Governance (Partnership & Performance)

**AC(21)19 APOLOGIES**

Apologies for absence were received from Councillor Chris Dixon, Councillor Tina Murphy and Councillor Derek Stewart. Councillor Kenneth Earle attended as substitute for Councillor Stewart.

**AC(21)20 DECLARATIONS OF INTEREST**

None.

**AC(21)21 CONFIRM MINUTES OF MEETING HELD 29 APRIL 2021**

The minutes of the Meeting of the Audit Committee held on 29 April 2021 were submitted for approval.

**Decision**

The minutes of the Meeting of the Audit Committee held on 29 April 2021 were agreed as a correct record.

**AC(21)22      EXTERNAL AUDIT: PLANNING REPORT 2020/21**

The report, submitted by the Chief Finance Officer, set out the planned audit activity in respect of the audit of the financial year 2020/21.

Carole Grant, Audit Director from Audit Scotland attended to present the audit planning approach.

**Motion**

That Committee agrees the recommendations set out in the report.

Moved by Councillor Dave Clark. Seconded by Councillor Denis Coyne.

**Decision**

Having commented on the proposed plan, the Committee agreed to note the proposed external audit plan for the year 2020/21.

**AC(21)23      INTERNAL AUDIT ANNUAL ASSURANCE REPORT 2020/21**

The report, submitted by the Internal Audit Manager, provided an overall assurance on the Council's arrangements for risk management, governance, and control, based on Internal Audit work undertaken during 2020/21.

The Convenor welcomed Isabel Wright, the new Internal Audit Manager, along to her first meeting of the Audit Committee.

**Motion**

That Committee agrees the recommendations set out in the report.

Moved by Councillor Martha Benny. Seconded by Councillor Kenneth Earle.

**Decision**

Having commented on the report, the Committee agreed to note that: sufficient Internal Audit work was undertaken to support a balanced assurance; Internal Audit can provide SUBSTANTIAL assurance on the Council's arrangements for risk management, governance, and control for the year to 31 March 2021; and Internal Audit met, or exceeded, each of its Key Performance Indicators.

**AC(21)24      CORPORATE RISK REGISTER**

The report, submitted by the Senior Manager, Legal and Governance, provided the regular update on Clackmannanshire Council's Corporate Risk Log (Appendix A). An update on Audit Scotland's recommendations following their audit of 2019/20 accounts will be provided in a future report.

**Motion**

That Committee agrees the recommendations set out in the report.

Moved by Councillor Dave Clark. Seconded by Councillor Denis Coyne.

## **Decision**

Having commented and challenged the report, the Committee agreed to note the report.

## **AC(21)25 COVID 19 REVIEW AND DEBRIEF UPDATE**

Council agreed on 10 September 2020 to conduct a debrief on the Council's response to the global Coronavirus pandemic, and subsequently agreed the process that would be undertaken in October 2020. The report, submitted by the Senior Manager, Partnership and Transformation, provided an update on the position relating to the decisions made last year and the anticipated next steps.

The Monitoring Officer, suggested that as there have been a number of related and significant developments in relation to Covid, that the matter is referred to Council with an invitation to agree the revised timetable as set out in the report.

## **Motion**

That Committee agrees the recommendations set out in the report with the addition that the report is referred to Council with an invitation to agree the revised timetable as set out in the report.

Moved by Councillor Martha Benny. Seconded by Councillor Kenneth Earle.

## **Decision**

The Committee agreed to note the update set out in the report; the next steps outlined; and referred the report to Council with an invitation to agree the revised timetable as set out in the report.

## **Action**

Senior Manager, Partnership and Transformation

## **AC(21)26 EXCEPTIONS FROM THE APPLICATION OF CONTRACT STANDING ORDERS**

It is a requirement of Contract Standing Orders that exceptions should be reported to the next available Audit Committee. The report, submitted by the Chief Finance Officer, provided detail on Exceptions to Contract Standing Orders submitted in the previous quarter.

## **Motion**

That Committee agrees the recommendations set out in the report.

Moved by Councillor Dave Clark. Seconded by Councillor Denis Coyne.

## **Decision**

Having commented on and challenged the report, the Committee agreed to note the report.

**AC(21)27      ACCOUNTS COMMISSION – LOCAL GOVERNMENT IN SCOTLAND  
OVERVIEW 2021**

The report, submitted by the Senior Manager, Legal and Governance, advised the Committee that the Accounts Commission published a report on 27 May 2021 summarising Councils' response to the Covid-19 pandemic. This report will be used to complement future work on the analysis of Clackmannanshire Council's response.

**Motion**

That Committee agrees the recommendations set out in the report.

Moved by Councillor Ellen Forson. Seconded by Councillor Dave Clark.

**Decision**

The Committee agreed to note the report.

**AC(21)28      2019/20 LOCAL GOVERNMENT BENCHMARKING FRAMEWORK**

The report, submitted by the Senior Manager, Legal and Governance, presented information from the Local Government Benchmarking Framework, focusing on Clackmannanshire Council's performance in the 2019/20 financial year in relation to previous years, targets and other Scottish local authorities.

**Motion**

That Committee agrees the recommendations set out in the report.

Moved by Councillor Ellen Forson. Seconded by Councillor Kenneth Earle.

**Decision**

Having commented on and challenged the report, the Committee agreed to note the report.

**AC(21)29      AUDIT COMMITTEE FORWARD PLAN 2021-22**

The report, submitted by the Senior Manager, Legal and Governance, updated the Audit Committee's forward plan following some changes to the plan which had previously been considered.

**Motion**

That Committee agrees the recommendations set out in the report.

Moved by Councillor Dave Clark. Seconded by Councillor Martha Benny.

**Decision**

The Committee agreed to note the plan set out in Appendix A to the report.

Ends 11:10 hrs