



**Clackmannanshire
Council**

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Comhairle Siorrachd
Chlach Mhanann

Kilncraigs, Greenside Street, Alloa, FK10 1EB (Tel.01259-450000)

Audit and Scrutiny Committee

Thursday 15 June 2023 at 9.30 am

Venue: Council Chamber, Kilncraigs, Alloa, FK10 1EB



Audit and Scrutiny Committee

The remit of the Audit and Scrutiny Committee is:

Audit & Finance

- a) Receive, review and consider reports on the Council's finance
- b) Receive, review and consider reports on value for money and best value
- c) Consideration and monitoring of the Council's Annual Governance Statement
- d) Consider internal audit reports and results of internal audit investigations
- e) Consider external audit and resultant action plans
- f) Monitor and review actions taken on internal and external audit recommendations
- g) Consider the effectiveness of the Council's risk management procedures and the control environment
- h) Receive and consider reports on countering fraud and corruption.

Scrutiny

- a) Monitor council services, including the Health and Social Care Partnership (HSCP) against agreed outcomes, standards and targets
- b) Monitor the achievement of organisation-wide agreed outcomes, standards and targets
- c) Monitor the achievement of agreed outcomes, standards and targets by the community planning partnership
- d) Monitor Police and Fire performance against Plans approved by the Council
- e) Scrutiny of Council decision-making, with the ability to call in decisions
- f) Initiate or undertake scrutiny reviews
- g) Deal with matters referred by the Council for scrutiny purposes.

Members of the public are welcome to attend our Council and Committee meetings to see how decisions are made.

Details of all of our Council and Committee dates and agenda items are published on our website at www.clacks.gov.uk

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7 June 2023

A MEETING of the AUDIT AND SCRUTINY COMMITTEE will be held COUNCIL CHAMBER, KILNCRAIGS, ALLOA, on THURSDAY 15 JUNE 2023 at 9.30 am.



**Pete Leonard
Strategic Director (Place)**

**pp Stuart Crickmar
Strategic Director (Partnership and Performance)**

B U S I N E S S

	Page no.
1. Apologies	--
2. Declaration of Interests Members should declare any financial or non-financial interests they have in any item on this agenda, identifying the relevant agenda item and the nature of their interest in accordance with the Councillors' Code of Conduct. A Declaration of Interest form should be completed and passed to the Committee Officer.	--
3. Confirm Minutes of Meeting of the Audit and Scrutiny Committee held on 20 April 2023 (Copy herewith)	05

Audit and Finance

4. 2022/23 External Audit Planning Report – report by the Chief Finance (Copy herewith)	11
5. Exceptions from the Application of Contract Standing Orders - report by the Strategic Director, Partnership and Performance (Copy herewith)	61

Scrutiny

6. Business Plan Review 2021/23 – report by the Strategic Director, Place (Copy herewith)	67
7. Community Learning and Development Partnership – Annual Report – report by the Education Senior Manager (Copy herewith)	109

Audit and Scrutiny Committee – Committee Members (Membership 8 - Quorum 4)

Councillors

Wards

Councillor	Janine Rennie (Chair)	3	Clackmannanshire Central	LABOUR
Councillor	Denis Coyne (Vice Chair)	5	Clackmannanshire East	CONSERVATIVE
Councillor	Phil Fairlie	1	Clackmannanshire West	SNP
Councillor	Martha Benny	2	Clackmannanshire North	CONSERVATIVE
Councillor	William Keogh	2	Clackmannanshire North	LABOUR
Councillor	Kenneth Earle	4	Clackmannanshire South	LABOUR
Councillor	Ellen Forson	4	Clackmannanshire South	SNP
Councillor	Bryan Quinn	4	Clackmannanshire South	SCOTTISH GREEN



**MINUTES OF MEETING of the AUDIT AND SCRUTINY COMMITTEE held in Council
Chambers, Kilncraigs, Alloa on THURSDAY 20 APRIL 2023 at 9.30 AM.**

PRESENT

Councillor Janine Rennie (Chair)
Councillor Denis Coyne (Vice Chair)
Councillor Martha Benny
Councillor Kenneth Earle
Councillor William Keogh
Councillor Graham Lindsay (S)
Councillor Jane McTaggart (S) (on Teams)
Councillor Bryan Quinn (on Teams)

IN ATTENDANCE

Stuart Crickmar, Strategic Director (Partnership and Performance)
Lorraine Sanda, Strategic Director (People)
Lindsay Sim, Chief Finance Officer (Partnership & Performance)
Chris Alliston, Senior Manager, HR & Workforce Development (Partnership & Performance)
Colin Bruce, Chief Education Officer (People)
Ewan Murray, Chief Finance Officer, Clackmannanshire & Stirling Health and Social Care Partnership
Emma Fyvie, Senior Manager, Development (Place)
Cherie Jarvie, Senior Manager, Partnership & Transformation (Partnership & Performance)
Chris Alliston, Senior Manager, HR & Workforce Development (Partnership & Performance)
Andrew Crawford, Team Leader Environmental Health (Place)
Catriona Scott, Education Manager Secondary (People)
Gillian Scott, Senior Manager, Early Intervention (People)
Veronica Cully, Partnership and Inclusion Manager (People)
Michael Boyle, Improving Outcomes Business Manager (People)
Iain McDonald, Senior Manager, Environment (Place)
Chief Superintendent Barry Blair, Police Scotland
Chief Inspector Audrey Marsh, Police Scotland
Lee Turnock, Local Senior Officer, Scottish Fire and Rescue Service
Rachel Rogers, Station Manager, Alloa, Scottish Fire and Rescue Service
Heather Buchanan, Solicitor, Legal and Governance (Partnership & Performance) (Clerk to the Committee)
Melanie Moore, Committee Services, Legal and Governance (Partnership & Performance)

ON TEAMS

Nikki Bridle, Chief Executive
Isabel Wright, Internal Audit Manager (Partnership and Performance)
Murray Sharp, Senior Manager (Housing) (Place)
Judi Richardson, Performance & Information Adviser (Partnership & Performance)
Sharon Robertson, Chief Social Work Officer (People)
Tony Cain, Service Manager, Housing (Place)
Rose Hetman, Strategy and Performance Adviser (Partnership and Performance)
Gregory Oduor, External Auditors, Deloitte
Johan Roddie, Senior Manager, Permanence (People)

The Chair advised Committee that Mark Bryce from Scottish Fire and Rescue will be retiring at the end of this month. The Committee wished him well in the future.

AS(23)09 APOLOGIES

Apologies for absence were received from Councillor Phil Fairlie and Councillor Ellen Forson. Councillor Jane McTaggart was in attendance today as substitute for Councillor Phil Fairlie and Councillor Graham Lindsay was in attendance as substitute for Councillor Ellen Forson.

AS(23)10 DECLARATIONS OF INTEREST

None.

AS(23)11 MINUTE OF AUDIT AND SCRUTINY COMMITTEE HELD ON 9 FEBRUARY 2023

The minutes of the meeting of the Audit and Scrutiny Committee held on Thursday 9 February 2023 were submitted for approval.

Decision

The minutes of the meeting of the Audit and Scrutiny Committee held on Thursday 9 February 2023 were agreed as a correct record by the Committee.

AS(23)12 POLICE PERFORMANCE REPORT FOR CLACKMANNANSHIRE – APRIL 2022 TO SEPTEMBER 2022

A report, submitted by the Local Area Commander, provided the Committee with information on the performance of Police Scotland in the Clackmannanshire local authority area for the period of 1 April 2022 to 30 September 2022.

Motion

That the Committee agrees the recommendation as set out in the report.

Moved by Councillor Kenneth Earle. Seconded by Councillor William Keogh.

Decision

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

AS(23)13 FIRE PERFORMANCE REPORT – QUARTER 1 & 2, 2022-23

A report, submitted by the Local Senior Officer Clackmannanshire –Stirling and Fife, provided the Committee with an overview of the half year performance of the Scottish Fire and Rescue Service (SFRS) in Clackmannanshire covering the period 1 April 2022 to 30 September 2022. The report was based on performance against objectives and targets set out in the Local Fire and Rescue Plan for Clackmannanshire. Performance indicators were detailed in the summary report at Appendix 1.

Motion

That the Committee agrees the recommendation as set out in the report.

Moved by Councillor Kenneth Earle. Seconded by Councillor William Keogh.

Decision

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

AS(23)14 BUSINESS PLAN 2021/23 – UPDATE REPORT

The report, submitted by the Strategic Director, Partnership and Performance, provided the Committee with an update on performance, risks and achievements, relating to the Business Plan 2021-23 which was agreed in August 2021. The report updated on progress as at 30 September 2022. Appendix 1 provided a fuller update on the progress, however a number of areas are highlighted with the Considerations section of this report.

Motion

That the Committee agrees the recommendation as set out in the report.

Moved by Councillor Denis Coyne. Seconded by Councillor Martha Benny.

Decision

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

AS(23)15 FOOD STANDARDS SCOTLAND AUDIT OF ENVIRONMENTAL HEALTH

The report, by the Strategic Director, Place which presented Committee with an overview of the audit of the Council's food law regulation service carried out by Food Standards Scotland in September 2022 and published on 16 January 2023.

Motion

That the Committee agrees the recommendation as set out in the report.

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

Decision

Having challenged and commented on the report, the Committee agreed to note the performance of the Council's food law regulation service.

AS(23)16 COUNCIL FINANCIAL PERFORMANCE 2022/23 AS AT DECEMBER 2022

The report, submitted by the Chief Finance Officer, provided an update on the financial performance for the Council as at December 2022, in respect of the General Fund (GF) revenue and capital spend and the achievement of savings, for the current financial year 2022/23, the Clackmannanshire element of the Stirling & Clackmannanshire Health and Social Care Partnership (H&SCP) revenue spend and Housing Revenue Account (HRA) revenue and capital spend, for the financial year, 2022/23.

Motion

That Committee agrees the recommendations set out in the report.

Moved by Councillor Kenneth Earle. Seconded by Councillor Denis Coyne.

Decision

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

1. the General Fund (GF) revenue forecasted underspend of £(1.292)m for the year to 31 March 2023;
2. the Clackmannanshire element of the Health and Social Care Partnership (H&SCP) forecasted overspend of £(0.360)m as at December 2022, for the year to 31 March 2023;
3. the HRA revenue forecasted surplus of £(0.780) over the budgeted surplus for the year to 31 March 2023;
4. the HRA Capital programme forecasted underspend of £(3.831)m;
5. the General Fund Capital Programme forecasted underspend of £(8.789)m, and
6. progress to date in delivering the £1.838m approved savings programme, currently forecast to achieve £1.614m, 88%, as at 31 March 2023.

AS(23)17 INTERNAL AUDIT PROGRESS REPORT

The report, submitted by the Internal Audit Manager, provided an update on 2022/23 Internal Audit work.

Motion

That Committee agrees the recommendations set out in the report.

Moved by Councillor Janine Rennie. Seconded by Councillor Martha Benny.

Decision

The Committee agreed to note the progress being made with completing the 2022/23 Internal Audit Plan.

AS(23)18 INTERNAL AUDIT PLAN 2023/24

The report, submitted by the Internal Audit Manager, presented to Committee a 2023/24 Internal Audit Plan for approval.

Motion

That Committee agrees the recommendations set out in the report.

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

Decision

The Committee agreed to:

1. note the resources available to Internal Audit;
2. note that the plan is indicative and flexible;
3. agree the Internal Audit Plan for 2023/24; and
4. note that progress will be reported to the Audit Committee on an ongoing basis.

Action

Internal Audit Manager

AS(23)19 LOCAL GOVERNMENT BENCHMARKING FRAMEWORK 2021-22

The report, submitted by the Strategic Director, Partnership and Performance, presented a summary of Clackmannanshire Council's performance in the 2021/22 Local Government Benchmarking Framework (LGBF).

Motion

That Committee agrees the recommendations set out in the report.

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

Decision

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

AS(23)20 CORPORATE RISK REGISTER

The report, submitted by the Strategic Director, Partnership and Performance, provided the Committee with the 2022/23 year end update on Clackmannanshire Council's Risk Register (Appendix A).

Motion

That Committee agrees the recommendation set out in the report.

Moved by Councillor Denis Coyne. Seconded by Martha Benny.

Decision

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

During the last item the Council Chambers were evacuated at 1225 hours due to the fire alarm. The Committee reconvened at 1250 hours with 6 members in Council Chambers and 2 members on-line.

Ends 1300 hrs

Report to: Clackmannanshire Council

Date of Meeting: 15 June 2023

Subject: 2022/23 External Audit Planning Report

Report by: Chief Finance Officer

1.0 Purpose

- 1.1. This report presents the External Audit Planning Report (Appendix A) which sets out the planned audit activity by the Councils External Auditors – Deloitte, in respect of the audit of the 2022/23 draft annual accounts and wider audit activity including Best Value.

2.0 Recommendations

Committee is asked to:

- 2.1. Comment and note the proposed external audit plan for the audit of the 2022/23 draft annual accounts, and
- 2.2. Note the timetable for presentation of the Annual Report and sign off of the Final Audited Accounts (table1).

3.0 Considerations

- 3.1. The Council is required by law to prepare a statement of accounts in accordance with 'proper practices' which set out its financial position at the end of each financial year. This is defined as meaning compliance with the terms of the Code of Practice on Local Authority Accounting in the United Kingdom prepared by the CIPFA/LASAAC Joint Committee.
- 3.2. The Local Authority Accounts (Scotland) Regulations 2014, require the Chief Finance Officer, as the Council's s95 officer, to prepare the Statement of Accounts as soon as practicable after the end of each financial year and to submit for Audit to the Council's External Auditors.
- 3.3. Due to the pandemic, the Scottish Government had previously extended the statutory deadlines for producing and auditing the annual accounts. For 2022/23, these deadlines have reverted back to those prior to the pandemic (June and September), however as the sign off of the 2021/22 accounts was delayed this has had an impact on the timing of the production of the 2022/23 draft and final accounts. The draft timetable as agreed with the external auditors, is set out below.

3.4. Table 1 – 2022/23 Annual Accounts Timetable

Action	Date
Draft Financial Statements submitted to Council for consideration	Council Meeting - 10th August 2023
Submission date of unaudited annual report and accounts with complete working papers package to External Audit	Week commencing 14 th August 2023
Audited Financial Statements to be considered by Council	Council Meeting - 30th November 2023
Independent auditor's report signed	By 30 th November 2023

A number of factors have been taken into consideration in determining this revised timetable. The later finalisation of the previous years' accounts has meant the timing of the external auditors completing their interim testing is later than usual which has also had a resource impact on the Finance and Revenues Teams. The revised timetable takes account of resource capacity within both the External Audit Team and the Finance and Resources Team.

4.0 External Audit Plan

- 4.1. Deloitte has been appointed by the Accounts Commission as the external auditor for Clackmannanshire Council for the five year period, which commences with this audit of the 2022/23 annual accounts.
- 4.2. Each year the external auditor prepares an annual plan along with the associated fee level which is submitted to Council or the appropriate Committee. The attached planning report sets out the activity in relation to the risks and planned audit work and the scope and timing of the audit. The Chief Finance officer discusses and agrees the plan prior to presentation and Committee is encouraged to discuss the plan and associated assessments and rationale with the external auditor. Following the audit, all external audit activity undertaken against this plan will be formally reported via Council or the relevant Committee as appropriate.

5.0 Sustainability Implications

- 5.1 Not applicable

6.0 Resource Implications

6.1 Financial Details

- 6.2 The full financial implications of the recommendations are set out in the report. This includes a reference to full life cycle costs where appropriate. Yes
- 6.3 Finance have been consulted and has agreed the financial implications as set out in the report. Yes

6.4 Staffing

7.0 Exempt Reports

7.1 Is this report exempt? Yes (please detail the reasons for exemption below) No

8.0 Declarations

The recommendations contained within this report support or implement our Corporate Priorities and Council Policies.

(1) **Our Priorities** (Please double click on the check box)

- Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all
- Our families; children and young people will have the best possible start in life
- Women and girls will be confident and aspirational, and achieve their full potential
- Our communities will be resilient and empowered so that they can thrive and flourish

(2) **Council Policies** (Please detail)

9.0 Equalities Impact

9.1 Have you undertaken the required equalities impact assessment to ensure that no groups are adversely affected by the recommendations?
Yes No

10.0 Legality

10.1 It has been confirmed that in adopting the recommendations contained in this report, the Council is acting within its legal powers. Yes

11.0 Appendices

11.1 Please list any appendices attached to this report. If there are no appendices, please state "none".

Appendix A – Annual Audit Plan 2022/23


12.0 Background Papers

12.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)
Yes (please list the documents below) No

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Lindsay Sim	Chief Financial Officer	2022

Approved by

NAME	DESIGNATION	SIGNATURE
Stuart Crickmar	Strategic Director, Partnership and Performance	



Clackmannanshire Council

Planning report to the Audit and Scrutiny Committee on the 2022/23 audit,
Issued on 2 June 2023 for the meeting on 15 June 2023

Contents

01 Planning report

<u>Introduction</u>	<u>3</u>
<u>Responsibilities of the Audit & Scrutiny Committee</u>	<u>5</u>
<u>Our audit explained</u>	<u>6</u>
<u>An audit tailored to you</u>	<u>7</u>
<u>Continuous communication and reporting</u>	<u>8</u>
<u>Materiality</u>	<u>9</u>
<u>Scope of work and approach</u>	<u>10</u>
<u>Significant risks</u>	<u>12</u>
<u>Other areas of audit focus</u>	<u>16</u>
<u>Wider scope requirements</u>	<u>18</u>
<u>Reporting hot topics</u>	<u>26</u>
<u>Audit quality</u>	<u>30</u>
<u>Purpose of our report and responsibility statement</u>	<u>32</u>

02 Technical and sector update

<u>Revisions to auditing standards coming into effect</u>	<u>34</u>
<u>Sector developments</u>	<u>39</u>

03 Appendices

<u>Prior year audit adjustments</u>	<u>42</u>
<u>Our other responsibilities explained</u>	<u>43</u>
<u>Independence and fees</u>	<u>45</u>

Introduction

The key messages in this report

Audit quality is our number one priority. We plan our audit to focus on audit quality and have set the following audit quality objectives for this audit:

- A robust challenge of the key judgements taken in the preparation of the financial statements.
- A strong understanding of your internal control environment.
- A well planned and delivered audit that raises findings early with those charged with governance.

I have pleasure in presenting our planning report to the Audit and Scrutiny Committee (“the Committee”) of Clackmannanshire Council (“the Council”) for the 2022/23 audit. I would like to draw your attention to the key messages of this paper:

Audit plan

We have gained an understanding of the Council following a handover from your previous auditors, discussion with management and review of relevant documentation from across the Council.

Based on these procedures, we have developed this plan in collaboration with the Council to ensure that we provide an effective audit service that meets your expectations and focuses on the most significant areas of importance and risk to the Council.

Key risks

We have taken an initial view as to the significant audit risks the Council faces. These are presented as a summary dashboard on page [12](#).

Wider scope requirements

Reflecting the fact that public money is involved, public audit is planned and undertaken from a wider perspective than in the private sector. The wider-scope audit specified by the Code of Audit Practice broadens the audit of the accounts to include consideration of additional aspects or risks.

In carrying out our risk assessment, we have considered the arrangements in place for each area, building on any findings and conclusions from the previous auditor, planning guidance from Audit Scotland and developments within the organisation during the year. Our wider scope significant risks are presented on pages [18 to 25](#). As part of this work, we will consider the arrangements in place to secure Best Value (BV).

Introduction (continued)

The key messages in this report (continued)

Regulatory change

Councils can voluntarily adopt IFRS 16, Leases, in 2022/23, with mandatory adoption from 2024/25. This will require adjustments to recognise on balance sheet arrangements currently treated as operating leases. Clackmannanshire Council has chosen to adopt IFRS from 2024/25 when it becomes mandatory. Further details are provided on page [16](#).

Our commitment to quality

We are committed to providing the highest quality audit, with input from our market leading specialists, sophisticated data analytics and our wealth of experience.

Added value

Our aim is to add value to the Council through our external audit work by being constructive and forward looking, by identifying areas of improvement and by recommending and encouraging good practice. In this way, we aim to help the Council promote improved standards of governance, better management and decision making and more effective use of resources.

We have also shared our recent research, informed perspectives and best practice from our work across the wider public sector on pages [26 to 29](#) of this plan.

Responsibilities of the Audit & Scrutiny Committee

Helping you fulfil your responsibilities

Why do we interact with the Audit & Scrutiny Committee?

To communicate audit scope

To provide timely and relevant observations

To provide additional information to help you fulfil your broader responsibilities

As a result of regulatory change in recent years, the role of the Audit & Scrutiny Committee has significantly expanded. We set out here a summary of the core areas of Audit & Scrutiny Committee responsibility to provide a reference in respect of these broader responsibilities and highlight throughout the document where there is key information which helps the Audit & Scrutiny Committee in fulfilling its remit.

- At the start of each annual audit cycle, ensure that the scope of the external audit is appropriate.

- Implement a policy on the engagement of the external auditor to supply non-audit services.

Oversight of external audit

Integrity of reporting

Internal controls and risks

Oversight of internal audit

Whistle-blowing and fraud

- Review the internal control and risk management systems (unless expressly addressed by separate risk committee).

- Explain what actions have been, or are being taken to remedy any significant failings or weaknesses.

- Ensure that appropriate arrangements are in place for the proportionate and independent investigation of any concerns raised by staff in connection with improprieties.

- Impact assessment of key judgements and level of management challenge.

- Review of external audit findings, key judgements, level of misstatements.

- Assess the quality of the internal team, their incentives and the need for supplementary skillsets.

- Assess the completeness of disclosures, including consistency with disclosures on business model and strategy and, where requested by the Council, provide advice in respect of the fair, balanced and understandable statement.

- Consider annually whether the scope of the internal audit programme is adequate.

- Monitor and review the effectiveness of the internal audit activities.

Our audit explained

What we consider when we plan the audit

Responsibilities of management

We expect management and those charged with governance to recognise the importance of a strong control environment and take proactive steps to deal with deficiencies identified on a timely basis.

Auditing standards require us to only accept or continue with an audit engagement when the preconditions for an audit are present. These preconditions include obtaining the agreement of management and those charged with governance that they acknowledge and understand their responsibilities for, amongst other things, internal control as is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

FRC guidance on good practice

The FRC, in its Review of Governance Reporting, issued November 2021, has identified good practice as including a detailed description of the process for reviewing the effectiveness of risk management and internal control systems and clarity on what should be reported from the outcome of the review. This would include whether any weaknesses or inefficiencies were identified and explanations of what actions the Council has taken, or will take, to remedy these.

Responsibilities of the audit & scrutiny committee

As explained further in the Responsibilities of the Audit & Scrutiny Committee slide on page [5](#), the Audit & Scrutiny Committee is responsible for:

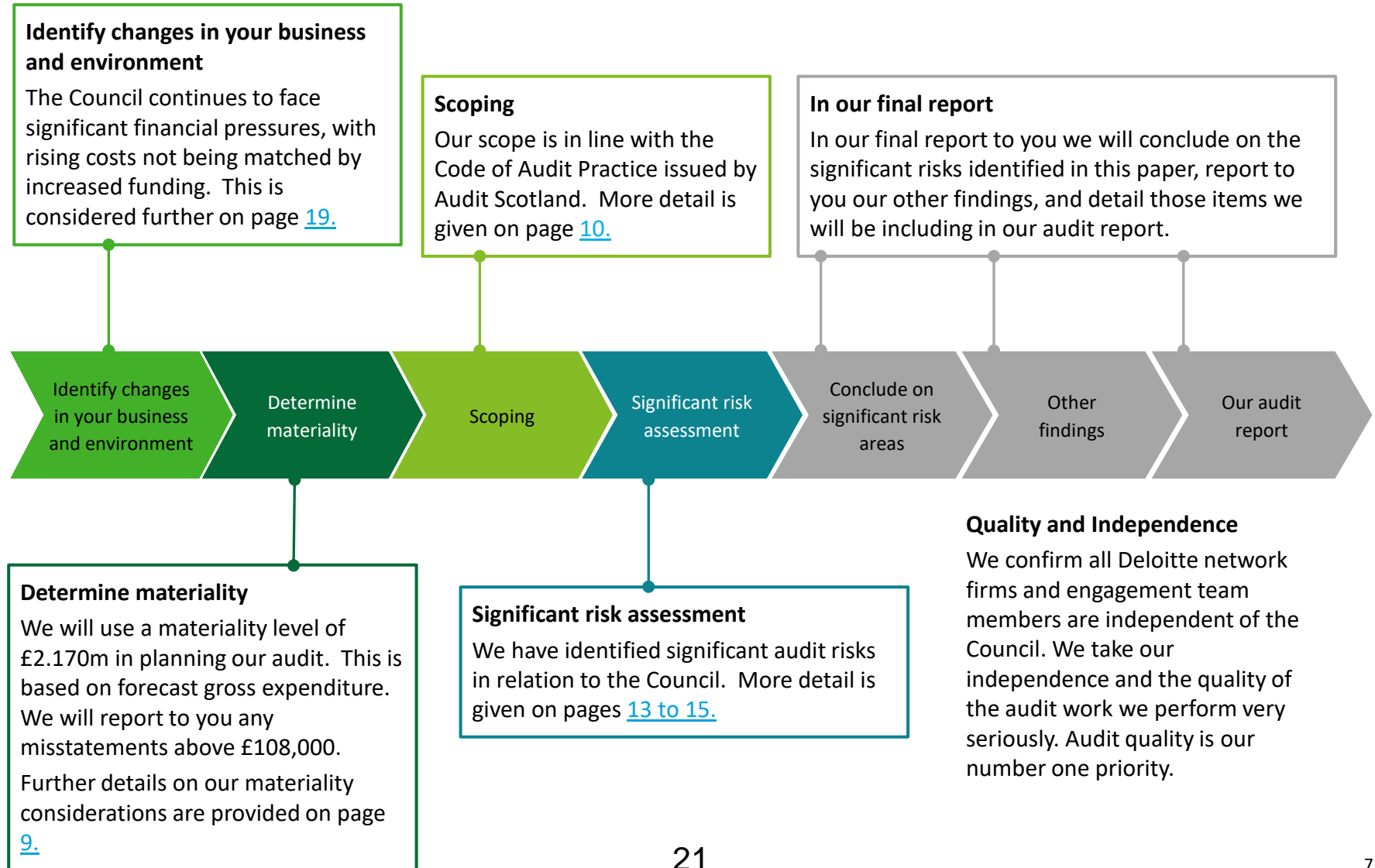
- Reviewing internal financial controls and internal control and risk management systems (unless expressly addressed by a separate risk committee or by the Council itself).
- Monitoring and reviewing the effectiveness of the internal audit function; where there isn't one, explaining the absence, how internal assurance is achieved, and how this affects the work of external audit.
- Reporting in the annual report on the annual review of the effectiveness of risk management and internal control systems.
- Explaining what actions have been, or are being taken to remedy any significant failings or weaknesses.

Our response

As stakeholders tell us they wish to understand how external audit challenges and responds to the quality of an entity's control environment, we are seeking to enhance how we plan and report on the results of the audit in response. We will be placing increased focus on how the control environment impacts the audit, from our initial risk assessment, to our testing approach and how we report on misstatements and control deficiencies.

An audit tailored to you

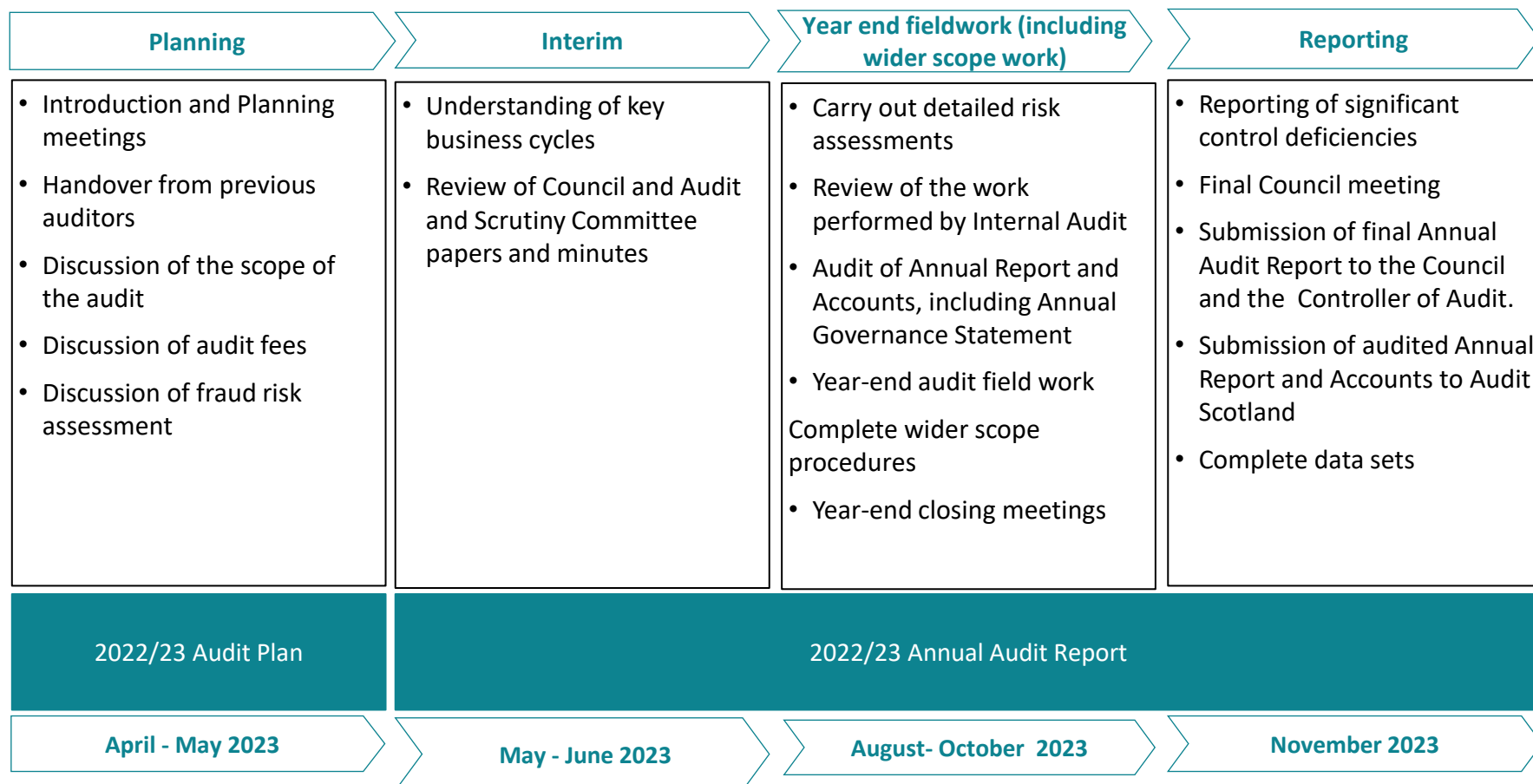
Overview of our audit plan



Continuous communication and reporting

Planned timing of the audit

As the audit plan is executed throughout the year, the results will be analysed continuously and conclusions (preliminary and otherwise) will be drawn. The following sets out the expected timing of our reporting to and communication with you.



Ongoing communication and feedback

Materiality

Our approach to materiality

Basis of our materiality benchmark

- The audit partner has determined group materiality as £2.170m and performance materiality of £1.300m, based on professional judgement, the requirement of auditing standards and the financial measures most relevant to users of the Annual Report and Accounts.
- We have used 1% of forecast gross expenditure as the benchmark for determining materiality and applied 60% as performance materiality. We have judged expenditure to be the most relevant measure for the users of the accounts.
- For the audit of Clackmannanshire Council (Council only), a materiality of £2.061m and performance materiality of £1.230m has been determined.

Reporting to those charged with governance

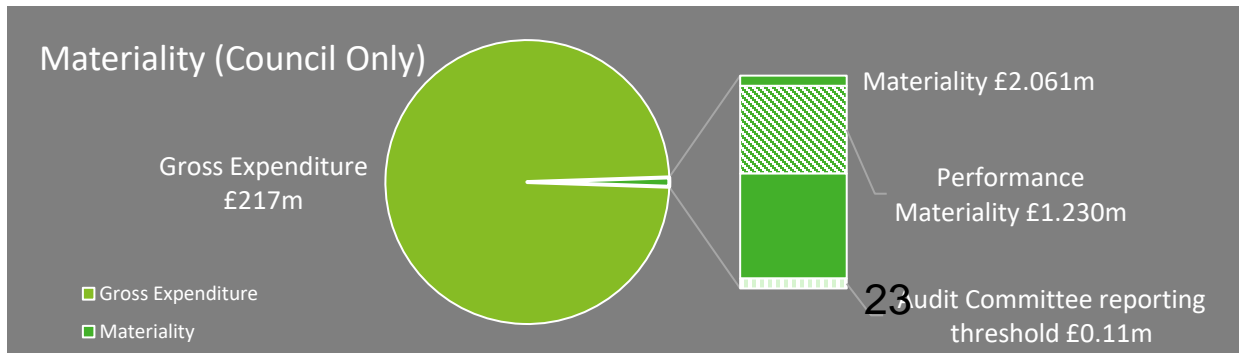
- We will report to you all misstatements found in excess of £108,000 for the Group and £103,000 for the Council.
- We will report to you misstatements below this threshold if we consider them to be material by nature.

Our approach to determining the materiality benchmark is consistent with Audit Scotland guidance, which states that the threshold for clearly trivial above which we should accumulate misstatements for reporting and correction to the Audit & Scrutiny Committee must not exceed £0.250m.

Our Annual Audit Report

We will:

- Report Group and Council only materiality, and the range we use for component materialities;
- Provide comparative data and explain any changes compared to prior year;
- Explain any normalised or adjusted benchmarks we use; and
- Explain the concept of performance materiality and state what percentage of materiality we used for the group and parent audits, with our rationale.



Although materiality is the judgement of the audit partner, the Audit & Scrutiny Committee must satisfy themselves that the level of materiality chosen is appropriate for the scope of the audit.

Scope of work and approach

Our key areas of responsibility under the Code of Audit Practice

Auditors activity	Planned output	Proposed reporting timeline to the Committee/ Council	Audit Scotland/ statutory deadline
Audit of Annual Report and Accounts	Annual Audit Plan Independent Auditor's Report Annual Audit Report	15 June 2023 30 November 2023 ² 30 November 2023 ²	31 March 2023 ¹ 30 September 2023 30 September 2023
Wider-scope areas	Annual Audit Plan Annual Audit Report	15 June 2023 30 November 2023 ²	31 March 2023 ¹ 30 September 2023
Consider and report on Best Value arrangements	Annual Audit Plan Annual Audit Report Thematic Review – Management Report	15 June 2023 30 November 2023 ² 30 November 2023 ²	31 March 2023 ¹ 30 September 2023 30 September 2023
Audit of approved claims and returns	Annual Audit Plan Auditor certificate of housing benefit Auditor certificate of non-domestic rates return	15 June 2023 N/A N/A	31 March 2023 ¹ TBC TBC
Provide assurance on specified returns	Annual Audit Plan Assurance Statement on Whole of Government Accounts (WGA) return	15 June 2023 N/A	31 March 2023 TBC

¹ The annual audit plan was not submitted by the Audit Scotland deadline, due to the availability of staff within the Council and the delay in completing the 2021/22 audit.

² The date for approval of the Annual Accounts and hence the Auditor's Report and Annual Audit Report of 30 November 2023 has been agreed with management. This is beyond the Audit Scotland's deadline due to the delay in completing the audit plan and associated impact on the finance team as noted above, and the availability of audit staff.

Scope of work and approach

Our approach

Liaison with internal audit and local counter fraud

The Auditing Standards Board's version of ISA (UK) 610 "Using the work of internal auditors" prohibits use of internal audit to provide "direct assistance" to the audit. Our approach to the use of the work of Internal Audit has been designed to be compatible with these requirements.

We will review their reports and meet with them to discuss their work where necessary. We will discuss the work plan for internal audit, and where they have identified specific material deficiencies in the control environment we consider adjusting our testing so that the audit risk is covered by our work.

Using these discussions to inform our risk assessment, we can work together with internal audit to develop an approach that avoids inefficiencies and overlaps, therefore avoiding any unnecessary duplication of audit requirements on the Council's staff.

Approach to controls testing

Our risk assessment procedures will include obtaining an understanding of controls considered to be 'relevant to the audit'. This involves evaluating the design of the controls and determining whether they have been implemented ("D&I").

The results of our work in obtaining an understanding of controls and any subsequent testing of the operational effectiveness of controls will be collated and the impact on the extent of substantive audit testing required will be considered.

Promoting high quality reporting to stakeholders

We view the audit role as going beyond reactively checking compliance with requirements: we seek to provide advice on evolving good practice to promote high quality reporting.

We use and continually update International Financial Reporting Standards ("IFRS") disclosure checklists in conjunction with the requirements of the Code to support the Council in preparing high quality drafts of the Annual Report and Accounts, which we would recommend the Council complete during drafting.













Other reporting prescribed by the Accounts Commission




In addition to the opinion on the Annual Report and Accounts, we are also required to provide an opinion on the following:

- Whether the audited part of the Remuneration Report has been properly prepared; and
- Whether the Management Commentary and Annual Governance Statement are consistent with the financial statements and have been properly prepared.

Significant risks

Significant risk dashboard

Risk	Fraud risk	Planned approach to controls	Level of management judgement	Management paper expected	Page no.
Risk 1 – Management override of controls					13
Risk 2 – Property valuations					14
Risk 3 – Capital expenditure					15

- Level of management judgement**
-  Limited management judgement
 -  A degree of management judgement
 -  Significant management judgement

- Controls approach adopted**
-  Assess design & implementation

Significant risks

Risk 1 – Management override of controls

Risk identified

In accordance with ISA (UK) 240 management override is a significant risk. This risk area includes the potential for management to use their judgement to influence the Annual Report and Accounts as well as the potential to override the Council's controls for specific transactions.

The key judgements in the Annual Report and Accounts are those which we have selected to be the significant audit risks – valuation of the Council's estate and recognition of capital expenditure. These are inherently the areas in which management has the potential to use their judgment to influence the Annual Report and Accounts .

Our response

In considering the risk of management override, we plan to perform the following audit procedures that directly address this risk:

- We will consider the overall control environment and 'tone at the top';
 - We will test the design and implementation of controls relating to journals and accounting estimates;
 - We will make inquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments;
 - We will test the appropriateness of journals and adjustments made in the preparation of the Annual Report and Accounts. We will use Spotlight data analytics tools to select journals for testing, based upon identification of items of potential audit interest;
 - We will review retrospective accounting estimates for biases that could result in material misstatements due to fraud and perform testing on key accounting estimates as discussed above; and
 - We will obtain an understanding of the business rationale of significant transactions that we become aware of that are outside of the normal course of business for the entity, or that otherwise appear to be unusual, given our understanding of the entity and its environment.
-

Significant risks (continued)

Risk 2 – Property Valuation

Risk identified	<p>The Council held £324.913m of property assets (council dwellings and land and buildings) at 31 March 2021 which increased to £343.997m as at 31 March 2022, due to additions and upwards revaluations as a result of the Council undertaking a desktop valuation for their assets.</p> <p>The Council is required to hold property assets within Property, Plant and Equipment at existing use value provided that an active market for the asset exists. Where there is no active market, because of the specialist nature of the asset, a depreciated replacement cost approach may be needed which provides the current cost of replacing an asset with its modern equivalent asset. The valuations are by nature significant estimates which are based on specialist and management assumptions and which can be subject to material changes in value.</p>
Our response	<ul style="list-style-type: none">• We will test the design and implementation of key controls in place around the property valuation.• We will engage early with the Council, using our valuation specialists to challenge the assumptions applied by management in the valuations.• We will test the inputs to the valuation and the key asset information provided by the Council to the valuer back to supporting documentation.• We will use our valuation specialists, Deloitte Real Asset Advisory, to review and challenge the appropriateness of the assumptions used in the year-end valuation of the Council’s Land and Buildings.• We will challenge management’s assessment for material changes in value for those property assets not subject to a full valuation during the year.

Significant risks (continued)

Risk 3 – Capital Expenditure

Risk identified	<p>The Council has a significant capital programme, and has budgeted £19.551m for capital works during 2022/23 (2021/22: £26.8m). Key projects include investment in the education estate, roads infrastructure improvements and expenditure associated with the Wellbeing Complex.</p> <p>Where the Council develops properties as part of its capital programme, determining whether or not expenditure should be capitalised can involve judgement as to whether costs should be capitalised under International Financial Reporting Standards. The increasing pressures on the revenue budgets increases the risk of amounts being incorrectly capitalised.</p>
Our response	<ul style="list-style-type: none">• We will review the Council’s capital plans as part of the planning process and discuss with management potential risks or issues identified.• We have requested management prepare accounting papers in respect of any areas of judgement in the application of accounting standards to determine whether costs should be capitalised, in particular in respect of the additions, disposal, depreciation, revaluation and impairment of fixed assets.• We will test the design and implementation of controls around the capitalisation of costs and test spending on a sample basis to confirm that it complies with relevant accounting requirements.• We will evaluate completeness of disposals or impairments of existing assets on completion of the above key projects. We will challenge any significant judgements made by management in regards to these projects, for example the capitalisation of staff costs and other project development costs, to ensure they comply with relevant accounting requirements.

Other areas of audit focus

We have identified the below areas of audit interest, although do not consider these to be significant risks

Risk identified	IFRS 16
Summary	<p>IFRS 16 is effective for local government bodies from 1 April 2024, but can be voluntarily adopted from 2022/23. The introduction of IFRS 16 will have a significant impact on the balance sheet and on recorded capital expenditure for the Council. Clackmannanshire Council has chosen to adopt IFRS 16 from 2024/25 when it becomes mandatory.</p> <p>The impact of the implementation of IFRS 16 was not disclosed in the 2021/22 financial statements. IFRS 16 disclosures will need to be made in a new note in the Annual Accounts to capture the expected impact of the standard on the Council.</p> <p>We recommend that an accounting paper is presented to the Audit & Scrutiny Committee on the transition for review and approval as part of the Council's governance over financial reporting.</p>
Deloitte response	<p>We will request from management an accounting paper on the work being done to prepare for implementation of IFRS 16 (including the controls in place over reporting under the standard, and any additional judgements identified in transition and in-year application).</p>
Risk identified	Expenditure recognition
Summary	<p>In accordance with Practice Note 10 (Audit of Annual Accounts of public sector bodies in the United Kingdom), in addition to the presumed risk of fraud in revenue recognition set out in ISA (UK) 240, auditors of public sector bodies should also consider the risk of fraud and error on expenditure. This is on basis that most public bodies are net spending bodies, therefore the risk of material misstatement due to fraud related expenditure may be greater than the risk of material misstatement due to fraud related to revenue recognition.</p>
Deloitte response	<p>We have considered this risk for the Council, and based on the handover from previous auditor, there is no history of errors or audit adjustments in relation to expenditure recognition. This has therefore not been assessed as a significant risk area, but will continue to be an area of audit focus in line with Practice Note 10. We will consider this further as part of our detailed risk assessment. Nonetheless, we noted that the predecessor auditors identified prior period errors related to Property, Plant and 30 equipment.</p>

Other areas of audit focus (continued)

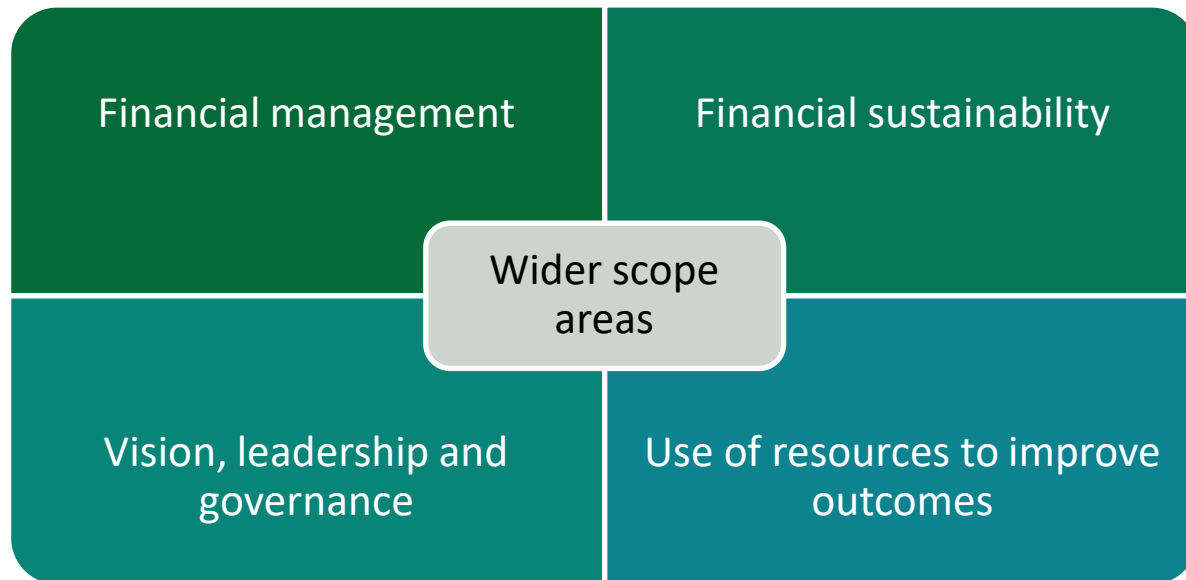
We have identified the below areas of audit interest, although do not consider these to be significant risks (continued)

Risk identified	Pension Liability
Summary	<p>The Council participates in two defined benefits schemes:</p> <ul style="list-style-type: none">• The Falkirk Pension Fund, administered by Falkirk Council• The Scottish Teachers' Pension Scheme administered by the Scottish Public Pension Agency <p>The net pension liability decreased from £151.676m in 2020/21 to £88.859m in 2021/22. The decrease was a combination of an decrease in the fair value of the assets and an decrease in the liabilities as a result of demographic changes and financial assumptions.</p> <p>Hymans Robertson LLP are the Council's appointed actuary, who produce a detailed report outlining the estimated liability at the year-end along with the associated disclosure requirements. The pension liability valuation is an area of audit focus due to the material value and significant assumptions used in the calculation of the liability. The valuations are prepared by a reputable actuary using standard methodologies and no significant changes in the membership of the scheme or accrued benefits are expected in the current year. As a result, we have not identified this as a significant risk.</p>
Deloitte response	<p>We will perform the following procedures to address the risk:</p> <ul style="list-style-type: none">• Assess the independence and expertise of the actuary supporting the basis of reliance upon their work;• review and challenge the assumptions made by Hymans Robertson LLP;• Obtain assurance from the auditor of the pension fund over the controls for providing accurate data to the actuary;• Assess the reasonableness of the Council's share of the total assets of the scheme with the Pension Fund annual accounts;• Review the disclosures within the accounts against the Code.

Wider scope requirements

Overview

Reflecting the fact that public money is involved, public audit is planned and undertaken from a wider perspective than in the private sector. The wider-scope audit specified by the Code of Audit Practice broadens the audit of the accounts to include consideration of additional aspects or risks in the following areas.



In local government, public audit includes the audit of arrangements for, and performance of, the audited body's duties for Best Value and community planning. In accordance with Audit Scotland planning guidance, we are required to undertake this duty in a way that is proportionate to the size and type of body. Our work on the wider-scope areas, discussed on [pages 19 to 25](#) will contribute to our consideration of how the council demonstrates that it is meeting its Best Value responsibilities.

As part of our risk assessment, we have considered the arrangements in place for the wider-scope areas and have summarised the significant risks and our planned response on the following pages.

Wider scope requirements (continued)

Significant risks

Area	Significant risks identified	Planned audit response
Financial management	<p>The previous auditors highlighted a number of areas in relation to financial management and internal control, which increase the risk that sufficient controls are not in place to manage finances appropriately. This included:</p> <ul style="list-style-type: none"> • The need for the Council to strengthen its internal controls, e.g. by reviewing and updating out of date governance documents. • significant delay in completing a fully reconciled bank reconciliation, increasing the risk of fraud and error in the ledger • A lack of finance team resources. <p>We have therefore identified a significant risk in relation to the financial management arrangements in the Council.</p>	<p>We will review the business processes and controls in place at the Council across its key system and assess whether the internal control arrangements are sufficient and appropriately resourced. In particular, we will follow up on the recommendations made by the previous auditor in relation to finance team capacity, bank reconciliations and the financial systems of internal control and key supporting documents.</p>
Financial sustainability	<p>While the Council has historically achieved financial balance, there remains a potential risk that robust medium to long term planning arrangements are not in place to ensure that the Council can manage its finances sustainably and deliver services effectively.</p> <p>This is based on a number of factors, including:</p> <ul style="list-style-type: none"> • In line with the whole public sector, pressures on expenditure including public sector pay costs and inflationary pressures not being met by increased income, resulting in an initial budget gap in 2023/24 of £11.311m which was closed by utilising by one-off actions including use of uncommitted reserves, capital receipts and the in year benefit of the Service Concessions. Savings of £3.8m were also approved to reduce the gap. • Indicative gaps of £11.561m and £5.723m identified for 2024/25 and 2025/26 respectively for the General Services budget. 	<p>We will assess the development of the 2023/24 budget and the impact on the medium and longer-term financial outlook.</p> <p>We will also review the associated savings plans assess whether there are robust plans in place to reduce the funding gap. This will include consideration of the progress with the Council’s transformation programme set out within its “Be the Future” plan.</p>

Wider scope requirements (continued)

Significant risks (continued)

Area	Significant risks identified	Planned audit response
<p>Vision, leadership and governance</p>	<p>The previous auditors concluded that the Council demonstrated its commitment to conducting its business in an open and transparent manner through the recording of committee meetings and availability of information on its website.</p> <p>Following the local government elections in May 2022, a new Audit and Scrutiny Committee was established, replacing the previous Audit Committee, but with an expanded remit. There is a risk that there is insufficient capacity to provide effective scrutiny and challenge as a result of the expanded remit of the Audit and Scrutiny Committee.</p> <p>The Council is progressing with its “Be the Future” Transformation Framework. The Strategic Director for Transformation was on a fixed term contract which ended on 31 March 2023. Proposals have been put forward to establish a permanent Senior Manager for Transformation. There is a significant risk that the Council does not have sufficient capacity, at a leadership level, to drive forward the transformational change required.</p>	<p>As part of the Best Value (BV) thematic work, discussed on page 23, we will assess the effectiveness of Council leadership (officers and elected members) in developing new local strategic priorities.</p>
<p>Use of resources to improve outcomes</p>	<p>In 2021/22, the previous auditors concluded that the Council continued to make positive progress addressing the recommendations contained in the Best Value Assurance Report published in January 2018 and the Subsequent Progress Report published in June 2019.</p> <p>Given the financial challenges faced by the Council, there is a risk that the Council is unable to demonstrate that resources are being used effectively with a focus on continuous improvement, ensuring that all roles are performed as required.</p>	<p>We will review the performance reports presented at the Council to assess the extent to which they demonstrate a focus on continuous improvement, as discussed further on page 23. This will incorporate consideration of the effectiveness and appropriateness for preparing and publishing the Statutory Performance Information considered further on page 24.</p>

Wider scope requirements (continued)

National risks

In its planning guidance, Audit Scotland has highlighted the following national or sectoral risks that the Audit General and Accounts Commission wish auditors to consider at all bodies during the 2022/23 audit.

Area	Risk	Audit response
<p>Climate change</p>	<p>Tackling climate change is one of the greatest global challenges. The Scottish Parliament has set a legally binding target of becoming net zero by 2045 and has interim targets including a 75% reduction in greenhouse gas emissions by 2030. The public sector in Scotland has a key role to play in ensuring these targets are met and in adapting to the impact of climate change.</p>	<p>Public audit has an important and clear role to play in:</p> <ul style="list-style-type: none"> • Helping drive change and improvement in this uncertain and evolving area of work • Supporting public accountability and scrutinising performance • Helping identify and share good practice <p>The Auditor General and Accounts Commission are developing a programme of work on climate change. This involves a blend of climate change-specific outputs that focus on key issues and challenges as well as moving towards integrating climate change considerations into all aspects of audit work.</p> <p>For the 2022/23 audit, we are required to provide responses to a series of questions supplied by Audit Scotland to gather basic information on the arrangements for responding to climate change in each body.</p>
<p>Cyber security</p>	<p>There continues to be a significant risk of cyber-attacks to public bodies, and it is important that they have appropriate cyber-security arrangements in place. A number of recent incidents have demonstrated the significant impact that a cyber-attack can have on both the finances and operations of an organisation.</p>	<p>As discussed further on page 34, the revised ISA (UK) 315 includes enhanced requirements for auditors to understand a body's use of IT in its business, the related risks and the system of internal control addressing such risks. The Auditor General and Accounts Commission has confirmed that these additional requirements is likely to be sufficient consideration of cyber security in 2022/23 and therefore there is no additional work specified by Audit Scotland.</p>

Wider scope requirements (continued)

Other requirements

Under the new Code of Audit Practice, the **audit of Best Value** in councils is fully integrated within the annual audit work. We are required to evaluate and report on the performance of councils in meeting their Best Value duties. There are four aspects to our work:

Considering Best Value (BV) arrangements	Reporting requirements
<p>1. Follow-up and risk based work – following up on Accounts Commission findings, Controller of Audit recommendations and any outstanding improvement actions reported in Best Value Assurance Reports (BVAR) and Annual Audit Reports.</p>	<p>We will report our judgement on the pace and depth of improvement in our Annual Audit Report.</p> <p>We have included the significant risks identified on page 19, and will report our conclusions in our Annual Audit Report.</p>
<p>2. Service improvement and reporting – Councils should be able to demonstrate a trend of improvement over time in delivering their strategic priorities.</p>	<p>We will assess annually how effectively the Council demonstrates this improvement and report in the Annual Audit Report for 2022/23 (and for each subsequent year).</p> <p>We will also report in the Annual Audit Report a summary of the information the Council reports publicly on its service performance, drawing upon the information that the Council is required to report on by the Accounts Commission’s Statutory Performance Information Direction. This takes forward the service assessments previously reported in the BVAR on the Council.</p>
<p>3. Thematic reviews – we are required to report on Best Value or related themes prescribed by the Accounts Commission.</p> <p>The thematic work for 2022/23 requires us to carry out an overview of the effectiveness of council leadership (officers and elected members) in developing new local strategic priorities following the elections in May 2022.</p>	<p>We will report our conclusions in a separate management report on this work, using a template provided by Audit Scotland. This will be reported to those charged with governance in the Council prior to the conclusion of the 2022/23 audit. A summary of the findings and conclusions will be reported in our Annual Audit Report.</p>

Wider scope requirements (continued)

Other requirements (continued)

Considering Best Value (BV) arrangements (continued)

4. Contributing to Controller of Audit reports – The Controller of Audit will report to the Accounts Commission on each council's performance in meeting its Best Value duties at least once over the five-year appointments.

Reporting requirements

The report will be prepared by for the Controller by Performance Audit and Best Value (PABV) staff and will be a summary of information and judgements reported by each auditor. The latest Annual Report will be presented to the Commission with the Controller's report.

Councils' Statutory Performance Information

The Accounts Commission has a statutory responsibility to define the performance information that councils must publish. In turn, councils have their own responsibilities, under their Best Value duty, to report performance to the public. The Accounts Commission issued a new Statutory Performance Information Direction in December 2021 which applies for the three years from 2022/23.

Reporting requirements

We have a statutory responsibility to satisfy ourselves that the Council has made proper arrangements for preparing and publishing the statutory performance information in accordance with the Direction.

We will conclude in our Annual Audit Report on:

- the effectiveness and appropriateness of the arrangements in place for complying with the new Direction, including the balance and timeliness of reporting to members along with its accessibility for citizens and communities; and
- The progress on implementing previous recommendations and any recommendations for further improvement in the arrangements.

Wider scope requirements (continued)

Other requirements (continued)

Area	Requirements
Shared Risk Assessment and Joint Scrutiny Planning	<p>The Shared Risk Assessment (SRA) process is the vehicle for scrutiny bodies to share intelligence and agree scrutiny risks at Councils. Each council area has a Local Area Network (LAN) which comprises representatives from the main local government scrutiny bodies.</p> <p>As the appointed auditor, we are the LAN leads and are required to:</p> <ul style="list-style-type: none"> • Engage with LAN members in other agencies to collect information on performance and scrutiny risks to inform risk assessment discussions • Work with other scrutiny bodies to facilitate engagement with the council and between each member • Discuss planned scrutiny with the council • Advise the Operational Scrutiny Group of any planned scrutiny activity
National Fraud Initiative	<p>The National Fraud Initiative (NFI) in Scotland is a biennial counter-fraud exercise led by Audit Scotland, and overseen by the Cabinet Office for the UK as a whole. It uses computerised techniques to compare information about individuals held by different public bodies, and on different financial systems that might suggest the existence of fraud or error.</p> <p>All councils are participating in the 2022/23 NFI exercise. Participating bodies should have received matches for investigation from January 2023 and these require to be investigated by 30 September 2023. We will monitor the bodies participation and progress during 2022/23 and, where appropriate, include reference to NFI in our Annual Audit Report</p>
Sectoral annual reports	<p>The Accounts Commission has in previous years published two reports covering the local government sector. We will be required to complete a brief dataset containing some important information to assist in preparation of these reports.</p>
Current issues returns	<p>Timely communication by auditors of intelligence is important in helping Audit Scotland to maintain a good level of awareness across the local government sector and to keep the Controller of Audit and Accounts Commission informed. We are therefore required to submit quarterly “Current Issues Returns” to Audit Scotland.</p>

Wider scope requirements (continued)

Other requirements (continued)

Area	Requirements
Anti-money laundering	We are required to ensure that arrangements are in place to be informed of any suspected instances of money laundering at audited bodies. Any such instances will be advised to Audit Scotland.
Fraud returns	<p>We are required to prepare and submit fraud returns to Audit Scotland for all frauds at audited bodies:</p> <ul style="list-style-type: none"> • Involving the misappropriation or theft of assets or cash which are facilitated by weaknesses in internal control • Over £5,000.
Whole of Government Accounts	We are required to provide assurance on Whole of Government Accounts (WGA) returns prepared by local government bodies where these are over a prescribed threshold.
Certification of grant claims and returns	<p>We are required to provide certificates on specified grant claims and similar returns prepared by a audited bodies as part of the audit appointment, where they have been approved by Audit Scotland. The two approved claims/ returns for 2022/23 relate to housing benefit subsidy and non-domestic rates.</p> <p>As a change in principle from previous years, no other grant claims or similar returns may be certified in 2022/23 under the audit appointment. However, we may be permitted to undertake this work as a non-audit service rather than as core annual audit activity.</p>

Reporting hot topics

Ongoing macro-economic uncertainty

Reporting in times of uncertainty

Businesses face unprecedented uncertainty from a variety of sources, including stresses arising from energy supply and costs, inflation, foreign exchange volatility, commodity availability and pricing, global supply chain disruption, labour shortages and the impacts of climate change. Many of these issues are exacerbated by the ongoing conflict between Russia and Ukraine.

High-quality, transparent reporting that clearly explains the impact of these uncertainties on the Council's financial position, performance and cash flows, as well as the Council's response to these risks, remains as important as ever.



Impact of ongoing macro-economic uncertainty – Considerations

The current macro-economic uncertainty and the resulting challenges have a pervasive impact on the financial statements and need to be considered comprehensively across all account balances and disclosures, in particular those involving estimation or judgement.

Sources of uncertainty likely to impact Council's operations and corporate reporting include:

- **High energy costs and risk of energy shortages**
- **Rising interest rates**
- **Rising levels of inflation**
- **Supply chain disruptions**
- **Continued pressures on labour supply and wages**



Impact of ongoing macro-economic uncertainty – Action

We expect all Council's to have undertaken a comprehensive, evidence-based assessment of the risks relating to macroeconomic conditions including for example, higher energy costs, supply chain disruption, rising levels of inflation, commodity availability and labour shortages.

Consideration should be given to how those risks affect both the operations of the Council and the impact on the annual report and financial statements as a whole.

We expect Councils to have considered the pressures throughout the value chain(s) in which they operate, including an assessment of the risks relating to suppliers and operations.

Reporting hot topics (continued)

Climate related risks

Deloitte view

The expectations of corporate reporting are increasing. While the focus is primarily on corporates, we highlight these areas where improved disclosures would help meet stakeholder expectations. This is also an area of interest from the Auditor General and Accounts Commission as discussed on page [17](#).



Accounting for and reporting of climate-related risks – Considerations

Stakeholder expectations

Stakeholders are clear that climate-related risks could be material to businesses in all sectors. In particular, stakeholders ask for clear, specific and quantified information that describes:

- how the impacts of physical and transition risks have been considered in preparing the financial statements;
- what climate-related assumptions and estimates were used to prepare the financial statements; and
- whether narrative reporting on climate risks and the accounting assumptions are consistent, or an explanation for any divergence.

Climate thematic reports

In July 2022, the [FCA](#) and [FRC](#) published **thematic reviews of TCFD disclosures and climate-related impacts** reported in premium listed entities' financial statements. This follows up on the FRC's [2020 thematic review](#) of climate-related considerations.

The FRC highlighted five broad areas for improvements in climate-change reporting in their thematic review:

- giving more **granular and company specific information** about the effects of climate change on different businesses, sectors and geographies;
- ensuring that the discussion of climate-related risks and opportunities is **balanced**;
- **linking climate-related disclosures**, such as the output of climate-related scenario analysis, with other relevant narrative disclosures in the annual report, such as the business model or strategy;
- explaining how **materiality** has been applied in deciding which climate-related information should be disclosed; and
- ensuring **connectivity between TCFD disclosures and the financial statements** to help investors understand the relationship between climate-related matters and judgements and estimates applied in the financial statements – for example, explaining clearly how different climate-related scenarios and the companies' own net zero commitments have been reflected in the financial statements.

The FRC report also includes disclosure examples and detailed expectations and can be found on the [FRC's website here](#).

Reporting hot topics (continued)

Climate related risks



Accounting for and reporting of climate-related risks - Action

Governance

The impacts of climate change are a strategic issue that should be on the Council's agenda and integrated into decision making. We expect entities to have:

- Reviewed their governance, processes and controls for identifying, and responding to, climate-related issues;
- Completed a robust climate assessment including all physical and transition risks;
- Assessed the climate change assumptions used in judgements and estimates in the financial statements;
- Evaluated the appropriateness and consistency of information in the financial statements and narrative disclosures; and
- Prepared a management paper setting out management's climate risk assessment and consideration of the impacts of climate change on the financial statements.

Financial statements

Regarding financial statement disclosures, we expect entities to consider the transparency of information about the climate-related judgements and assumptions. Information should be entity-specific and avoid boilerplate explanations.

The financial statements should clearly disclose:

- What climate-related assumptions have been used in preparing the financial statements;
- How significant climate risks or net zero transition targets have been taken into account in preparing the financial statements;
- Which climate-related scenarios have been considered in sensitivity analysis of climate-related assumptions and how they affect judgements and estimates in the financial statements.

For LG bodies, the most common area affected is assumptions around property valuations, particularly Modern Equivalent Asset assumptions, but this may impact other balances.

Narrative reporting

We expect the narrative accompanying the financial statements to include the following:

- An explanation of how climate is assessed as a strategic issue.
- Clarity of whether climate change represents a principal or emerging risk and how it is being managed.
- For climate-related targets and metrics, an explanation of how those targets and metrics fit into strategic targets/approach.

Reporting hot topics (continued)

Cyber risk

Area	Management actions	Impact on the financial statements and annual report	Impact on our audit
Cyber risk	The Council has invested in advanced cyber security hardware and software.	<p>Cyber risk is an increasing area of focus, including a focus for the Auditor General and Accounts Commission as discussed on page 21. We recommend considering whether any additional disclosure or explanations are appropriate, including discussion of principal risks and uncertainties, or in the Annual Governance Statement.</p> <p>The AGS requires disclosure of how risks to data security are managed and controlled, as well as of any serious information governance incidents.</p>	<p>We will obtain an understanding of the Council and its internal controls in relation to cyber as part of our understanding of the Council’s IT environment.</p> <p>We will make specific enquiries to identify whether a cyber breach has occurred during the period, and evaluate the impact of any cyber incidents, including any potential liabilities arising or impacts on compliance with laws or regulation.</p> <p>We will review the disclosures made for consistency with our understanding from our audit work.</p>

Audit quality

Our commitment to audit quality



Our objective is to deliver a distinctive, quality audit to you. Every member of the engagement team will contribute, to achieve the highest standard of professional excellence.

In particular, for your audit, we consider that the following steps will contribute to the overall quality:

We will apply professional scepticism on material issues and significant judgements by using our expertise in the sector and elsewhere to provide robust challenge to management.

We will obtain a deep understanding of your business, its environment and of your processes in income and expenditure recognition, payroll expenditure and capital expenditure enabling us to develop a risk-focused approach tailored to the Council.

Our engagement team is selected to ensure that we have the right subject matter expertise and industry knowledge. We will involve property specialists to support the audit team in our work on the valuation of property assets, IT specialists to support the audit team in our understanding of IT controls, pension specialists to support the audit team in our work on the pension liability.

In order to deliver a quality audit to you, each member of the core audit team has received tailored learning to develop their expertise in audit skills, delivered by Pat Kenny (Associate Partner).



Engagement Quality Control Review

We have developed a tailored Engagement Quality Control approach.

We have developed a tailored Engagement Quality Control approach. Our dedicated Professional Standards Review (PSR) function will provide a 'hot' review before any audit or other opinion is signed. PSR is operationally independent of the audit team, and supports our high standards of professional scepticism and audit quality by providing a rigorous independent challenge.

Audit quality (continued)

FRC Audit Quality Inspection and Supervision report

We are proud of our people's commitment to delivering high quality audits and we continue to have an uncompromising focus on audit quality. Audit quality is and will remain our number one priority and is the foundation of our recruitment, learning and development, promotion and reward structures.

In July 2022 the Financial Reporting Council ("FRC") issued individual reports on each of the seven largest firms, including Deloitte, on Audit Quality Inspections providing a summary of the findings of its Audit Quality Review ("AQR") team for the 2021/22 cycle of reviews.

We greatly value the FRC reviews of our audit engagements and firm wide quality control systems, a key aspect of evaluating our audit quality.

In that context, we are pleased that both the overall and FTSE 350 inspection results for our audits selected by the FRC as part of the 2021/22 inspection cycle show an improvement. 82% of all inspections in the current cycle were assessed as good or needing limited improvement, compared to 79% last year. Of the FTSE 350 audits reviewed, 91% achieved this standard (2020/21: 73%). This reflects our ongoing focus on audit quality, and we will maintain our emphasis on continuous improvement as we seek to further enhance quality.

We welcome the breadth and depth of good practice points identified by the FRC particularly those in respect of the effective challenge of management and group audit oversight, where the FRC also reports findings.

We are also pleased that previous recurring findings relating to goodwill impairment and revenue were not identified as key finding in the current FRC inspection cycle, reflecting the positive impact of actions taken in previous years. We nevertheless remain committed to sustained focus and investment in these areas and more broadly to achieve consistently high quality audits.

All the AQR public reports are available on its website:

<https://www.frc.org.uk/auditors/audit-quality-review/audit-firm-specific-reports>

The AQR's 2021/22 Audit Quality Inspection and Supervision Report on Deloitte LLP

"In the 2021/22 public report, we concluded that the firm had made progress on actions to address our previous findings and made improvements in relation to its audit execution and firm-wide procedures. The firm has continued to show improvement, with an increase in the number of audits we assessed as requiring no more than limited improvements to 82% compared with 79% in the previous year and 80% on average over the past five years. It is also encouraging that none of the audits we inspected were found to require significant improvements.

The area which contributed most to the audits requiring improvement was the audit of estimates of certain provisions. There were also key findings in relation to group audits, the review and challenge by the Engagement Quality Control Review (EQCR) partner and the application of the FRC Ethical Standard."

Purpose of our report and responsibility statement

Our report is designed to help you meet your governance duties

What we report

Our report is designed to establish our respective responsibilities in relation to the Annual Report and Accounts audit, to agree our audit plan and to take the opportunity to ask you questions at the planning stage of our audit. Our report includes:

- Our audit plan, including key audit judgements and the planned scope; and
- Key regulatory and corporate governance updates, relevant to you.

Use of this report

This report has been prepared for the Audit & Scrutiny Committee, as a body, and we therefore accept responsibility to you alone for its contents. We accept no duty, responsibility or liability to any other parties, since this report has not been prepared, and is not intended, for any other purpose. Except where required by law or regulation, it should not be made available to any other parties without our prior written consent.

We welcome the opportunity to discuss our report with you and receive your feedback.

What we don't report

As you will be aware, our audit is not designed to identify all matters that may be relevant to the Council.

Also, there will be further information you need to discharge your governance responsibilities, such as matters reported on by management or by other specialist advisers.

Finally, the views on internal controls and business risk assessment in our final report should not be taken as comprehensive or as an opinion on effectiveness since they will be based solely on the audit procedures performed in the audit of the financial statements and the other procedures performed in fulfilling our audit plan.

Other relevant communications

We will update you if there are any significant changes to the audit plan.



Pat Kenny
for and on behalf of Deloitte LLP

Glasgow | 2 June 2023

Technical and sector developments



Revisions to auditing standards coming into effect

ISA (UK) 315 – Identifying and Assessing the Risks of Material Misstatement

The International Auditing and Assurance Standards Board (IAASB) issued a revised risk assessment standard in December 2019, that takes effect for periods commencing on or after 15 December 2021. For most Scottish public sector bodies, this will be March 2023 year ends and later. The FRC has adopted the standard in the UK with minimal additions.

The revision was made to respond to challenges and issues with the current standard and requires a more robust risk identification and assessment. We had already incorporated many of the changes into our methodology in advance of the standard being introduced, but we summarise on the next few slides some of the areas where this may impact our audit.

“The IAASB recognizes the importance, and also the complexity, of the auditor’s risk assessment process”

IAASB’s basis for conclusions, ISA 315

Area of change	Impact on our audit	Impact on the entity
New requirement to evaluate the 4 entity-level components of internal control	<p>Whilst we have always been required to gain an understanding of the entity and its environment, including its internal controls, the new standard is more prescriptive on the need to go further and evaluate the 4 entity level controls components: the entity’s control environment, risk assessment process, monitoring of internal control, and information system.</p> <p>This could lead to an increase in the number of relevant controls.</p>	<p>You will need to consider the adequacy of your entity-level controls, and documentation thereof.</p> <p>You should also expect more granular inquiries regarding the control environment.</p>
Enhanced consideration of the types of relevant controls	<p>Overall we expect to identify an increased number of relevant controls, particularly for controls designed to address risks at the higher end of the spectrum of inherent risk and controls over reconciliations. Where new relevant controls are identified, we may also identify control deficiencies and need to consider the effect of these.</p>	<p>You should expect more challenge of controls, particularly over complex accounting estimates, financial reporting and complex or highly automated business processes.</p>

Revisions to auditing standards coming into effect (continued)

ISA (UK) 315 – Identifying and Assessing the Risks of Material Misstatement (continued)

Area of change	Impact on our audit	Impact on the entity
Enhanced understanding of IT and General IT controls	<p>As we identify more relevant controls, it is likely there will be more relevant IT controls (e.g. automated controls) which themselves rely on underlying General IT Controls (GITCs).</p> <p>We may need more IT specialist involvement to gain an enhanced understanding of IT controls and GITCs, particularly where there are a high volume of automated transactions in the entity. Similarly, where new IT systems come into scope, the likelihood is that there will be an increase in the number of deficiencies identified and action will be needed to determine the appropriate response.</p>	You should expect more challenge over the effectiveness of your GITCs, including how these are monitored.
New approach to scoping account balances, classes of transactions and disclosures	We may now identify some account balances as “material but not significant” where we do not identify a risk of material misstatement, but where we are required to perform some substantive testing.	We may need to perform more substantive testing on balances, where previously there was no separate category of material but not significant.
Revised definition of a significant risk, focused on risks at the upper end of a spectrum of inherent risk	We do not anticipate there being a significant increase in the number of significant risks identified, but where there are more material judgements or estimates being made and a significant risk has not been identified previously, we may conclude there is a significant risk.	You should expect more challenge on audits where before there were no significant risks beyond management override of controls.
Stand back requirement and increased focus on professional scepticism	Our audit approach already acknowledges that risk assessment is an iterative process as well as emphasising the importance of professional scepticism. We will use this as an opportunity to challenge ourselves on the evidence that professional scepticism has been applied through the risk assessment processes, including as part of the stand back assessment.	You should expect more challenge of the evidence provided in respect of our risk assessment, including revisiting this towards the concluding stage of the audit.

Revisions to auditing standards coming into effect (continued)

ISA (UK) 240 – The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements

The Financial Reporting Council (FRC) issued a revised fraud standard in May 2021, that takes effect for periods commencing on or after 15 December 2021 (i.e. March 2023 year ends for most Scottish public sector bodies).

Many of the revisions provide increased clarity as to the auditor's obligations and codify existing expectations or best practice. The updates to the ISA do not include any changes relating to proposals in the Government's White Paper regarding auditor reporting on a statement by directors on the steps they have taken to prevent and detect material fraud.

We summarise on the next few slides how this will impact our audit.

Area of change	Impact on our audit	Impact on the entity
Fraud inquiries	<p>In addition to the pre-existing required enquiries, we are now explicitly required to make inquiries of management or others at the entity who handle whistleblowing.</p> <p>We also required to discuss the risks of fraud with those charged with the governance, including those risks specific to the entity's business sector.</p>	You should expect further challenge in relation to who we speak to in relation to fraud at the entity, including more focus on entity/sector specific risks.
Engagement team discussions	<p>The revised ISA (UK) emphasises that the pre-existing audit team fraud discussion should explicitly include an exchange of ideas about fraud, incentives to commit fraud, and how management could perpetrate and conceal fraud.</p> <p>There is also an explicit requirement for the engagement partner to consider whether further fraud discussions should be held at later stages of the audit.</p>	You should expect increased challenge of the controls and processes in relation to the entity's own fraud risk assessment and the documentation of that assessment.

Revisions to auditing standards coming into effect (continued)

ISA (UK) 240 – The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements

Area of change	Impact on our audit	Impact on the entity
Identified or suspected fraud by a key member of management	The revised ISA (UK) clarifies that if we identify or suspect fraud by a key member of management this may be qualitatively material.	Further challenge in relation to identified or suspected fraud by a key member of management.
Involvement of specialists	<p>We are explicitly required to determine whether the engagement team needs specialised skills and knowledge:</p> <ul style="list-style-type: none"> • To perform the fraud risk assessment procedures, to identify and assess the risk of material misstatement due to fraud, to design and perform audit procedures to respond to those risks or to evaluate the audit evidence obtained; or • Where a misstatement due to fraud or suspected fraud is identified. 	There is likely to be more interaction with fraud specialists as part of our planning procedures.
Journal entry testing	<p>We were already required to test the appropriateness of journal entries and other adjustments made in the preparation of the financial statements and make inquiries of personnel.</p> <p>The revised ISA (UK) clarifies that our selection process should consider specifically both automated and manual journals, consolidation adjustments (in the preparation of group financial statements), and post-closing entries.</p> <p>The standard also emphasises that when making inquiries about inappropriate or unusual activity relating to the processing of journal entries and other adjustments, we should make inquiries of individuals with different levels of responsibility in the financial reporting process.</p>	<p>You should expect more challenge on GITCs over the identification and classification of automated and manual controls, especially where there are IT deficiencies.</p> <p>There will also be more inquiries with people at different levels of responsibility at the entity.</p>

Revisions to auditing standards coming into effect (continued)

ISA (UK) 240 – The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements

Area of change	Impact on our audit	Impact on the entity
Representations from those charged with governance	We will request an additional representations from those charged with governance regarding their responsibilities for the prevention and detection of fraud.	You should expect updated representations from those charged with governance that they believe they have appropriately fulfilled their responsibilities to design, implement and maintain internal control to prevent and detect fraud.

Sector developments

The State of the State report 2022/23 – From the pandemic to a cost of living crisis

Background and overview

The 11th edition of Deloitte and Reform's report on the UK public sector was launched in November 2022. Since 2012, we have aimed to create an annual snapshot of what's happening across government and public services to serve as an evidence base for informed discussion.

This year's State of the State finds public attitudes deeply affected by the cost of living crisis, pessimistic for the future and passionate about climate change.

After years of reacting to crises, the latest State of the State report finds officials across the public sector eager for reform and calling for bold decisions about the future of government and public services.

Some key messages:

- The public are split on the right balance between taxes, borrowing and public spending;
- The public's message to government: deal with the crises, but don't neglect net zero;
- Our survey data found that the Scottish and Welsh Governments, as well as the NHS, are among the most trusted parts of the public sector but trust has slipped overall;
- Public sector leaders are eager for reform and calling for bold decisions about the future of government and public services.



Next steps

The full report is available at [The State of the State 2022/23 \(deloitte.com\)](https://www.deloitte.com/uk/en/issues/public-sector/state-of-the-state-2022-23.html)

Sector developments (continued)

Good practice in annual reporting – National Audit Office (NAO)

Background and overview

Effective annual reporting in the public sector is more important than ever. The COVID-19 pandemic and, more recently, the energy price crisis have resulted in extraordinary public spending interventions by the government to support the public and the economy. Making government spending transparent and understandable to those who fund it – taxpayers – is therefore critical. Annual reports must clearly tell the ‘story’ of how these monies have been spent and what has been achieved. Crucially, annual reports and accounts must give assurance on how effective outcomes are being secured and how the risk of fraud and loss to the public purse is being appropriately managed and controlled.

Good reporting equips stakeholders with information they can use to hold organisations to account. This is why high-quality annual reports and accounts are fundamental to effective accountability.

The NAO has published a guide setting out good practice principles that it believes underpin good annual reporting. These principles are grouped under: **Supporting accountability**, **Transparency**, **Accessibility**, and the need for the report to be **Understandable**. Against these principles, the guide highlights examples which demonstrate attributes of good-practice reporting, including:

- Joined-up reporting.
- A frank and balanced assessment of risks and opportunities facing an organisation.
- Understandable non-financial information.
- Linkage between financial and non-financial information.
- Accessibility considerations.

Next steps

The full guide has been shared with management for consideration as part of the preparation for the 2022/23 Annual Report and Accounts and is available at [Good practice in annual reporting - National Audit Office \(NAO\) insight](#)

Appendices



Prior year audit adjustments

Uncorrected misstatements

The following uncorrected misstatements were identified in relation to the prior year audit:

	Credit/(Charge) to the CIES £'m	Increase/ (Decrease) in net assets £'m	Increase/ (Decrease) in Reserves £'m
Factual misstatements			
Property, Plant and Equipment	[1]	0.282	
Revaluation Reserves	[1]		(0.282)
Non-Current assets	[2]	0.398	
Revaluation Reserves	[2]		(0.398)
Total		0.680	(0.680)

- (1) This relates to the increase in valuation of a building revalued in the 2021/22 financial year but not recognised in the 2021/22 accounts. The council chose not to adjust for this as they maintain that the building is vacant, however Audit Scotland held that as the building was part of the Learning Estate, it required consent from the relevant Education Authority within Scottish Government to declare the building as surplus.
- (2) This relates to a difference in the calculation of component values used in Non-current asset revaluations not recognised in the 2021/22 accounts. The Council had applied extrapolated percentage increases based on land and buildings only, as opposed to component level increases as detailed in the valuer's report.

Written representations were obtained from the Council confirming that after considering all these uncorrected items, both individually and in aggregate, in the context of the Annual Report and Accounts taken as a whole, no adjustments were required.

Our other responsibilities explained

Fraud responsibilities



Your Responsibilities:

The primary responsibility for the prevention and detection of fraud rests with management and those charged with governance, including establishing and maintaining internal controls over the reliability of financial reporting, effectiveness and efficiency of operations and compliance with applicable laws and regulations.



Our responsibilities:

- We are required to obtain representations from your management regarding internal controls, assessment of risk and any known or suspected fraud or misstatement.
- As auditors, we obtain reasonable, but not absolute, assurance that the financial statements as a whole are free from material misstatement, whether caused by fraud or error.
- As set out in the significant risks section of this document, we have identified risks of material misstatement due to fraud in property valuations, capital expenditure and management override of controls.
- We will explain in our audit report how we considered the audit capable of detecting irregularities, including fraud. In doing so, we will describe the procedures we performed in understanding the legal and regulatory framework and assessing compliance with relevant laws and regulations.
- We will communicate to you any other matters related to fraud that are, in our judgment, relevant to your responsibilities. In doing so, we shall consider the matters, if any, regarding management's process for identifying and responding to the risks of fraud and our assessment of the risks of material misstatement due to fraud.



Fraud Characteristics:

- Misstatements in the financial statements can arise from either fraud or error. The distinguishing factor between fraud and error is whether the underlying action that results in the misstatement of the financial statements is intentional or unintentional.
- Two types of intentional misstatements are relevant to us as auditors – misstatements resulting from fraudulent financial reporting and misstatements resulting from misappropriation of assets.

Our other responsibilities explained (continued)

Fraud responsibilities (continued)

We will make the following inquiries regarding fraud and non-compliance with laws and regulations:



Management and other personnel:

- Management's assessment of the risk that the financial statements may be materially misstated due to fraud, including the nature, extent and frequency of such assessments.
- Management's process for identifying and responding to risks of fraud.
- Management's communication, if any, to those charged with governance regarding its processes for identifying and responding to the risks of fraud.
- Management's communication, if any, to employees regarding its views on business practices and ethical behaviour.
- Whether management has knowledge of any actual, suspected or alleged fraud affecting the entity.
- We plan to involve management from outside the finance function in our inquiries, in particular the Chief Executive.
- We will also make inquiries of personnel who are expected to deal with allegations of fraud raised by employees or other parties.

Internal audit



- Whether internal audit has knowledge of any actual, suspected or alleged fraud affecting the entity, and to obtain its views about the risks of fraud.

Those charged with governance



- How those charged with governance exercise oversight of management's processes for identifying and responding to the risks of fraud in the entity and the internal control that management has established to mitigate these risks.
- Whether those charged with governance have knowledge of any actual, suspected or alleged fraud affecting the entity.
- The views of those charged with governance on the most significant fraud risk factors affecting the entity, including those specific to the sector.

Independence and fees

As part of our obligations under International Standards on Auditing (UK), we are required to report to you on the matters listed below:

Independence confirmation

We confirm the audit engagement team, and others in the firm as appropriate, Deloitte LLP and, where applicable, all Deloitte network firms are independent of the Council and will reconfirm our independence and objectivity to the Audit & Scrutiny Committee for the year ending 31 March 2023 in our final report to the Audit & Scrutiny Committee.

Fees

The expected fee for 2022/23, as communicated by Audit Scotland in December 2022 is analysed below:

	£
Auditor remuneration	209,500
Audit Scotland fixed charges:	
• Contribution to PABV costs	47,420
• Audit support costs	7,940
• Sectoral cap adjustment	(26,050)
Total expected fee	238,810

The final fee may be higher than the above as a result of the significant risks identified throughout the audit plan which will impact on the audit work required. We will discuss this with management as the audit progresses.

There are no non-audit fees.

Non-audit services

In our opinion there are no inconsistencies between the FRC's Ethical Standard and the Council's policy for the supply of non-audit services or any apparent breach of that policy. We continue to review our independence and ensure that appropriate safeguards are in place including, but not limited to, the rotation of senior partners and professional staff and the involvement of additional partners and professional staff to carry out reviews of the work performed and to otherwise advise as necessary.

Relationships

We have no other relationships with the Council, its directors, senior managers and affiliates, and have not supplied any services to other known connected parties.

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Report to: Audit and Scrutiny Committee

Date of Meeting: 15th June 2023

Subject: Exceptions from the Application of Contract Standing Orders

Report by Strategic Director Partnership & Performance

1.0 Purpose

- 1.1 It is a requirement of Contract Standing Orders that exceptions should be reported to the next available Audit Committee. The purpose of this paper therefore is to provide detail on Exceptions to Contract Standing Orders submitted in the previous quarter.

2.0 Recommendations

- 2.1 The Committee is asked to note the report, commenting and challenging as appropriate

3.0 Considerations

- 3.1 Contract Standing Orders (CSO's) apply to all contracts entered into by Council officers. In some circumstances however, exceptions may be granted.
- 3.2 The appropriate senior manager must record their reasons in writing in the form of an exception report for a decision, which must be submitted to the Strategic Director, Partnership and Performance, for consideration.

The Strategic Director is required to consult with the Chief Finance Officer (S95) and Procurement Manager before taking any action that binds the Council. It is a requirement that any such exception shall be reported retrospectively in full to the next Audit Committee, including the reasons that fully justify the exception. A summary of CSO exemptions will also be provided as part of the Annual Procurement report to the Audit Committee.

- 3.3 Three exceptions were considered since the last report in February 2023
- 3.3.1 To permit the appointment of NEC Software Solutions UK Ltd and Civica UK to continue to provide maintenance and repair services to the OHMS Housing Management Software and the Servitor Repairs System management Software (respectively) for the coming financial year 2023-24. The funding for the maintenance of these systems is fully accounted for in the 2023/24 HRA revenue budget approved by Council on 16 February 2023

The basis of the exception request is that, in terms of Contract Standing Orders section 6 (7) There is a genuinely justifiable case to use an existing contractor/supplier to maintain continuity of supply or site experience is correct

Reference 2/6/1947

Granted

Based on the information provided the exception was granted all critical and statutory housing business management functions are managed through the OHMS system – tenant and customer information, rent accounts management and modelling, property and estates management, property allocations and lettings management, homelessness and housing support management.

Also all critical and statutory housing and property repairs management functions are managed through the Servitor system – housing repairs 24/7 service, void property repairs works, stores management function, job costing and schedule of rates management – all financial data management for all internal property trades team operations with this linked back into Tech One.

These are proprietary systems owned and operated by the companies that supplied then and can not readily be maintained by any other providers. In the light of this and the continuing need for these systems to support Service delivery officers are of the view that an extension of the current arrangements with the existing suppliers is essential for the continued operation of the Housing and Property Service.

It is clear that even if this was to go out to tender as anticipated within first quarter of financial year 2023-24 that there would be a requirement to retain this system past the period the exception requested to pay subsequent support costs.

The exception was therefore granted to cover up to 31st March 2025

Conditions

Procurement Form 1 should be completed and authorised for this requirement to go out to tender first quarter of financial year 2023-24

Purchase orders should be raised to cover the period requested to account for the support costs

The requirement should be published in Public Contracts Scotland as per the appropriate procurement journey and associated documents completed

- 3.3.2 To permit the appointment of Clackmannanshire Citizens Advice Bureau (CAB) to supply a dedicated Money Advice service to participants on the Council's employability programmes funded through UK and Scottish Governments over an initial 1 year period (1 April 2023 to 31 March 2024) with the possibility to extend by a further 1 year period (1 April 2024 to 31 March 2025)

Funding for the Money Advice service from April 2023 will be split across the following three external income streams from UK and Scottish Governments:

UK Shared Prosperity Fund, Fair Start Scotland and Parental Employability Support (Child Poverty funding)

The basis of the exception request is that, in terms of Contract Standing Orders section 6 (8) The purchase of goods or materials, the execution of works or supply of services for which the procurement officer considers that no genuine competition can be obtained & Contract Standing Orders section 6 (7) There is a genuinely justifiable case to use an existing contractor/supplier to maintain continuity of supply or site experience.

Reference 2/6/2041

Granted

There has been a dedicated Money Advice service in place for participants on the Council's employability programmes since June 2018 to enable them to better manage their money and to remove financial barriers to their participation in the labour market.

The Council's Economic Development service tendered for a Money Advice service on Public Contracts Scotland in 2018 and CAB were the only supplier who bid for the contract. The first contract with CAB was from 1 June 2018 until 30 November 2019 and was renewed on 1 December 2020 and the contract finished on 31 March 2023,

It is clear through market testing that there are no known alternative suppliers with the required skills, knowledge and expertise to provide a specialist community based Money Advice service

Conditions

A Procurement Form 2 should be completed and authorised to provide Procurement, Legal and Financial Governance
Purchase orders should be raised to cover the period requested
An award notice should be published in Public Contracts Scotland

- 3.3.3 To permit the appointment of Clackmannan CAB to Supply general advice and advocacy services types 1, 2 and 3 as set out in the Scottish National Standards for Advice and Advocacy¹ and homeless prevention advice (to Council tenants) all as detailed in the contract number 2/6/1650 which expired on 31 March 2023 Contract to run for four years from April 1 2023 to 31 March 2027.

Having reviewed the current range of general advice and advocacy services available locally it is clear that the CAB remains the only organisation capable of delivering the services required by the Council. In particular they have a substantial advice team in place based in Alloa and the capacity to provide outreach services in other settlements. In addition the well established and trusted brand of CABs and track record mean that they are best placed to deliver these services for the Council and local residents.

In the light of this and the continuing cost of living and homelessness crisis it is important that this service remains available. Officers were of the view that a further contract on substantially the same terms should be offered to CAB for period of four years.

The basis of the exception request is that, in terms of Contract Standing Orders section 6 (8) The purchase of goods or materials, the execution of works or supply of services for which the procurement officer considers that no genuine competition can be obtained & Contract Standing Orders section 6 (7) There is a genuinely justifiable case to use an existing contractor/supplier to maintain continuity of supply or site experience.

Reference 2/6/2042

Granted

It is clear through market testing that there are no known alternative suppliers with the required skills, knowledge and expertise to provide this service

Conditions

A Procurement Form 2 should be completed and authorised to provide Procurement, Legal and Financial Governance

Purchase orders should be raised to cover the contract period requested

An award notice should be published in Public Contracts Scotland

4.0 Sustainability Implications

4.1 There are no direct sustainability implications arising from the recommendations in this report.

5.0 Resource Implications

5.1 Financial Details - there are no direct implications for the Council's budget arising from this report

8.2 Staffing - there are no direct implications for the Council's establishment arising from this report

6.0 Exempt Reports

6.1 Is this report exempt? Yes (please detail the reasons for exemption below) No

7.0 Declarations

The recommendations contained within this report support or implement our Corporate Priorities and Council Policies.

(1) **Our Priorities** (Please double click on the check box)

- Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all
- Our families; children and young people will have the best possible start in life
- Women and girls will be confident and aspirational, and achieve their full potential
- Our communities will be resilient and empowered so that they can thrive & flourish

(2) Council Policies (Please detail)

Contract Standing Orders

Financial Regulations

8.0 Equalities Impact

8.1 Have you undertaken the required equalities impact assessment to ensure that no groups are adversely affected by the recommendations?

N/A

9.0 Legality

9.1 It has been confirmed that in adopting the recommendations contained in this report, the Council is acting within its legal powers. Yes

10.0 Appendices

10.1 Please list any appendices attached to this report. If there are no appendices, please state "none".

none

11.0 Background Papers

11.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

No (please list the documents below)

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Derek Barr	Procurement Manager	2017

Approved by

NAME	DESIGNATION	SIGNATURE
Stuart Crickmar	Strategic Director Partnership & Performance	

Report to: Audit and Scrutiny Committee

Date of Meeting: 15 June 2023

Subject: Business Plan Review 2021/23

Report by: Strategic Director (Place)

1.0 Purpose

- 1.1. This report provides the Committee with an update on the Place Business Plan 2021-23 which was agreed in August 2021.
- 1.2. Appendices A-B provide detailed updates on performance and improvement actions. Appendix C covers Risk and Appendix D summarises our key achievements since the last report to Committee in December 2022.
- 1.3. A number of key areas are also highlighted with the Considerations section of this report.

2.0 Recommendations

- 2.1. Committee is asked to note, comment on and challenge the report.

3.0 Considerations

- 3.1. **Policy and Strategy Development.**
- 3.2. Strategies and policies which have been developed in line with the schedule set out in the Business Plan are:
 - Community Wealth Building Action Plan
 - Economic Recovery Strategy
 - Local Employability Delivery Plan
 - Waste Treatment Procurement Strategy
 - Household waste and recycling collection policy
 - Connecting Clackmannanshire
 - Winter Service Policy
- 3.3. Progress has also been made on the following:
 - Net Zero Strategy and Action Plan
 - Local Biodiversity Action Plan
 - Learning Estate Strategy
 - Regional Energy Masterplan

3.4. Policies and strategies which have not progressed to date are:

- Sustainable Food Growing Strategy
- Local Development Plan
- Local Transport Strategy

3.5. **Key Issues and Priorities**

3.6. Place services strive to deliver quality front-line services to the citizens of Clackmannanshire. Roads and Transportation, Land services, Waste and Recycling, Housing and Public Protection are all highly valued aspects of what people expect from a Council and have a major influence on people's quality of life. Also, Housing, Property and Facilities Management Services provide vital support to other Council Services, such as Education and Health and Social Care

3.7. Place services also have a major influence on shaping the future prosperity of Clackmannanshire, through spacial planning and development management, economic development and employability services; together with the delivery of capital projects in support of the Council's vision and outcomes. Many of the levers that can promote and accelerate a Wellbeing Economy lie within the Place Directorate.

3.8. The impact of the global pandemic on our citizens, communities, partners, suppliers and our staff is still being felt. Taken together with the economic outlook and Cost of Living Crisis, we continue to experience consequential impact on the operations of the Council and Place services. We are experiencing increased demand in a range of service areas, not least those involved in supporting vulnerable people. Some of our capital programme activities have been adversely affected, either by restrictions to working practices or increases in supply chain costs.

3.9. As reported in December 2022, there has been increased focus on the importance of health and safety at work. We have worked jointly with colleagues from the corporate health and safety team to raise staff awareness of safety issues via a programme of toolbox talks and site audits. A review of all service health and safety risk assessments is largely complete, with the updated assessments being uploaded to the corporate health and safety system. Importantly, there has been a real drive to improve our safety culture and staff are encouraged to report incidents and accidents so that we can prevent similar issues arising again. It is pleasing to see that health and safety related performance measures demonstrate real improvement over the last 12 months in comparison to the previous period, with increased reporting of incidents and a reduction in reportable accidents. Good progress has been made on managing Hand Arm Vibration Syndrome (HAVS) in response to an intervention by HSE in 2022.

3.10. Financial sustainability remains a key consideration and tight budgetary controls remain a high priority. Work has already begun on preparing for the 2024-25 budget.

3.11. Climate change and net zero considerations are also becoming more and more part of 'business as usual' when designing operations, as well as shaping our policies and capital projects. A climate change strategy and

action plan is at an advanced stage of development with a final version due to be reported to Council on 10 August 2023.

3.12. **Transformation, Innovation and Collaboration**

3.13. Place services are contributing to taking forward the key 'Be The Future' transformation themes of: Sustainable, Inclusive Growth; Empowering Families and Communities; and Health and Wellbeing. Examples include:

- Key partner in the Family Wellbeing Partnership and STRIVE, working with others to find creative solutions to support local people whilst helping to shape the future of public service delivery.
- Developing the principle of the Alloa Transformation Zones to maximise the benefits of a range of interrelated investment opportunities and to position Clackmannanshire as a world recognised centre of innovation.
- Delivering the 'Living Alloa' townscape improvements, in collaboration with Alloa First and CTSI to improve connectivity, safety and sense of pride of place.
- Delivering Primrose Place dementia friendly housing, in collaboration with Kingdom Housing Association.

3.14. We continue to work closely with colleagues in the Transformation Team and are taking forward a number of initiatives including:

- Internet of things pilot on remote monitoring of CO2 in classrooms
- Customer service portal
- Innovations In-cab technology in waste vehicles
- Roads Digital Initiatives – Transformation to paperless documentation – Site Inspection Reports, Power Automate Software that sends daily updates to interested parties on road works and emergencies to Stirling and Clacks Contact centre and Police Scotland live information to improve awareness and safety.
- Health & Safety Accessibility – Use of ipads to disseminate H&S information such as Risk Assessments, Near Miss Reporting and COSHH information, again moving to paperless working.

3.15. Working with the University of Stirling and Forth Valley College, significant progress is being made on the early stage planning for phase 2 of Scotland's International Environment Centre (SIEC) and the Inter-generational Living Innovation Hub (which feature as part of the Alloa Transformation Zone). On 23 March, Council endorsed combining these two projects into a single innovation centre, located in the heart of Alloa. Three potential sites have been shortlisted and the results of feasibility work will be brought to a future meeting of Council.

3.16. We collaborate with Stirling Council colleagues on other CRD programmes, including Culture, Heritage and Tourism; Active Travel; Regional Digital Hubs, Regional Energy Masterplan; and Flexible/Inclusive Skills programmes.

3.17. In partnership with CTSI and Forth Environment Link, we were successful in securing £500,000 from the Vacant Derelict Land Improvement Fund to support a small scale pilot net zero community food growing project at

Forthbank. Colleagues at SIEC are also providing support and advice and early stage planning and design activity is underway.

3.18. Stakeholder Engagement

Stakeholder engagement is an essential part of our approach to designing and delivering services and projects. Over the recent period we have carried out the following engagements:

- Renewed engagement with the Tenants Federation.
- Housing tenant satisfaction feedback sought for all for capital, repairs and maintenance works.
- Meetings with local community groups occupying our properties on leases in particular where shared repair and maintenance liabilities occur.
- Public engagement on improvements to West End Park, especially with younger children and girls.
- Business engagement conducted through the Clackmannanshire Business Support Partnership including fortnightly mailing to over 1,600 recipients and Business Survey.
- Supported a number of community based Climate Change Fora in each of our Ward areas.

3.19. Service Performance

3.20. Appendix A sets out our performance across the Local Government Benchmarking Framework. In addition, across the directorate there are a range of embedded practices for managing and monitoring service performance. The service provides a number of statutory/national performance reports, as follows:

- Planning Performance Framework
- Building Standards Verification – Annual Performance Report
- Food Control Service Plan
- Public Bodies' Climate Change Duties
- Scottish Housing Regulator – Annual Return of the Charter (ARC)
- Scottish Housing Regulator – Self Assurance Statement
- Scottish Housing Regulator – Landlord Report to Tenants
- Core Facts Return to Scottish Government
- Scottish Housing Regulator – Annual Return of the Charter (ARC) & Assurance Statement
- Annual Core Facts Building Condition Return to Education for their Submission to Scottish Government
- LEAMS Keep Scotland Beautiful Local Environmental Audit & Management System

3.21. Workforce Planning

3.22. Remote and/or hybrid working is the norm for many colleagues. Whilst hybrid working presents real opportunities, this work will require new policies, processes, systems; assets and ways of working that represent a fundamental change, and as such require careful engagement with staff,

members and trade union colleagues. A survey has recently been carried out to identify how staff may engage in a number of different work-styles. The output from these interactions will inform our public buildings asset strategy going forward.

- 3.23. At the same time, many of our staff continue to operate traditional patterns of work, in physical proximity on sites and within buildings. Some physical improvements to depots are being planned to improve safety and wellbeing of colleagues.
- 3.24. The Council's workforce is aging, and this is particularly acute within Place. More than a third of the workforce is at an age where retirement is a potential option, with over half moving into this category within the next 5 years. At the same time, the number of younger employees in the service is distinctly imbalanced, with around 10% of employees under the age of 30. The scale and pace of staff turnover is likely to increase significantly in the next 5 years, emphasising a requirement to secure and develop skills required to fulfil statutory and essential support functions as a matter of priority. Due to our size, there are people covering multiple roles and this creates risks of single points of failure. There are also skills and capacity gaps in some business-as-usual activities and in meeting our Capital Plan and transformation aspirations.
- 3.25. A number of voluntary severance/early retirements were agreed as part of the 2023-24 budget process. We have met the initial staff reduction targets and are working to identify ways to enable further severances for those staff who have indicated a wish to leave the organisation on these terms. The development of a Target Operating Model across a range of services presents opportunities to facilitate this process.
- 3.26. **Delivery Plan and Key Achievements**
- 3.27. Appendix B sets out details of the delivery plan, which describes service performance and progress against agreed improvement actions, whilst Appendix C provides information on some of our key achievements.
- 3.28. Improvement Plan activities that have or are being delivered to schedule are:
- Deliver Community Wealth Building Action Plan
 - Deliver Alloa town centre improvement projects
 - Deliver roads and transportation capital projects
 - Develop Active travel projects (non CRD)
 - Produce an economic recovery strategy and action plan
 - Review service delivery model for Trading Standards service
 - Deliver CRD projects in line with financial profile
 - Deliver Learning Estate capital projects
 - Deliver village and small towns capital projects
 - Deliver improvements to West End Park and other play areas and open spaces
 - Produce Waste Treatment procurement strategy
 - Produce Household Waste and Recycling Collection strategy
 - Deliver improvements to Westhaugh Gypsy/Travellers site

- Deliver social services adaptations programme
- Deliver Learning Estate capital projects
- Support the development of the Wellbeing Hub
- Complete Police Integration Project
- Undertake a viability assessment and review of the current commercial property portfolio

3.29. Progress has also been made on the following:

- Develop the next iteration of the learning estate strategy
- Undertake a viability assessment and review of the current learning estate strategy
- Develop rapid scoping assessment for Transformation Zones
- Develop project proposals, masterplan and engagement strategy for Transformation Zones
- Develop Climate Change/Net Zero strategy and action plan
- Produce local biodiversity action plan
- Waste and Recycling collections policy
- Deliver Housing capital programme
- Deliver non-housing compliance/operational resilience capital programme
- Comprehensive review of the use of homeless temporary accommodation
- Tenant Participation improvement plan
- Implement new Housing/Property IT system
- Route-map and options appraisals for compliance with SG rollout of free school meals to all primary age pupils
- Implement the new school food menu in compliance with nutritional guidance/standards

3.30. Improvement actions which have not progressed to date are:

- Parking decriminalisation
- Develop route-map to compliance with Energy Efficiency in Scottish Social Housing 2 (ESSH2)

3.31. **Risks**

3.32. Key risks that apply to Place services are:

- Insufficient financial resilience
- Inadequate workforce planning
- Health and Safety Breach
- Failure to prepare for severe weather events.

3.33. Appendix C includes the service risk register which identifies how these risks are to be mitigated.

4.0 **Sustainability Implications**

4.1. None

5.0 **Resource Implications**

5.1. *Financial Details*

5.2. The full financial implications of the recommendations are set out in the report. This includes a reference to full life cycle costs where appropriate. Yes

5.3. Finance have been consulted and have agreed the financial implications as set out in the report. Yes

5.4. *Staffing*

6.0 Exempt Reports

6.1. Is this report exempt? Yes (please detail the reasons for exemption below) No

7.0 Declarations

The recommendations contained within this report support or implement our Corporate Priorities and Council Policies.

(1) **Our Priorities** (Please double click on the check box)

Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all

Our families; children and young people will have the best possible start in life

Women and girls will be confident and aspirational, and achieve their full potential

Our communities will be resilient and empowered so that they can thrive and flourish

(2) **Council Policies** (Please detail)

8.0 Equalities Impact

8.1 Have you undertaken the required equalities impact assessment to ensure that no groups are adversely affected by the recommendations?

Yes No

9.0 Legality

9.1 It has been confirmed that in adopting the recommendations contained in this report, the Council is acting within its legal powers. Yes

10.0 Appendices

10.1 Please list any appendices attached to this report. If there are no appendices, please state "none".

Appendix A – Place Business Plan 2021/23 - LGBF Performance Data

Appendix B – Place Business Plan 2021/23 - Performance Indicators & Improvement Actions

Appendix C – Place Business Plan 2021/23 - Risk Register

Appendix D – Place Business Plan 2021/22 - Service Achievements

11.0 Background Papers

11.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

Yes (please list the documents below) No

Author(s)










NAME	DESIGNATION	TEL NO / EXTENSION
Pete Leonard	Strategic Director (Place)	Extension : 2533

Approved by

NAME	DESIGNATION	SIGNATURE
Pete Leonard	Strategic Director (Place)	





Place Directorate Business Plan 2021-23


Key to Symbols

Performance Indicators		Actions		Risks	
	Meeting target or within 5%		Already complete		Score of 16 or above
	5-15% outwith target		Will complete within target date		Score of 10 to 15
	More than 15% outwith target		Will complete outwith target date		Score of 9 or below



1. Performance Indicators

1.1 Housing Service


Code	Performance Indicator	2019/20	2020/21	2021/22			Scotland - Average	Latest Note
		Value	Value	Value	Target	Status		
HMO ALL 035	Rent loss due to empty (void) properties	0.45%	0.94%	0.66%	0.90%		1.63%	The average time to re-let our properties decreased in 2021/22 which meant we lost less rent due than the previous year. We are also performing well against the Scottish average. We expect to continue to perform well in void management meaning we keep rent loss low.
HMO HPI 005	Council housing meeting all Scottish Housing Quality Standard (SHQS) criteria	96.12%	79.19%	59.87%	100.00%		69.70%	Performance in SHQS dipped due largely to a change in SHQS guidance and the reporting requirement within this area. We were also unable to access properties to carry out Energy Performance Certificate assessments during the Covid pandemic. A planned programme of EPC assessment to renew out of date EPCs has commenced, this will see a marked improvement in SHQS compliance and future SHQS reporting.
HMO HPI 157	Council houses meeting the Energy Efficiency Standard for Social Housing (ESSH)	84.16%	85.26%	62.28%	100.00%		82.80%	ESSH performance has dropped in level due to a combination of a change to the way in which we are required to report on performance as well as a large percentage of our overall Energy Performance Certificates requiring to be renewed (having expired) and properties re-assessed. We have a planned programme of assessment currently underway to provide the new EPC's required, this coupled with recent improvement works to some of our last remaining "hard to treat" homes will see our reported performance figure increase significantly in the coming months.
HMO PRO 006	Average working days to complete non-emergency repairs	7.16	4.24	4.90	7.28		9.19	Non emergency repair response times have increased slightly in comparison to the previous year, this can be attributed to catch up of non emergency repair works backlogged during the Covid pandemic. Performance is good in comparison to the Scottish average.

Code	Performance Indicator	2019/20	2020/21	2021/22			Scotland - Average	Latest Note
		Value	Value	Value	Target	Status		
HMO TEM 011	Rent arrears as a % of rent due in the year	10.11%	9.56%	10.66%	9.56%		8.67%	Housing Officers continue to take a supportive approach with tenants struggling to pay their rent with a focus on avoiding evictions. The service implemented an assistance scheme to help those affected by the pandemic. How much monetary assistance they got was dependant on their circumstances. Those who were made redundant, furloughed and self employed were eligible for the scheme. To date we have applied just over £51K to accounts and each account received on average £188. In the face of a cost of living crisis and the need to show a degree of forbearance in the aftermath of the pandemic some increase in arrears is to be expected.










1.2 Property Service


Code	Performance Indicator	2019/20	2020/21	2021/22			Scotland - Average	Latest Note
		Value	Value	Value	Target	Status		
ASM FAC 02a	Operational buildings suitable for current use	80.0%	80.0%	91.4%	85.0%		85.3%	We continue to improve our overall estate with an emphasis on legal compliance. Asbestos management continues to be a prominent aspect with continual monitoring and removals undertaken when convenient and necessary. Improvements and upgrades across all properties in respect of fire management and recent audits by Scottish Fire & Rescue continue to be extremely positive with only minor items being identified during audits. The sale of the old ABC nursery in Grant street appears to be almost finalised. Pre Planned Maintenance and reactive repairs continue to be the mainstay of the teams daily activity.
ASM FAC 03a	Council buildings in satisfactory condition (by floor area)	97.7%	97.7%	97.5%	95.0%		90.1%	Learning estate colleagues engaged with Hub East and Hollis Global, Independent real estate consultants who undertook and prepared condition reports for all primary schools & nurseries (ELC's) producing a priority list of all works requiring attention as well as estimated costings for each. These reports were then used to report conditions under the core facts to the Scottish Gov.

1.3 Development Service





Code	Performance Indicator	2019/20	2020/21	2021/22			Scotland - Average	Latest Note
		Value	Value	Value	Target	Status		
DEV DMA 01b	Cost per local planning application	£2,818	£3,575	£3,362	£4,986		£4,341	Lower than average and variable depending on number of applications received by small planning team. Staff undertake additional functions beyond assessment of planning applications (eg. capital project management, bid preparation, Place making , City Region Deal, Local Development Plan assistance and environmental improvement work).

Appendix A








Code	Performance Indicator	2019/20	2020/21	2021/22			Scotland - Average	Latest Note
		Value	Value	Value	Target	Status		
DEV DMA 01c	Average weeks to process commercial planning applications	6.3	6.5	7.2	11.1		11.7	Over 10% increase due to higher more complex case load in this year and a greater proportion of time spent on non planning application activity. Remain both lower than national average and in the top quartile for 4th year running.
DEV DMA 11a	Immediately available employment land (as % of land allocated for employment in Local Development Plan)	68.5%	68.5%	68.0%	38.9%		27.2%	Higher than average but related to market conditions. The Local Development Plan has identified sufficient land availability however this has not always been effective as planning permission has not been granted to result in immediately available land. This is outwith Council control as it cannot apply for planning permission for private land and is therefore subject to market forces. However planning permission has been granted for significant employment sites (such as Kilbagie) and further permissions are expected to be granted for other sites (such as Carsebridge) in the coming year. These permissions were expected last year but have been delayed for reasons outwith Planning authority control.
DEV LFR 026	Cost of Economic Development & Tourism per 1,000 population	£34,459	£37,707	£71,187	£88,582		£119,486	Further investigation into the detailed inclusions and exclusions in this calculation will be conducted in order to set future targets, as investment in essential employability and business support services is critical for inclusive growth.
EDE EMP 005	Unemployed people assisted into work via Council employability programmes	14.6%	9.0%	39.3%	6.0%		20.2%	Significant increase due in the main to increase in employability funding which has supported a number of job creation initiatives eg. Kickstart, Long Term Unemployed Scheme, Fair Work Incentive.
EDE LGB B1b	Business gateway startups per 10,000 population	20.4	18.3	16.1	11.2		14.4	Number of start ups has decreased slightly from 2020/21. However Clackmannanshire still remains above the Scottish average. Our ranking has dropped from 10th to 18th but this could be explained due to a small variance within the population size of Clackmannanshire.
EDE LGB B2a	Residents earning less than the Real Living Wage	22.9%	N/A	N/A	15.2%		14.4%	Clackmannanshire Anchor Partnership is close to endorsing a Good Employment Charter for the area. We anticipate this will assist in raising the number of employees locally paid at least the Scottish Real Living Wage and raising employer awareness of the importance of good terms and conditions for employees.
EDE LGB B3a	Properties with Superfast Broadband	94.8%	95.8%	98.2%	93.8%		94.1%	There is a small increase this year and the figure remains above the Scottish figure of 94.1%.
EDE SLD 19a	Town vacancy rate (vacant retail units as % of total units) - Alloa town centre only	7.5%	13.6%	18.6%	13.1%		11.4%	<i>Increase of 14 vacant units compared to previous year.</i>
RGY EHE 014	Cost of Environmental Health per 1,000 population	£11,253	£13,648	£11,001	£13,070		£15,032	After the service cost being skewed by grant funding from the Scottish Government to deal with the Coronavirus Pandemic, the funding model favouring smaller Councils, the costs are nearer to pre pandemic levels. The service is now concentrating on re-establishing work streams and service provision that was suspended during the pandemic. This "recovery" phase will take several years, particularly for food regulation, and follows an approved plan.

Code	Performance Indicator	2019/20	2020/21	2021/22				Latest Note
		Value	Value	Value	Target	Status	Scotland - Average	
RGY SCC 005	CO2 emissions area wide per capita - all emissions	9.9 tonnes	9.1 tonnes		9.0 tonnes			Very slight reduction since last reporting period. However, larger reductions envisaged in coming years as business, industry and transportation implement more carbon reduction measures in order to meet national and local targets.
RGY SCC 006	CO2 emissions area wide per capita - emissions within scope of local authority	6.9 tonnes	6.2 tonnes		6.0 tonnes			The rationalisation of the Council's building portfolio has been a significant factor in the reduction as has the national decarbonisation of the gas and electricity network. Inroads are also being made into electrifying our fleet transport and ongoing energy efficiency projects are contributing towards the reductions. As the Council implements its Climate Change Strategy and Action Plan and its Regional Energy masterplan, greater reductions are expected.
RGY TST 004	Cost of Trading Standards per 1,000 population	£2,600	£1,891	£1,281	£4,144		£5,932	Savings have been made in recent years due to unfilled vacancies but this has put significant strain on service delivery. Stirling Council is actively seeking to address the shortfall in staffing in order to ensure that service provision is maintained at the required level. This is proving challenging, however.

1.4. Environment Service










Code	Performance Indicator	2019/20	2020/21	2021/22				Latest Note
		Value	Value	Value	Target	Status	Scotland - Average	
ENV LAN 01a	Cost of parks & open spaces per 1,000 population	£19,325	£14,272	£18,374	£14,272		£20,315	Value has increased from previous year and aligns with general trend of increased investment in playparks.
ENV SHS POS	Satisfaction with parks & open spaces (3 year average)	84.0%	87.4%		85.5%			Methodological changes to the Scottish Household Survey mean 20/21 data was not comparable to previous - we have not been advised of national plans for future reporting.
ENV SHS STR	Satisfaction with street cleaning (3 year average)	55.0%	63.3%		60.0%			Methodological changes to the Scottish Household Survey mean 20/21 data was not comparable to previous - we have not been advised of national plans for future reporting.
ENV SHS WMA	Satisfaction with refuse collection (3 year average)	64.0%	64.3%		75.3%			Methodological changes to the Scottish Household Survey mean 20/21 data was not comparable to previous - we have not been advised of national plans for future reporting.
ENV STR 02e	Street cleanliness score (% 'acceptable')	95.1%	89.6%	90.4%	90.1%		89.7%	Despite challenges associated with Covid-19 cleanliness scores remain consistently high due to the routine cleanliness programmes and regimes in place.
ENV STR 04a	Cost of street cleaning per 1,000 population	£10,613	£12,283	£16,046	£14,492		£14,860	Increased due to backlog of work due to Covid-19, illicit dumping and house land clearances also impacted street cleaning teams.
ENV WMA 02c	Cost of refuse collection per premise	£59	£45	£51	£45		£70	Cost per household remains below national average which highlights how efficient the waste service delivery model currently is. Continued low costs of operating will be achieved via ongoing work towards Councils Net Zero targets,

Appendix A

Code	Performance Indicator	2019/20	2020/21	2021/22			Scotland - Average	Latest Note
		Value	Value	Value	Target	Status		
								new target operating model and structural changes.
ENV WMA 02d	Cost of refuse disposal per premise	£105	£110	£112	£110		£100	Costs held steady through increase in new build properties and significant drop in residual waste tonnage collected / deposited at Forthbank Recycling Centre of 690 tonnes, resulting in reduction in landfill tax of around £69,000. Net Zero targets, landfill ban and planned changes to collections next year should result in reduced tonnages to landfill.
ENV WMA 04c	Household waste composted or recycled	55.4%	48.6%	50.0%	48.6%		42.7%	Council has exceeded the target and achieved 50% recycling rate. This places Clacks above the Scottish Authorities average of 42.7%. Improvements to the HWRC has led to an upturn in recycling tonnage, despite traffic returning towards pre-COVID levels.
RAT RCI 001	A class roads that should be considered for treatment	24.8%	26.5%	26.9%	25.0%		27.6%	The increase in the road condition indicator is due to the lack of schemes done in the previous 2 years due to the COVID impact on services. This is now evidenced in the deterioration of the road network slippage in overall rankings.
RAT RCI 002	B class roads that should be considered for treatment	18.0%	18.5%	19.0%	20.0%		33.6%	The increase in the road condition indicator is due to the lack of schemes done in the previous 2 years due to the COVID impact on services. This is now evidenced in the deterioration of the road network.
RAT RCI 003	C class roads that should be considered for treatment	29.0%	27.4%	27.0%	30.0%		33.2%	Due to having such a small network, and the way the survey is carried out any variance can be attributed to rolling average for the survey results. Priority for surfacing schemes remains with our A and B roads, unclassified are treated as required within remaining budgetary constraints.
RAT RCI 004	Unclassified roads that should be considered for treatment	43.0%	43.2%	40.8%	42.0%		36.7%	Due to having such a small network, and the way the survey is carried out any variance can be attributed to rolling 4 year average for the survey results, based on a 10 year survey cycle excluding cul-de-sacs. Priority for surfacing schemes remains with our A and B roads, unclassified are treated as required within remaining budgetary constraints.
RAT RDS 024	Cost of maintenance per kilometre of road	£17,066	£12,968	£9,573	£9,379		£10,955	Increase in wholesale costs for materials and availability has reduced the number of schemes that could be delivered. This has had a significant impact on our road condition indicator performance and will only continue with the increased inflation. There are still concerns regarding the accuracy and consistency of authorities' reporting for this measure. The current level of investment will not keep the road network in a 'steady state'.



Place Directorate Business Plan 2021-23

Key to Symbols

Performance Indicators		Actions		Risks	
	Meeting target or within 5%		Already complete		Score of 16 or above
	5-15% outwith target		Will complete within target date		Score of 10 to 15
	More than 15% outwith target		Will complete outwith target date		Score of 9 or below

2. Actions




2.1 Sustainable Inclusive Growth

Code	Action	Lead	Due Date	Expected Outcome	Latest Note
PLC 213 101	Develop Net Zero strategy and action plan	Senior Manager - Development	31-Mar-2023		Final report including Action Plan scheduled to go to Council 10 Aug 2023.
PLC 213 102	Undertake a viability assessment and review of the current commercial property portfolio.	Senior Manager (Property)	31-Mar-2023		Asset strategy review being taken forward as part of the 2024/25 budget process. Resource approved at Council budget meeting 9 March.
PLC 213 103	Deliver Community Wealth Building Action Plan	Senior Manager - Development	31-Mar-2023		Action Plan approved by Council December 2020.
PLC 213 104	Develop routemap to compliance with EESSH2 for all Council Housing stock.	Senior Manager - Housing	31-Mar-2023		Limited progress due to lack of Scottish Government guidance. Regional Energy Masterplan may identify a housing related project.
PLC 213 105	Review of the Local Development Plan and the preparation of a Proposed Plan, in line with NPF4 and the Regional Spatial Strategy for the Forth Valley area.	Senior Manager - Development	31-Mar-2023		Work unable to commence as scheduled due to delayed adoption of NPF4. A draft process and timetable will be shared with Members / Planning Committee
PLC 213 106	Deliver the Town Centre improvement projects in accordance with Scottish Government's Town Centre Grant Fund	Senior Manager - Development	31-Mar-2023		'Living Alloa' secured the SURF Award for Best Practice in Community Regeneration. Primrose Place development is now open and fully let.
PLC 213 107	Deliver roads and transportation capital projects	Senior Manager - Environment	31-Mar-2023		2022/23 programme was delivered to budget.
PLC 213 108	Develop Rapid Scoping Assessments for Alloa Transformation Zones	Senior Manager - Development	30-Nov-2021		This work is being incorporated into the town centre masterplanning process
PLC 213 109	Develop project proposals and engagement/masterplan and implementation of Transformation Zone initiatives.	Senior Manager - Development	31-Mar-2023		Town centre masterplanning activity is being planned for this year. Good progress is being made on specific site/project development opportunities.

Code	Action	Lead	Due Date	Expected Outcome	Latest Note
PLC 213 110	Produce an Economic Recovery strategy and action plan	Senior Manager - Development	31-Oct-2021	✔	Economic Development Action Plan approved by Council October 2021
PLC 213 111	Deliver CRD programme in line with delivery plan/financial profile	Strategic Director - Place	31-Mar-2023	✔	Spend on Clacks projects is largely in line with profile.

2.2 Empowering Families & Communities

Code	Action	Lead	Due Date	Expected Outcome	Latest Note
PLC 213 201	Undertake condition survey & option appraisal of Learning Estates Primary School property assets.	Senior Manager (Property)	31-Mar-2023	⚠	All condition surveys and capacity analysis work has been done and a first batch of appraisals. Have been produced. Unable to progress the remaining appraisals until staffing resources are in place.
PLC 213 202	Develop the next iteration of the Learning Estate Strategy	Senior Manager (Property)	31-Mar-2023	✔	<p>Council decision re Lochies 6 October</p> <p>LEIPS bid completed and ready for submission by 31 October.</p> <p>Further strategy development/decision points are dependent on remaining options appraisals being completed. Next phase:</p> <ul style="list-style-type: none"> • Craighbank Primary and Nursery School • Sauchie Nursery • Tullibody North Campus – Banchory Primary and Nursery and St Serfs Primary and Nursery • Park Primary School
PLC 213 203	Deliver Learning Estate capital projects	Senior Manager (Property)	31-Mar-2023	✔	<p>Park ELC - Onsite on 20th September 2021 and final snagging is complete.</p> <p>Menstrie ELC and Primary – complete</p> <p>Craighbank ELC – complete</p> <p>Redwell Primary Outdoor Learning Environment – complete</p> <p>Alva Primary flood defences – complete</p> <p>Tullibody South Campus snagging issues being resolved.</p>
PLC 213 204	Deliver village and small towns capital projects	Senior Manager - Development; Senior Manager - Environment	31-Mar-2023	✔	Alva Streetscape project is complete.
PLC 213	Routemap and option appraisals for compliance	Senior Manager	31-Mar-2023	⚠	Draft plan and costings have been prepared.

Code	Action	Lead	Due Date	Expected Outcome	Latest Note
205	with Scottish Government Policy to feed all primary school children with free school meals by August 2022.	(Property)			
PLC 213 206	Implement the new school food menu to ensure compliance with the new requirements of the Nutritional Act to ensure food meets the new standards.	Senior Manager (Property)	31-Mar-2023		Staff turnover and capacity issues at the production unit have delayed progress.
PLC 213 207	Improvements to Westhaugh Gypsy/Traveller site	Senior Manager - Housing	31-Mar-2023		The decant process has been completed and demolition works are due to start. Governance for additional funding requirement secured at Council 18 May.
PLC 213 208	Tenant Participation Improvement Plan	Senior Manager - Housing	31-Mar-2022		Limited progression due to capacity constraints. Being taken forward as a matter of urgency.








2.3 Health & Wellbeing

Code	Action	Lead	Due Date	Expected Outcome	Latest Note
PLC 213 301	Support the development of the Wellbeing hub	Senior Manager (Property)	31-Mar-2023		Place officers are members of the strategic and operational management boards.
PLC 213 302	Deliver Housing Capital plan	Senior Manager - Housing	31-Mar-2023		The housing capital plan continues to deliver quality improvements to housing. Procurement impact on external work.
PLC 213 303	Deliver social services adaptations programme	Senior Manager (Property)	31-Mar-2023		This provision has been outsourced to a contractor with the backlog now down to manageable levels. Consideration as part of value engineering that this may stay with the contractor.
PLC 213 304	Deliver Strategic Housing Investment Plan (SHIP)	Senior Manager - Housing	31-Mar-2023		Not progressed due to resource capacity constraints. External resource being procured to assist in taking this forward.
PLC 213 305	Develop active travel projects and associated funding bids (non CRD)	Senior Manager - Environment	31-Mar-2023		
PLC 213 306	Deliver improvements to West End Park and other play areas and open spaces	Senior Manager (Property)	31-Mar-2022		West End Park: New and improved footpaths installed together with new play equipment, including accessible equipment. Remaining items will be complete during the summer of 2023.
PLC 213 307	Comprehensive review of the council use of homeless temporary accommodation (HRA stock, RSL and Private)	Senior Manager - Housing	31-Mar-2023		Good progress has been made with the purchase of off-the-shelf units and this should have a positive impact on provision of Temp accommodation.


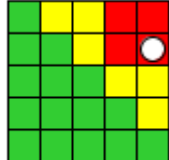
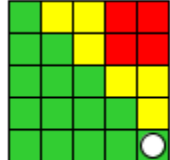

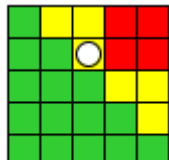
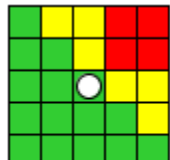

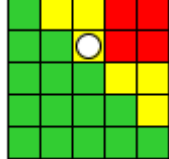
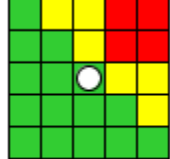
2.4 Compliance & Operational Resilience

Code	Action	Lead	Due Date	Expected Outcome	Latest Note
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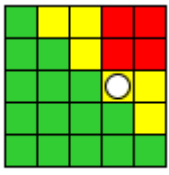
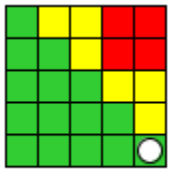

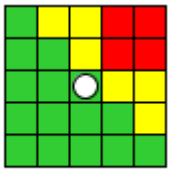
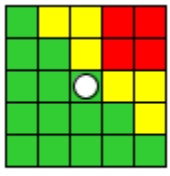
Appendix B

Code	Action	Lead	Due Date	Expected Outcome	Latest Note
PLC 213 401	Implement service redesign and associated workforce development plan	Strategic Director - Place	31-Mar-2022		Property and Waste services proposals are due to SLG in coming weeks
PLC 213 402	Implement Housing/Property IT system	Senior Manager (Property); Senior Manager - Housing	31-Mar-2023		Existing systems in housing and repairs continue to be supported and functional however are aged and in need of renewal now. A suitable procurement pathway is currently being identified and developed with meaningful progression to be made by end of the Q1 of 2023/24, within Q2 we expect to be able to advertise the required works to obtain a suitable new housing and property IT business management solution. Delays incurred to date centre around resource capacity issues within the housing and property service areas.
PLC 213 403	Complete Police Integration Project	Strategic Director - Place	30-Nov-2021		Formal opening by Chief Constable 22 September 2022.
PLC 213 404	Review service delivery model for Trading Standards service	Senior Manager - Development	31-Dec-2021		Consideration to be given to the future delivery model.
PLC 213 405	Deliver property Compliance and Operational Resilience capital projects	Senior Manager (Property)	31-Mar-2023		Capital expenditure has significantly improved the external fabric condition and appearance at Clackmannan Town Hall with these works completed in Q4 of 2023. Ongoing servicing, maintenance and repairs to commercial heating systems across our public buildings and schools estate continues to be challenging with aged systems at risk of critical failure and scarcity/ increased cost of available repairs parts an issue.
PLC 213 406	Deliver roads and transportation Compliance and Operational Resilience capital projects	Senior Manager - Environment	31-Mar-2023		Property resource working closely with procurement and legal teams in advance of forthcoming procurements.
PLC 213 407	Review health and safety and compliance performance and culture and embed improvement in line with the Corporate Health and Safety Improvement Plan	Strategic Director - Place	31-Mar-2023		H&S performance statistics indicate a significant improvement in 2022/23 compared to the previous year. We are seeing more incidents being reported and reportable injuries were at a reduced level.

3. Risks

ID & Title PLC DRR 008	Health & Safety Breach	Approach	Treat	Status		Lead	Strategic Director - Place	Current Rating	20	Target Rating	5	
Description	Incident or statutory breach results in injury or death of staff member or customer due to lack of awareness or non-compliance with policies and procedures. Incidents may also arise from third parties actions, outwith Council control.							Likelihood		Impact	Likelihood	
Potential Effect	The effects on individuals and their families, financial penalties (including Health & Safety Executive intervention fees), criminal proceedings, adverse publicity, increased insurance or damage to Council assets.											
Related Actions	PLC 213 407	Review health and safety and compliance performance and culture and embed improvement in line with the Corporate Health and Safety Improvement Plan	Internal Controls	Health & Safety Management System			Health & Safety Handbook for Managers					
Latest Note	H&S performance measures indicate significant improvement over the last 12 months compared to the previous period, with improved reporting and a reduction in reportable accidents. Good progress has been made on managing Hand Arm Vibration Syndrome (HAVS) in response to HSE intervention in 2022.											
ID & Title PLC DRR 002	Loss of Staff Knowledge, Skills and/or Goodwill	Approach	Treat	Status		Lead	Strategic Director - Place	Current Rating	12	Target Rating	9	
Description	The lack of a corporate approach to knowledge management leads to the loss of tacit information, knowledge and experience held by staff members as the workforce contracts due to reducing budgets, which also reduces ability to appropriately train and develop staff.							Likelihood		Impact	Likelihood	
Potential Effect	Neglect of key or statutory duties if remaining staff are unaware of requirements or unequipped to fulfil them, increased pressure on staff, reduced satisfaction, morale and willingness to add value or contribute to improvement activities, complacency, lowered standards, increased absence and future recruitment difficulties.											
Related Actions			Internal Controls	Attendance & Wellbeing Policy			Information Management Strategy					
Latest Note	This risk is being managed through the related actions. In addition, a system of recorded handover notes is in place as part of the exit process. Property, Housing and Waste services redesign proposals are due to SLG in coming weeks to improve operational resilience and to support service priorities in the medium term.											
ID & Title PLC DRR 003	Strategies Do Not Provide Clear, Deliverable Direction	Approach	Treat	Status		Lead	Strategic Director - Place	Current Rating	12	Target Rating	9	
Description	Policies and strategies do not clearly set out realistic actions to achieve the required outcomes within appropriate timescales with available resource.							Likelihood		Impact	Likelihood	
Potential Effect	Unfulfilled objectives, loss of balance between project work and core service delivery, resulting in backlog of unmet demand, or negative reports from regulatory bodies and closer future scrutiny, all with additional reputational damage.											
Related Actions			Internal Controls	Business Planning Process			Committee Approval Process					
Latest Note	This risk is being managed through the related actions. Some significant policies have been brought through governance and are now approved, whilst others are in the process of being developed. A number have seen little progress due mainly to resource issues.											

Appendix C

ID & Title	Resources Reduce Below Manageable Levels	Approach	Treat	Status		Lead	Strategic Director - Place	Current Rating	12	Target Rating	5
PLC DRR 001		Description	Financial pressures worsen to a point where buildings, physical assets, technologies and supplier contracts can no longer be maintained, used or improved and staff numbers reduce to levels below the service's functional requirements.							<div style="display: flex; justify-content: space-around;"> <div style="text-align: center;">  <p>Likelihood</p> <p>Impact</p> </div> <div style="text-align: center;">  <p>Likelihood</p> <p>Impact</p> </div> </div>	
Potential Effect	Inability to complete required redesign and project work, disturbance to core service delivery and failure to fulfil fundamental goals and duties, with associated financial, legal and reputational implications, particularly if resource reductions coincide with increased demand.										
Related Actions			Internal Controls	Budget Strategy & Monitoring							
				Corporate Asset Management Strategy							
				Interim Workforce Strategy							
Latest Note	Most teams have a full complement of team leaders, although there is some turn over anticipated due to retirements and people leaving for other opportunities. Property and Housing teams are experiencing the greatest resource pressures. Design proposals are due to SLG in coming weeks.										
ID & Title	Focus on Transformation Rather Than Need	Approach	Tolerate	Status		Lead	Strategic Director - Place	Current Rating	9	Target Rating	9
PLC DRR 004		Description	Transformation itself becomes the goal, rather than addressing the reasons for which transformation is required, such as modernising working practices, exploiting emerging technologies, responding to changing demand, demographics, customer need and preferences etc.							<div style="display: flex; justify-content: space-around;"> <div style="text-align: center;">  <p>Likelihood</p> <p>Impact</p> </div> <div style="text-align: center;">  <p>Likelihood</p> <p>Impact</p> </div> </div>	
Potential Effect	Significant wasted resources and potential impact on productivity and service delivery, while new services and processes may not address the required issues with efficiency and effectiveness declining, rather than improving, and resulting failure to make savings or increase income.										
Related Actions	CRR P&P TP1	Refocussing of Corporate Transformation Programme on current priorities	Internal Controls	Customer Consultation & Engagement							
	CRR P&P TP2	Refinement of Corporate Transformation processes and governance mechanisms		Tenant Participation Strategy							
				Vanguard Principles & Techniques							
Latest Note	Transformation business cases are being developed in line with the emerging corporate approach. These will ensure that key outcomes are identified and benefits realisation is achieved. A corporate prioritisation tool has been created which will assist in identifying which transformation business cases will be resourced, via Strategic Operations Group.										

Appendix C

ID & Title PLC DRR 005	Missed Improvement Opportunities	Approach	Tolerate	Status	✔	Lead	Strategic Director - Place	Current Rating	9	Target Rating	9
Description	Opportunities for improving efficiency are not taken due to a risk averse culture, delays in senior management or elected member decision-making or a lack of long-term planning and vision to identify actions required now to ensure robust and sustainable services are in place to meet future needs.							Likelihood	Impact	Likelihood	Impact
Potential Effect	Systems Thinking principles not rolled out to remaining teams leading to disjointed approaches and continuing inefficiency in areas where working practices require improvement, lack of action contributes to worsening resource pressures and standards fall below those in other authorities, and those expected by regulatory bodies.										
Related Actions	CRR P&P TP1	Refocussing of Corporate Transformation Programme on current priorities	Internal Controls	Invest to Save Principles & Processes							
	CRR P&P TP2	Refinement of Corporate Transformation processes and governance mechanisms		Corporate Transformation Programme							
				Vanguard Principles & Techniques							
Latest Note	Transformation business cases are being developed in line with the emerging corporate approach. These will ensure that key outcomes are identified and benefits realisation is achieved. A corporate prioritisation tool has been created which will assist in identifying which transformation business cases will be resourced, via the Strategic Operating Group.										
ID & Title PLC DRR 006	Lack of Appropriate Governance or Scrutiny	Approach	Tolerate	Status	✔	Lead	Strategic Director - Place	Current Rating	6	Target Rating	6
Description	Failure to effectively manage performance or comply with corporate governance requirements during transitional periods of service redesign, or a lack of scrutiny from senior management or elected members during periods of political instability results in a governance failure.							Likelihood	Impact	Likelihood	Impact
Potential Effect	Potential for harm to individuals and / or financial penalties from insurance claims or breaches of statutory duties, negative publicity and/or attention from audit/regulatory bodies.										
Related Actions			Internal Controls	Pentana Performance Management System							
				Governance & Audit Processes							
				Committee Approval Process							
Latest Note	The Director has put in place a process and timetable for review, challenge and authorisation to ensure that the appropriate governance processes are followed. However, from time to time mistakes are made and learning points/training are taken on board.										
ID & Title PLC DRR 007	Strategies Do Not Meet Local/Corporate/National Needs	Approach	Tolerate	Status	✔	Lead	Strategic Director - Place	Current Rating	5	Target Rating	5
Description	Policies and strategies are not fit for purpose due to decisions not taking into account appropriate data, evidence or consultation information, or not being aligned to corporate, community planning or national goals and plans.							Likelihood	Impact	Likelihood	Impact
Potential Effect	Focus on the wrong actions and / or outcomes, wasted time and money, duplication or contradiction of actions by other services or partners, failure to meet customer or statutory requirements, associated reputational and legal implications.										
Related Actions			Internal Controls	Customer Consultation & Engagement							
				Alignment with BTF and LOIP							

		Committee Approval Process		
Latest Note	This risk is being managed through the related actions. A review of outstanding policies and strategies will feature as part of the work to prepare a new business plan to ensure alignment with Administration Group manifesto commitments, Be The Future and Local Outcome Improvement Plans. Prioritisation will need to factor in resource considerations.			

Energy, Sustainability & Climate Change Team

Home Energy and Environmental Advice

Clackmannanshire Councils Home Energy and Emergency Advice Team (HEEAT) have been pro-actively providing help and assistance to households at risk of self disconnection and self rationing of energy use following the energy price cap rise in October 23 and the ongoing cost of living crisis. Working with the NHS, STRIVE, Social Work, Housing services and local community groups the team have been targeting the most vulnerable in the community. Engaging a holistic approach the officers have helped to maximise benefits, organise food parcels, tackle fuel debt and have connected individuals with specialist service providers to help tackle mental health and family challenges.

During the past few months the team have been allocating funding from the Housing Services Covid Support fund to help families deal with challenging fuel bills which had resulted in some families having to choose between heating and eating. Since January 2023 the team have allocated £69,563 in fuel support vouchers and energy saving cooking appliances to 363 vulnerable households

Since March 2023, the team has been a referral partner for LEAP (Local Energy Advice Partnership) Utilising funding and support via this organisation the HEEAT team has secured £40,107 in LEAP fuel vouchers to help support 281 Clackmannanshire residents in fuel poverty. In addition to this funding the team have managed to assist those in poverty to obtain new boilers, replacement fridge freezers, cookers, washing machines, microwaves and air fryers.

In addition to this the team have accessed £30,000 worth of financial relief for local residents via the Government's Home Heating Support fund which was established to assist those experiencing significant financial hardship.

The team provide a personalised service and operate regular surgeries across Clackmannanshire. They have received letters of thanks from individuals and community groups, with one organisation sending us a "Care Bear" in recognition of the work carried out by the officers.



The officers have provided presentations and drop in services for organisations such as CTSI, Homestart, Sauchie Activate 8 and the Clackmannan development trust

The team run regular surgeries at the following venues:

- The Speirs Centre, Alloa,
- The Bruce Lounge, Clackmannan
- The Health Centre, Clackmannan
- Alva Parish Church.
- The Cochrane Hall, Alva
- The Bowmar Centre. Alloa

On request the team will supply a drop in service at other community venues.

The team can be contacted by telephone at 01259 452668 or by email at fuelenergyadvice@clacks.gov.uk

Energy Efficiency Scotland Area Based Schemes (EES ABS)

Under the Scottish Government's EES ABS programme the HEEAT Team were awarded **£841,216** for 2022/23 (taking into account ECO and owner contributions this equates to a £1,067,710 delivery programme). In the past year the money has been used to help tackle homes that are deemed energy inefficient. During the past 5 months we have improved the energy efficiency of 23 homes in areas of identified fuel poverty by extracting and re-filling failed cavity wall insulation, insulating under floor and loft spaces, re-rendering and installing Solar PV and Battery storage systems. In addition to this we have installed a further 22 Solar PV and Battery systems onto the homes of vulnerable residents who have been identified as having higher than normal energy bills due to disability or health issues.

This work has helped to deliver emissions savings and provided opportunities for the Team to provide personal fuel debt assistance to not only those obtaining the energy efficiency measures but to also neighbouring homes in the community. The value of this work has been identified as **£227,247**

In April the team secured a further **£748,730** to deliver the EES ABS 23/24 programme. The team are presently developing this year's programme with a scheduled start date of June 23. This years work will include the installation of external and internal wall insulation as well as cavity wall insulation and will incorporate more renewable technology in the form of Solar Photovoltaic and battery storage (PV Battery).

It is noteworthy that since the introduction of Scottish Government support for energy efficiency improvements in 2010, the Energy, Environment and Sustainability team have secured **£20,310,261** of funding to assist households in fuel poor areas to improve the energy efficiency of their homes and in addition to this provide **£3,108,058** worth of Advocacy support work for the local community. The works have also resulted in **340,738** lifetime Total CO2 Savings (Tonnes).

Countryside Rangers

The Ranger Service continues to work closely with The Conservation Volunteers, delivering environmental projects throughout Clackmannanshire. Clearing and maintaining footpaths and removing non native invasive species have been a recent focus. Litter continues to be an ongoing problem and the rangers have been working closely with community groups to help them with clean ups in their local area. During March and April the Rangers have been working with the Delph Pond Forum to clear litter dumped in and around the Delph pond and

have also carried out a clear up of the main road into Alva which resulted in 14 full bags of litter being collected.



Over the past week our Rangers have been working to clear waste that has been discarded on the Core path network and various sites in the county.

Littering and its effects pose a significant threat to wildlife. Everyday items such as cans and plastic bottles can be deadly for unsuspecting wildlife and even household pets such as dogs and cats can be affected

Over the past few months the team have been working in conjunction with Land Services to produce a local pollinator strategy which will compliment the Council's Climate Change strategy. The draft strategy will be circulated for consultation during June/July.

CLIMATE CHANGE

Five BRAND NEW Climate Change Forums were established across Clackmannanshire to provide a space for community groups, businesses, young people, and residents to get involved in shaping the Council's climate change work. The forums met monthly in Alva, Menstrie, Dollar, Alloa and at Lornshill Academy to drive forward decarbonisation in Clackmannanshire and to provide input for a Climate Emergency Action Plan.

The Council has also established a Climate Emergency Board, Climate Emergency Working Group and interim emission reduction targets leading up to net zero by 2040 for our own operations. Collectively, this work has created a robust, inclusive framework for climate change action.

As requested by the Climate Change Forums, more engagement events will be held and updates will be provided through a quarterly 'Climate Clacks' newsletter.

The Regional Energy Masterplan (REM)

During the past 5 months the Energy, Environment and Sustainability Team have been working with Stirling Council to finalise the draft REM for circulation and consultation in June and July along with Climate Change and Pollinator strategy.

The REM outlines the steps required to reach a net-zero energy system across Stirling and Clackmannanshire, with specific objectives and outcomes set out, and key performance indicators (KPIs) to monitor progress identified.

The vision is to *To transform our energy systems and help **deliver zero-carbon, affordable energy for all.*** This plan primarily focusses on the emissions from the energy use of

buildings, but includes actions which will help to reduce the emissions from other sectors as well.

Delivered through 5 objectives, the route to net zero is laid out in line with the energy hierarchy through 4 work-streams:

- Energy Efficiency – reduce energy use and heat demand, primarily with building retrofit measures
- Heat Management – decarbonise our heating systems, through renewable technologies and council led development of heat networks
- Energy Generation – generate new renewable electricity to support the development of decarbonised heat and local energy security
- Sequestration – remove any residual emissions through restoration of nature, primarily woodlands.

Actions from each of the work-streams have been prioritised into a **phased delivery plan** which highlights the timescales and urgent steps to be taken by the council to address the climate emergency.

The objectives of the REM are

- 1:** Continue to **reduce demand** for energy and strive to remove energy waste
- 2: Maximise energy efficiency** in our homes and buildings
- 3:** Deliver a **zero-carbon energy system for heating, power and transport** while matching local demand with local supply
- 4:** Provide a **resilient and secure** energy supply
- 5: Eliminate fuel poverty** through improved energy efficiency and the provision of low cost, low carbon energy.

Economic Development and Employability

New service launched to help people in Clackmannanshire into work

Clackmannanshire Local Employability Partnership (LEP) launched a new programme aimed at helping people into work recently.

The 'Positive Moves' programme, which is funded by the UK Shared Prosperity Fund, will offer support to anyone in Clackmannanshire who is unemployed and aged between 16 and 67.

The programme will be run in partnership by Clackmannanshire Works, the employability delivery arm of Clackmannanshire Council, and Clackmannanshire Economic Regeneration Trust (CERT).

Support is free and tailored to each person and could include things like:

- training courses in key skills, including IT, First Aid, Manual Handling and Food Hygiene
- health and wellbeing support
- money and budgeting advice
- volunteering opportunities
- work experience
- job search guidance
- help with travel costs, childcare and clothes for interview and starting work

It's voluntary for anyone to take part, and there's no pressure or requirement to use the service.

An audience of over 80 people packed out Alloa Town Hall to hear how the programme will be delivered over the next two years.

Attendees came from across the Clackmannanshire and wider Forth Valley employability sector and included the Local Employability Partners (LEP) as well as other third, private and public sector organisations.



Employer Engagement Event April 2023

Local employers Diageo, Scottish Autism and Ceteris joined consultancy Flexibility Works to explore the benefits and challenges of flexible working. They shared their experiences with an audience of over 30 employers at the inaugural employability event in Alloa on 4 May. The event was hosted by Clackmannanshire Local Employability Partnership (LEP) and Clackmannanshire Business Support Partnership.

In the first of its kind for the area, local employers were invited to a new Clackmannanshire Business Support event designed to help them address the big issues they face. With many businesses currently experiencing challenges in recruitment, the event focused on flexible working and how its implementation can aid recruitment and retention.

Business training and consultancy firm, Flexibility Works, led the session. They highlighted research that showed that 84% of workers in Scotland want or have flexible working. No longer just the preserve of working parents, event attendees heard how the pandemic has increased the range of people looking for flexibility in the workplace. Flexibility Works also outlined how flexibility could help tackle unemployment. In a recent survey, 75% of people out of work in Scotland say that flexible working would help them back into the workplace.

Attendees then heard from local employers Diageo, Scottish Autism and Ceteris who gave details of their experiences implementing flexible working.

Jordan Lyell, Talent Engagement Manager at Diageo, explained how flexible working supports the company's diversity and inclusion mission, with a "Work from Anywhere" policy in place across its global operations. One simple change that has made a big impact on recruitment is advertising flexible working options at the top of job ads – resulting in a 300% uplift in applicants for roles.

Katherine Wainwright, Director of People and Culture at Scottish Autism, outlined how the charity has changed its approach to flexible working for front-line staff. It found it was "counterproductive to focus on clock watching". It has moved to a new way of thinking to reorganise shifts so that front-line workers have a better work-life balance.

Joellen Peebles, Training Co-ordinator at Ceteris, then shared her experience of flexible working as a parent. Having switched to working from home during the pandemic, the flexibility it brought enabled her to increase her hours to become a full-time employee. She now blends working in an office with homeworking so that she can collect her daughter from school every day.

Clackmannanshire Local Employability Partnership (LEP) and Clackmannanshire Business Support Partnership were delighted with the turnout from local employers.

Alison Davidson, Team Leader for Economic Development at Clackmannanshire Council and LEP member, said: "It was great to see so many local employers at the first Clackmannanshire Business Support event. To have such fantastic speakers share their experiences was invaluable and we're really grateful to Diageo, Scottish Autism and Ceteris for their involvement. We also gained an insight into the other challenges facing Clackmannanshire employers right now and we're looking forward to running more events to help tackle those issues and benefit the Clackmannanshire economy."

Positive Feedback from clients of our Employability team, Clackmannanshire Works

Imaging Supplies celebrates recruitment success

Imaging Supplies approached Tracey, the Job Club broker at Clackmannanshire Works, with a request to help them find a financial administrator. She was able to put forward three quality candidates whose skills met the job description. After a tough decision, the post was offered to Elena, a recent arrival to Scotland from the Ukraine. A fully-qualified accountant in her own country, she had struggled to find a role here in Scotland. She was delighted to accept the post and feedback from Imaging Supplies has been excellent:

"Thank you for your help in finding the right person to fill our admin post. We could never have found the time to review all applicants for the position and so we would still be working round the problem of not having someone capable of the work needed. Already we can see the initial effect of having someone correctly skilled to help us to develop the business.

“As a small business we really need skilled personnel to grow the business. The whole process has been so supportive in the way you have helped us.

We can't thank you enough!”

Graeme Scobbie
Managing Director, Imaging Supplies

Key Worker Case Study:

When I first met with Magdalena around a month ago she had an interview lined up so we arranged to cover her travel and Tracey, our employment broker, completed a mock interview with her. The interview went well however unfortunately the job wasn't suitable for her. Her English is very good but she wanted to improve her written grammar so I linked her with the ESOL group and after an initial assessment, she has now started these classes. I also helped her to update her CV and assisted her to start a volunteering opportunity with a local charity, which she is really enjoying. They have just advertised a job so I assisted her to apply for this and we are waiting to hear if she is offered an interview. (Catriona Park, Key Worker, Clackmannanshire Works)

Feedback from Magdalena:

*“I'm absolutely happy with my co-operation with Catriona. I have full support, even with bonus for public transport. She creates a very friendly atmosphere; we can talk about the future and making things possible (self confidence). I think this is a great idea to create this kind of council service, because people can feel more comfortable and supported – like me”
Magdalena*

Planning and Building Standards

Living Alloa

Living Alloa is a place-based partnership project delivering a range of interventions to transform Alloa town centre as a place for living, visiting and doing business. In response to challenges facing Alloa as a result of long term industrial and more recent decline in retail, the Council, community, third sector and businesses have come together to shift the dial on the social, economic and environmental issues facing the town centre.

As a key component of that, Living Alloa has transformed a derelict town centre site into a stunning development of 60 dementia friendly flats, transformed a vacant public toilet into an active travel and town centre hub and delivered a package of streetscape projects that make the town safer, more attractive and easier to move around in.

Living Alloa was the winner in the Improving Places category of 2022 SURF Awards and the project also won the Town Centre Living Award in the 2022 Scotland Loves Local Awards.



Lane to High Street



Primrose Street





Bank Street



KEY ACHIEVEMENTS IN ENVIRONMENT SERVICES

Waste Service

New Recycling Regime

- Report to Council meeting on 18 May proposing new waste and recycling collection arrangements and introduction of new bin for paper, card and cardboard approved.
- Awarded £583,000 by Zero Waste Scotland from the Recycling Improvement Fund to purchase 23,000 new grey wheeled bins for the separate collection of paper/card for recycling.
- Joint procurement with Stirling Council for a waste to energy solution commenced with issuing of tender. A number of companies have expressed an interest.
- Donation Station- New Container to store furniture that can be up-cycled and put back to use in the community.



New Furniture Recycling Container

Fleet Replacement

- There has been continued investment in the Council Fleet with the replacement of some key vehicles and plant items.
- All our new vehicles are carefully selected to ensure that they operate at the lowest possible emissions levels for the type of vehicle.
- Going forward there will be continued renewal of the fleet to ensure the Council hits its Net Zero and Government targets for electrification and alternate fuels.



- Successfully procured new JCB 3CX which is now being deployed within the Land Services Construction Teams.

Staff

- The Fleet Apprentice has now entered his second year of his 4 year apprenticeship and is looking forward to the challenges coming over the next few years as he gets to grips with all the latest tech in the new fleet.



Roads & Street Lighting

A variety of road surfacing schemes have been delivered:

- Ashley Terrace, Carriageway resurfacing scheme, comprising of the removal and reinstatement of 2400m² of surfacing with a new 10mm carpave, along with reinstating 5 traffic calming features and replacement of 13 gully covers and frames and associated ironworks.
- Garvalley Crescent, Carriageway resurfacing scheme, comprising of the removal and reinstatement of 1600m² of surfacing with a new 10mm carpave, along with reinstating 2 traffic calming features and replacement of 4 gully covers and frames and associated ironworks.
- Craigrie Road, Carriageway resurfacing scheme, comprising of the removal of 600m² and reinstatement of 2600m² of surfacing with a new 10mm carpave.
- Glebe Terrace, Carriageway resurfacing scheme, comprising of the removal and reinstatement of 1100m² of surfacing with a new 10mm carpave, along with reinstating 3 traffic calming features and replacement of 4 gully covers and frames and associated ironworks.



As part of the services commitment to the Family Wellbeing Partnership and following the Columba work the Roads Service provided a work experience taster session where the 4th year pupils learned about the road service and the variety of jobs that are available hosted by Gordon Maclachlan the Roads Team Leader.



KEY ACHIVEMENTS IN PROPERTY SERVICES

Commitment to Continuous Improvement – Investing in people

Electrical Safety

The Property Service Electrical Team has recently undertaken extensive training to complete the City & Guilds 2391-52, Inspection and Testing of Electrical Installations assessment with our council electricians now trained to the highest industry standards in electrical testing and inspection.

Around one quarter of the electrical team were previously accredited to this level prior to entering into the period of the Covid pandemic and it is a testament to the hard work and effort put in by the Electricians, the electrical supervisors and the project coordinator overseeing this area of works that the team has sought out to undertake and complete this improvement work.

The NICEIC is the UK's leading certification body for the electrical contracting industry and wider building services sector, the Council is a member of this body and with our annual inspection due again in the summer of 2023 we expect to continue to perform well and gain assurance that our electrical inspection, testing and repairs operations are being delivered to the highest possible standard.

The Property department are committed to investing in our people with continuous improvement able to be evidenced in both the individuals whom we employ and the service which we provide.



Pictured here the electrical team with Project Coordinator Alexander MacKintosh and electrical supervisors Michael Gallagher and Sean Campbell

Food Safety Hygiene

Class Cuisine Kitchen Manager Brian Radtkowski has successfully passed his REHIS qualification in Intermediate HACCP for food manufacturing. This involved 3 days of training and 1 day final exam .This is a vital qualification that the catering service have worked with Clackmannanshire Council's EHO in understanding the best way forward for the catering service. This qualification now allows us to build our own HACCP document for the Class Cuisine Production Unit and our Primary school settings. This a significant breakthrough in the catering service which allows us to move forward safely. Well Done Brian!



Class Cuisine Kitchen Manager Brian Radtkowski

APSE Scottish Building & Housing Apprentice of the Year 2023 Awards.

One of our apprentices had real cause for celebration when he made it to the shortlist of the APSE Scottish Building & Housing Apprentice of the Year 2023 Awards. Apprentice joiner Cameron Sinclair, 21, was a third year finalist in the prestigious awards which were held at Glasgow's Marriott Hotel on 16 February.

Now in the fourth year of his apprenticeship, Cameron said he really enjoys his work with our repairs team and was very pleased to make it as far as he did in the competition.

The event was attended by officers from the Councils Property Team as well as Provost Councillor Donald Balsillie and Depute Provost and Spokesperson for Housing and Property Councillor Jane McTaggart.

Around 10% of the current trades team working from Kelliebank are apprentices with plans to sustain this number through further recruitment into apprentice positions in the coming year 2023/24.



Pictured left to right are Vicky Hacking from APSE, Cameron Sinclair, James Laird (Repairs Service Delivery Coordinator) and Colin McInnes APSE Associate.

Return to Planned Works Delivery

2022 saw the return of planned capital works kitchen programme delivery to our housing tenants with this programme having been paused during the Covid pandemic. The programme is undertaken solely in house with Clackmannanshire Council trades operatives and managed from within the Capital Investment Team.

There are significant catch up works required following the pause owed to the pandemic and we have been working hard to maximise the number of installations achieved with 5 new kitchens fitted every week.

Kitchen materials are provided by our contracted supplier and stored within Kelliebank for a “just in time” delivery to planned installation locations where our trades put everything together to provide a great finished product for our tenants.

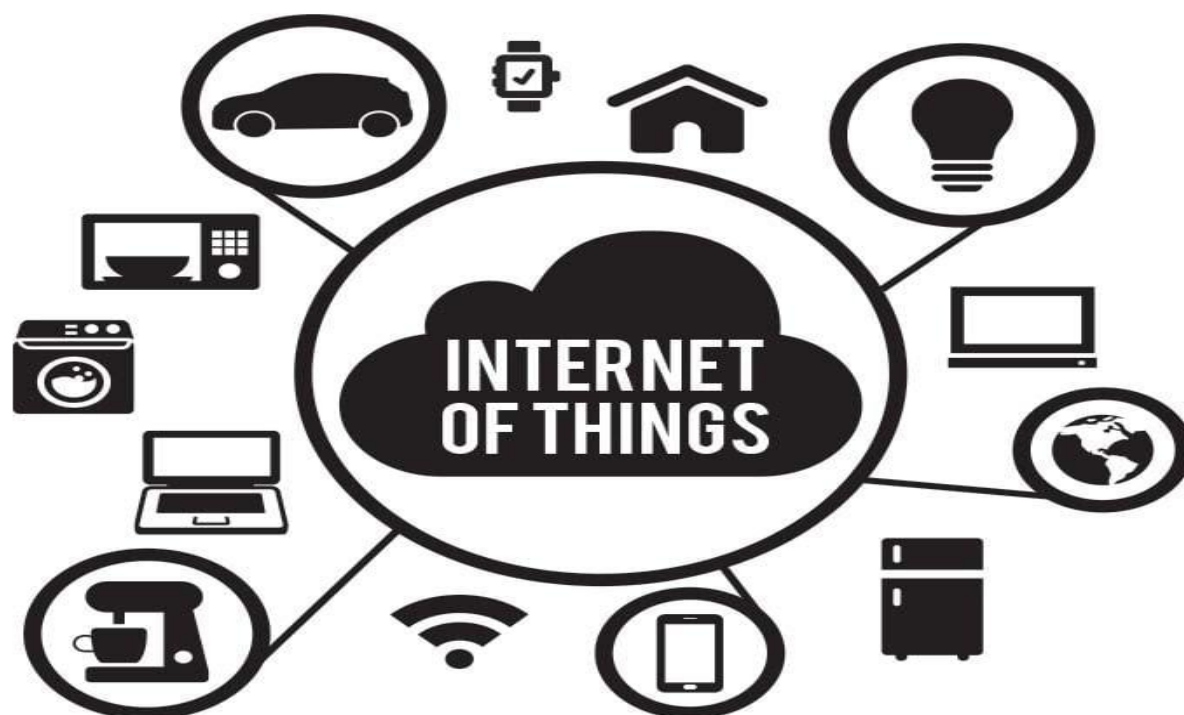
The Capital budget agreed and in place for the programme in 2023/24 is £1.25million with a plan to install 250 kitchens by April 2024.



Innovation

The Property Departments Housing Investment Team are currently in discussion with a leading brand in running a pilot project for renewable heating. 4 properties have been identified at Lower Mains in Dollar for full passivehaus fit out with air source heating. This will be monitored with data shared with third parties for learning principles. We endeavour to use this pilot to build a specification for roll out of renewable heating in line with the Scottish Governments Net Zero 2032 requirement.

The team are also working closely with the transformational and digital transformation team to install internet of things devices into 10 pilot properties with the view of modernising our stock data. The intent is to monitor temperature, humidity and Carbon Dioxide within properties to provide actionable insights to enable the creation of healthier and safer homes. This will then be extended to cover other stock elements such as fire risk and technology enabled care.



KEY ACHIEVEMENTS IN HOUSING SERVICES

HRA Financial Business Plan Review

The Service has completed the tender process for an external contractor to work on the HRA Financial Business Plan Review. This was a key action agreed as part of the HRA Budget approval in February 2023.

This will review the financial health of the HRA, examine the charges to the account from internal services such as finance, HR, Legal, land services and cost of members to ensure they are providing best values for tenants and being done in accordance with the relevant legislation.

The review will examine the ability of the HRA to build its own homes and the necessary assumptions around rent levels going forward taking due cognisance of the energy efficiency agenda.

A pre-contract meeting will be held prior to recess and the main work will start in August. It is anticipated that the main work will be completed for October to enable the business plan to be consulted with tenants alongside a proposed rent increase for 2024/25.

Primrose Street, Development

The Service development officer worked very well with partners to ensure the build was finally completed and help arranged the two successful open days.

The service has 100% nominations for the prize winning development, this was a major undertaking by the allocations team to get all the properties matched and take into account all the applicants needs and preferences with regards which flats they may take.

This work will continue and means we can focus on transfer led policy, which means that for each let at the development it frees up another in our stock for either a waiting list applicant or a family who is homeless.

Ukraine Refugees

The service has been integral in the delivery of the community Ukraine support scheme. This has required a lot of additional but enjoyable work for the service teams involved, Housing Support, Landlord Registration and the Housing Options Team. Our scheme was up an running at very little and very brief COSLA guidance.

Making Clacks Better

Housing have a budget each year to consider projects in HRA housing estates that will benefit their own tenants, but these projects can also be of value the wider community. In 2022-23 we spent £188,000, along with another £100,000 from the Roads and Footpaths budget which is used where a road or footpath is not adopted by the Roads Department, to bring them up to adoptable standard and then transferred.

A number of projects were completed including improving common spaces, making gardens more manageable and creating parking spaces to name a few.

A significant project in the Argyll Street/Whins Road area of Alloa saw the rear area of a row on bungalows have extensive garden work to allow for easier access to disabled and elderly tenants. This project saw £100,000 of the budget being spent on it.

Another project was improving a play area in the Woodburn Drive area of Alloa, to give children in the local area a safe place to play. This project cost £25,000.

STRIVE

Housing continue to resource and support STRIVE in its multiagency approach. A recent case study seen a woman living in a small 1 bedroomed bungalow be granted assistance to clear some of her belongings in the property. This property was flagged to the Housing Service after the Gas Team were unable to access the gas meter to carry out the yearly gas service. The property was very cluttered and the bedroom had floor to ceiling boxes and other items which meant the gas meter could not be accessed. Due to the number of items and clutter the tenant was unable to move around her bedroom freely. The case was referred to STRIVE as the woman had a disability meaning she was in a wheelchair, she had learning difficulties and had hoarding tendencies. £300 funding was granted to allow Elite cleaning go into this woman's home and help her sort through the boxes and items in her bedroom, clear items out and store other items more appropriately. They also helped her move the furniture in her bedroom to allow her easier access around the room.

Referrals were also made to an advocacy service and the fire service to have a home safety check to carried out.

If this work had not been funded through STRIVE this woman's gas would have been capped meaning she would have no heating or hot water.

A further funding application is going to be submitted into STRIVE to allow the rest of the work to be completed and hopefully this will be granted to allow this woman to live in a home which she is happy and comfortable in.

CLACKMANNANSHIRE COUNCIL

Report to: Audit and Scrutiny Committee

Date of Meeting: 15 June 2023

Subject: Community Learning and Development Partnership – Annual Report

Report by: Senior Manager / Team Leader

1.0 Purpose

- 1.1 To present the Community Learning and Development Partnership Annual Report.

2.0 Recommendations

- 2.1. It is recommended that the Audit and Scrutiny Committee note the key strengths and areas for improvement recorded within the report and provide challenge and comment on the contents of this report.

3.0 Background

- 3.1. The Clackmannanshire Community Learning and Development Partnership developed their second three year plan for the period 2021 – 2024 (Appendix A)

- 3.2. This Plan, which was approved by the former People Committee on 16 September 2021, sets out five key priorities partners have been working towards outlined below:

- *Develop support for staff and service users to address Health, Wellbeing (and Cost of Living – years 2 &3)*
- *Develop clear pathways to support learner accreditation and progression from CLD service provision into volunteering, training, education and employment*
- *Develop Adult and family Learning opportunities to meet the needs of priority groups*
- *Partners will work towards building the capacity of in individuals and community groups to develop services to meet their needs*
- *Partners will support the continued professional develop of staff and volunteers to enhances skills and knowledge within the sector*

- 3.3. The report reflects the progress made to date in Year 1 of the plan (August 2021- July 2022) and takes cognisance of the Scottish Government's CLD Plans' Guidance Note 2021-2024 which recognises "that the Covid-19 crisis is likely to continue to present significant practical challenges to CLD planning and that this could have an influence on future CLD planning priorities throughout 2021 - 2024".
- 3.4. The plan links with strategic and local community planning to ensure a coordinated approach and has evolved, based on recovery from the Covid-19 pandemic and reflective emerging needs, identified by stakeholders.
- 3.5. The CLD Partnership Annual Report brings together evidence of progress under the five key priority areas. This evidence will inform ongoing monitoring and review of the 2021 – 2024 plan (Appendix B)
- 3.6. The Strategic Guidance for Community Planning Partnerships: Community Learning and Development (2012) underpins national CLD policy in Scotland. The Guidance sets out the core contribution that CLD activities can make to national outcomes, with specific reference to:
- Improved life chances for people of all ages, including young people in particular, through learning, personal development and active citizenship.
 - Stronger, more resilient, supportive, influential and inclusive communities and includes clear guidance that CLD should support 'primarily disadvantaged or vulnerable groups and individuals of all ages to engage in learning, with a focus on bringing about change in their lives and communities.'
- 3.7. The partnership work of CLD aligns with the aims of Clackmannanshire Council's Corporate Plan and the Local Outcomes Improvement Plan and contributes to the Council's longer term transformation outlined in the 'Be the Future' programme, with a focus on sustainable inclusive growth, empowering families and communities and health and wellbeing.
- 3.8. Evidence in the CLD Partnership Annual Report demonstrates:
- Increasingly, the work of the Family Wellbeing Partnership is ensuring that the priorities of the CLD Partnership Plan are met so that we build the capacity of individuals and community groups to develop services to meet their needs. For example, Family Wellbeing Partnership support was given to local community groups and services that participated in the LENS programme, with funding being awarded for a project entitled 'Bowmar Borrowers', which comprised of a team of local parents and carers, supported by CLD, who sought to develop a system to lend household items to support families.
 - Improved partnership working with a number of new initiatives to support recovery post Covid.
 - Increase in family and adult learning programmes.
 - Increase in support mechanisms for mental health and wellbeing

- Increase in ESOL provision, with funding to secure additional staff, and Forth Valley College offering additional classes
- Improvement in capacity building across communities
- There has been an increase in membership organisations to Youth Scotland from 2 to 6.
- Increase in the number of events held in different localities across Clackmannanshire
- Wider variety of holiday programmes were supported across the sector with Scottish Government funding to increase provision. This included Hawkhill, OYCI, Play Alloa, Sauchie Active 8, Sports Development, and Education CLD.

3.9 Key actions agreed with stakeholders for years 2 and 3 are outlined in the Partnership Plan (Appendix C)

4.0 Sustainability Implications

4.1 None

5.0 Resource Implications

5.1 None

6.0 Exempt Reports

6.1 Is this report exempt? No

7.0 Declarations

The recommendations contained within this report support or implement our Corporate Priorities and Council Policies.

Our Priorities (Please double click on the check box)

- Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all
- Our families; children and young people will have the best possible start in life
- Women and girls will be confident and aspirational, and achieve their full potential
- Our communities will be resilient and empowered so that they can thrive and flourish

(2) **Council Policies** (Please detail)

None

10.0 Equalities Impact

- 10.1 Have you undertaken the required equalities impact assessment to ensure that no groups are adversely affected by the recommendations?
Yes No

11.0 Legality

- 11.1 It has been confirmed that in adopting the recommendations contained in this report, the Council is acting within its legal powers. Yes

12.0 Appendices

- 12.1 Appendix A: Clackmannanshire Community Learning and Development Partnership Plan (2021-2024) Annual Report

Appendix B: The Clackmannanshire Community Learning and Development Partnership Plan 2021-2024

Appendix C: Years 2 and 3 Plan


13.0 Background Papers

- 13.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

None

NAME	DESIGNATION	TEL NO / EXTENSION
Catriona Scott	Senior Manager	2469

Approved by

NAME	DESIGNATION	SIGNATURE
Lorraine Sanda	Strategic Director (People)	

Clackmannanshire Community Learning and Development

Partnership Plan

2021 – 2024



Introduction

The Community Learning and Development (CLD) sector in Scotland includes youth work, community based adult learning, ESOL, Community Development and Community Engagement.

CLD activity is an essential part of the education system in Scotland. The Scottish Government policy context for the provision of CLD is outlined in the strategic guidance for community planning partnerships: community learning and development (2012) and the Requirements for Community Learning and Development (Scotland) Regulations 2013 (“the CLD Regulations”).

The CLD Regulations are subordinate legislation made under section 2 of the Education (Scotland) Act 1980 (“the 1980 Act”). Section 1 of the 1980 Act requires each local authority to secure adequate and efficient provision in their area of both school education and further education, which in this context includes CLD and is not age limited. Section 2 of the 1980 Act allows the Scottish Ministers to prescribe requirements to which every local authority must conform when discharging its obligations under the 1980 Act.

CLD Sector response during COVID-19

The Scottish Government recognise the unique skillset of CLD, which has proved invaluable in providing Scotland’s communities with much needed support during the COVID-19 pandemic. Throughout the pandemic, the CLD sector adapted their services to provide essential lifelines and support through face-to-face

interaction, digital engagement and/or telephone contact with young people, adults, families and communities.

The Scottish Government highlighted that surveys carried out by the CLD sector throughout the crisis demonstrated that the CLD sector was well positioned to identify, engage and support learners and communities most in need.

In responding to the pandemic, the data demonstrated that CLD practitioners have applied their knowledge, skills and experience across all aspects of community engagement and learning.

In Clackmannanshire there has been a blended approach to service delivery with a mixture of online / digital programmes and physical responses to community needs. Many CLD services have changed working practices to deliver services to learners and communities.

The CLD staff and volunteers in the county have adapted the CLD offer to include:

- addressing food insecurity with emergency provision
- developing and supporting networks for staff and volunteers
- moving services online and addressing emerging issues around mental health and wellbeing – welfare calls, garden visits and walk and talk sessions
- providing front line support for vulnerable children and children of key workers
- supporting communities to develop local responses to the crisis, providing information and advice networks
- continuing to be a front line presence in the most deprived communities
- youth work in schools to offer a connected learning model, providing young people with more opportunities for learning.

The Plan

The 2021 – 2024 CLD Partnership Plan is the second plan developed in Clackmannanshire. The plan is not static and will evolve, based on the recovery from the COVID -19 pandemic and reflecting emerging needs, identified by stakeholders. This will remain the focus within the first year, with ongoing monitoring and evaluation to assess continuing needs.

Consequently, this will enable the sector to re-establish services, take forward positive lessons from the pandemic and develop services to meet ongoing emerging needs. It will also enable the partnership to align services and developments with the revised Local Outcome Improvement Plan, Integrated Children’s Services Plan and corresponding Community Partnership plans.

In addition partners will be able to align the plan with National strategies for Youth Work and Adult Learning which are due to be published in the Autumn of 2021 and the Lifelong Learning Framework due to be published in 2022.

Universal Provision

We are committed to supporting the provision of universal CLD services and this is reflected within the Plan. In order to achieve this aim, communities will require support to ensure that they have the capacity to deliver CLD opportunities. We will work with individuals, groups and communities to develop and enhance their skills, knowledge and experiences to develop more innovative and effective CLD opportunities across Clackmannanshire.

Targeted Provision

CLD partners work together to support our most vulnerable children, young people, families and communities across Clackmannanshire

The groups that we have identified as being at particular risk of inequality and poverty are:

- Low income households and workless households particularly where there are children;
- Women; lone parent families and young mothers/teenage pregnancies;
- Those living with poor physical and mental health and those affected by alcohol and substance use;
- Young people in and leaving the care system
- Community of Alloa South and East which has experienced deep rooted poverty for decades
- People living with disability
- People with caring responsibilities
- Refugee and Asylum Families
- LGBTi Youth
- Victims of abuse

Collaborative Working

It is important to recognise that there are limitations to what the CLD Plan can achieve on its own and that collaborative working underpins its success.

For example, the needs of individuals with regard to employability (unemployment), mental health (mental ill health) and having enough (poverty) cannot be addressed by community learning and development approaches alone. Community learning and

development can be a significant contributory factor to these societal needs, but must be part of an integrated community planning approach, to bring about societal change.

Across the range of community planning partnership themes, we will continue to explore the role and impact of community learning and development as a contributory approach to achieving outcomes for our citizens. We will target our resources more effectively at specific individuals and groups with greatest need. We believe that by addressing inequality in this way, we will have greater societal impact.

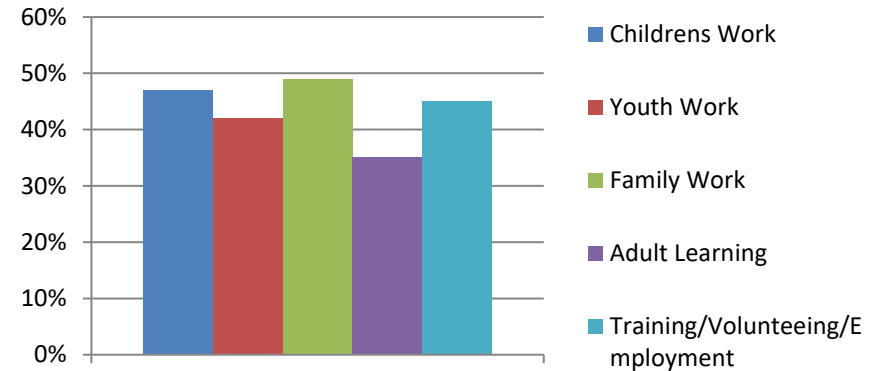
Stakeholder engagement

The following sources of data and stakeholder engagement methods were carried out in order for partners to develop the plan

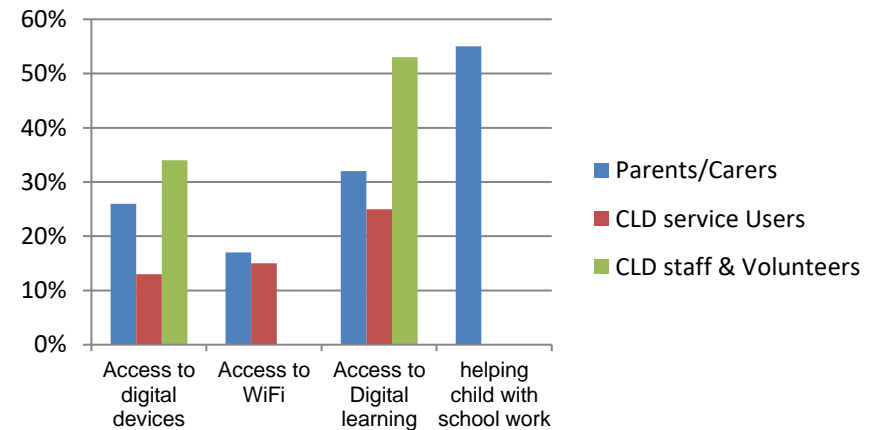
- Place Standard Consultation and development of Alloa South East Plan (278 responses)
- Covid Recovery survey Alloa South & East (47 responses)
- CLD sector survey (11 organisations representing 57 full time staff, 71 part time staff and 178 volunteers)
- Individual staff and volunteers (32 responded)
- Individual service users (53 responded)
- CTSi Community Breakfast event (15 participants)
- Youth Workers Network (58 online forum)
- Volunteer managers forum event (11 participant)
- Children and family forums (14 participants)
- CTSi Volunteer/Community Activity survey (52 responses)

Key findings

Of 100 service users the following areas were identified as being a priority



Digital inclusion has been an ongoing concern during the pandemic . The following table illustrates results with regard to access to digital devices and learning.



Governance

The plan will be monitored on an ongoing basis, measures will be aligned to the KPIs proposed by Education Scotland, and partners will set these along with key outcome measures for each area of work.

CLD Partnership – Strategic Group

Representation on this group will be sought from across the CLD sector and alliance partners.

Bi-monthly meetings will be held with the CLD Partnership Strategic Group who will:

- Involve key stakeholders in the development of a framework that will enable joint planning, delivery of the plan, monitoring, self-evaluation and improvement of the CLD Plan
- Ensure that support is provided to deliver on the identified outcomes.
- Provide key stakeholders/partnerships with strategic support in implementing the CLD Regulations/Guidance
- Identify and address issues through the Clackmannanshire Alliance Thematic Groupings
- Develop partnership working approaches to community engagement, community capacity building and co-production
- Increase the profile of CLD in Clackmannanshire and promote the important role it has to play in early intervention and prevention and the future delivery of services

- Ensure that ongoing stakeholder engagement is implemented which will identify emerging needs for learning
- Plan joint work that addresses the identified need, deliver and monitor targeted learning, evaluate the effectiveness of the plan and plan for improvement.
- Develop joint planning utilising existing planning and quality improvement frameworks
- Support the participation/contribution of all stakeholders, including learners
- Identify and address CLD Workforce Development Needs

Open forum meetings will be held for

- Development Trusts
- Youth Workers
- Child and Family learning/support
- Adult Learning
- Volunteer managers
- Alloa South East Community Forum
- Clacks Youth Voice

Annual meetings will be held with all partners to ensure the plan continues to meet ongoing and emerging needs

An annual review and report will be presented to the Clackmannanshire Council People Committee

Action Plan

Key Priority 1		Develop Support for staff and service users to address Mental Health and Wellbeing			
Key Action		Outcomes	Partners	Measure	Timescale
1.1	Improve information in communities in regards to support services for Mental Health and Wellbeing	Impact of mental health and wellbeing is addressed at an early stage	Educational Psychology Wellbeing Scotland NHS Reachout	Number of users of the new digital services	2021-2022 initial COVID recover period with ongoing evaluation
1.2	Co-produce services for children young people and families to address mental health and wellbeing	Services are developed to meet the needs of children, young people and families at an early stage Fewer referrals to specialist services	ECLD Educational Psychology	Number of individuals engaged in co-production Feedback and involvement from service users	2021-2022 initial COVID recover period with ongoing engagement
1.3	Contribute to the development of a training framework for staff to deal with mental health and wellbeing	Staff are more confident in providing support and information to meet services users needs	Educational Psychology Service Wellbeing Scotland NHS	Number of staff participating in training Feedback from staff on impact their practice	2021-2022
1.4	Develop opportunities for social interaction to combat isolation	Child, young people and adults' health and wellbeing is improved	All	Number of individuals attending community based group work provision	2021-2022
1.5	Working in partnership implement family support programmes to aid recovery from COVID19 pandemic	Families, Children and young people will have the best possible start in life	Play Alloa Womens Aid Action for Children ECLD Homestart Children and Families Forum	Feedback from families will demonstrate positive impact of support programmes	2021-2022 initial COVID recover period with ongoing evaluation

Key Priority 2		Develop clear pathways to support learner accreditation and progression from CLD service provision into volunteering, training, education and employment			
Action		Outcome	Partners	Measure	Timescale
2.1	Develop supported volunteer programmes for young people and adults with additional support needs	Initial and sustained school leaver destinations are increased Sustained volunteer placements for adults with additional support needs Participants feel valued and part of the community	CTSi Play Alloa ECLD Volunteer Matters SDS	Number of participants completing volunteer placement Number of participants gaining positive destination Number of participants achieving an award	2021-2024
2.2	Develop links with secondary schools & college to enhance Developing Young Workforce offers within the sector	Increase awareness of employment opportunities within the sector Children and young people will have the best possible start in life	DYW Secondary Schools CLD Sector FVC	Number of work experience placements Number of interventions delivered in schools with pupil feedback demonstrating increased awareness of opportunities within the sector	2021 - 2022
2.3	Develop Volunteer Passport programme which will enhance recruitment, management and support for volunteers across the sector	Increased capacity of local organisations in supporting volunteers Our communities will be resilient and empowered so that they can thrive and flourish	CTSi Volunteer Matters	Number of new volunteers recruited Volunteer feedback demonstrates that there is a greater flexibility in opportunities to volunteer	2022 - 2023
2.4	Develop SQA centre at Bowmar and develop new partnership to deliver accredited programmes	Increase percentage of adults gaining recognised qualifications	ECLD FVC Coalfields CTSi	Number of participants Number of awards achieved	2022 – 2023

Key Priority 3		Develop Adult learning and family Learning opportunities to meet the needs of priority groups			
Intervention		Outcome	Partners	Measure	Timescale
3.1	Working in partnership with schools and across the sector to develop family learning and wellbeing programmes	Families, Children and young people will have the best possible start in life	Schools ECLD Columba 1400 Homestart Play Alloa	Number of families involved in programmes Feedback from participants on impact on supporting child's learning	2021-2024
3.2	Enhance ESOL provision to support wider integration in communities for refugee families	Families, Children and young people will have the best possible start in life	ECLD FVC Forth Valley Welcome	Number of refugee learners Feedback from participants	2021-2024
3.3	Increase opportunities for digital learning for staff, parents/carers and adults	Families, Children and young people will have the best possible start in life Parents/carers are more confident in supporting child's home learning Adults are more confident in using digital platforms Staff are more confident in developing online resources	ECLD CTSi FVC	Number of learners reporting increased skills and confidence in using digital platforms	2021-2022 initial COVID recovery period with ongoing evaluation
3.4	Develop Adult Learning Forum to develop provisions to meet needs	Our communities will be resilient and empowered so that they can thrive and flourish	ECLD FVC Coalfields regeneration trust Forth Valley Welcome	Number of stakeholder engaging Feedback from stakeholders	2021-2024

Key Priority 4		Partners will work towards building the capacity of in individuals and community groups to develop services to meet their needs			
Intervention		Outcome	Partners	Measure	Timescale
4.1	Support the development of Alloa South East Forum to take forward the Area Action Plan	Our communities will be resilient and empowered so that they can thrive and flourish	ECLD CTSi Hawkhill C.A. Play Alloa HomeStart Community House	Outcomes achieved against actions in the plan	2021-2024
4.2	Support the development of initiatives that address food poverty	Our communities will be resilient and empowered so that they can thrive and flourish	Gate Hawkhill Community Ass. Sauchie Active8 NHS Clacks 1400	Number of users at food banks will reduce by 2024 Number of individuals with membership to food larder will increase	2021-2024
4.3	Partners will provide local training programmes to develop skills and knowledge across the sector	Our communities will be resilient and empowered so that they can thrive and flourish	All partners	Number of learners Feedback from learners	2021-2024
4.4	Support community based organisations to develop services that support recovery from Pandemic	Our communities will be resilient and empowered so that they can thrive and flourish	CTSi ECLD	Number of organisations supported by CTSi and ECLD	2021-22 initial COVID recover period with ongoing evaluation
4.5	Implement Clacks Youth Voice Framework	Children and young people will have their opinion heard and acted upon	All partners Schools FVC	Number of young people involved in Youth Voice Number of young people who state their opinions are listened to and heard	2021-24
4.6	Support local communities to develop children and youth work programmes	Children and young people will have their opinion heard and acted upon Reduction of reported incidents of anti social behaviour	ECLD CTSi Youth Scotland Police Scotland Fire and Rescue Service Bernardo's	Number of staff engaged in training and development Number of youth workers involved in Youth Network Reduction in calls to police re anti-social behaviour	2021-2024

Key Priority 5		Partners will support the continued professional develop of staff and volunteers to enhances skills and knowledge within the sector			
Intervention		Outcome	Partners	Measure	Timescale
5.1	Networking events to share information and good practice	Staff and volunteers are up to date with local and national plans and priorities	All	Number of people attending events Feedback from participants	2 per annum
5.2	PDA in Youth Work	Staff are more skilled and confident in their work Youth work programmes are enhanced	ECLD Youth Scotland	Number of participants Feedback from participants	2021-2022
5.3	Mental Health and Wellbeing training	Staff are better able to meet the needs of the service users	Ed Psychologist NHS Wellbeing Scotland	Number of participants Feedback from participants	2021-2022
5.4	Working within the wider RIC establish CPD opportunities to meet the needs of the wider sector	Staff are more confident and skilled in the areas of work that they are involved in	RIC partners	Number of participants Feedback from participants	2 per annum
5.5	Develop skills within the sector to support and develop award programmes for children, young people and adults	Staff are more confident in developing awards within their work Service users have more opportunities to gain an award	ECLD CTSi D of E Youth Scotland	Number of participants Feedback from participants Number of awards offered within programmes	2021-2023
5.6	Develop skills across the sector and within schools to support and deliver outdoor learning	Staff are more confident in delivering outdoor learning programmes Learners health and wellbeing has increased	ECLD Countryside Rangers	Number of participants Feedback from participants Feedback from learners	2021-2022

Links to Local and National plans

Local Plans and Priority Areas
National Improvement Framework for Education 2021/22
The Scottish Attainment Challenge – Clackmannanshire Programme 2021-22
Clackmannanshire Integrated Children’s Services Plan 2017 – 2020 (currently being reviewed)
Local Employability Partnership Plan (currently being reviewed)
Clackmannanshire Young Carers Strategy
Sport and Active Living Framework
Transformation of Change – Children and Young People’s Mental Health Services
City Regional Deal
Poverty Action Plan
Outdoor Learning Strategy
Digital Strategy (Education)
Community Justice Improvement Plan
CTSi Fairer Future
Clackmannanshire Council ‘Be the Future’ programme

National Policies and Priority Areas
Community Empowerment Act 2015
National Performance Framework
Curriculum for Excellence
No On Left Behind
Getting it Right for Every Child – Wellbeing Indicators
National Standards for Engagement
UNCR
Family Learning Framework
National Youth Work Strategy (currently being reviewed)
Adult Learning Strategy (currently being reviewed)
New Scots Strategy
United Nations Convention on the Rights of the Child (UNCRC)

Stakeholder Engagement

In Attendance	Forum	
CTSi	Volunteer Managers Forum	
Barnardo's		
Eden Project Communities		
Volunteering Matters		
Homestart		
Education CLD		
Opening More Doors		
Forth Valley Welcome		
Alva Development Trust		
Alloa Community Enterprise		
Vital Spark Racing CIC		CTSi Community Breakfast
NHS Forth Valley		
Opening More Doors		
Action for Children		
Wellbeing Scotland		
Falkirk and Clackmannanshire Carers Centre		
Resilience Learning Partnership		
Sauchie Community Group		
Sauchie Active 8		
Alloa Musical Players		
Sports Development		
Ludgate House		
Education Psychology Services		
Education CLD		

In Attendance	Forum
Education CLD	Youth Workers Network social media and meetings
LGBT youth	
Connect Alloa	
Hawkhill Community Association	
OYCI	
Youth Scotland	
Play Alloa	
Elm Youth Group	
Reachout	
Resonate	
Forth Valley College	
Education CLD	
CTSi	
Homestart	
Play Alloa	
Community House	
Hawkhill Community Association	
Clackmannanshire Womens Aid	
Sauchie Active 8	
Connect Alloa	
OYCI	
Wimpy Park Community Group	
Volunteer Matters	
Coalfields Regeneration Trust	47 individual responses
Alloa South East Residents	32 individual responses
CLD sector staff and volunteers	53 individual responses
CLD service users	

Clackmannanshire Community Learning and Development Partnership

Annual Report
August 2021 - July 2022



Introduction

This report provides an annual update on the progress of the 2021 – 2024 Community Learning and Development Partnership (CLD) Plan, which was approved by the former People Committee on 16 September 2021.

The report reflects the progress made to date in Year 1 of the plan (August 2021- July 2022) and takes cognisance of the Scottish Government's CLD Plans' Guidance Note 2021-2024 which recognises "that the Covid-19 crisis is likely to continue to present significant practical challenges to CLD planning and that this could have an influence on future CLD planning priorities throughout 2021 - 2024".

The plan links with strategic and local community planning to ensure a co-ordinated approach and has evolved, based on the recovery from the COVID -19 pandemic and reflecting emerging needs, identified by stakeholders.

An integral part of the Plan is a commitment to review and report annually on its impact to ensure the priorities in the Plan remain relevant and responsive to new and emerging needs. This will remain the focus, with ongoing monitoring and evaluation to assess continuing needs. As we reviewed year one of this plan, stakeholders recognised that there were new emerging themes and areas of need which have contributed the revised actions within the key priorities.

The five key priorities of the 2021 – 2024 CLD Partnership Plan are:

1. Develop support for staff and service users to address Health, Wellbeing (and Cost of Living – yrs 2 &3)
2. Develop clear pathways to support learner accreditation and progression from CLD service provision into volunteering, training, education and employment
3. Develop Adult and family Learning opportunities to meet the needs of priority groups
4. Partners will work towards building the capacity of in individuals and community groups to develop services to meet their needs
5. Partners will support the continued professional develop of staff and volunteers to enhances skills and knowledge within the sector

Background

Clackmannanshire Council has a statutory duty, as outlined in the Community Learning & Development (Scotland) Regulations 2013, to produce a plan with partners every three years to secure "adequate and sufficient provision of Community Learning & Development (CLD) in our area". The CLD Regulations (Scotland) 2013 aim to:

- Ensure communities across Scotland particularly those which are disadvantaged have access to the CLD support they need.
- Strengthen the coordination between the full range of CLD providers.
- Reinforce the role of communities and learners in assessment, planning, and evaluation processes.
- Make Community Learning & Development's role and contribution more visible.

CLD is delivered by a broad range of partners and covers youth work, community capacity building, adult learning, English for Speakers of Other Languages (ESOL), working with vulnerable and disadvantaged groups and supporting volunteers. The CLD Partners (listed in Appendix A) are committed to supporting the provision of universal CLD services, which is reflected within the plan.

Progress

Key Priority 1 - Develop support for staff and service users to address Health and Wellbeing

1.1 Improve information in communities in regards to support services for mental health and wellbeing

- The CLD sector now have access to a range of information on the Mental Health and Wellbeing (MHWB) in Clacks Transformation Project Continuum of Support, which includes four new digital services - Mind Moose, Kooth, Togetherall and Shout and a Directory of Mental Health Supports. This has contributed to the digital services being accessed by just over 600 individuals (around 5% of our target population - our digital services have usage aims of between 5 and 10%).
- 670 referrals for our face to face services (Counselling in Schools and the Creative Therapeutic Interventions for Children Service) and 993 for our digital services (Mind Moose, Kooth, Togetherall and Text Clacks), giving 1663 in total.



1.2 Co-produce services for children young people and families to address mental health and wellbeing

- Education Psychologist Service developed a grant award scheme for local community groups to develop projects and programmes to support young people address mental health and wellbeing. The Community Fund 2022 saw five applications from organisations and community groups across Clackmannanshire, including Ochil Youth Community Improvement, Wimpy Park Community Group, Community House and two Parent Councils. A total of £8957 was awarded to groups. Funding ranged from £1505 to £2300.

The funding will support children and young people ranging from 3 years old to 18 years old, focusing on mental health support, reducing stigma, reducing poverty, improving confidence and opportunities and reducing loneliness or isolation.

- Discussions have taken place with CLD sector regarding how best to involve children and young people in co-production around the mental health and wellbeing services that have been developed. A number of children and young people have provided feedback regarding service through a range of opportunities.
- Clackmannanshire Youth Council secured funding for the Youth Bank to provide grants to local young people to develop their own programmes/projects to address Mental Health and Wellbeing. For the Youth Bank health and well-being fund there were 7 awarded with a total of £5,515.68 awarded.

1.3 Contribute to the development of a training framework for staff to deal with mental health and wellbeing

- The sector contributed to the development of a training and development mapping tool and self-evaluation questionnaire, the results of which will inform the development of a training offer for staff through the Mental Health and Wellbeing (MHWB) in Clacks Transformation Project
- Trauma Informed practice sessions were delivered to Education CLD and Housing team to support work with refugees. Training continues to be offered through the Mental Health development work, and additional sessions to be planned for CLD sector.



1.4 Develop opportunities for social interaction to combat isolation

- Through the work of Clackmannanshire Family Wellbeing Partnership, support was given to local community groups and services that participated in the LENS programme, with funding being awarded to a project team, named 'Bowmar Borrowers' a team of local parents, supported by CLD who sought to develop a system to loan out items to support families. See www.lensperspectives.org.uk/life-changing-ideas/how-do-you-help-families-access-the-tools-they-need-for-a-better-quality-of-life
- As services were re-introduced, programmes have been ongoing in the community to engage our most vulnerable children, young people, adults and families. The sector has been developing a web based information directory (Clacks Life) <https://clackslife.co.uk> in partnership with the Health and Wellbeing Hub, which will provide information to the wider community with easy access to local information on a range of services that will support learning, sports and leisure activities.
- CTSI Community Care guide is regularly updated with relevant community services, promoted via locality areas.
- Working in partnership to implement family support programmes to aid recovery from COVID has been a focus throughout year one of the Partnership Plan, with partner organisations continuing to support families e.g. Homestart, Sauchie Active 8, ECLD, The Gate, Play Alloa.



- Play Alloa ran a 3 month weekly pilot group for 8 young people, identified as having borderline mental health difficulties, as well as disabilities/additional support needs. This group included weekly yoga sessions with a qualified ASN yoga tutor. Calm app meditation and a variety of workbook activities relating to over thinking, changing friendships and argument resolution etc. were also included.
- The Clax 1400 re-opened their community café in the Bowmar on a Friday morning, with 50 plus residents attending on a weekly basis. Fuel energy advisors and a 'Homestart Pop Up shop' is also available at this time.
- 16 young people participated in the Bowmar Junior Challenge, a programme of 9 sessions. 100% of learners felt they were listened to and 70% stated that they were able to give their opinion and make choices.



Key Priority 2 - Develop clear pathways to support learner accreditation and progression from CLD service provision into volunteering, training, education and employment

2.1 Develop supported volunteer programmes for young people and adults with additional support needs

- The Saltire Awards (12-26-year-olds) programme was affected severely due to Covid, given the volunteering element. Clackmannanshire Third Sector Interface (CTSI) are working in partnership with schools and local groups to build up the numbers again. During 21/22 there were 93 new registrations with a total of 5920 volunteering hours. The registration numbers are slightly down compared to last year, but the completed volunteering hours are up and have reached the total for last year, showing an increased upward trend and commitment/retention to youth volunteering and the programme.
- Clacks Youth Volunteering programme had a disappointing uptake due to the impact of Covid, with only one young person completing the volunteering programme, however the particular individual concerned won the 'Young Person Award' for Central as part of Volunteers' Week. Following consultation with the funders (the Agnes Hunter Trust) it was agreed to re-frame the programme to include a smaller target of 4 individuals for the full programme but to add in another shorter/introductory programme, which would

be delivered to a larger cohort of 16 - 19-year-olds.

- Play Alloa recruited 10 young volunteers who were all registered with Saltire and recognised within the area's annual Volunteer Awards. We continued to offer a selection of training in Safeguarding, food hygiene, fire safety, working with children with additional support needs, promoting positive behaviour etc. Play Alloa has 26 staff, who were also provided with online statutory training modules as well as regular In service Days with in house training.

2.2 Develop links with secondary schools and college to enhance Developing Young Workforce offers within the sector

- Hosted a meeting with DYW staff in November 2021, to look at collaborative opportunities. Working with DYW school coordinators, CLD set up an Employability Day and Networking Event on 22nd February 2022 in the Bowmar Centre, which was supported by 20 other agencies and services offering employability provision within the Clackmannanshire area. This event was open to young people and the general public. The DYW coordinators had the opportunity to speak about DYW and the Young Person's Guarantee, followed by the chance to network.
- Following on from this event, CLD disseminated contact details of the services involved in their event so that they could be invited to future employability related events.
- Other involvement with the CLD provision has been through the HUB meetings at the Academies which they attend and the Positive destination meetings at Clackmannanshire School Support Service.
- Play Alloa ran a weekly Lifeskills group for young people in S5/S6. The young people came from across the county's 3 high schools' ASN/EASN/ASD provisions. This group participated in a variety of Lifeskills activities, including looking at future work, volunteering, community participation and further education.
- Play Alloa also ran a separate group called Moving On, which looked at employment/Training/Volunteering opportunities for young people aged 18-24. This group completed a Youth Achievement Award and participated in volunteering of their choice e.g. Wimpy Park, local Café, Cat Protection, 'Give a Dog a Bone' etc.



2.3 Develop Volunteer Passport programme which will enhance recruitment, management and support for volunteers across the sector

- Following a consultation exercise by Volunteering Matters (VM), which was funded by the Community Based Adult Learning Recovery Fund, the consensus was that Clacks groups would like to proceed with the Passport scheme, which is optional for local groups and not compulsory, as was originally thought. The preferred option for delivery is for the scheme to be managed by Clackmannanshire Third Sector interface (CTSi) and supported by VM and the funding to be "core" funding. This is to be reviewed for the next financial year.

2.4 Develop SQA centre at Bowmar and develop new partnership to deliver accredited programmes

- The Education CLD team is implementing the SQA centre in the Bowmar. Staff are carrying out training on assessor and verifier awards to enable this to progress. Future plans will explore partnerships with wider sector to support the development and implementation of awards to meet learners' needs.

Key Priority 3 - Develop Adult and Family Learning opportunities to meet the needs of priority groups

3.1 Working in partnership with schools and across the sector to develop family learning and wellbeing programmes

- The post Covid 'Community Based Adult Learning' (CBAL) Recovery Fund of £19k was allocated to six organisations including Education CLD, Forth Valley Welcome (FVW), Homestart, Reachout with Arts and Minds, Volunteering Matters and Pre-employability in Clackmannanshire (PEC). The funding was used for a variety of programmes, including volunteer recruitment, improving mental health and wellbeing, volunteer celebration events, volunteer training, ESOL and adult literacy programmes, project research, and evaluation. The programme reached 83 adult learners/volunteers and 27 minority ethnic families.
- Walking group established in Alloa South East to support parents'/carers' health and wellbeing, which assists their capacity to support their children. 10 parents are participating.
- The Bowmar Weekly on Wednesday (WoW) group commenced again and is delivering to 10 families per week.
- Sauchie Active 8 developed cooking and craft programmes to support families, working in partnership with NHS and ECLD.
- ECLD have been working in partnership with parents and Strathclyde University to develop the Bowmar Bookies which will support family literacy programmes.



3.2 Enhance ESOL provision to support wider integration in communities for refugee families

- With the arrival of new families from Afghanistan and Ukraine, there has been an increased demand for support to refugees and for ESOL provision
- CTSi facilitated discussions on how we can support Ukraine. Play Alloa and Wimpy Park Community Group developed a system of support to deliver goods to Ukraine.
- Play Alloa hosts a weekly drop in for Ukrainian participants to ensure they have support within this community.
- Forth Valley Welcome introduced an additional ESOL café.
- ESOL provision has increased with funding to secure additional staff, whilst Forth Valley College agreed to add additional classes to target Level 2 learners.
- The CBAL recovery fund helped to recruit 6 new volunteers to deliver ESOL by Education CLD team

3.3 Increase opportunities for digital learning for staff, parents/carers and adults

- As communities were getting back to normal it was evident that there was not a need for digital classes in the traditional sense, however there has been a need for support with 'Digital Lifeskills'. Therefore we worked towards the development of digital champions, who would be available to support individuals with their online digital skills.
- In addition the sector has been involved and will continue to be involved in the development of a Digital Hub through the City Region Deal.

3.4 Facilitate Adult Learning Forum to develop provision to meet needs

- Adult Learning forum has been established with key aims agreed. Initial work has been to support the Adult Learning recovery programmes.
- Links with CERT are being developed as they are taking the lead on Adult Literacy and CLD are exploring other programmes i.e. numeracy.

Key Priority 4 - Partners will work towards building the capacity of individuals and community groups to develop services to meet their needs

4.1 Support the development of Alloa South East Forum to take forward the Area Action Plan

- Alloa South East forum established, and a new 5 year action plan has been developed following community consultation, which is now being implemented.
- A Facebook page has been introduced for Alloa South East Community, with 264 members; this will be further developed to engage with community in the development of the action plan.
- Support was provided for the Wimpy Park Community Group in the development of their garden areas with the Beechgrove Garden programme.



4.2 Support the development of initiatives that address food poverty (Change to cost of living which will include fuel and food poverty)

- Citizens Advice and Clackmannanshire Council have established weekly drop-in sessions in the community to provide advice on fuel poverty.
- Clacks Good Food partnership is now well established and supporting community groups to develop food initiatives which include cooking, cost of living and training for volunteers and staff.
- The Gate is working in partnership with local community groups to provide food larder services. The Gate staff have reviewed their referral system to ensure easier access to support for vulnerable individuals and families.



- Play Alloa has met and discussed partnership working with a number of key local organisations, looking to see how we can work together to increase and sustain services currently under threat, due to lack of funding and the cost of living rises e.g. Carers' Centre, Ochil Youth Community Initiative (OYCI) and Connect Alloa.
- It was agreed that as we are now back to operational levels, we would support community based organisations to address the cost of living crisis.

4.3 Partners will provide local training programmes to develop skills and knowledge across the sector

- Delete this action for years 2 & 3 as it is covered in Key Priority 5.

4.4 Support community based organisations to develop services that support recovery from Pandemic

- It was agreed that as we are now back to operational levels we would support community based organisations to address the cost of living crisis.

4.5 Implement Clacks Youth Voice Framework

- The Youth Voice framework has been developed with the establishment of the Youth Workers Network. Links with schools implementation will be developed in years 2 & 3 of the plan.
- The Clacks 100 Youth Citizen Survey has been developed, with 2 being carried out per annum. This will have a continued theme in each, a service focus and a youth focus, developed by young people.
- We need to re-develop the Youth Council and links with schools and wider communities who are working with children and young people, to ensure that Youth Engagement/Participation is supported with local and national opportunities.



4.6 Support local communities to develop children and youth work programmes

- 'Game On' Programme facilitated by Coalfields Regeneration Trust in Tullibody was supported by ECLD with a regular attendance of 20 plus young people each week.
- Youth Scotland staff have worked with local youth organisations to develop programmes. There has been an increase in membership organisations to Youth Scotland from 2 to 6.
- Holiday programmes were supported across the sector with Scottish Government funding to increase provision. This included Hawkhill, OYCI, Play Alloa, Sauchie Active 8, Sports Development, and Education CLD.

Key Priority 5 - Partners will support the continued professional development of staff and volunteers to enhances skills and knowledge within the sector

5.1 Networking events to share information and good practice

- 7 Community Breakfasts held across four Council wards (North, South, Central and West).
- 6 Volunteer Manager Forums were held in 2022.
- To coincide with Volunteers' Week, a series of locality events were held in the 5 different Council Wards at various community facilities (Dollar Hive, Cochrane Hall, Dumyat Centre, Hawkhill, Sauchie Hall). An overall Clacks Award Ceremony took place in Tullibody Civic Centre. All events were well received and attracted over 250 participants, with 150 nominations received for the various award categories.

5.2 Personal Development Awards in Youth Work

- 14 youth workers from across the county participated in the PDA Youth Work award programme. 10 completed this in full and 3 will complete in 2023.

5.3 Working within the wider RIC establish CPD opportunities to meet the needs of the wider sector

- This has not been developed due to recovery work – slippage

5.4 Develop skills within the sector to support and develop award programmes for children, young people and Adults

- Training for Adult Achievement Award has been attended by 2 members of the partnership and this will be cascaded through the adult learning forum
- 24 staff participated in the training for Youth Achievement Awards which was facilitated by Youth Scotland.

5.5 Develop skills across the sector and within schools to support and deliver outdoor learning

- Outdoor learning training programme is being developed at a Regional Improvement Collaborative level. This will support the process of awards to enable staff, volunteers and schools to implement and deliver Duke of Edinburgh Award and other outdoor learning opportunities.
- Hawkhill and ECLD have been training for paddle sports awards.
- Outdoor Woodland Learning Support has been re-established and further partnership working with this organisation will introduce additional training for partners to implement outdoor programmes.



With thanks to the following partners for their continued support in the development of the Community Learning and Development provision in Clackmannanshire

CTSi	Clacks council ECLD
Community House	Menstrie Community Action Group
Reachout With Arts In Mind	Wimpy Park Community Group
Volunteering Matters	Sauchie Active 8
Forth Valley Welcome	Stirling Council – social inclusion workers
Home-start Clackmannanshire	Ochil Youth Community Initiative
Hawkhill Community Association Ltd	Citizens Advice
The Conservation Volunteers	Cowden Garden
The Gate	The Makery
Forth Valley College	Clacks Works
Clackmannanshire Economic Regeneration Trust	Sports Development
Resilience learning partnership	Coalfields
Play Alloa	Tullibody Development Trust
Connect Alloa	Action for Children
Resonate	Womens Aid
Clackmannanshire Secondary School Support Service	Clackmannan Development Trust
Clackmannanshire Family Wellbeing Partnership	

APPENDIX C

Revised Community Learning and Development Partnership Action Plan for 2022-2024

Agreed reporting period 1st July 2022 – 31st June 2023

Key Priority 1		Develop Support for staff/volunteers and service users to address Health, Wellbeing and Cost of Living		
Key Action		Outcomes	Partners	Timescales / Measures
1.1	Co-produce services for children young people and families to address health, wellbeing and Cost of living	Services are developed to meet the needs of children, young people and families at an early stage Fewer referrals to specialist services		ongoing engagement Number of volunteers involved in delivering services to local community that address health, wellbeing and cost of living Number of service users engaged in programmes
1.3	Develop opportunities for social interaction to combat isolation	Child, young people and adults' health and wellbeing is improved		2022-2024 Number of adults attending community based groups Number of children aged 5 – 12 attending community based groups Number of young people 13-16 attending community based groups

Key Priority 2		Develop clear pathways to support learner accreditation and progression from CLD service provision into volunteering, training, education and employment		
Action		Outcome	Partners	Timescales / Measures
2.1	Develop supported volunteer programmes for young people aged 16+ and adults with additional support needs	Sustained volunteer placements for adults with additional support needs Participants feel valued and part of the community		2022-2024 Number of adults aged 16+ engaged in volunteering
2.2	Develop links with secondary schools & college to enhance Developing Young Workforce offers within the sector	Increase awareness of employment opportunities within the sector Children and young people will have the best possible start in life		2022 – 2023 Number of organisations within the sector engaged in the DYW programmes
2.3	Develop Volunteer Passport programme which will enhance recruitment, management and support for volunteers across the sector	Increased capacity of local organisations in supporting volunteers Our communities will be resilient and empowered so that they can thrive and flourish		2022 - 2023 Progress on the implementation of this programme
2.4	Develop SQA centre at Bowmar and develop new partnership to deliver accredited programmes	Increase percentage of learners gaining SVQ qualifications		2022 – 2024 Number of awards developed and agreed

2.5	Provide opportunities for children, young people and adults to participate in award programmes	Increase percentage of learners gaining recognised qualifications		2022 – 2024 Number of awards delivered Number of learners gaining an award
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Key Priority 3 Develop Adult and family Learning opportunities to meet the needs of priority groups				
Intervention		Outcome	Partners	Timescales / Measures
3.1	Working in partnership with schools and across the sector to develop family learning and wellbeing programmes	Families, Children and young people will have the best possible start in life		2022-2024 Number of adults involved in family learning programmes
3.2	Enhance ESOL provision to support wider integration in communities for refugee families	Families, Children and young people will have the best possible start in life		2022-2024 Number of adults engaged in community based ESOL provision Number of adults engaged in College ESOL provision Number of families engaged and supported through Forth Valley Welcome
3.3	Continue to develop Adult Learning Forum to develop provisions and training for adults to meet local needs	Our communities will be resilient and empowered so that they can thrive and flourish		2022-2024 Number of adults involved in adult non formal learning programmes Number of adults involved in formal learning programmes

Key Priority 4 Partners will work towards building the capacity of in individuals and community groups to develop services to meet their needs				
Intervention		Outcome	Partners	Timescales / Measures
4.1	Support the development of Alloa South East Forum to take forward the Area Action Plan	Our communities will be resilient and empowered so that they can thrive and flourish		2022-2024 Number of individuals engaged in ASE community based programmes
4.2	Support the development of initiatives that address the cost of living which will include fuel and food poverty	Our communities will be resilient and empowered so that they can thrive and flourish		2022-2024 Number of food parcels distributed Number of adults gaining financial or fuel advice from services Number of adults / young people participating in cooking programmes
4.3	Support community based organisations to develop services that address the cost of living crisis	Our communities will be resilient and empowered so that they can thrive and flourish		2022-2024 Number of volunteers involved in delivering services to local community that address health, wellbeing and cost of living Number of service users engaged in programmes
4.4	Implement Clacks Youth Voice Framework	Children and young people will have their opinion heard and acted upon		2022-2024 Number of children and young people engaged in

				youth voice activities
4.5	Support local communities to develop children and youth work programmes	Children and young people will have their opinion heard and acted upon Reduction of reported incidents of anti social behaviour		2022-2024 Number of children aged 5 – 12 years engaged in CLD activities Number of young people aged 13-16 engaged in CLD activities

Key Priority 5 Partners will support the continued professional develop of staff and volunteers to enhances skills and knowledge within the sector				
Intervention	Outcome	Partners	Timescales / Measures	
5.1	Networking events to share information and good practice	Staff and volunteers are up to date with local and national plans and priorities		2 per annum
5.2	Working within the wider RIC establish CPD opportunities to meet the needs of the wider sector	Staff are more confident and skilled in the areas of work that they are involved in		2 per annum
5.3	Develop skills within the sector to support and develop programmes for children, young people and adults	Staff are more confident in developing awards within their work Service users have more opportunities to gain an award	2021-2023	2022 – 2023 Number of staff participating in training programmes Number of volunteers participating in training programmes

Thanks to the following partners for their continued support in the development of the Community Learning and Development provision in Clackmannanshire

CTSi

Community House

Reachout With Arts In Mind

Volunteering Matters

Forth Valley Welcome

Home-start Clackmannanshire

Hawkhill Community Association Ltd

The Conservation Volunteers

The Gate

Forth Valley College

Clackmannanshire Economic Regeneration Trust

Clacks council ECLD

Menstrie Community Action Group

Wimpy Park Community Group

Sauchie Active 8

Stirling Council – social inclusion workers

Ochil Youth Community Initiative

Citizens Advice

Cowden Garden

The Makery

Clacks Works

Sports Development

Resilience learning partnership
Play Alloa
Connect Alloa
Resonate
CSSSS

Coalfields
Tullibody Development Trust
Action for Children
Women's Aid
Clackmannan Development Trust