



**Clackmannanshire
Council**

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Comhairle Siorrachd
Chlach Mhanann

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

Audit and Scrutiny Committee

Thursday 13 June 2024 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.

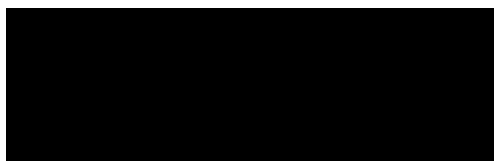
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5 June 2024

A MEETING of the AUDIT AND SCRUTINY COMMITTEE will be held in COUNCIL CHAMBERS, KILNCRAIGS, ALLOA on THURSDAY 13 JUNE 2024 at 9.30 am.



Chris Alliston
Strategic Director (Partnership and Performance)

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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.	--
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EXEMPT INFORMATION

It is anticipated (although this is not certain) that the Committee will resolve to exclude the press and public during consideration of this item.

It is considered that the undernoted item is treated as exempt from the Committee general policy of disclosure of all papers by virtue of Schedule 7A, Part 1, Paragraph 12 of the Local Government (Scotland) Act 1973.

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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 18 APRIL 2024 at 9.30 AM.**

PRESENT

Councillor Denis Coyne (Vice Chair) – In the Chair
Councillor Janine Rennie (Chair) – via Teams
Councillor Martha Benny
Councillor Kenneth Earle – via Teams
Councillor Jane McTaggart

IN ATTENDANCE

Stuart Crickmar, Strategic Director (Partnership & Performance)
Chris Alliston, Senior Manager, HR & Workforce Development (Partnership & Performance)
Lee Robertson, Senior Manager, Legal and Governance (Partnership & Performance) (Clerk to the Committee)
Pete Leonard, Strategic Director (Place)
Emma Fyvie, Senior Manager, Development (Place)
Iain McDonald, Senior Manager, Environment (Place)
Colin Bruce, Chief Education Officer (People)
Sharon Robertson, Chief Social Work Officer (People)
Veronica Cully, Senior Manager, Inclusion and Partnerships (People)
Adrienne Aitken, Senior Manager, ELC and Early Years (People)
Catriona Scott, Senior Manager, Secondary and Communities (People)
Robbie Stewart, Senior Manager, Sport and Leisure (People)
Gillian Scott, Senior Manager, Early Intervention (People) – via Teams
Derek Barr, Procurement Manager (Partnership & Performance)
Seonaid Scott, Health and Safety Manager (Partnership & Performance)
Alastair Hair, Team Leader, Workforce Development and Learning (Partnership & Performance)
Sarah McPhee, Senior Internal Auditor, Falkirk Council
Wilson Lees, Homelessness and Supporting People Manager (Place)
Katie Roddie, Senior Housing Officer (Place)
Judi Richardson, Performance & Information Adviser (Partnership & Performance)
Chief Superintendent Barry Blair, Police Scotland
Chief Inspector Kat Thompson, Police Scotland
Lee Turnock, Local Senior Officer, Scottish Fire and Rescue Service
James Traynor, Red Watch, Alloa Fire Station, Scottish Fire and Rescue Service
Melanie Moore, Committee Services, Legal and Governance (Partnership & Performance)
Gillian White, Committee Services, Legal and Governance (Partnership & Performance)

AS(24)20 APOLOGIES

Apologies for absence were received from Councillor Phil Fairlie, Councillor William Keogh and Councillor Ellen Forson. Councillor Jane McTaggart acted as substitute for Councillor Forson.

AS(24)21 DECLARATIONS OF INTEREST

None.

**AS(24)22 MINUTE OF AUDIT AND SCRUTINY COMMITTEE HELD ON 8
FEBRUARY 2024**

The minutes of the meeting of the Audit and Scrutiny Committee held on Thursday 8 February 2024 were submitted for approval.

Councillor Coyne advised that there was an error at **AC(24)07** – the title of the report should be “Promise Plan (and Whole Family Wellbeing Fund) – Interim Update December 2023”

Decision

Subject to the above amendment, the minutes of the meeting of the Audit and Scrutiny Committee held on Thursday 8 February 2024 were agreed as a correct record by the Committee and signed off by the Vice Chair.

**AS(24)23 MINUTE OF AUDIT AND SCRUTINY COMMITTEE HELD ON 7 MARCH
2024**

The minutes of the meeting of the Audit and Scrutiny Committee held on Thursday 7 March 2024 were submitted for approval.

Councillor Coyne advised that there was an error throughout the minute numbering, the Minute numbering having started at **AS(24)12**.

Decision

Subject to the above amendment, the minutes of the meeting of the Audit and Scrutiny Committee held on Thursday 7 March 2024 were agreed as a correct record by the Committee and signed off by the Vice Chair.

UPDATE: at the conclusion of the meeting, Committee Services advised that the numbering system for minute items, runs consecutively from 1 January to 31 December 2024 starting with AS(24)01.

**AS(24)24 POLICE PERFORMANCE REPORT FOR CLACKMANNANSHIRE APRIL
2023 TO SEPTEMBER 2023**

The report, submitted by the Local Police Commander, provided the Committee with information on the performance of Police Scotland in the Clackmannanshire local authority area for the period 1st April 2023 to 30th September 2023.

Motion

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

Moved by Councillor Denis Coyne. Seconded by Councillor Jane McTaggart.

Decision

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

AS(24)25 FIRE PERFORMANCE REPORT – QUARTER 1 & 2, 2023/24

The report, submitted by the Local Senior Officer, Clackmannanshire-Fife-Stirling LSO Area, provided committee with an overview of the half year performance of the Scottish Fire and Rescue Service (SFRS) in Clackmannanshire covering the period 1st April 2023 to 30th September 2023. 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.

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(24)26 CLACKMANNANSHIRE LOCAL FIRE AND RESCUE PLAN REVIEW 2023

The Scottish Fire and Rescue Service (SFRS) is required under the Fire (Scotland) Act 2005, as amended by the Police and Fire Reform (Scotland) Act 2012, to prepare Local Fire and Rescue Plans for each local authority in Scotland.

The publication of the new Strategic Plan 2022-25 in October 2022 instigated a requirement to carry out a mandatory review of all Local Fire and Rescue Plans. This review provided information on performance against existing priorities, as well as highlighting areas for continued improvement and opportunities for change against the growing needs of communities. The review has now been undertaken and the report, submitted by Local Senior Officer, Clackmannanshire-Fife Stirling LSP Area, presented elected members with performance of SFRS against Local Priorities for the lifecycle of the current Fire and Rescue Local Plan.

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(24)27 PARTNERSHIP & PERFORMANCE: HALF YEAR 2023/24 BUSINESS PLAN UPDATE

Partnership & Performance delivers a diverse range of services, including a number of statutory and essential support functions. 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 2023/24 agreed by Council in autumn 2023.

Motion

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

Moved by Councillor Denis Coyne. Seconded by Councillor Jane McTaggart.

Decision

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

AS(24)28 CORPORATE PERFORMANCE REPORT

The report, submitted by the Strategic Director, Partnership and Performance, presented a summary of key local demographics and Council performance data, up to and including the 2022/23 financial year, aligned to the current Statement of Corporate Priorities (2023/24). Appendix A formed part of the Council's statutory Public Performance Reporting (PPR) duties and, for each priority area, summarised relevant statistics and performance levels, including analysis, charts and detailed data tables.

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(24)29 HOMELESS PERFORMANCE UPDATE

The report, submitted by the Strategic Director, Place, provided an update to the Committee on Homelessness presentation rates and performance in managing such presentations. A further report on planned Homeless Prevention activity will be brought to Audit and Scrutiny Committee later in the year.

Motion

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

Moved by Councillor Denis Coyne. Seconded by Councillor Jane McTaggart.

Decision

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

1. The performance information contained within the report;
2. That to September 2023 the national statistics show an increase across Scotland in all key homeless indicators;
3. That homeless presentation rates in Clackmannanshire in 2023/24 have remained at a similar level to those in 2022-23;
4. That despite high presentation rates the proportion of households in temporary accommodation across Clackmannanshire is below the national average;
5. That the length of time which people have to spend in temporary accommodation within Clackmannanshire is below the national average; and
6. The increased pressures and demands on the service and the plan to provide members with an update on homeless prevention activity at the first Housing Performance Meeting to be held following recess.

AS(24)30 STAFF SURVEY 2023

The report, submitted by the Strategic Director, Partnership and Performance, provided the Audit & Scrutiny Committee with details of the 2023 Council-wide Staff Survey, and gave further information as to how results will be communicated, and used to inform future work.

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(24)31 HEALTH & SAFETY STRATEGY AND WELLBEING STRATEGY UPDATES

The report, submitted by the Health and Safety Manager, provided progress updates on the Health & Safety Strategy, agreed by Council on 6th October 2022, and the Wellbeing Strategy, agreed by Council on 1st December 2022.

Motion

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

Moved by Councillor Denis Coyne. Seconded by Councillor Jane McTaggart.

Decision

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

AS(24)32 EXTERNAL QUALITY ASSESSMENT OF INTERNAL AUDIT

The report, submitted by the Internal Audit Manager, provided the findings arising from a recent External Quality Assessment of the Internal Audit section's compliance with Public Sector Internal Audit Standards.

Motion

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

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

Decision

The Committee agreed to:

1. Note the findings and action plan arising from the External Quality Assessment;
2. Takes reassurance from the overall conclusion that Clackmannanshire Council Internal Audit section fully conforms with Public Sector Internal Audit Standards; and
3. Record its thanks to the Chief Internal Auditor at Argyll and Bute Council for carrying out the assessment.

Action

Internal Audit Manager

AS(24)33 INTERNAL AUDIT PROGRESS REPORT

The report, submitted by the Internal Audit Manager, provided an update on progress with completion of the 2023/24 Internal Audit Plan.

Motion

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

Moved by Councillor Denis Coyne. Seconded by Councillor Jane McTaggart.

Decision

The Committee agreed to note the progress being made with completion of the 2023/24 Internal Audit Plan.

AS(24)34 EXCEPTIONS FROM THE APPLICATION OF CONTRACT STANDING ORDERS

It is a requirement of Contract Standing Orders that exceptions should be reported to the next available Audit & Scrutiny Committee. The report, submitted by the Strategic Director, Partnership and Performance, provided detail on Exceptions to Contract Standing Orders submitted in the previous quarter.

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.

Ends 1210hrs

Report to: Audit and Scrutiny Committee

Date of Meeting: 13 June 2024

Subject: Business Plan 2023-24 half year review

Report by: Strategic Director (Place)

1.0 Purpose

- 1.1. This report provides the Committee with an update on the Place Business Plan 2023-24 which was agreed in November 2023.

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.

The development of policies and strategies is progressing generally in line with the timetable, with the following exceptions, which have experienced some delay:

- Local biodiversity action plan
- Net Zero strategy and action plan
- Housing 30 year business plan review Allocations policy
- Evictions policy
- Housing Needs and Demand Assessment
- Play Park strategy

- 3.2. The table below sets out the revised timetable:

Strategy or Policy	Approved/Last Reviewed	Date for Review
Housing Service		
Housing 30 Year Business Plan	2018	Dec 2024

Property Asset Management Strategy (Housing)	New	2024
Allocations Policy (Westhaugh)	2019	Aug 2024
Allocations Policy	2019	2024-25
Evictions Policy		2024-25
Anti-social behaviour Policy and strategy (Housing specific)		2024
Tenant Participation Strategy		Aug 2024
Local Housing Strategy		2025
Strategic Housing Investment Programme	Nov 2023	Oct 2024
Property buy-back policy		2024
Housing Needs and Demands Assessment		2024-25
Homelessness prevention strategy		2024
Property Service		
Learning Estate Strategy	Dec 2019	2024
Non Housing Property Asset Management Plan (Phase 1)	New	Feb 2024
Non Housing Property Asset Management Plan (Phase 2)	New	2024
Development Service		
Community Wealth Building Action Plan	2023	2024
Regional Economic Strategy	New	2024
Local Biodiversity Action Plan	2018	2024-25
Regional Energy Masterplan	New	Complete
Local Development Plan	2015	2028
Local Employability Partnership Action Plan	2023	2024
Net Zero Strategy and Action Plan	New	August 2024
Outdoor Access Strategy	2018	2024/25
Environment Service		
Local Transport Strategy		2024/25
Public transportation strategy	New	2024/25
Active Travel Strategy 'Connecting Clackmannanshire'	2021	2024
Road Safety plan		2024
Play Park strategy	New	2024
Household Waste Collection Policy	2021	Complete

3.3. Key Issues and Priorities

3.4. Over the life of this business plan, we will seek to excel in delivering operational services whilst also developing and implementing key strategic activities to ensure that the service is fit for the future and that our contribution to the people and place of Clackmannanshire is maximised. To do this successfully, we need to:

- Be clear on our priorities and ensure that resources are focused on these
- Ensure that we have the service design, skills and capacity to deliver, within known constraints
- Develop our business management approaches, including performance management and governance

- Provide the right tools, equipment and
- Support our people to develop the right skills and aptitudes to succeed in a changing operating environment, providing opportunities for career development

3.5. **Priorities**

3.6. Priority policy/strategy development and improvement actions are set out in the relevant sections of this business plan (see 3.2 and Appendix A). Progress against these priorities is regularly reviewed at team meetings and 121s and also at meetings with Administration Spokespersons. Transformational activities are also reported to the Be The Future Board.

3.7. Financial sustainability has been a key challenge and theme for the Council for many years. The post-pandemic financial environment is one in which public sector budgets are likely to come under even greater pressure in the near future. As a result, our focus as a portfolio must remain on delivering operational efficiency and transformation.

3.8. Sound financial management is more important now than ever, and Place services have a number of budget savings to implement, including some that were delayed / not achieved from the last financial year. The Senior Management Team meets monthly with finance colleagues to review revenue and capital outturns and to assess performance against agreed savings actions. These meetings also form the basis for planning and preparing for the budget setting process for the 2025-26 budget.

3.9. **Service design, skills and capacity**

3.10. Within the Place directorate there are a number of areas where there are small teams and multiple potential single points of failure, where sickness absence and recruitment and retention issues can quickly create knowledge and capacity issues.

3.11. Service redesign and capacity for the short – medium term has been addressed insofar as is possible in a number of services. Via appropriate governance, additional capacity has been brought in over the last 12 months to support tenant participation, homelessness, housing policy development and voids management, and waste services. Resources to support City Region Deal and Investment Strategy activities have been included as part of the Council's approved capital budget. The Property service redesign remains a key priority and a paper on this will be presented to Council on 27 June 2024.

3.12. Given the public sector financial environment, it is likely that more fundamental service redesign will be required to ensure a sustainable future for delivery of our services. External support has been commissioned to help us to shape our future Target Operating Model (TOM). Initial output from this work is expected in summer 2024.

3.13. **Performance management and governance**

- 3.14. Service performance is generally to a high standard however our performance management regimes have identified a number of areas for improvement, most of which are set out in this business plan.
- 3.15. Performance management approaches across Place are variable. Those services with statutory reporting duties tend to have well developed data gathering monitoring and reporting processes, whilst others rely on annual returns to the Local Government Benchmarking Framework and APSE performance network. Availability of resources is the single limiting factor preventing a more systematic approach to performance management being developed across the whole Directorate. Expectations are high that with the implementation of MS365 and access to applications such as Power BI, these issues will be resolved.
- 3.16. A high proportion of team leaders and supervisors are new to either the organisation or the role and there is work to do to embed business processes and good governance. Some progress has been made via training/coaching, but we are still experiencing examples of non compliance with governance rules including financial regulations and contract standing orders. Each example is followed up and used as a learning opportunity.
- 3.17. Generally, our attendance at mandatory training courses has been low. Organisational development colleagues have produced easy to access video versions of on-line courses specifically for use with outdoor/peripatetic colleagues and a programme of tool box talk type training sessions is being organised to improve our level of attendance. This approach has already been successfully employed in the Roads service.
- 3.18. **Providing the right tools and equipment**
- 3.19. The Council's capital programme includes funding for vehicle replacement and this year has seen the purchase of 1 gully emptier, 1 street cleaning vehicle, 7 3.5t tippers, 4 transit vans and 5 multi purpose trailers.
- 3.20. Capital funding has also been made available to replace vehicle washing and fuel storage facilities at Kelliebank, which were nearing the end of their life.
- 3.21. Research has been carried out in relation to HSE guidance on face-fitting for protective masks and respirators where operatives have facial hair and subsequently new, appropriate face masks have been purchased for a number of colleagues.
- 3.22. We are about to begin the procurement process for the purchase of wearable technology to assist in the monitoring of exposure to Hand Arm Vibration Syndrome to better protect our colleagues who work with vibrating or rotating tools.
- 3.23. Planned improvements in IT systems and equipment include the move to MS365 and the implementation of a new Housing IT system.
- 3.24. **Transformation, Innovation and Collaboration**

- 3.25. 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.
 - Working with the University of Stirling, Forth Valley College and UK and Scottish governments to develop the Alloa Innovation Campus to stimulate innovation, business growth and jobs
 - Working with Council colleagues and community representatives to develop collaborative ownership/operation models for a number of community assets including Clackmannan Town Hall and former Community Access point; Ben Cleugh Centre and Sauchie Hall.
- 3.26. We continue to work closely with colleagues in the Transformation Team to identify areas where processes can be streamlined and/or digitised or automated, to improve productivity and customer service.
- 3.27. Our transformation journey will include a continuation of increasing collaboration and a quickening pace of digital transformation - including from the deployment of M365 and major new management information systems such as a new Housing and Property management system - to more of our transactional processes being digitally accessible to our citizens around the clock.
- 3.28. For example, we 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.
- 3.29. 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 proving support and advice and early stage planning and design activity is underway.
- 3.30. **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:

- Formal rent consultation with Tenants as part of the budget process for HRA 2024-25.
- 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.
- 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.

3.31. Service Performance

3.32. 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

3.33. Workforce Planning

3.34. 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.

3.35. Whilst there has been some early engagement with Organisational Development colleagues, we have not yet completed a review of the workforce plan for Place.

3.36. **Delivery Plan**

3.37. Appendix A sets out details of the delivery plan, which describes service performance and progress against agreed improvement actions

3.38. Improvement actions are progressing generally in line with expectations, with the following exceptions:

PLC 213 101	Net Zero strategy and action plan
PLC 213 201	Survey and options appraisals for learning estate
PLC 213 202	Develop the next iteration of the learning estate strategy
PLC 213 207	Westhaugh Gypsy Traveller site
PLC 213 307	Comprehensive review of homeless accommodation
PLC 213 402	Replacement Housing IT system

3.39. Action which have been completed include:

PLC 213 305	Menstrie-Alva active travel route
PLC 213 301	Fire safety and electrical checks (Housing)
PLC 213 406	Roads and transportation capita projects
PLC 213 402	Kilncraigs roof

3.40. **Risks**

3.41. 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.

3.42. Appendix A 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 – Performance and Risk dashboard

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)

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Pete Leonard	Strategic Director (Place)	

Place Directorate Business Plan 2023-24

Appendix A – Performance and risk dashboard

1. Performance Indicators

1.1 Housing Service

Code	Performance Indicator	2020/21	2021/22	2022/23		2023/24	Management Comments	Lead
		Value	Value	Value	Scotland	Target		
HMO ALL 035	Rent Loss due to Void (empty) Properties	0.94%	0.66%	1.02%	1.71%	1.00%	The proportion of rent lost in Clackmannanshire was the 9th lowest in Scotland in 22/23. The service has experienced significant challenge in reducing down void property numbers and turn around times during 2023/24 with void rent loss increasing as a result of this. There has been progress in this area within Q1 of 2024-25 and performance expected to improve.	Tenancy Services Coordinator - Housing Options; Team Leader Tenancy Services
HMO HPI 005	Council Dwellings Meeting the Scottish Housing Quality Standard (SHQS)	79.19%	59.87%	39.33%	70.90%	100.00%	We have seen a marked reduction in properties meeting the Scottish Housing Quality Standard which is, similarly to EEESH compliance, associated with a change in guidance and reporting and due to our inability to undertake electrical testing works within domestic dwellings during lockdown. A programme of catch up works is nearing completion.	Team Leader - Planned Works & Compliance
HMO HPI 157	Council Dwellings Meeting the Energy Efficiency Standard for Social Housing (EESH)	85.26%	62.28%				The reduction does not reflect a material degradation in the standard of properties but relates to reporting changes and Energy Performance Certificates expiring during lockdowns when we were unable to gain access for re-assessment. A programme to address this is well underway, coupled with improvement works in 'hard to treat' homes that will see results improve.	Team Leader - Planned Works & Compliance
HMO PRO 006	Average Time to Complete Non-emergency Repairs (working days)	4.24	4.90	5.41	9.68	7.08	Despite slight increases, our responsiveness to non-emergency repairs has been the fastest in the country for 2 years running.	Senior Housing Officer
HMO TEM 011	Rent Arrears (as % of rent due in the year)	9.56%	10.66%	11.51%	9.59%	11.51%	Clackmannanshire's Local Outcomes Improvement Plan outlines key actions to address deprivation, a long-standing issue of concern for the area. As well as high child poverty rates and uptake of free school meals, there are also high levels of local children living in the 20% most income deprived areas of Scotland. Supporting people to sustain tenancies and prevent homelessness whilst reducing rent arrears is a challenge but one that officers are working hard to achieve good outcomes in. Performance is expected to improve in arrears management.	Team Leader Tenancy Services

1.2 Property Service

Code	Performance Indicator	2020/21	2021/22	2022/23		2023/24	Management Comments	Lead
		Value	Value	Value	Scotland	Target		
ASM FAC 02a	Operational Buildings Suitable for Current Use	80.0%	91.4%	91.4%	86.1%	85.0%	The Council manages a portfolio of 81 public buildings, including the school estate. Suitability is assessed annually against the 'core facts criteria', with 91.4% graded good or satisfactory, where our rank improved from 23rd to 9th over 2 years.	Strategic Director - Place; Team Leader - Planned Works & Compliance
ASM FAC 03a	Council Buildings in Satisfactory Condition (by floor area)	97.7%	97.5%	97.5%	89.7%	95.0%	Condition is also assessed annually, with 97.5% judged to be satisfactory, where our 3rd place ranking continues top quartile performance for the 9th consecutive year.	Strategic Director - Place; Team Leader - Planned Works & Compliance

1.3 Development Service

Code	Performance Indicator	2020/21	2021/22	2022/23		2023/24	Management Comments	Lead
		Value	Value	Value	Scotland	Target		
DEV DMA 01b	Cost per local planning application	£3,575	£3,362	£4,055	£5,538	£5,538	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).	Planning & Building Standards Team Leader
DEV DMA 01c	Average Time to Process Commercial Planning Applications (weeks)	6.5	7.2	9.3	12.0	12.0	Average processing time has increased, though not to the same extent as our family group, broadly following the national trend and continuing top quartile rankings for the 5th consecutive year. This is associated with an annual increase in the number of applications received over the last 5 years (with the exception of a slight reduction in 20/21) as well as increasing complexity and more time spent by officers on non-planning application activity.	Planning & Building Standards Team Leader
DEV DMA 11a	Immediately Available Employment Land (as % of land allocated for employment in Local Development Plan)	68.5%	68.0%	26.1%	22.8%	22.8%	While the Local Development Plan identifies sufficient land for employment purposes, it becoming immediately available is dependent on market conditions, whether applications are received, and whether planning permission can be granted. We remain slightly above average, despite the recent reduction also seen elsewhere (with only 3 authorities improving in 22/23).	Planning & Building Standards Team Leader; Senior Manager - Development
DEV LFR 026	Cost of Economic Development & Tourism per 1,000 population	£37,707	£74,350	£83,961	£109,349	£77,173	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.	Senior Manager - Development

Code	Performance Indicator	2020/21	2021/22	2022/23		2023/24	Management Comments	Lead
		Value	Value	Value	Scotland	Target		
EDE EMP 005	Unemployed People Assisted into Work via Council Employability Programmes	9.0%	39.3%	21.0%	12.9%	12.9%	Unemployment rates are higher amongst young people than the overall working age population. Every authority saw a sharp increase in claimants during 20/21 then 2 subsequent years of reductions. Though it is not the case in all areas, the national result for both indicators has now recovered and, while rates remain in the bottom quartile locally, both are now below pre-pandemic levels (significantly so in the case of young people). Much of this was due to the ClacksWorks employability service supporting over 500 people into employment over 2 years, with rates substantially above the Scottish average.	Senior Manager - Development
SAP DEM EW%	Unemployment Rate - All Working Age (16-64 years)	6.6%	4.9%	3.7%	3.2%	3.2%		Team Leader Economic Development; Senior Manager - Development
SAP DEM EY%	Unemployment Rate - Young People (16-24 years)	9.9%	6.3%	4.8%	3.5%	3.5%		Team Leader Economic Development; Senior Manager - Development
EDE LGB B1b	Business Gateway Startups (per 10,000 population)	17.9	15.5	17.2	14.3	14.3	Rates are consistently higher than average. For these indicators, our family group is based on population density/rurality, and we have also surpassed the above average levels seen in this group in all years but 21/22.	Senior Manager - Development
EDE LGB B2a	Residents Earning Less than the Real Living Wage	N/A	N/A	N/A	9.4%	9.4%	It is disappointing that the Office for National Statistics is now only providing this vital data for the 19 largest authorities, though national bodies hope to address this. The Clackmannanshire Anchor Partnership endorsed the Good Employment Charter on 21-Apr-23, subsequently approved by the Alliance on 23-Jun-23. A working group of the Anchor Partnership will be created to oversee delivery. It is anticipated that this will improve Real Living Wage (RLW) levels across the County.	Senior Manager - Development
EDE LGB B3a	Properties with Superfast Broadband	95.8%	98.2%	98.8%	95.5%	95.5%	Our central location is relevant to the area having the 5th highest proportion of properties with superfast broadband in the country, supporting us to address inequalities around digital connectivity and ensuring availability is not a barrier to hybrid learning and working opportunities.	Senior Manager - Development
EDE SLD 19a	Town Vacancy Rate (vacant retail units as % of total - Alloa town centre only)	13.6%	18.6%	22.7%	12.0%	22.7%	Long-term trends of reducing business startups, and significant pandemic impacts on businesses, have seen the proportion of vacant units increase, without the recovery seen nationally in 21/22, and now the highest rate in the country.	Senior Manager - Development
RGY EHE 014	Cost of Environmental Health per 1,000 population	£13,648	£11,001	£11,710	£15,239	£15,239	After the service cost being skewed by grant funding from the Scottish Government to deal with the 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.	Senior Manager - Development

Code	Performance Indicator	2020/21	2021/22	2022/23		2023/24	Management Comments	Lead
		Value	Value	Value	Scotland	Target		
RGY TST 004	Cost of Trading Standards per 1,000 population	£1,891	£1,281	£1,758	£7,063	£5,033	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.	Senior Manager - Development
RGY SCC 005	Carbon Dioxide Emissions - All (per head of population)	9.4 tonnes	9.2 tonnes				The area's industrial heritage means we have some of the highest levels of carbon dioxide emissions in the country (in contrast to our family group's better than average results), both across all emissions and those 'within local authority scope'. Reductions have, however, been made at a slightly faster rate than nationally and, for all emissions, we were among only 3 authorities whose results continued improving in 21/22.	Senior Manager - Development; Home Energy Strategy Officer
RGY SCC 006	Carbon Dioxide Emissions - Within Local Authority Scope (per head of population)	6.2 tonnes	6.4 tonnes					Senior Manager - Development; Home Energy Strategy Officer
RGY SCC 007	Carbon Dioxide Emissions - From Transport (per head of population)	16.6 tonnes	18.3 tonnes				The Council welcomes the addition of new benchmarked emissions indicators, though there may be issues with this newly-released data. We are attempting to clarify the exact formula in use, but this relates only to whether results are 'per head of population' as stated, or whether they have been calculated 'per 1,000 population', which would affect all authorities' results equally. The data does confirm the breakdown already known locally, with significant emissions from industry and waste, but lower proportions from transport, electricity and natural gas, resulting in top quartile rankings for all 3 sources.	Senior Manager - Development; Home Energy Strategy Officer
RGY SCC 008	Carbon Dioxide Emissions - From Electricity (per head of population)	41.1 tonnes	36.7 tonnes					Senior Manager - Development; Home Energy Strategy Officer
RGY SCC 009	Carbon Dioxide Emissions - From Natural Gas (per head of population)	48.2 tonnes	41.5 tonnes					Senior Manager - Development; Home Energy Strategy Officer

1.4 Environment Service

Code	Performance Indicator	2020/21	2021/22	2022/23		2023/24	Management Comments	Lead
		Value	Value	Value	Scotland	Target		
SAP PHO T01	Active Travel to School	65.9%	66.1%	65.3%	50.2%	50.2%	Exemplary levels of active travel to school can be seen, with nearly two thirds of school children normally travelling in an active way. We have achieved top quartile rankings in all years but one, with the 2nd highest levels of any authority for the last 2 years. Significant investment has been made in our core paths network and the safer routes to school initiative to promote accessible and sustainable active travel routes, often separate from the main road network, alongside work to make our roads more walking- and cycling-friendly. We are also focussed on ensuring the area has suitable public transport provision, and road safety is a key priority in schools.	Senior Manager - Development; Home Energy Strategy Officer

Code	Performance Indicator	2020/21	2021/22	2022/23		2023/24	Management Comments	Lead
		Value	Value	Value	Scotland	Target		
ENV LAN 01a	Cost of parks & open spaces per 1,000 population	£14,272	£18,374	£17,990	£23,311	£18,064	Value increased in 21/22 and aligns with general trend of increased investment in playparks.	Land Services Contracts Manager
ENV SHS POS	Satisfaction with Parks & Open Spaces (3 year average)	87.4%	88.0%	85.0%	87.3%	87.3%	Though there are still data integrity concerns around the Scottish Household Survey, Clackmannanshire's results show variable levels of satisfaction with environmental services. For refuse collection, we remain in the bottom quartile, despite seeing the greatest improvement of any authority in 22/23. Perceptions around street cleaning continue to improve, now in 9th place, though we have moved to below average for satisfaction with parks and open spaces.	Land Services Contracts Manager
ENV SHS STR	Satisfaction with Street Cleaning (3 year average)	63.3%	65.0%	66.3%	58.3%	58.3%		Land Services Contracts Manager
ENV SHS WMA	Satisfaction with Refuse Collection (3 year average)	64.3%	65.0%	73.3%	78.0%	78.0%		Team Leader (Roads & Street Lighting); Performance & Quality Officer
ENV STR 02e	Street Cleanliness Score (% 'acceptable')	89.6%	90.4%	96.5%	90.6%	90.6%	Above average performance continues in street cleanliness, assessed independently by Keep Scotland Beautiful, where we improved substantially with an associated ranking improvement from 14th place to the 3rd best in the country.	Land Services Contracts Manager
ENV STR 04a	Cost of street cleaning per 1,000 population	£12,283	£16,046	£15,014	£16,068	£16,068	Increased due to backlog of work due to Covid-19, illicit dumping and house land clearances also impacted street cleaning teams.	Land Services Contracts Manager
ENV WMA 02c	Cost of refuse collection per premise	£45	£51	£58	£76	£58	Cost 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, new target operating model and structural changes.	Team Leader (Roads & Street Lighting)
ENV WMA 02d	Cost of refuse disposal per premise	£110	£112	£108	£95	£108	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.	Team Leader (Roads & Street Lighting)
ENV WMA 04c	Household Waste Composted or Recycled	48.6%	50.0%	51.0%	43.3%	51.0%	Having historically been an extremely strong performer in household waste recycling, rates did suffer (as they did nationally) due to service disruption during the pandemic. As well as temporary closure of the recycling centre, there was an increase in non-recyclable clinical waste and the Council was, at times, required to redeploy staff into vital roles to protect the most vulnerable in our communities. While we have moved out of the top quartile, rates remain well above average.	Team Leader (Roads & Street Lighting)
RAT RCI 001	A Class Roads to be Considered for Treatment (3 year average)	26.5%	26.9%	27.1%	27.4%	25.0%	The quality of our road network is an important factor for road safety, vitally in relation to the possible impact of incidents on families and communities, but also the potential financial	Team Leader (Roads & Street Lighting)

Code	Performance Indicator	2020/21	2021/22	2022/23		2023/24	Management Comments	Lead
		Value	Value	Value	Scotland	Target		
RAT RCI 002	B Class Roads to be Considered for Treatment (3 year average)	18.5%	19.0%	24.7%	31.5%	20.0%	implications of insurance claims against the Council, as well as ensuring we exploit our key central location to attract people and trade to and through the area. Though we remain above average for unclassified roads and there have been increases in A and B class roads (very slight in the case of A class), these remain better than average and our ranking for C class roads is in the top quartile. Roads and winter maintenance continues to be a high priority and must be managed within the context of reducing budgets across many environmental services.	Team Leader (Roads & Street Lighting)
RAT RCI 003	C Class Roads to be Considered for Treatment (3 year average)	27.4%	27.0%	26.3%	32.7%	30.0%		Team Leader (Roads & Street Lighting)
RAT RCI 004	Unclassified Roads to be Considered for Treatment (4 year average)	43.2%	40.8%	40.6%	36.4%	42.0%		Team Leader (Roads & Street Lighting)
RAT RDS 024	Cost of maintenance per kilometre of road	£12,968	£9,573	£14,449	£12,844	£12,844	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'.	Team Leader (Roads & Street Lighting)

1.5 Place Directorate

Code	Performance Indicator	2021/22	2022/23	2023/24			Management Comments	Lead
		Value	Value	Value	Scotland	Target		
PLC CNQ BUS	% Councillor enquiries responded to within timescale - Place	86.67%	84.15%	90.73%	N/A		Complaints attributed to Place account for 54.49% of total Council complaints. Top 4 themes are service provision (121); policy and procedure (130); employees (9); communication (9)	Strategic Director - Place
PLC FOI GOV	% Freedom of Information requests responded to within timescale - Place	92.87%	94.24%	92.46%	N/A		Performance has improved on-year, andt further improvement is necessary	Strategic Director - Place
PLC MPQ BUS	% MP/MSP enquiries responded to within timescale - Place		85.7%	73.8%	N/A		The level of upheld/partially upheld complaints has risen and the service strives to use the learning gained to make service improvements and/or avoid similar issues from arising	Strategic Director - Place
PLC C01 CUS	Number of formal complaints received - Place	280	150	152	N/A		There were 399 Member enquiries attributed to Place , which accounts for 84% of total Member enquiries.	Strategic Director - Place
PLC C02 CUS	% formal complaints closed within timescale - Place	41.8%	DIV/0	76.7%	N/A		There were 544 FOIs attributed to Place, which accounts for 40.75% of Council FOIs	Strategic Director - Place
PLC C04 CUS	% formal complaints dealt with that were upheld/partially upheld - Place	33.3%	49.2%	47.4%	N/A		There were 122 MSP/MP enquities attributable to Place, which accounts for 78.71% of Council MSP/MP enquiries	Strategic Director - Place

2. Actions

2.1 Sustainable Inclusive Growth

Code	Action	Desired Outcome	Due	Progress	Lead
PLC 213 101	Develop Net Zero strategy and action plan	To ensure that all strategic decisions , budgets and approaches to planning decisions are in line with a shift to net zero greenhouse gas emissions by 2045	31-Aug-2024	Final report including Action Plan scheduled to go to Council 21 March 2024.	Senior Manager - Development
PLC 213 103	Deliver Community Wealth Building Action Plan Outcomes	For Clackmannanshire to become a community wealth building place through: progressive procurement of goods and services; making financial power work for local places; socially productive use of land and assets; fair employment and just labour markets and plural ownership of the economy.	31-Aug-2024	An update to the CWB Action Plan will be presented to Council in August 2024.	Senior Manager - Development
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.	To set out how Clackmannanshire will develop and change over the next 10-15 years, meeting planning legislation and setting out the Council's strategic objectives in spatial terms.	31-Mar-2028	Progress has been made on the first stage of the LDP, the evidence report. Engagement with communities, stakeholders and development industry taking place over Spring/Summer 2024	Senior Manager - Development
PLC 213 109	Produce Alloa Town Centre Masterplan	To develop a coordinated masterplan to guide investment and provide a prospectus of potential opportunities to stimulate public and private sector investment in the regeneration of Alloa.	31-Mar-2025	A brief for a stakeholder event has been prepared.	Senior Manager - Development
PLC 213 111	Deliver CRD programme in line with delivery plan/financial profile	To meet the outcomes that are specified in the Deal Benefits Realisation strategy	31-Mar-2024	Spend on Clacks projects is largely in line with profile.	Strategic Director - Place
PLC 234 101	Develop and secure governance on phase 1 of the property asset management plan	To ensure the long term financial and environmental sustainability of the Councils non-housing assets	31-Mar-2025	Arrange for the disposal of identified assets. Some Identified Phase 1 Assets have been sold. Procurement of Agency Surveyor required to complete remaining.	Senior Manager - Property
PLC 234 102	Develop and secure governance on phase 2 of the property asset management plan	To ensure the long term financial and environmental sustainability of the Councils non-housing assets	31-Mar-2025	Arrange for Disposal of identified assets. Procurement of Agency Surveyor required to complete.	Senior Manager - Property
PLC 234 103	Co Produce a Regional Economic Strategy	Produce with Stirling and Falkirk Councils, a Regional Economic Strategy to identify areas where the Forth Valley can collectively work to deliver economic benefit	31-Aug-2024	Production of a RES is ongoing with an initial draft complete. A final draft is expected in August 2024	Senior Manager - Development
PLC 234 104	Refresh Clackmannanshire Economic Strategy	To ensure that economic development activities meet current and emerging priorities, risks and opportunities	31-Mar-2025	Early work gathering evidence and economic data for the strategy has started.	Senior Manager - Development
PLC 234 105	Clackmannanshire Investment Strategy	Full funding officer post as first stage of implementation of Investment Strategy	31-Aug-2024		Senior Manager - Development

Code	Action	Desired Outcome	Due	Progress	Lead
PLC 234 106	Review Local Economic Partnership (LEP) governance arrangements	To ensure compliance with Council and partnership governance arrangements	31-Aug-2024		Senior Manager - Development

2.2 Empowering Families & Communities

Code	Action	Desired Outcome	Due	Progress	Lead
PLC 213 201	Undertake condition survey & option appraisal of Learning Estates Primary School property assets.	To inform the next iteration of the Learning Estate strategy.	31-Dec-2024	Work on-going. Procurement issues have delayed completion of this task.	Senior Manager - Property
PLC 213 202	Develop the next iteration of the Learning Estate Strategy	To secure the long term operational, financial and environmental sustainability of the learning estate in order to support quality educational outcomes for our young people.	30-Apr-2025	Delayed as a consequence of procurement delay on condition surveys and options appraisals	Senior Manager - Property
PLC 213 203	Deliver Learning Estate capital projects	To secure the long term operational, financial and environmental sustainability of the learning estate in order to support quality educational outcomes for our young people	30-Apr-2025	Future Learning Estate Capital Projects will be identified based on outcome of Options Appraisals and Strategy.	Senior Manager - Property
PLC 213 205	Develop plans to implement Scottish Government policy for free school meals for P6 and	To ensure that the Council meets its statutory responsibilities, delivers a service that is co-designed with Education, and to secure additional funding for capital improvements.	30-Apr-2026	Roll out of free school meals delayed by Scottish Government	Senior Manager - Property
PLC 213 207	Deliver Westhaugh Gypsy/Traveller site improvement project	To provide modern, low carbon, purpose built facilities that meet the needs of the community	30-Apr-2025	Delayed. Contractor for the project to be replaced due to concerns around financial stability. This has delayed completion of the project.	Senior Manager - Property; Senior Manager - Housing
PLC 213 208	Tenant Participation Improvement Plan	To establish staff resource and a refreshed TP strategy to improve tenant engagement and to meet the Council's responsibilities under the Scottish Housing Regulator's Charter.	31-Aug-2024	Strategy is out to consultation and will presented to the Council in August.	Senior Manager - Housing

2.3 Health & Wellbeing


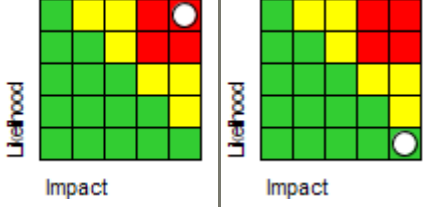

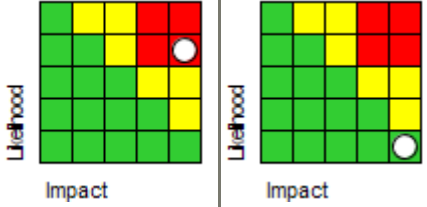
Code	Action	Desired Outcome	Due	Progress	Lead
PLC 213 301	Support the development of the Wellbeing hub	To facilitate the quality design and effective delivery of new leisure and wellbeing facilities and services.	31-Mar-2025	Property support will continue to be provided for the development of the Wellbeing Hub as required.	Senior Manager - Development; Senior Manager - Environment; Senior Manager - Property
PLC 213 302	Deliver Housing Capital plan	To secure the long term operational, financial and environmental sustainability of the Council's housing stock and service provision, meeting the needs of current and future tenants	31-Mar-2025	Capital Plan reviewed and delivered on an annual basis.	Senior Manager - Property
PLC 213 305	Deliver Menstrie-Alva active travel route	To encourage people to make healthier, low carbon transportation choices.	31-Mar-2024	Project successfully complete and under budget @ £1,759,000.00 & selected for Ministerial Visit – Await new Minister. This is Phase 1 of the 3 Phase project, attention now turns to design for Phase 2 Alva to Fishcross.	Senior Manager - Environment
PLC 213 307	Comprehensive review of the council use of homeless temporary accommodation (HRA stock, RSL and Private)	To help minimise and mitigate failures from the unsuitable accommodation order.	31-Mar-2024	Comprehensive review of the council use of homeless temporary accommodation (HRA stock, RSL and Private).	Senior Manager - Housing
PLC 234 301	Deliver voids improvement plan	To reduce the number of void properties to increase the availability of homes for people and to reduce the financial impact of rent loss due to voids.	31-Aug-2024	Housing and Property Teams have an agreed action plan that is being followed to reduce void numbers to an acceptable level.	Senior Manager - Property; Senior Manager - Housing
PLC 234 302	Deliver fire safety and electrical check performance improvement	To ensure that all council homes have compliant fire safety systems and current electrical testing certification.	30-Jun-2024	Complete with exception of no access properties. Arrangements in place to access remaining houses	Senior Manager - Property

2.4 Compliance & Operational Resilience

Code	Action	Desired Outcome	Due	Progress	Lead
PLC 213 401	Implement service redesign and associated workforce development plan	To secure the long term operational and financial sustainability of the services within Place; and to support the effective delivery of the Council's Be The Future transformation programme.	31-Mar-2024	Waste services redesign is completed. Proposals for Property service are due to SLG early 2024.	Strategic Director - Place


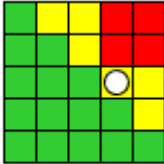
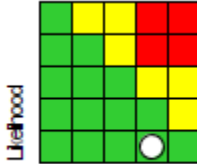
Code	Action	Desired Outcome	Due	Progress	Lead
PLC 213 402	Implement Housing/Property IT system	To have a fit for purpose IT system, ensuring legislative compliance, delivery of tenant priorities including appointment systems and support flexible and mobile deployed working.	31-Aug-2025	With the added need for incumbent systems to be PSN compliant before 31st March 2023, interim measures are being explored while implementation of a new system is realised. A procurement pathway has been identified, with progression to advertise a tender to be complete in Q4 of 2023/24. Recruitment of a project manager has been successful, with a hopeful start date in Q4 of 2023/24 to make extensive progress with this project.	Senior Manager - Property; Senior Manager - Housing
PLC 213 404	Review service delivery model for Trading Standards service	To secure the long term operational and financial sustainability of the service.	31-Aug-2024	Review has been undertaken with Stirling Council to establish clear performance reporting and schedule of meetings to ensure clear and effective communication. A reviewed SLA is also being drawn up and Stirling Council has recruited new trading standards staff which will improve service delivery.	Senior Manager - Development
PLC 213 405	Deliver property Compliance and Operational Resilience capital projects	To secure the long term operational and financial sustainability of Council services; and to support the effective delivery of the Council's Be The Future transformation programme.	31-Mar-2025	Annual Plan. Projects reviewed and delivered each year as required.	Senior Manager - Property
PLC 213 406	Deliver roads and transportation Compliance and Operational Resilience capital projects	To secure the long terms operational and financial sustainability of the roads network and to enhance active travel opportunities.	31-Mar-2024	All Projects complete in year and to budget, despite a challenging year with climate change and reduced budgets the Roads Service has delivered its planned carriageway & footway resurfacing schemes With a clear focus on Net Zero the service was able to carry out another road recycling scheme and plans are in place for further road recycling this fiscal year.	Senior Manager - Environment
PLC 234 401	Review health and safety and compliance performance and culture and embed improvement in line with the Corporate Health and Safety Improvement Plan.	To ensure that people are safe from harm, property and equipment is not damaged and to meet legislative requirements.	31-Mar-2024		Strategic Director - Place
PLC 234 402	Complete Kilncraigs roof works	To ensure operational resilience of Kilncraigs building and to enable the re-opening of reception services.	31-Mar-2024	Roof Works Complete with 20 year guarantee in place.	Senior Manager - Property
PLC 234 403	Complete RAAC assessment in council homes and public buildings and secure governance on required actions for decanted blocks.	To fully understand risk exposure and future investment requirements. To enable informed engagement with tenants and owners of affected buildings	31-Aug-2024	Assessment remains to be completed in one block. Delay due to procurement and owner occupier approval for works	Senior Manager - Property; Senior Manager - Housing


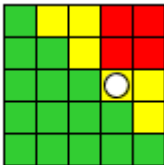
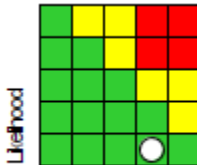
3. Risks

ID & Title PLC DRR 009	Insufficient Financial Resilience	Approach	Treat	Status		Lead	Strategic Director - Place	Current Rating	25	Target Rating	5	
Description	The Directorate does not have a balanced budget to meet essential service demands, customer needs, or external agendas.								Likelihood	Impact	Likelihood	Impact
Potential Effect	Reputational and legal implications and severe, extended loss of service provision.											
Related Actions	PLC 213 401	Implement service redesign and associated workforce development plan		Internal Controls								
	PLC DRR 001	Effective financial management.										
	PLC DRR 002	Focus resources on key priorities as set out in this business plan.										
Latest Note	Place services have out-turned within budget for the last two years, whilst delivering significant savings. The majority of savings have been management efficiencies or one-off in year savings. Identification of recurring savings is becoming ever more difficult without having impacts on service delivery.											
ID & Title PLC DRR 008	Health & Safety Breach	Approach	Treat	Status		Lead	Chief Executive	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	Impact
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 234 401	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							
	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										
Latest Note	H&S development work has been interrupted as the team has been heavily involved in establishing safe working arrangements in light of the Covid 19 pandemic. However a new IT system is being developed to help manage H&S risks across the Council.											

ID & Title	Failure to Prepare for Severe Weather Events	Approach	Treat	Status		Lead	Strategic Director - Place	Current Rating	12	Target Rating	4
PLC DRR 011											
Description	Inability to respond to severe weather events due to lack of appropriate planning & equipment (e.g. 4x4 vehicles). Most likely flooding from rain/coastal surge, winter weather or heatwave (increasing frequency & severity due to climate change).										
Potential Effect	Widespread community dislocation, damage to property, businesses, roads & utility infrastructure (inc. telecoms & power), or inability of staff to get to workplace. Increased workload in numerous services, impact on delivery, reputation & finances										
Related Actions			Internal Controls	Business Continuity Plans							
				Winter & Flood Management Plan							
				Forth Valley Local Resilience Partnership							
Latest Note	In 2020 communities in the Hillfoots were impacted by flooding requiring a multi-agency response and debrief process. Since then 2 additional flood resilience groups were established in Alva and Dollar and work is ongoing to support those groups. Work is also ongoing with Police Scotland on improving community resilience response for flooding particularly where road closures on minor roads are required.										

ID & Title	Managing Reinforced Autoclaved Aerated Concrete	Approach	Treat	Status		Lead	Strategic Director - Place	Current Rating	12	Target Rating	4
PLC DRR 012											
Description	RAAC in buildings resulting in these structures being at risk of deterioration and becoming unsafe and uninhabitable										
Potential Effect	Domestic properties containing RAAC becoming uninhabitable with an associated increase in void property numbers and increased pressure demand on the existing housing stock, this at a time when affordable housing supply is already in high demand and short supply. Financial cost to the housing service which was not budget or accounted for.										
Related Actions	PLC DRR 003	Focused resource to manage the RAAC survey programme, communications and resident support actions		Internal Controls	RAAC Survey Programme						
	PLC DRR 004	Housing service leads part of ALACHO RAAC Cross Sector Working Group			ALACHO RAAC Cross-sector Working Group						
	PLC 234 403	Complete RAAC assessment in council homes and public buildings and secure governance on required actions for decanted blocks.			Cross-service Working Between Teams/Depts						
Latest Note	Ongoing survey works across the domestic property estate at present undertaken by qualified structural engineers. An options appraisal to be developed to assess the forward actions required to be taken. Continued engagement with relevant sector organisations to communicate developments in RAAC										

ID & Title	Insufficient Built Asset Information	Approach	Treat	Status		Lead	Strategic Director - Place	Current Rating	12	Target Rating	4
PLC DRR 013											
Description	Lack of sufficient stock condition survey information and robust asset management strategy resulting in inability to project future works programmes requirements. Risk of stock falling into disrepair and financial resources being deployed in the wrong areas.										
Potential Effect	Wasted time, effort and money on works undertaken without thought or link to forward asset management strategy and housing need. Failure to improve on housing quality and energy efficiency performance indicators. Inability to adequately plan for future investment and provide a robust and assured HRA Financial Business Plan (30yr).										
Related Actions	PLC DRR 005	Housing Business Plan	Internal Controls	Property Asset Management Strategy							
	PLC 213 405	Deliver property Compliance and Operational Resilience capital projects		SHQS & Regulator Reporting							
	PLC 213 402	Implement Housing/Property IT system									
Latest Note	Impact of covid pandemic resulted in an inability to maintain stock condition at level expected in both SHQS and EESSH performance – stock condition survey works were not able to be progressed during this time and data held is now outdated and not comprehensive (contains gaps).										

ID & Title	Housing Quality & Environmental Underperformance	Approach	Treat	Status		Lead	Strategic Director - Place	Current Rating	12	Target Rating	4
PLC DRR 014											
Description	Changes in reporting guidance and a backlog of assessments arising from the pandemic (when properties could not be accessed) resulted in a greater proportion of stock classified as non-compliant with the Scottish Housing Quality Standard (SHQS) and Energy Efficiency Standard for Social Housing (EESSH). Further future risk of not being able to meet our required commitments to decarbonisation and improving the energy efficiency within the domestic housing stock due to a lack of sufficient stock condition survey information and a detailed forward asset management strategy.										
Potential Effect	Regulatory and reputational impacts, potential non compliance with decarbonisation and net zero targets										
Related Actions	PLC DRR 005	Housing Business Plan	Internal Controls	SHQS & Regulator Reporting							
	PLC DRR 006	Focused resource from internal and external sources to meet target deadline of 31st March 2024									
	PLC 213 101	Develop Net Zero strategy and action plan									
Latest Note	The authority has been an extremely strong performer for over a decade in SHQS, including 100% compliance with the previous energy efficiency element for 5 years running (to 18/19). Replacement of the latter with EESSH saw benchmark rankings move into the 2nd and 3rd quartiles, and now to the bottom quartile for 2 years (to 21/22). Our decline in SHQS performance was mirrored by most other authorities, though to a slightly lesser degree (Scottish average 90.3% down to 69.7%, Clacks 98.8% to 59.9%).										

ID & Title	Lack of Affordable & Suitable Housing Supply (Mainstream & Temporary/Homeless)	Approach	Treat	Status		Lead	Strategic Director - Place	Current Rating	12	Target Rating	4
PLC DRR 015											
Description	There is an overall increase in demand for affordable social housing across all local authority areas. Increasing demand for mainstream housing, homeless accommodation, housing provision for care leavers and for refugees is significant, the increasing cost of living and pressure on home energy costs only add to the challenge. Current challenges in our turn around times associated with void and bought back from market properties becoming available and decelerating new build programmes mean demand is outstripping supply and we are struggling at present to meet our housing need.										
Potential Effect	Diminished capacity to comply with statutory obligations within the Housing (Scotland) Act to provide suitable accommodation to those who require it. The service is currently in breach of the Unsuitable Accommodation Order due to utilisation of stock out with area for extended duration stays. Further potential impacts include – inability to support housing applicants into sustainable tenancies, implications for wellbeing (particularly mental health), lack of stability and inclusion, possible reputational damage and regulatory impacts, reduction in available properties to meet demand from waiting list applicants and those with an application for adapted properties. Reduced capacity to support the Councils aspirations as set out within “The Promise”.										
Related Actions	PLC DRR 007 Update Housing Needs & Demand Assessment	Internal Controls	Local Housing Strategy								
	PLC 234 301 Deliver voids improvement plan		Buy-back Strategy								
			Strategic Housing Investment Plan								
Latest Note	Similar issues are being experienced across Scotland, Clackmannanshire Council’s caseload has increased by 63% since May 2019, despite the existing mitigation of an increased proportion of lets going to homeless applicants (47% in 19/20 up to 60% for subsequent 3 years). This is expected to worsen further as a result of increased mortgage interest rates, potential for repossessions and pressure on private landlords which may increase rents and evictions. We anticipate there to likely be additional obligations on local authorities as part of the new Scottish Government Housing Bill.										

ID & Title	Inadequate Workforce Planning	Approach	Treat	Status		Lead	Strategic Director - Place	Current Rating	12	Target Rating	3
PLC DRR 010											
Description	Due to lack of workforce planning the Directorate fails to ensure sufficient capacity/resource to deliver key Council service or fails to adequately develop its workforce to ensure that skills, knowledge and structures are appropriate, sustainable financially viable and compatible with our corporate vision.										
Potential Effect	Loss of key staff from posts identified as single points of failure, leading to inability to delivery key services and lack of adequate professional advice to Council Officers/Elected Members. Negative impact on staff health and wellbeing.										
Related Actions	PLC 213 401 Implement service redesign and associated workforce development plan	Internal Controls	Strategic Workforce Plan								
Latest Note	Council approved the Strategic Workforce Plan (2019-22) in June 2019. This identifies the key workforce development priorities for the Council, and establishes a detailed plan of work for the next three years (via the annexed workforce development delivery plan). As we move through the implementation of this plan, the likelihood of this risk occurring will reduce.										

Report to: Audit and Scrutiny Committee

Date of Meeting: 13th June 2024

Subject: Scottish Housing Regulator Annual Return of the Charter (ARC)

Report by: Strategic Director (Place)

1.0 Purpose

- 1.1 This report provides information to the Committee on The Annual Return of Charter (ARC) presented to Council on 16th May and submitted to the Scottish Housing Regulator (SHR) on 31st May 2024 (appendix 1). The purpose of this report is to allow Housing Service performance to be scrutinised in a meaningful way.

2.0 Recommendations

- 2.1 It is recommended that:
- 2.2 Committee is asked to note, comment on and challenge the report.
- 2.3 Committee notes the intention of the Service to bring future ARC papers to Committee for Scrutiny each year.

3.0 Considerations

- 3.1 Reporting on performance against the Charter is undertaken via the ARC, which all social landlords are required to return annually by 31st May. This return is submitted to the SHR who monitor landlord performance against the Charter.
- 3.2 Appendix 1 provides the full ARC for 2023/24, a further document has been produced to show comparative performance from 2018/19 to 2023/24 (appendix 2) with key areas of Housing Service delivery.

4.0 Key performance in Housing

Satisfaction/Customer & Landlord Relationship

- 4.1 The indicators in these sections are returns based on our 3 yearly tenants survey which was last carried out in 2023 (the results of which were reported in the 2022/23 ARC). Indicators 1, 2 and 5 (appendix 1 pages 6-9) show that our tenants are very satisfied. As part of our programme of Housing Performance Meetings, external contractor Research Resource presented the results from the survey with evidence provided to show improvement in

the above noted indicators since time of previous survey in 2019. The next large scale tenant survey will be carried out in 2025/26.

Access to Housing and Support

- 4.2 Our average number of calendar days taken to re-let void properties in 2023/24 was 64.86 days compared to 47.04 days in 2022/23. The total number of lets for the year was 357, this includes all properties that were re-let in the year and 20 buy back properties being let.
- 4.3 At the time of writing this report (10/05/24) there are 47 mainstream voids this is a positive reduction in the overall number of voids carried when compared to the May 2023 figure of 78.
- 4.4 We are currently returning around 7 properties each week. It is estimated that by the end of June 2024 the void number will have reduced down to 40 properties. Additional trades resource supplied to support void property working will be returned at this point to work on with the HRA Capital Kitchen programme.
- 4.5 The increase in time taken to return voids (64.86 days) can be attributed to longer standing void properties now being returned ready for let. We do expect the end to end time to increase further in the short term as more longer standing voids return. We are confident that performance will improve in this area and utilising the Vanguard principals of working with the top 21 groupings of voids, we expect to see properties return more quickly with decrease in the length of time taken to re-let properties
- 4.6 Regular meetings are being held between the Senior Managers of Housing and Property to monitor voids closely. These meetings bring the opportunity to adjust the response as necessary to ensure the best use of resources and return the voids to an acceptable level.
- 4.7 The national picture is very difficult to gauge at present (until all data returns are available from the SHR later in the year). The Association of Local Authority Chief Housing Officers (ALACHO), have been appraising void performance in the sector since the start of the pandemic. It is acknowledged that the situation varies across Scotland, however a balance must be struck between maintaining repairs service delivery and tackling the void property backlog. The consensus is that it may take a number of years for overall performance to return to pre-pandemic levels.
- 4.8 At time of writing this report there were 40 'off the shelf' (OTS) properties awaiting refurbishment works to be completed.
- 4.9 The multi-trade contractor procured to support refurbishment of OTS buy back properties has been slower than anticipated to mobilise, and the full benefit of this contract was not able to be realised within the financial year. Housing and Property teams continue to work closely together to progress the refurbishment and let of these properties as quickly as is possible within the first half of the new financial year 2024-25.

Repairs Maintenance and Improvements

- 4.10 Performance in responding to emergency repairs within the permitted 8 hour target time remains high with an average response time of 3.99 hours.
- 4.11 Performance in non-emergency repairs has improved slightly when compared to 2022/23, with response time then at 5.4 days and now at 5.1 days.
- 4.12 The percentage of reactive repairs carried out in 2022/24 that were completed first time has stayed high at 94.76%, however this is a slight dip in performance from the previous year where the figure was at 95.57%.

Housing Quality and Maintenance

- 4.13 Our percentage compliance with Scottish Housing Quality Standard (SHQS) (indicator 6) had taken a significant drop in 2022/23 at 39.3% compliant, which was largely due to electrical testing catch up works as a result of the Covid pandemic. Recovery works have progressed at pace and a vastly improved compliance level of 93.54% was reached by the end of reporting year 2023/24.
- 4.14 Total number of properties failing SHQS at year end was 288. Included in those are:
- Energy Performance Certificate (EPC) falling outwith the 5 year required period (205)
 - Electrical Installation Condition Reports (EICR),(64)
 - Decanted properties containing Reinforced Autoclaved Aerated Concrete (RAAC) (19)
- 4.15 The service aim to have outstanding EPC's and EICR's completed by the end of June 2024. An update will be provided to the SHR at this point.

Getting Good Value from Rents and Service Charges

- 4.16 The table in appendix 2 shows an increase in overall arrears (both current and former together) from 2018/19, however since the pandemic (year 2020/21) this is the first year that we have seen a reduction in the gross rent arrears figure. Despite the cost of living crisis still being an ever present issue, the current arrears have decreased by almost £0.260m.
- 4.17 We note that there has been an increase in former arrears. We advised Council in May 2024 that the newly appointed officers in the Housing restructure were working on the former arrears cases as a priority. Officers have managed to work through these cases and have a position on possible cases that are unrecoverable which will be put forward to Council for write-off. This has meant that we have a clear understanding of cases to pursue and a focus on improving our performance in former arrears.

Neighbourhood and Community

- 4.18 The Tenancy Management Team's main role is to set tenancies up to succeed and help tenants adhere to the rules in the tenancy agreement. The team work hard with tenants in their patches to provide assistance to those who need it. However there are circumstances where tenants breach tenancy conditions and legal action is required. The percentage of court actions initiated which resulted in eviction appears higher than in 2022/23, rising from 45.76% to 60%. However when we look at the numbers we have taken fewer cases to court, with less evictions carried out. Information in the table in appendix 2 shows that pre-covid court actions initiated and evictions completed were much higher than current levels. Up until 31st March 2024 legislation existed that limited the use of evictions to protect tenants during both the pandemic and cost of living crisis. Legal action is the last resort taken and Housing Officers will use every tool to help tenants sustain their tenancies.
- 4.19 The percentage of anti-social behaviour (ASB) cases reported in 2023/24 which were resolved dropped from the previous year. Our internal target is to resolve cases within 20 weeks. The nature of ASB is unpredictable and it is unlikely that all cases would be resolved within a 20 week target. As explained in section 4.18 legal action may be required in some cases, and the time taken to build a case and have this heard in Court, can often be longer than our target to complete timescale. There has been a turnaround of staff within the Tenancy Management Team with a loss of experienced Housing Officers. Recruitment and the training of newly appointed staff has meant that existing staff have had a higher workload, meaning the administration of case work has suffered. Case management and dealing with ASB did continue but the administration associated with the physical closure of cases was not completed as timeously. Now that the team are at a full compliment it is hoped that Officers will have more time to deal with the administration of cases and ensure that they are closed in a timely manner.
- 4.20 As part of the Tenants Survey (2023), respondents were asked what the main issues were if they were not satisfied with the management of the area they lived in, 24.4% of respondents thought that ASB issues should be dealt with better. Along with this feedback and the development of a corporate ASB Strategy, Housing will be looking to develop a Housing specific ASB policy to assist in dealing with issues raised by our tenants. This policy will also help set standards and ensure we can meet the expectations of our tenants.

5.0 Sustainability Implications

- 5.1 The information contained within the ARC demonstrates that housing priorities contribute positively to sustainability.

6.0 Resource Implications

6.1 Financial Details

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

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 click on the check box)

Clackmannanshire will be attractive to businesses and 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

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

Appendix 1 - Scottish Housing Regulator Annual Return of Charter 2024
Appendix 2 - Comparative data

12.0 Background Papers

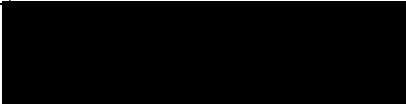
12.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered).

No

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Katie Roddie	Team Leader Housing Business Management	2688
Andrew Buchanan	Operations Manager (Housing)	5169
Murray Sharp	Senior Manager (Housing)	5113

Approved by

NAME	DESIGNATION	SIGNATURE
Pete Leonard	Strategic Director - Place	



Landlord name: [redacted]ackmannanshire Council

RSL Reg. No.: [redacted] 1,006

Report generated date: [redacted] 30/05/2024 16:27:03

Approval

A1.1	Date approved	30/05/2024
A1.2	Approver	Murray Sharp
A1.3	Approver job title	Senior Manager (Housing)
A1.4	Comments (Approval)	
		N/A



Comments (Submission)

N/A



Social landlord contextual information

Lets

Number of lets during the reporting year, split between 'general needs' and 'supported housing' (Indicator C3)

C3.1	The number of 'general needs' lets during the reporting year	350
C3.2	The number of 'supported housing' lets during the reporting year	7
Indicator C3		357



The number of lets during the reporting year by source of let (Indicator C2)		
C2.1	The number of lets to existing tenants	49
C2.2	The number of lets to housing list applicants	72
C2.3	The number of mutual exchanges	37
C2.4	The number of lets from other sources	0
C2.5	The number of lets to homeless applicants.	236
C2.6	Total number of lets excluding exchanges	357

Annual Return on the Charter (ARC) 2023-2024

Comments for any notable improvements or deterioration in performance regarding the figures supplied in the "Social landlord contextual information" section.

**Overall satisfaction****All outcomes**

Percentage of tenants satisfied with the overall service provided by their landlord (Indicator 1)

1.1.1	1.1 In relation to the overall tenant satisfaction survey carried out, please state: the number of tenants who were surveyed	917
1.1.2	the fieldwork dates of the survey	05/2023
1.1.3	The method(s) of administering the survey:	
	Post	<input type="checkbox"/>
1.1.4	Telephone	<input type="checkbox"/>
1.1.5	Face-to-face	<input checked="" type="checkbox"/>
1.1.6	Online	<input type="checkbox"/>
1.2.1	1.2 In relation to the tenant satisfaction question on overall services, please state the number of tenants who responded:	410
	very satisfied	
1.2.2	fairly satisfied	440
1.2.3	neither satisfied nor dissatisfied	43
1.2.4	fairly dissatisfied	15
1.2.5	very dissatisfied	7
1.2.6	no opinion	2
1.2.7	Total	917

Indicator 1	92.69%
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Annual Return on the Charter (ARC) 2023-2024

Comments for any notable improvements or deterioration in performance regarding the figures supplied in the "Overall satisfaction" section.



The customer / landlord relationship

Communication

Percentage of tenants who feel their landlord is good at keeping them informed about their services and decisions (Indicator 2)

2.1	How many tenants answered the question "How good or poor do you feel your landlord is at keeping you informed about their services and decisions?"	917
2.2.1	2.2 Of the tenants who answered, how many said that their landlord was: very good at keeping them informed	547
2.2.2	fairly good at keeping them informed	342
2.2.3	neither good nor poor at keeping them informed	25
2.2.4	fairly poor at keeping them informed	2
2.2.5	very poor at keeping them informed	1
2.2.6	Total	917

	Indicator 2	96.95%
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Participation

Percentage of tenants satisfied with the opportunities given to them to participate in their landlord's decision making processes (Indicator 5)

5.1	How many tenants answered the question "How satisfied or dissatisfied are you with opportunities given to you to participate in your landlord's decision making processes?"	917
5.2.1	5.2 Of the tenants who answered, how many said that they were: very satisfied	622
5.2.2	fairly satisfied	281
5.2.3	neither satisfied nor dissatisfied	14
5.2.4	fairly dissatisfied	0
5.2.5	very dissatisfied	0
5.2.6	Total	917

	Indicator 5	98.47%
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Annual Return on the Charter (ARC) 2023-2024

Comments for any notable improvements or deterioration in performance regarding the figures supplied in the "The customer / landlord relationship" section.



Housing quality and maintenance

Quality of housing

Scottish Housing Quality Standard (SHQS) – Stock condition survey information (Indicator C8)

C8.1	The date your organisation's stock was last surveyed or assessed for compliance with the SHQS	03/2024
C8.2	What percentage of stock did your organisation fully assess for compliance in the last five years?	100.00
C8.3	The date of your next scheduled stock condition survey or assessment	03/2025
C8.4	What percentage of your organisation's stock will be fully assessed in the next survey for SHQS compliance	100.00
C8.5	Comments on method of assessing SHQS compliance.	
<p>We are currently in the process of procuring a suitable external contractor to carry out a full stock condition survey of all properties with an EPC and NetZero Assessment. Contract due to be awarded summer 2024. The information from the stock condition survey will be key to help inform the future development of a robust Housing Asset Management Strategy aligned to our HRA Financial Business Plan.</p>		



Scottish Housing Quality Standard (SHQS) – Stock summary (Indicator C9)

		End of the reporting year	End of the next reporting year
C9.1	Total self-contained stock	5,045	5,085
C9.2	Self-contained stock exempt from SHQS	13	13
C9.3	Self-contained stock in abeyance from SHQS	25	25
C9.4.1	Self-contained stock failing SHQS for one criterion	0	0
C9.4.2	Self-contained stock failing SHQS for two or more criteria	288	0
C9.4.3	Total self-contained stock failing SHQS	288	0
C9.5	Stock meeting the SHQS	4,719	5,047



Percentage of stock meeting the Scottish Housing Quality Standard (SHQS) (Indicator 6)

6.1.1	The total number of properties within scope of the SHQS: at the end of the reporting year	5,045
6.1.2	projected to the end of the next reporting year	5,085
6.2.1	The number of properties meeting the SHQS: at the end of the reporting year	4,719
6.2.2	projected to the end of the next reporting year	5,047
Indicator 6 - Percentage of stock meeting the SHQS at the end of the reporting year		93.54%
Indicator 6 - Percentage of stock meeting the SHQS projected to the end of the next reporting year		99.25%



Percentage of tenants satisfied with the quality of their home (Indicator 7)

7.1	How many tenants answered the question "Overall, how satisfied or dissatisfied are you with the quality of your home?"	917
7.2.1	7.2 Of the tenants who answered, how many said that they were: very satisfied	336
7.2.2	fairly satisfied	513
7.2.3	neither satisfied nor dissatisfied	63
7.2.4	fairly dissatisfied	2
7.2.5	very dissatisfied	3
7.3	Total	917

	Indicator 7	92.58%
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Repairs, maintenance & improvements

Average length of time taken to complete emergency repairs (Indicator 8)		
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8.1	The number of emergency repairs completed in the reporting year	6,512
8.2	The total number of hours taken to complete emergency repairs	25,992

		Indicator 8	3.99
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Average length of time taken to complete non-emergency repairs (Indicator 9)		
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9.1	The total number of non-emergency repairs completed in the reporting year	6,641
9.2	The total number of working days taken to complete non-emergency repairs	33,981

		Indicator 9	5.12
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Percentage of reactive repairs carried out in the last year completed right first time (Indicator 10)		
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10.1	The number of reactive repairs completed right first time during the reporting year	6,190
10.2	The total number of reactive repairs completed during the reporting year	6,532

Indicator 10		94.76%
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How many times in the reporting year did not meet your statutory duty to complete a gas safety check (Indicator 11).

11.1	The number of times you did not meet your statutory duty to complete a gas safety check.	0
11.2	if you did not meet your statutory duty to complete a gas safety check add a note in the comments field	N/A

Indicator 11	0
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Percentage of tenants who have had repairs or maintenance carried out in last 12 months satisfied with the repairs and maintenance service (Indicator 12)

12.1	Of the tenants who had repairs carried out in the last year, how many answered the question "Thinking about the LAST time you had repairs carried out, how satisfied or dissatisfied were you with the repairs service provided by your landlord?"	450
	12.2 Of the tenants who answered, how many said that they were:	272
12.2.1	very satisfied	
12.2.2	fairly satisfied	140
12.2.3	neither satisfied nor dissatisfied	35
12.2.4	fairly dissatisfied	3
12.2.5	very dissatisfied	0
12.2.6	Total	450

	Indicator 12	91.56%
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Annual Return on the Charter (ARC) 2023-2024

Comments for any notable improvements or deterioration in performance, or compliance with tenant and resident safety requirements regarding the figures supplied in the "Housing quality and maintenance" section, including non-compliance with electrical, gas and fire safety requirements and plans to address these issues.

Post covid the team have continued to work hard to address the issues around failures of SHQS. At the time of writing this (10/04/24) there were: 64 EICRS falling outwith the 5 year required period, 205 EPC's not carried out within the 10 year period and 19 properties with RAAC with a failing element under SHQS technical guidance. The aim is to close off outstanding EPC's and EICRS by the end of June 2024. In relation to RAAC there is an options appraisal being developed in regards to the future of the blocks containing RAAC failure, this will be presented to Council for a decision to be made.



Neighbourhood & community

Estate management, anti-social behaviour, neighbour nuisance and tenancy disputes

Percentage of all complaints responded to in full at Stage 1 and percentage of all complaints responded to in full at Stage 2. (Indicators 3 & 4)

	1st stage	2nd stage
Complaints received in the reporting year	30	6
Complaints carried forward from previous reporting year	0	0
All complaints received and carried forward	30	6
Number of complaints responded to in full by the landlord in the reporting year	30	6
Time taken in working days to provide a full response	269	319

Indicators 3 & 4 - The percentage of all complaints responded to in full at Stage 1	100.00%
Indicators 3 & 4 - The percentage of all complaints responded to in full at Stage 2	100.00%
Indicators 3 & 4 - The average time in working days for a full response at Stage 1	8.97
Indicators 3 & 4 - The average time in working days for a full response at Stage 2	53.17



Percentage of tenants satisfied with the landlord's contribution to the management of the neighbourhood they live in (Indicator 13)

13.1	How many tenants answered the question "Overall, how satisfied or dissatisfied are you with your landlord's contribution to the management of the neighbourhood you live in?"	917
13.2	13.2 of the tenants who answered, how many said that they were:	401
	very satisfied	
13.2.2	fairly satisfied	471
13.2.3	neither satisfied nor dissatisfied	41
13.2.4	fairly dissatisfied	3
13.2.5	very dissatisfied	1
13.2.6	Total	917

	Indicator 13	95.09%
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Percentage of tenancy offers refused during the year (Indicator 14)		
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14.1	The number of tenancy offers made during the reporting year	557
14.2	The number of tenancy offers that were refused	200

		Indicator 14	35.91%
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Percentage of anti-social behaviour cases reported in the last year which were resolved (Indicator 15)	
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15.1	The number of cases of anti-social behaviour reported in the last year	178
15.2	Of those at 15.1, the number of cases resolved in the last year	132

Indicator 15		74.16%
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Abandoned homes (Indicator C4)

C4.1	The number of properties abandoned during the reporting year	34
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Percentage of the court actions initiated which resulted in eviction and the reasons for eviction (Indicator 22)

22.1	The total number of court actions initiated during the reporting year	35
22.2.1	22.2 The number of properties recovered:	16
	because rent had not been paid	
22.2.2	because of anti-social behaviour	3
22.2.3	for other reasons	2

Indicator 22 - Percentage of the court actions initiated which resulted in eviction because rent had not been paid	45.71%
Indicator 22 - Percentage of the court actions initiated which resulted in eviction because of anti-social behaviour	8.57%
Indicator 22 - Percentage of the court actions initiated which resulted in eviction for other reasons	5.71%
Indicator 22 - Percentage of the court actions initiated which resulted in eviction	60.00%

Annual Return on the Charter (ARC) 2023-2024

Comments for any notable improvements or deterioration in performance regarding the figures supplied in the "Neighbourhood & community" section.

In 2023/24 there has been a decrease in the number of anti-social behaviour cases resolved. A number of experienced Housing Officers left our employment with an impact then on remaining staff who had larger patches to manage and a lesser focus on the administration of closing of cases. Cases were still resolved, but not closed on our system within our internal target timescales. The team are now almost at full capacity and with a renewed focus on administrative duties in managing ASB caseload.

2023/24 seen a reduction in the number of rent arrear and ASB cases taken to court (35 cases compared to 59 in the previous year). However, the number of properties recovered did not reduce as substantially (21 cases compared to 27 in the previous year), meaning an increase in the %. The main reason for initiating less court actions was due to the impact of the Cost of Living (Tenant Protection) Act 2022. Housing Officers held off raising court action due to the required level of debt stipulated by the Act. Both the legislation and tenancy sustainment, which was a key focus, has meant that this year there has been less court actions initiated and less households evicted.



Access to housing and support

Housing options and access to social housing

Percentage of lettable houses that became vacant in the last year (Indicator 17)	
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17.1	The total number of lettable self-contained stock	4,881
17.2	The number of empty dwellings that arose during the reporting year in self-contained lettable stock	342

Indicator 17		7.01%
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Number of households currently waiting for adaptations to their home (Indicator 19)

19.1	The total number of approved applications on the list for adaptations as at the start of the reporting year, plus any new approved applications during the reporting year.	327
19.2	The number of approved applications completed between the start and end of the reporting year	260
19.3	The total number of households waiting for applications to be completed at the end of the reporting year.	67
19.4	if 19(iii) does not equal 19(i) minus 19(ii) add a note in the comments field.	
		N/A

Indicator 19	67
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Total cost of adaptations completed in the year by source of funding (£) (Indicator 20)

20.1	The cost (£) that was landlord funded;	£813,873
20.2	The cost (£) that was grant funded	£0
20.3	The cost (£) that was funded by other sources.	£0

	Indicator 20	£813,873
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The average time to complete adaptations (Indicator 21)		
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21.1	The total number of working days taken to complete all adaptations.	48,787
21.2	The total number of adaptations completed during the reporting year.	297

		Indicator 21	164.27
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Homelessness – the percentage of homeless households referred to RSLs under section 5 and through other referral routes (Indicator 24).

24.1	The total number of individual homeless households referred to RSLs under section 5.	28
24.2	The total number of individual homeless households referred to RSLs under other referral routes.	0
24.3	The total number of individual homeless households referred to RSLs under section 5 and other referral routes.	28
24.4	The total number of homeless households to whom the local authority has a statutory duty to secure permanent accommodation.	439

	Indicator 24.	6.38%
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Average length of time to re-let properties in the last year (Indicator 30)	
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30.1	The total number of properties re-let in the reporting year	337
30.2	The total number of calendar days properties were empty	21,857

Indicator 30		64.86
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**Tenancy sustainment**

Percentage of new tenancies sustained for more than a year, by source of let (Indicator 16)

16.1.1	The number of tenancies which began in the previous reporting year by: existing tenants	61
16.1.2	applicants who were assessed as statutory homeless by the local authority	219
16.1.3	applicants from your organisation's housing list	70
16.1.4	other	1
16.2.1	The number of tenants at 16.1 who remained in their tenancy for more than a year by: existing tenants	58
16.2.2	applicants who were assessed as statutory homeless by the local authority	197
16.2.3	applicants from your organisation's housing list	66
16.2.4	other	0

Indicator 16 - Percentage of new tenancies to existing tenants sustained for more than a year	95.08%
Indicator 16 - Percentage of new tenancies to applicants who were assessed as statutory homeless by the local authority sustained for more than a year	89.95%
Indicator 16 - Percentage of new tenancies to applicants from the landlord's housing list sustained for more than a year	94.29%
Indicator 16 - Percentage of new tenancies to others sustained for more than a year	0.00%

Annual Return on the Charter (ARC) 2023-2024

Comments for any notable improvements or deterioration in performance regarding the figures supplied in the "Access to housing and support" section.

In late June 2023 permission was given to the service to appoint a multi-trade contractor to mitigate some of the challenges experienced in turning around void and bought back from market properties in an acceptable time period. A multi-trade contractor would support our internal trades teams in refurbishment of void and 'off the shelf' buy back properties. The contractor has been slower than anticipated to mobilise and we are yet to realise the full potential of this arrangement. Our performance in the time taken to re-let properties has suffered in part as a consequence of a lack of trades resource capacity. This is a key focus for the service to improve void performance as early as possible in the new financial year 2024/25.

Getting good value from rents and service charges

Rents and service charges

Rent collected as percentage of total rent due in the reporting year (Indicator 26)	
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26.1	The total amount of rent collected in the reporting year	£19,777,643
26.2	The total amount of rent due to be collected in the reporting year (annual rent debit)	£19,967,106

Indicator 26		99.05%
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Gross rent arrears (all tenants) as at 31 March each year as a percentage of rent due for the reporting year (Indicator 27)

27.1	The total value (£) of gross rent arrears as at the end of the reporting year	£2,226,142
27.2	The total rent due for the reporting year	£19,967,106

Indicator 27		11.15%
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Average annual management fee per factored property (Indicator 28)		
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28.1	The number of residential properties factored	0
28.2	The total value of management fees invoiced to factored owners in the reporting year	N/A

Indicator 28		N/A
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Percentage of rent due lost through properties being empty during the last year (Indicator 18)		
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18.1	The total amount of rent due for the reporting year	£19,967,106
18.2	The total amount of rent lost through properties being empty during the reporting year	£267,793

Indicator 18		1.34%
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Rent increase (Indicator C5)

C5.1	The percentage average weekly rent increase to be applied in the next reporting year	6.70%
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The number of households for which landlords are paid housing costs directly and the total value of payments received in the reporting year (Indicator C6)

C6.1	The number of households the landlord received housing costs directly for during the reporting year	3,270
C6.2	The value of direct housing cost payments received during the reporting year	£11,397,884



Amount and percentage of former tenant rent arrears written off at the year end (Indicator C7)		
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C7.1	The total value of former tenant arrears at year end	£1,772,416
C7.2	The total value of former tenant arrears written off at year end	£47,038

Indicator C7		2.65%
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**Value for money**

Percentage of tenants who feel that the rent for their property represents good value for money (Indicator 25)
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25.1	How many tenants answered the question "Taking into account the accommodation and the services your landlord provides, do you think the rent for your property represents good or poor value for money?"	917
25.2.1	25.2 Of the tenants who answered, how many said that their rent represented: very good value for money	186
25.2.2	fairly good value for money	682
25.2.3	neither good nor poor value for money	42
25.2.4	fairly poor value for money	7
25.2.5	very poor value for money	0
25.3	Total	917

Indicator 25	94.66%
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Percentage of factored owners satisfied with the factoring service they receive (Indicator 29)

29.1	How many factored owners answered the question "Taking everything into account, how satisfied or dissatisfied are you with the factoring services provided by your landlord?"	
29.2.1	29.2 Of the factored owners who answered, how many said that they were: very satisfied	
29.2.2	fairly satisfied	
29.2.3	neither satisfied nor dissatisfied	
29.2.4	fairly dissatisfied	
29.2.5	very dissatisfied	
29.3	Total	

Indicator 29	
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Annual Return on the Charter (ARC) 2023-2024

Comments for any notable improvements or deterioration in performance regarding the figures supplied in the "Getting good value from rents and service charges" section.



Other customers

Gypsies / Travellers

For those who provide Gypsies/Travellers sites - Average weekly rent per pitch (Indicator 31)

31.1	The total number of pitches	0
31.2	The total amount of rent set for all pitches during the reporting year	N/A

	Indicator 31	N/A
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For those who provide sites – percentage of Gypsy/Travellers satisfied with the landlord’s management of the site (Indicator 32)

32.1	How many Gypsies/Travellers answered the question "How satisfied or dissatisfied are you with your landlord's management of your site?"	
32.2.1	32.2 Of the Gypsies/Travellers who answered, how many said that they were: very satisfied	
32.2.2	fairly satisfied	
32.2.3	neither satisfied nor dissatisfied	
32.2.4	fairly dissatisfied	
32.2.5	very dissatisfied	
32.2.6	Total	

Indicator 32	
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Annual Return on the Charter (ARC) 2023-2024

Comments for any notable improvements or deterioration in performance regarding the figures supplied in the "Other customers" section.

The Westhaugh Gypsy Traveller's site has now been demolished in line with the commitment to delivering a new site by October 2024. A number of factors have delayed the project and will continue to keep the Regulator informed of our progress in this work. Clackmannanshire Council continues to engage with residents to provide regular updates on progress. The service are also now working on a number of policies for the re-opening of the site, such as an allocations policy, updated occupancy agreement and other related procedures for management of the site.

Access to Housing and Support**Indicator 30**

Average length of time taken to re-let properties in the last year in days

2023/24	2022/23	2021/22	2020/21	2019/20	2018/19
64.86	47.04	32.55	39.93	35.21	38.47

Indicator C2

The number of lets during the reporting year

2023/24	2022/23	2021/22	2020/21	2019/20	2018/19
357	351	353	335	417	446

Repairs Maintenance and Improvements**Indicator 8**

Average length of time taken to complete emergency repairs in hours

2023/24	2022/23	2021/22	2020/21	2019/20	2018/19
3.99	3.97	3.49	3.63	4.76	3.38

Indicator 9

Average length of time taken to complete non-emergency repairs in days

2023/24	2022/23	2021/22	2020/21	2019/20	2018/19
5.12	5.41	4.9	4.24	7.61	6.22

Indicator 10

% of reactive repairs carried out in the last year completed right first time

2023/24	2022/23	2021/22	2020/21	2019/20	2018/19
94.76%	95.57%	97.01%	97.16%	92.50%	94.72%

Housing Quality and Maintenance**Indicator 6**

% of stock meeting the SHQS

2023/24	2022/23	2021/22	2020/21	2019/20	2018/19
93.54%	39.33%	59.87%	79.19%	96.12%	97.73%

Getting Good Value from Rents and Service Charges**Indicator 27**

Gross rent arrears (all tenants) as at 31 March each year as a % of rent due for the reporting year

2023/24	2022/23	2021/22	2020/21	2019/20	2018/19
11.15%	11.51%	10.66%	9.56%	10.12%	9.05%

Indicator 18

% of rent due lost through properties being empty during the last year

2023/24	2022/23	2021/22	2020/21	2019/20	2018/19
1.34%	1.02%	0.66%	0.94%	0.45%	1.14%

Neighbourhood and Community**Indicator 22**

% of the court actions initiated which resulted in eviction and the reason for eviction

	2023/24	2022/23	2021/22	2020/21	2019/20	2018/19
%	60.00%	45.76%	26.92%	0.00%	20.43%	33.96%
No of court actions initiated	35	59	26	2	93	106
No of properties recovered	21	27	7	0	19	36
Because rent not paid	16	23	5	0	19	35
Because of anti-social behaviour	3	2	1	0	0	0
Because of other reason	2	2	1	0	0	1

Appendix 2

Indicator 15

% of anti-social behaviour cases reported in the last year which were resolved

2023/24	2022/23	2021/22	2020/21	2019/20	2018/19
74.16%	89.95%	74.42%	75.19%	79.57%	77.10%

Report to: Audit and Scrutiny Committee

Date of Meeting: 13 June 2024

Subject: Multi-Trade Contract – Property Services

Report by: Senior Manager - Property

1.0 Purpose

- 1.1. This report provides Committee with an update on the use of the multi-trade contract by property services, designated as legal reference 2/6/1957.

2.0 Recommendations

Committee is asked to:

- 2.1 Note, comment on and challenge the report.

3.0 Considerations

- 3.1. The report is provided following a request for further information by members of the audit and scrutiny committee, held on the 14 December 2023.
- 3.2. The report confirms the spend profile, the contractual status, the contractual requirement for the procurement, and further detail on spend.
- 3.3. The contract provides reassurance of operational capability, and support to address compliance issues and/or emergency works, for both housing revenue account and general fund assets

Requirement for contract

- 3.4. The requirement for the procurement of a multi-trade framework was primarily to fill the current gaps in service delivery in the maintenance and refurbishment of the housing stock and other Council assets. The contract runs over a two-year term.
- 3.5. The contract was put in place to meet demand requirements for emergencies, planned works, and associated works that could not be undertaken by the internal trade teams due to operational capacity constraints and/or technical the requirement for specialist technical capability.
- 3.6. The contract has been used very effectively to maintain service delivery following storms, with significant works undertaken as a result of storm

damage. The predominant use of the contract was for the repair of damaged roofs and wall structures throughout Clackmannanshire. This included damage to both housing and general fund assets.

- 3.7. The contract has previously been used for some planned roofing works, although a separate roofing and render contract (designated procurement 2/6/2083) was awarded late September 2023, mitigating the requirement for the multi-trade contract to carry out roof works.

Expenditure

- 3.8. The most recent multi-trade contract covered a period of two years, from June 2022 to June 2022 to June 2024; on the basis of a maximum spend per annum of £1 million. The actual spend against the contract to date is £1,406,884.78
- 3.9. The total contractual spend for financial year 2022-2023 was £451,276.18. The majority of this was used on roofing due to the damage caused by adverse weather events. Circa £35k was spent on plastering works to support other capital programme activities, due to long-term sickness and recruitment issues. Recruitment has since been concluded and internal resource capacity resumed on the contracts.
- 3.10. The total contractual spend for the financial year 2023-2024 was £955,608.60. The majority of this spend was on roofing as a result of adverse weather. The council suffered severe damage from Storm Agnes in September 2023 and Storm Gerrit in December 2023. Circa £85k was spent on structural damage to walls and garages.
- 3.11. There has been no spend against the contract for financial year 2024-25.
- 3.12. The procurement is currently due for renewal on the basis of duration, i.e. the two year contract period is ending, and a procurement exercise is due to be carried out in June 2024.

4.1. Other Considerations

- 4.2. In line with the target operating model, new methods of working will be investigated as part of the procurement tendering exercise.
- 4.3. As part of the property re- design, future Team Leaders will assess the current strategy against business requirements and consider new ways of working.

5.0 Sustainability Implications

- 5.1 The Property Service is working to ensure its stock is as energy efficient as possible, within the funding and affordability envelope available.
- 5.2 Sustainable procurement principles are applied in all tendering exercises.

6.0 Resource Implications

6.1 Financial Details

The full financial implications of the recommendations are set out in the

report. This includes a reference to full life cycle costs where appropriate.

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

6.4 *Staffing*

6.5 None.

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.

(9) Our Priorities (Please click on the check box)

Clackmannanshire will be attractive to businesses and 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

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

None

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

No

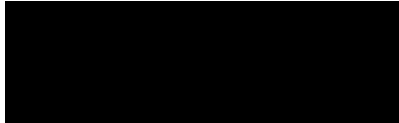
(please list the documents below)

As above Council policies

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Alison Morrison	Senior Manager (Property)	2535
Gavin Wright	Team Leader (Property)	5171

Approved by

NAME	DESIGNATION	SIGNATURE
Pete Leonard	Strategic Director (Place)	

Report to: Audit and Scrutiny Committee

Date of Meeting: 13th June 2024

Subject: Ukrainian Refugee Programme - Update

Report by: Strategic Director (Place)

1.0 Purpose

1.1 To brief Committee on developments pertaining to the rehoming of refugees displaced from the war in Ukraine.

2.0 Recommendations

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

3.0 Background

3.1 Following the beginning of the war in Ukraine in February of 2022, the UK Government approved two entry routes for Ukrainian Displaced Persons (UDPs) fleeing the conflict

3.2 The Ukraine Family Scheme

- As the name implies a Visa was provided to permit individuals to reside with immediate, or extended, family members who had a right to reside in the UK.

3.3 The Homes for Ukraine Scheme

- This relied upon individuals resident in the UK volunteering to sponsor UDPs to come to the UK. Sponsors offered to provide accommodation either in their own home or in accommodation owned by them. It was up to sponsors to arrange their own match with persons fleeing the war. Once arranged a Visa was provided to the UDP.

3.4 Scottish Government's super sponsor scheme was a sub-category of the Homes for Ukraine scheme which removed the need for applicants to be matched prior to being given permission to travel to the UK. The Scottish Government would compile a list of volunteer sponsors and administer the matching of UDPs against available accommodation.

3.5 The Super Sponsor Scheme closed to new applicants on 13th July 2022. The Homes for Ukraine Scheme remains open.

4.0 Administration

4.1 The Council was required to carry out property and person checks for all households who offered to provide accommodation.

4.2 The person checks required the completion of a basic Disclosure Scotland check facilitated by Social Services.

4.3 In-person property checks, to ensure basic safety and habitability standards, were undertaken by officers from Environmental Health.

4.4 The overall scheme was, and continues, to be managed by officers from the Housing Service. This included coordinating the relevant checks, liaising with potential sponsors, assisting in the matching process, supporting sponsors, making payments to hosting sponsors and UDP arrivals, providing information and statistical data to CoSLA and the Scottish Government, overseeing the budget and making financial claims to Government.

4.5 Each UDP was entitled to a “Welcome Payment” of £200 upon arrival.

4.6 Each host was entitled to a “Thank You” payment of £350 per month for each month of accommodation provided. This rose to £500 per month after twelve months.

5.0 Personal Support to Arrivals

5.1 A range of services have been available in assisting households arriving from Ukraine to settle into their new living arrangements. These have included:

- Housing Support officers who provided settling in visits and ongoing support to ensure access to health services, access to Social Security benefits and signposting to employability and adult education services.
- Education and school services for arrivals of school age
- Adult Education in the form of ESOL
- Adult Care services in arranging support and equipment for a number of arrivals with disabilities.
- Housing Options officers who have provided advice to UDPs looking to move to independent living.

6.0 Sponsors

6.1 97 household within Clackmannanshire expressed an interest in hosting refugees from the war in Ukraine under the Super Sponsor Scheme

6.2 Checks were completed for 57 potential sponsors/hosts

6.3 36 hosts have provided accommodation to UDPs in Clackmannanshire with one having provided accommodation for over 21 months.

7.0 Arrival from Ukraine

7.1 40 households from Ukraine have been accommodated in Clackmannanshire since February 2022. These comprise:

- 80 individuals in total
- 22 of whom were aged under 18
- 5 of whom were aged 70 or greater

7.2 30 households remain living in Clackmannanshire, 13 of whom are living with hosts. These households comprise:

- 59 individuals in total
- 13 of whom are aged under 18
- 5 of whom are aged 70 or greater.

7.3 14 Households have been assisted by the Council's Homeless Service with 6 households currently being provided with temporary accommodation.

8.0 Finance

8.1 £1.1m of funding has been received from the Scottish Government which has been utilised to cover the costs associated with running the refugee programme. Spend to date is £575k with a further £599k remaining. A proportion of this funding is utilised in staffing the resources that have provided the settling in support and the ongoing support function. The budget remaining will provide support for new arrivals and ongoing hosting arrangements.

9.0 Ongoing Scheme Commitments

9.1 The Homes for Ukraine visa scheme remains open for persons wishing to leave Ukraine but new arrivals have eased considerably. Two new household, comprising 3 people in total (all adults) have arrived since January 2024. However, the situation in Ukraine is unpredictable and the situation could change quickly.

10.0 ESOL and School Services

10.1 The Council has an established Education Refugee Team, based in the Clackmannanshire School Support Service, which delivers support for families arriving in Clackmannanshire. To date, this team has supported the resettlement of 210 individuals, 74 of whom are Ukrainians. The breakdown of the total figure highlights that as a Local Authority we have 107 adult refugees, 41 families with children, 3 unaccompanied minors, 91 children enrolled in our schools, 8 senior phase learners linked on ESOL school link courses, 18 children supported with EAL in primary schools and 18 young

people supported with EAL in secondary schools.

10.2 The delivery of ESOL sits with our Community, Learning and Development Team. The re-design/re-structure of the CLD team has resulted in no reduction in the provision of ESOL but as part of our ongoing review of resources and needs of learners, we have recently reviewed our model of delivery. We currently have approximately 58 learners accessing ESOL provision in 2024/2025. Out of the 68 learners we had in 2022/2023, 10 have gone on to a positive destination. This is provided by one full time ESOL tutor (temporary funding until April 2025) and 0.4 ESOL tutor (who is supporting delivery until March 2025). Forth Valley College also receives funding from the Scottish Funding Council to provide ESOL for Adult Learners. They currently run:

- ESOL level 3-4 course, 2 hours per week, 13 students
- ESOL A level 5-6 course, Exam preparation and presentation at Nat 5 and Higher Level, 4 hours per week, 12 students
- ESOL Schools, 4 hours per week, 7 students

10.3 As outlined in Scottish Government's New Scots Strategy, we continue to work collaboratively with Forth Valley College and our Third Sector Partners, including Forth Valley Welcome and the Scottish Refugee Council, to ensure that learners are placed in the most appropriate classes for their level of need, and where appropriate, wider supports e.g. wellbeing, employability, family and other supports are provided effectively.

11.0 Sustainability Implications

11.1 None identified

12.0 Resource Implications

12.1 Financial

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

13.0 Exempt Reports

Is this report exempt?

Yes (please detail the reasons for exemption below)

No

14.0 Declarations

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

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

Clackmannanshire will be attractive to businesses and 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)

15.0 Equalities Impact

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

Yes

No

16.0 Legality

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

17.0 Appendices

NIL

18.0 Background Papers

18.1 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

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Wilson Lees	Team Leader (Housing)	2357
Murray Sharp	Senior Manager (Housing)	5113

Approved by

NAME	DESIGNATION	SIGNATURE
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Pete Leonard	Strategic Director - Place	
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Report to: Audit and Scrutiny Committee

Date of Meeting: 13 June 2024

**Subject: Public Bodies' Climate Change Report Duty (PBCCRD):
Clackmannanshire Council Annual Report 2022/23
Internal Audit**

Report by: Strategic Director (Place)

1.0 Purpose

- 1.1. The purpose of this report is to inform Members of the outcome of an internal audit process recently carried out on the Council's Public Body Climate Change Duties Annual Report 2022/23 and to set out actions that are being taken to address issues raised by the audit process.

2.0 Recommendations

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

3.0 Background

- 3.1. Clackmannanshire Council has statutory duties under Section 44 of the Climate Change (Scotland) Act 2009 to contribute to reducing Scotland's greenhouse gas emissions; to contribute to helping Scotland adapt to a changing climate; and to act in the way that it considers most sustainable.
- 3.2. The Climate Change (Scotland) Act 2009 was amended by the Climate Change (Emissions Reduction Targets) (Scotland) Act 2019, increasing the ambition of Scotland's emissions reduction targets to net zero by 2045 and revising interim and annual emissions reduction targets.
- 3.3. The guidance associated with the legislation recommends that public bodies embed climate change action in all core corporate and business planning processes and report on their progress annually.
- 3.4. The Scottish Government expects Local Authorities to lead by example in combating climate change and making a valuable contribution towards achieving the country's emissions reduction targets.
- 3.5. The Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Order requires public bodies to report annually on their compliance with the duties. Clackmannanshire Council's most recent Public Sector Climate Change Reporting Duties (PBCCRD) report covered the year 2022/23 and was

submitted to Sustainable Scotland Network (SSN), the government reporting body, on the deadline of 30 November 2023.

4.0 Considerations

- 4.1. The PBCCRD report is normally the subject of an internal audit process before it is submitted to SSN. However, last year there were operational delays in obtaining the information to complete the report meaning that internal audit were unable to validate the data prior to the report's submission on the deadline of 30 November. The submitted report noted that internal audit validation was pending which SSN accepted.
- 4.2. Once the PBCCRD report was submitted to internal audit, it focused on ascertaining whether the recommendations of the previous review of 2021/22 had been put into place and on reviewing the reporting arrangements and accuracy of the information contained within the 2022/23 report.
- 5.1 On completion of the internal audit it was identified that there were some anomalies and typographical errors that required to be investigated and subsequent amendments were made. Due to their inability to validate the report prior to submission and the identified issues, internal audit was only able to provide 'Limited Assurance' on the Council's reporting arrangements and the accuracy of the information in the Public Body Climate Change Duties 2022/23 Annual Report. The SNN were informed of the points and amendments were made.
- 5.2 The recommendations of Internal Audit for future year's reports have been recorded and steps put in place to ensure that they are followed up and delivered for the 23/24 PBCCRD report. The recommendations contained within the report have been accepted by the Development Service and are set out below.
 - 5.2.1 Develop a annual report compilation timetable with the final report being completed and ready for internal audit validation one month before the submission date (Complete);
 - 5.2.2 Create a central record to hold information gathered for the PBCCRD, including details of the officer providing the information and copies of the supporting documentation (Complete);
 - 5.2.3 Where possible, provide calculations of potential carbon savings in carbon reduction projects as part of the project plan (In progress);
 - 5.2.4 Add the Public Bodies Climate Change Duties Annual Report as an action / agenda item for the Climate Change Board / Emergency Working Group (Complete);
 - 5.2.5 Proof read and check the PBCCRD and investigate information anomalies prior to submission (Complete);
 - 5.2.6 Include waste emission figures in future returns (In progress)
- 5.3 As can be seen four out of six recommendations are complete and two are in progress. Full details of the recommendations and agreed management actions

can be found in Annex 2 of Appendix 2, Internal Audit – Public Body Climate Change Duties Final Report.

5.4 The PBCCRD report is a standard template split into five required areas:

- Profile of Reporting Body
- Governance, Management and Strategy
- Corporate Emissions, Targets and Project Data
- Adaptation
- Procurement

5.5 The process of completing the return requires significant effort and coordination in gathering information from a wide range of Council services. Until this year this has been done by one officer from the Energy and Sustainability team contacting services direct. At times it has proven difficult to obtain timely responses from services who themselves are busy and have competing priorities. Long term absence of key members of staff has also played a part in delays in completing the report. This year, a more systematic approach is being taken through the Climate Emergency Working Group. Whilst the key function of this group is to take forward the Climate Emergency Action Plan and Climate Change Strategy, the group of managers and officers who sit on this group have direct access to the required information. The PBCCRD is now a standing item on the agenda for this meeting and a clear timetable has been drawn up to ensure that PBCCRD information is gathered at an appropriate time to allow the report to be finalised, checked and sent to internal audit at least one month prior to the deadline date that SGN sets. This will ensure that the situation experienced in 2022/23 does not happen again. Areas of risk have also been identified to ensure that 'single points of failure' are not experienced where, for example, a staff member is absent for an extended period and previously no other officer was able to provide information essential for completion of the report.

5.6 Significant progress has been made in the last year both in response to the recommendations of the previous review and to the Climate Emergency declared by the Council in August 2022. These include:

- Interim carbon reduction targets leading up to net zero emissions by 2040 have been established;
- An internal Climate Emergency Board (CEB) has been established (meeting monthly since September 2022) and five community-based Climate Change Forums (all established and met as at September 2022);
- A Climate Emergency Action Plan (CEAP) has been developed and is being implemented; and
- An interim Climate Change Strategy has been drafted, which sets out a framework for achieving carbon reduction targets and includes ways of aligning major decisions, budgets, and approaches to planning decisions with a shift to net zero greenhouse gas emissions. This strategy will be

presented to Council in Autumn 2024 for final approval on completion of its Strategic Environmental Assessment.

6. Sustainability Implications

- 6.1 The recommendations in this and the Council's Climate Emergency Action Plan will enable the Council to better meet its sustainability and climate change duties. They are also likely to result in fewer adverse impacts on the environment, a reduction in greenhouse gas emissions, and better preparedness for the likely impacts of a changing climate.

7. Resource Implications

7.1 Staffing

There are increasing pressures on staff to deliver Climate Change initiatives and to comply with statutory returns. The updating and development of these plans and strategies have proved challenging during the past year due to resource limitations and other legislative and Government priorities requiring the development of new strategies, statistical data and formal returns.

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 | <input checked="" type="checkbox"/> |
| Our families; children and young people will have the best possible start in life | <input type="checkbox"/> |
| Women and girls will be confident and aspirational, and achieve their full potential | <input type="checkbox"/> |
| Our communities will be resilient and empowered so that they can thrive and flourish | <input checked="" type="checkbox"/> |

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

9.0 Equalities Impact

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

Appendix 1: Climate Change Public Duty Report for Clackmannanshire Council 2022/23 – access via link:

<https://sustainablesotlandnetwork.org/reports/clackmannanshire-council>

Click on: “**Clackmannanshire Council Climate Change Report 2022-23**” to download excel version of report

Appendix 2: Internal Audit – Public Sector Climate Change Duties Report 2022/23

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Lawrence Hunter	Energy and Sustainability	Ext 2681

Approved by

NAME	DESIGNATION	SIGNATURE
Emma Fyvie	Senior Manager (Development)	
Pete Leonard	Executive Director (Place)	



MEMO

To: Lawrence Hunter, Energy and Sustainability Strategy Officer

Copy To: Nikki Bridle, Chief Executive
Stuart Crickmar, Strategic Director, Partnership and Performance
Pete Leonard, Strategic Director, Place
Lorraine Sanda, Strategic Director, People
Isabel Wright, Internal Audit Manager
Sarah McPhee, Senior Internal Auditor

From: Jason Ross, Internal Auditor

Date: 16 January 2024

Subject: **INTERNAL AUDIT – PUBLIC BODY CLIMATE CHANGE DUTIES
FINAL REPORT**

1. As part of our Internal Audit coverage for 2023/24 Internal Audit has recently completed validation work on the Council's Public Body Climate Change Duties (PBCCD) 2022/23 Annual Report.

Background

2. The Climate Change (Scotland) Act 2009 (the Act) introduced the requirement for public bodies to report on their climate change duties. The Council has now submitted its 2022/23 report / return to the Sustainable Scotland Network (SSN) on the deadline of 30 November 2023. This is in line with the timescales laid down in the Act.
3. The Climate Change (Emissions Reduction Targets) (Scotland) Act 2019 sets targets to reduce Scotland's emissions of all greenhouse gases to net-zero by 2045, with interim targets for reductions of at least 56% by 2020, 75% by 2030, and 90% by 2040.
4. On 11 August 2022, the Council agreed to set a target for the Council's own operations to reach net zero greenhouse gas emissions by 2040 at the latest and set interim targets leading up to 2040. They also set a target for the Clackmannanshire area to reach net zero greenhouse gas emissions by 2045 at the latest.

Internal Audit Findings

5. To ensure the consistency of returns across public bodies, the annual report format is a standard template split into five required areas:
 - Profile of Reporting Body;
 - Governance, Management, and Strategy;
 - Corporate Emissions, Targets, and Project Data;
 - Adaptation; and
 - Procurement.
6. The return is made up of the completion of a checklist, which confirms that the information has been validated by the organisation's Internal Audit section. Our work, therefore, focused on reviewing the reporting arrangements and the accuracy of the information included in the report. Due to delays in Internal Audit receiving the final report and supporting information from responsible Officers this review took place after the 2022/23 report was submitted to the SSN. This resulted in the final report noting that it was pending Internal Audit validation. It is anticipated that the Energy and Sustainability Strategy Officer will report on Climate Change Duties to the Council on 16 May 2024, with recommendations based upon the findings from this audit.
7. Our previous review of the 2020/21 Public Sector Change Duties Annual Report made the following recommendations: to revise the Sustainability and Climate Change Strategy; establish a Carbon Management Group; and develop the Carbon Management Plan. These recommendations have been addressed with the measures included in the Climate Change Strategy and Net Zero Targets report approved by the Council on 11 August 2022. Evidence that these measures have been put in place was provided as part of this review. This includes:
 - setting of interim carbon reduction targets leading up to net zero emissions by 2040;
 - establishing an internal Climate Emergency Board (meeting monthly since September 2022) and five community-based Climate Change Forums (all established and met as at September 2022);
 - developing a Climate Emergency Action Plan; and
 - drafting an interim Climate Change Strategy. This sets out a framework for achieving carbon reduction targets and includes ways of aligning major decisions, budgets, and approaches to planning decisions with a shift to net zero greenhouse gas emissions.
8. During the course of our current work we identified required actions relating to the Council's climate change governance, management, and strategy arrangements. These relate to recording Council projects, carbon budgeting, and developing a Climate Change Adaptation Strategy. We were advised that work on these are ongoing and will be reflected in future annual reports.
9. Our findings are summarised in **Annex 1**. Due to a delay in receiving the final PBCCD Annual Report on 29 November Internal Audit were unable to validate the data prior to submission by the Energy and Sustainability Strategy Officer on the 30 November 2023. This resulted in the information contained in the report not being independently verified and inaccurate information (including a couple of minor typographical errors)

was submitted in the report. In addition, validation work was further delayed as supporting documentation for figures was not readily available to Internal Audit. We **recommend**, therefore, that a more systematic gathering of the information required is undertaken to allow for the report to be submitted to Internal Audit a month before its due date. This would ensure full validation of the data (and assurance that the data was accurate) was taken prior to submission, meeting SSN requirements. We also **recommend** as part of the report data compilation process that a record is kept of what Officers provided the information, along with relevant supporting documentation. The Energy and Sustainability Strategy Officer should ensure that future PBCCD annual reports are proof read; checked for spelling and grammatical errors prior to submission.

10. A summary of all of our recommendations is set out at **Annex 2**. In conclusion, previous Internal Audit recommendations from the audit of the 2020/21 Public Sector Change Duties Annual Report have been implemented (see paragraph 7 above and **Annex 1**). It was regrettable, however, that Internal Audit were unable to validate the report prior to submission and upon review were further delayed due to identified anomalies and typographical errors. Some of the information could not be reconciled to supporting documentation as mentioned above in paragraph 9 and further detail is in **Annex 1**. This has resulted in Clackmannanshire Council's non-compliance with an independent verification process / SSN requirement prior to submission, and subsequently reporting inaccurate climate change figures which could be reflected in national statistics providing inconsistent results.
11. We can, therefore, provide **LIMITED ASSURANCE** (see **Annex 3** for a definition) specifically on the Council's reporting arrangements and the accuracy of the information in the Public Body Climate Change Duties 2022/23 Annual Report.

Jason Ross
Internal Auditor
16 January 2024

CLIMATE CHANGE ACT PUBLIC BODY DUTIES ANNUAL REPORT

INTERNAL AUDIT FINDINGS

Section 1 – Profile of Reporting Body

1. We were content that Section 1 had been fully completed with information being provided from Human Resources and Accountancy. Information recorded includes the number of full time equivalent staff, floor area of the operational and non-operational estate, and the Council's budget for 2022/23. The figures provided were consistent with the return for last year and reconciled to supporting data. It is noted that the population and floor area figures reported for 2022/23 were the same as the 2021/22 return with no reasons for this noted in the report. The Energy and Sustainability Strategy Officer advised this will be added in future returns.

Section 2 – Governance, Management, and Strategy

2. The information provided in Section 2 is provided from a variety of sources across the Council and we were content that it had been accurately recorded. We did, however, note a minor spelling error in section 2a.
3. Corporate projects with a carbon reduction element require improvement. For example, carbon savings are not currently quantified in all projects. We **recommend** that to ensure there is good governance and to encourage greater results these records should be created. There is work ongoing to improve Carbon Budgeting through the Climate Emergency Board and establishing more robust sustainability considerations in Council reports. We reviewed the minutes of Climate Emergency Board Meetings held in 2022/23, which confirmed progress in relation to the development of a Climate Change Strategy and Climate Emergency Action Plan to help deliver on the new net zero targets and to align priorities. There is also a more comprehensive baseline of emissions from the Council's own operations.
4. Section 2(f) of the report sets out the Council's top five priorities for Climate Change, governance, management, and strategy for the year ahead. We were content these were agreed by the Strategic Director Place, updated for the 2022/23 Annual Report, and that these are in line with the priorities agreed by the Council in August 2022 as part of the Climate Change Strategy and Net Zero Targets Report. These are:

- Carry out consultation on the draft Climate Change Strategy and Climate Emergency Action Plan;
 - Form a Climate Emergency Working Group and establish lead officers for each themed area to help drive forward emission reduction opportunities and to develop specific initiatives to deliver on the interim emission reduction targets;
 - Climate Emergency Board to continue to be accountable for the operational delivery of the Climate Emergency Action Plan, the Climate Change Strategy, and emissions reduction targets;
 - Obtain approval from Council to implement our Local Heat and Energy Efficiency Strategy;
 - Continue consultation with the local Climate Change Forums to provide a space for dialogue between young people, residents businesses, and the Council in order to allow them to contribute to the identification and delivery of environmental targets in Clackmannanshire; and
 - Pass new net zero target for Clackmannanshire Council's own operation by 2040 at the latest, and 2045 at the latest for the Clackmannanshire area.
5. In delivering these top priorities the Council will need to take cognisance of a number of Scottish Government priorities. These include:
- The Climate Change (Emissions Reduction Targets) (Scotland) Act 2019. This sets targets to reduce Scotland's emissions of all greenhouse gases to net zero by 2045;
 - The Wellbeing Economy. The Council is working with the Scottish Government to support the development of a local economy that works for its residents, businesses, and natural environment. Key to developing a Wellbeing Economy is to make the economy more humane and more sustainable;
 - Scotland's Green Recovery. Funding to drive Scotland's Green Recovery and end our contribution to climate change;
 - [2023/24 Programme for Government](#): will see 14 other new bills introduced over the 2023/24 parliamentary term. This is in addition to the existing 11 pieces of Scottish Government legislation which Parliament is currently considering; and
 - Scottish Government budget (2023/24) initiatives to tackle the climate emergency.

We **recommend** that the compilation of the PBCCD Annual Report should be included as an action / agenda item for the Climate Change Board / Emergency Working Group. This will aid the annual report completion as membership includes Team Leaders from Services that collect climate change data relating to the report.

Section 3 – Emissions, Targets, and Projects

6. The emissions data is based on greenhouse gas emissions which the Council can directly influence.
7. The Council's Energy Officer sources the data from utility invoices and this information is collated in the Carbon Footprint and Project Register Tool (CFPR). The CFPR tool was developed by Zero Waste Scotland and the SSN, with partners to support the public sector with implementing effective carbon management processes. The CFPR includes the latest emission factors that are used in the operational carbon emissions calculation to help public sector bodies achieve the following:
 - Calculate annual carbon footprint;
 - Collate and manage carbon project list and forecast savings;
 - Document estate changes and other impacts on the carbon footprint to create a Business as Usual forecast;
 - Produce accurate and auditable outputs to easily complete annual Public Bodies Climate Change Duties reporting (as per current requirements); and
 - Track progress towards targets and provide management information to other parts of the organisation.
8. We were content that the information provided in relation to Scope 1 (gas, LPG, fuel oil, diesel, and biomass), Scope 2 (grid electricity) and Scope 3 (water, water treatment, and grid electricity) emissions was consistent with that in the 2018/19, 2019/20, 2020/21, and 2021/22 reports.
9. The information at **Table 1 overleaf** confirms that the Council's greenhouse gas emissions have reduced over the previous four years. There was a major increase in 2021/22, however, due to the incorporation of emissions from waste (7074 tCO₂e) into the carbon footprint in Scope 3. This information was not available in previous years,

however, was again not included for 2022/23 due to information being unavailable from the originating department. There was also a slight increase in Scope 2 emissions due to a continuing return to work after Covid-19 restrictions eased.

Table 1
Greenhouse Gas Emissions

Year	Scope 1	Scope 2	Scope 3	Total	Units
2017/18	3,940	3,096	503	7,538	tCO ₂ e
2018/19	3,445	2,418	421	6,285	tCO ₂ e
2019/20	3,468	2,139	379	5,986	tCO ₂ e
2020/21	3,137	1,663	245	5,045	tCO ₂ e
2021/22	3,098	1,890	7,327	12,315	tCO ₂ e
2022/23	3,092	1,800	244	5,136	tCO ₂ e

10. We reviewed the data for Sections 3(a), 3(b), and 3(c) of the report and these could not be fully reconciled to the available source documentation. Discrepancies were identified between the CFPR tool and the figures in the report. The Energy Officer advised that in order for the report figures to reconcile to the CFPR the report figures should be changed for 3a Scope 1: to 3163; Scope 3: to 173; and the Biomass consumption figure 3(b) and 3(c): should be changed from 479,760kWh to 474,464kWh. We **recommend** that the figures in the report should be amended to reflect the figures calculated in the CFPR tool.
11. In section 3(b) waste is included as an emission type, but no emissions figures have been obtained and reported as per paragraph 9 above. Waste emission figures were reported as part of the 2021/22 return. We **recommend** that waste emissions figures from Council operations should be compiled and included in future returns.
12. Section 3(e) details the estimated total annual carbon savings from all projects implemented by the body in the report year. We identified a discrepancy in relation to the Travel Emissions Source whereby the staff mileage figure provided by HR of 259,904 miles for 2022/23 is included in the report, but the figure used should be in kilometres for consistency when comparing to previous years figures. We **recommend** that the report is amended to include the staff mileage figure in kilometres.
13. The Council's top ten carbon reduction projects for 2022/23 are recorded in Section 3(f). These include LED lighting upgrade on street lights, fleet electronic / hybrid

upgrade, active travel infrastructure, and housing boiler and insulation upgrades. Internal Audit validated the source information for the carbon reduction projects and found a discrepancy in relation to housing boiler replacements with the report detailing 248 boiler replacements and the source information provided by the gas team detailing 237 replacements. We **recommend** that this is investigated and that the report is updated to reflect this.

14. Sections 3(c) to 3(h) detail the Council's carbon reduction projects and schemes. Although Internal Audit were able to validate the source of the projects there are no figures for related carbon savings noted in the report as there is insufficient data available on projects to quantify the carbon savings. We **recommend** that all of the Council's carbon reduction projects should involve a calculation of potential carbon savings as part of the project plan and actual carbon savings realised from project implementation should also be quantified. These figures should be included in future PBCCD annual reports.

Section 4 – Adaptation

15. The objective and themes covered in Section 4 are part of the standard template fields. Although there has not been a thorough and systematic assessment of all current and future climate-related risks, the Energy and Sustainability Team have made steps towards this, including the collation of risks from the earlier Local Climate Impacts Profile and from the Incident Report, Resilience Plans, and Business Plans. As with last year, climate change is featured in the corporate risk log. We were content with the progress made, and comments in the return were provided by the Energy and Sustainability Strategy Officer using their knowledge of corporate developments.

Section 5 – Procurement

16. The information contained within this section of the report was agreed with the Procurement Manager. These arrangements were sound.

**CLIMATE CHANGE ACT PUBLIC BODY DUTIES ANNUAL REPORT
RECOMMENDATIONS AND ACTION PLAN**

Classification of Recommendations		
Grade 1: Key risks and / or significant deficiencies which are critical to the achievement of strategic objectives. Consequently, management needs to address and seek resolution urgently.	Grade 2: Risks or potential weaknesses which impact on individual objectives, or impact the operation of a single process, and so require prompt but not immediate action by management.	Grade 3: Less significant issues and / or areas for improvement which we consider merit attention but do not require to be prioritised by management.

Rec No.	Recommendation	Agreed Management Action	Responsible Owner	Action Due
1.	<p>A Public Bodies Climate Change Duties (PBCCD) annual report compilation timetable should be developed, whereby the information required should be submitted by responsible Officers soon after the end of the reporting period year.</p> <p>The final report should be completed and ready for Internal Audit validation one month before the submission deadline.</p> <p>Memo Paragraph: 3.9</p> <p>Grade 2</p>	<p><u>Recommendation Accepted</u></p> <p>This will be added to the agenda of the Climate Emergency Working Group (CEWG), with work starting in April / May 2024 to compile the information for the 2023/24 return.</p> <p>The CEWG will take responsibility for collecting the data and should report to the Climate Emergency Board at the end of August 2024.</p>	<p>Senior Manager</p> <p>Development</p> <p>Strategic Director – Place</p>	<p align="center">01 April 2024</p> <p align="center">07 August 2024</p>

Rec No.	Recommendation	Agreed Management Action	Responsible Owner	Action Due
2.	<p>A central record should be held by the Climate Emergency Working Group identifying what information was provided by which Officer for the report.</p> <p>This should also include supporting documentation to evidence the information provided.</p> <p>Future Public Bodies Climate Change Duties annual reports should be proof read and checked for spelling and grammatical errors prior to submission.</p> <p>Memo Paragraph: 3.9</p> <p>Grade 2</p>	<p><u>Recommendation Accepted</u></p> <p>A list of information providers will be issued along with the completed return at time of validation. This list will also include any appropriate links to Committee Papers to justify submission.</p> <p>A check of figures and spelling was undertaken prior to submission of the final return.</p>	<p>Climate Emergency Working Group</p> <p>Energy and Sustainability Strategy Officer</p>	<p>30 April 2024</p> <p>01 November 2024</p>

Rec No.	Recommendation	Agreed Management Action	Responsible Owner	Action Due
3.	<p>All of the Council's carbon reduction projects should involve a calculation of potential carbon savings as part of the project plan. Actual carbon savings realised from project implementation should also be quantified.</p> <p>These figures should be included in future Public Bodies Climate Change Duties annual reports.</p> <p>Findings Paragraphs: 3 and 14</p> <p>Grade 2</p>	<p><u>Recommendation Accepted</u></p> <p>Investigate if the Council reporting template can be amended to incorporate potential carbon savings on each project prior to approval from the Committee.</p> <p>The Climate Emergency Working Group and Climate Emergency Board will investigate what means is available to encourage and assist where possible with carbon savings data.</p>	<p>Strategic Director – Partnership Performance and</p> <p>Climate Emergency Working Group</p> <p>Climate Emergency Board</p>	<p>30 April 2024</p>

Rec No.	Recommendation	Agreed Management Action	Responsible Owner	Action Due
4.	<p>The compilation of the Public Bodies Climate Change Duties Annual Report should be included as an action / agenda item for the Climate Change Board / Emergency Working Group. This will aid the annual report completion as membership includes Team Leaders from Services that collect climate change data relating to the report.</p> <p>Findings Paragraph: 5</p> <p>Grade 3</p>	<p><u>Recommendation Accepted</u></p> <p>The Public Bodies Climate Change Duties will be added to the agenda of the Climate Emergency Working Group (CEWG), with work to start in April / May 2024 to compile the information for the 2023/24 return.</p>	<p>Climate Emergency Working Group</p>	<p>30 April 2024</p>
5.	<p>All report information anomalies identified should be investigated and the Public Bodies Climate Change Duties Annual Report amended / reissued to the Sustainable Scotland Network as a matter of urgency.</p> <p>This includes:</p> <ul style="list-style-type: none"> • Corporate emissions; • Staff mileage figures; and • Boiler replacement figures. <p>Findings Paragraphs: 10, 12, and 13</p> <p>Grade 1</p>	<p><u>Recommendation Accepted</u></p> <p>Amendments identified will be submitted to Sustainable Scotland Network once Audit verification is agreed.</p>	<p>Energy and Sustainability Strategy Officer</p>	<p>31 January 2024</p>

Rec No.	Recommendation	Agreed Management Action	Responsible Owner	Action Due
6.	<p>Waste emissions figures should be compiled by the Team Leader, Waste and included in future returns.</p> <p>Findings Paragraphs: 9 and 11</p> <p>Grade 2</p>	<p><u>Recommendation Accepted</u></p> <p>Waste emissions figures will be reviewed and included in future returns.</p>	<p>Team Leader (Waste Services)</p>	<p>30 April 2024</p>

DEFINITION OF ASSURANCE CATEGORIES

Level of Assurance	Definition
Substantial assurance	The systems for risk, control, and governance are largely satisfactory, but there is some scope for improvement as the present arrangements could undermine the achievement of business and/or control objectives and/or leave them vulnerable to some risk of error/abuse.
Limited assurance	The systems for risk, control, and governance have some satisfactory aspects, but contain a number of significant weaknesses that are likely to undermine the achievement of business and/or control objectives and leave them vulnerable to an unacceptable risk of error/abuse.
No assurance	The systems for risk, control, and governance are ineffectively designed and/or are operated ineffectively such that business and/or control objectives are not being achieved and the risk of serious error/abuse is unacceptable. Significant improvements are required.

Report to: Audit & Scrutiny Committee

Date of Meeting: 13 June 2024

Subject: Interim Workforce Strategy Update

Report by: Senior Manager – HR & Workforce Development

1.0 Purpose

- 1.1. This report provides the Audit & Scrutiny Committee with an update on the Interim Workforce Strategy 2023-25.

2.0 Recommendations

Committee is asked to:

- 2.1. Note, comment on and challenge the report.

3.0 Considerations

- 3.1. The Interim Workforce Strategy 2023-25 was approved by Council in September 2023, with this report representing the first six monthly report on progress with the strategy's action plan.
- 3.2. The Strategy is designed to enhance workforce development supports within the Council, ahead of the development of a full Strategic Workforce plan for 2025-28.
- 3.3. The Strategy focuses on a number of themes which are aligned to the Council's organisational change framework. These being:
- Creating the conditions for change;
 - Developing the team; and
 - Releasing the potential.
- 3.4. A summary of progress with the actions aligned to these themes is provided at **ANNEX A** of this report.

- 3.5. To date, significant progress has been made against the action plan including several areas which are now complete.
- 3.6. This includes:
- Establishment of the Team Leaders Forum;
 - The conclusion of the Future Ways of Working Group and hybrid working arrangements; and
 - Roll out of a newly revised staff survey in November 2023.
- 3.7. Several areas continue to be developed in line with targets, however it is considered prudent to highlight that there are actions which whilst underway, will complete out with original timescales.
- 3.8. These include:
- Development of a new corporate induction process;
 - Agreement of new leadership development programmes;
 - An absence process review; and
 - Finalisation of service workforce plans.
- 3.9. In general, delays in progressing these actions can be attributed to operational pressures and lack of capacity to progress bespoke project areas within the HR and workforce development team.
- 3.10. However, members of the Audit and Scrutiny Committee should be reassured that progress is monitored on a regular basis via the Interim Workforce Strategy Oversight Group, and the agreed HR Operational Plan.
- 3.11. A further six monthly update will be submitted to Audit and Scrutiny Committee in Q3 of 2024/25.

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*

5.5. None.

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

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".

ANNEX A: Action Plan Summary

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)

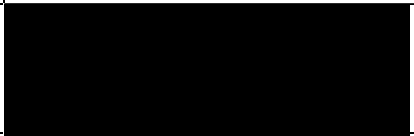
Yes (please list the documents below) No

Interim Workforce Strategy (2023-25)

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Alistair Hair	Senior Manager – HR and Workforce Development (Acting)	2045

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Strategic Director	

Annex A: Action Plan Summary

Creating the Conditions

Action	Timeframe	Update (08/05/24)	RAG
Conclude work in identifying workstyles as part of the Future Ways of Working Programme	Dec-23	Complete	Green
Seek to address resourcing gaps as identified in the Trueman Change report (2022)	Mar-24	Ongoing - will complete out with target. Additional resource provided in 23/24 budget for OD. Procurement resource also provided but there are continued difficulties in recruiting	Red
Review all absence management processes (Trueman Change 2022)	Apr-24	Not started. The intention is to set up a working group and review processes. Work scheduled as part of the HR Operational Plan (24-25)	Red
Conduct a recruitment review (Trueman Change 2022)	Nov-24	On track. Initial discussions taken place with HR Admin Co-ordinator, and work being progressed	Green

Action	Timeframe	Update (08/05/24)	RAG
Assess how we engage with 'harder to reach' staff groups (Trueman Change 2022)	Dec-24	On track. Working group with Clyde Valley Consortium exploring this. The group includes at least 10 other Local Authorities, exploring cross-Council approaches to reaching 'hard to reach' staff groups	Green
Develop an internal communications strategy to engage staff in Council priorities (Trueman Change 2022)	Sep-24	On track - Council Communications Strategy in development	Green
Develop a new Council wide induction process emphasising vision, values, and priorities	Apr-24	Ongoing - will complete out with target. Working group concluded and recommendations being taken forward by the WFD & Learning team. Work scheduled as part of the HR Operational Plan (24-25)	Red
Undertake an employee mapping and diversity exercise (Community Wealth Building Final Report – CLES 2020)	Mar-25	On track. Mapping Exercise completed and passed to colleagues in Economic Development. Schools/Job Centres/Community Councils/Job fairs undertaken, also exploration of how to increase Modern apprentice Programme and/or Graduate Programme undertaken with Economic Development team	Green
Undertake a review of progress against the Fairwork Framework principles	Ongoing	Ongoing - previously looked at, and work ongoing to re-establish the Working Together agreement	Green

Developing the Team

Action	Timeframe	Update (08/05/24)	RAG
Roll out a Leadership Programme which supports the TOM principles	Nov-23	Ongoing - will complete out with target. Proposals redrafted to reflect the need for a new leadership and staff development framework, which includes alignment with the TOM, skills passports, and development opportunities for all staff. The delay experienced reflects the need for a nuanced approach to leadership development which is reflective of the Clackmannanshire context, and not utilising 'off the shelf' solutions.	Red
Ensure all staff are engaged in the Constructive Conversations process	Ongoing	Ongoing - measured via staff survey and Directorate reports. Reporting through ESLG/SLG on uptake	Green
Continue to develop and roll out wellbeing supports for all staff	Ongoing	Ongoing – Healthy Working Lives group relaunched, support pages on web site are maintained, with ongoing health promotions. Stress Risk Assessment portal in Exotix to be launched in Q1 24/25.	Green
Consider remote working for some posts (Trueman Change 2022)	Dec-23	Complete. Persona's identified, SLG mandate also in place re no less than 40% attendance.	Green
Provide training opportunities on customer / colleague interaction to emphasise our organisational values (Trueman Change 2022)	Sep-23	Ongoing - will complete out with target. Framework for training complete, however needs to be reflective of the forthcoming Council Communications Strategy.	Red
Define, communicate and provide training on service, team and line management (Trueman Change 2022)	Aug-24	On track- as part of Leadership and Development Programme proposals	Green
Explore ways to promote the Council as an employer of choice, particularly around modern apprentice / graduate pathways	Apr-25	Ongoing - work being progressed with Economic Development to explore feasibility of revised approaches to apprentices / graduates	Green

Action	Timeframe	Update (08/05/24)	RAG
Monitor implementation of the Council's Wellbeing & Health and Safety Strategies	Ongoing	Report submitted to Audit and Scrutiny 18/04/24 and work ongoing	Green
Address member / officer interactions as noted in the Trueman Change Report (2022)	Apr-24	Ongoing - will complete out with target. Revised approach to member development following induction programme now required.	Red
Roll out thematic training on Community Wealth Building & Trauma Informed Approach	Ongoing	Ongoing - training being arranged by colleagues within Economic Development	Green

Releasing the Potential

Action	Timeframe	Update (08/05/24)	RAG
Roll out the Team Leaders Forum	Feb-24	Complete - Group now established	Green
Finalise Service Workforce Plans in order to support the development of the Strategic Workforce Plan 2025-28	Apr-24	Ongoing - will complete out with target. Further work being undertaken to align workforce planning with the business planning cycle	Red
Re-assess the allocation of training budgets and in house development to ensure a wider range of learning and development opportunities for staff	Ongoing	Ongoing - budgets assessed annually via the Training Needs Analysis process	Green
Increase visible leadership across all Council directorates (Trueman Change 2022)	Ongoing	Ongoing - video messaging now rolled out in addition to podcasting initiatives. Council Communications Strategy will define further work	Green
Review our use of workforce data (iTrent, leavers data etc) to ensure that we can develop supports for staff and retain talent	Sep-24	On track - Use cases defined via the digital transformation programme	Green

Action	Timeframe	Update (08/05/24)	RAG
Undertake a review of the Council's values & core competency framework	Mar-25	On track – work scheduled as part of HR Operational plan	
Explore the development of a set of management skills passports – defining skills pathways at each level of Council management.	Jun-24	On track as part of leadership development proposals	
Develop and roll out a renewed Council wide Staff Survey, created in conjunction with Trade Unions	Oct-23	Complete. Revised staff survey launched in November 2023	
Explore methods to promote a 'customer first' culture within the organisation	Apr-24	Complete. Customer Services training framework includes section on 'customer first' approaches	

Report to: Audit Committee

Date of Meeting: 13 June 2024

Subject: Cyber Security and Resilience

Report by: Senior Manager, Partnership and Transformation

1.0 Purpose

- 1.1. This paper provides Audit and Scrutiny Committee with a high level update on the national Cyber Security and Resilience work being led by Scottish Government and Digital Office Scotland and the activities that the Council is taking forward to improve cyber security resilience.

2.0 Recommendations

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

3.0 Considerations

- 3.1. Since the last update report to committee in September 2021, the information we have on the Cyber threat picture across Scotland has shifted significantly. Scotland and the UK remain in a heightened state of Cyber Risk due to the Russia/Ukraine war with the threat picture dominated by extortion through ransomware, encryption and/or data theft resulting in a serious threat to an organisations ability to deliver services.
- 3.2. The threat of cyber security has received a high profile nationally in recent years with both private and public sector organisations significantly impacted by costly and disruptive cyber incidents. The Scottish Governments Taking Stock Towards Cyber Resilient Scotland published in 2023 states that ‘the compromise of the supply chain and ransomware are currently two of the biggest threats to organisations and businesses, with ransomware classified as a tier 1 national security threat in 2023 and the UK was the third most impacted country (after the United States and Canada) in terms of the number of organisations that experienced a ransomware incident in 2022’. The report can be found here <https://www.gov.scot/publications/taking-stock-report-progress-towards-cyber-resilient-scotland/>
- 3.3. Scotland has been affected by several ransomware incidents in recent years, including those faced by the Scottish Environment Protection Agency (December 2020), Scottish Association for Mental Health (March 2022), the NHS supplier One Advanced (August 2022) and Royal Mail (January 2023) and more recently University of the West of Scotland (2023), British

Library (2023), Eilean Siar Council (2023) and NHS Dumfries and Galloway (2024).

- 3.4. As a result of this threat picture Cyber security and resilience remains critical to every public service, to every business and to every community in Scotland, and of course remains critical to the Councils organisational resilience and business continuity as well as our digital transformation ambitions and capabilities. Cyber Security and the impacts from a cyber incident is reflected in the Councils Corporate Risk Log and has been included in the recent refresh of the Scottish Risk Preparedness Assessment completed in early 2024. Within the Councils governance approach oversight of cyber security is provided through the Risk and Integrity Forum and Senior Leadership Group with progress against specific improvement plans also reporting to the ICT and Digital Programme Board and Be the Future Strategic Oversight Group.
- 3.5. Scottish Governments Strategic Framework for a Cyber Resilient Scotland <https://www.gov.scot/publications/strategic-framework-cyber-resilient-scotland> published in 2021 sets out the work being taken forward to make Scotland a digitally secure and digitally resilient nation. The framework recognises that cyber resilience is more than making systems and technologies secure, although that plays a key part in our preparedness and controls. It is also about how we prepare for, withstand and manage, recover from and learn from cyber incidents and how we understand the constant shift in the emerging threats of cyber crime.
- 3.6. The framework identifies four outcomes:
- a) People recognise the cyber risks and are well prepared to manage them
 - b) Businesses and organisations recognise the cyber risks and are well prepared to manage them
 - c) Digital public services are secure and cyber resilient
 - d) National cyber incident response arrangements are effective
- 3.7 And five key enablers:
- a) Knowledge and awareness of the risk and threat
 - b) Access to guidance, tools and resources
 - c) Understanding of policy and process
 - d) Learning and skills
 - e) Effective incident management, response and business recovery processes.
- 3.8 Guidance published by Scottish Government on cyber security and resilience sets out a number of areas for focus covering the broad headings; **standards, regulation, compliance and governance; understanding of cyber risk and threat and the behaviours required; preparation, response and incident management and recovery.** Clackmannanshire Council is taking forward a number of developments under these headings to improve cyber security and resilience within the framework of the national strategy, guidance, tools and resources published by Scottish Government. These areas of progress are set out below.

Cyber Standards, Regulation, Compliance and Governance

- a) Since July 2023 the Council has been working alongside Emposo to ensure compliance with Cyber Security Public Sector Network (PSN) and work towards the National Cyber Security Centre (NCSC) Cyber Essentials standards;
- b) As part of this work the Council commissioned an independent IT health check in early 2024 with a delivery project plan developed where progress is required. This annual health check will be undertaken annually from 2024 to ensure a robust focus on Cyber Security standards and compliance;
- c) Establishment of robust governance processes including Programme Management and Risk Office (PMRO) for IT and Digital projects and a Technical Design Authority (TDA);
- d) Progress on Information Security, Data Protection and GDPR has been made with revisions to Data Protection and Records Management Policies and approaches. Progress has made to implement the Scottish Council on Archives Records Retention Schedule (SCARRS) across the organisation and this work is ongoing;
- e) Replacement telephony system project is being implemented;
- f) A programme to upgrade IT devices and apply security patches continues to be implemented;
- g) Implementation of multi-factor authentication has been completed;
- h) Implementation of robust password policies in line with industry best practice takes effect in June 2024;
- i) Investment approved for implementation of additional IT security monitoring tools with implementation underway;
- j) Implementation of Microsoft 365 which is supported by enhanced security protections;
- k) Adoption of cloud based secure services on a replacement basis where it makes sense to do so;
- l) Procurement of goods and services within frameworks which meets Government Buying Standards and thereby benefitting from enhanced security protections;

Understanding Cyber Risks and Threats

- m) Workforce development and training for key employees on network security. In the last 12 months this has included participation in the Scottish Government Empowering Women to lead Cyber Security in Scotland programme; and utilising £14K of funding from Improvement Service, four IT staff members have been able to undertake formal cyber and information security training to help improve our cyber security posture so they can

implement more secure solutions, detect when there is a problem, and take action to mitigate the issues. We are also working with QA Training on a future training needs analysis which will include security and cyber security. A summary of the training provided to employees is provided at appendix 1;

- n) Ensuring awareness of cyber security through online learning materials on Clacks Academy which are part of the mandatory training programme for all employees;
- o) Sharing information on keeping cyber safe in the workplace; working from home and personal cyber safety for all employees through Connect, Connected and Keeping Staff Connected;
- p) Sharing information on cyber security with Elected Members as part of their induction and training;
- q) Ensuring regular briefings on cyber security and safety are shared with staff through Connect; Connected; Keeping Staff Connected; Managers Cascade Briefings; posters and Leaflets and Senior leaders Messages;
- r) Participating in national events and opportunities to share information and good practice through National Cyber Awareness Week in February each year. In 2024 these events included detailed input from both SEPA and Eilean Siar;
- s) Supporting wider community awareness of cyber security through sharing messaging through our social media channels. This has included the Digiken <https://www.cyberscotland.com/digi-ken/> and Digiknow <https://www.cyberscotland.com/ys/digiknow-practical-cyber-resilience/> national campaigns;
- t) Circulating information from the National Cyber Security Centre (NCSC) to raise awareness across the organisation on email security; data and information security; password safety and personal/physical safety too;
- u) Participating in the Public Sector cyber resilience network of security professionals;
- v) Participating in the Cyber Resilient Scotland SC3 cyber incident notification and early warning process;
- w) Working closely with the Scottish Cyber Resilient team and Digital Office Scotland on opportunities to improve our understanding of the threats and risk across the cyber landscape;

Preparation, Response and Incident Management and Recovery

- u) Work has been taken forward to ensure the Council has effective and robust Cyber Incident Response Plans in place making use of best practice guidelines and resources. Incident playbooks and draft communications messages have also been developed making use of available national resources and guidance. The plans ensure integration with the Councils embedded Emergency Planning and Incident Management approaches.

These plans will be reviewed reflecting on learning and debrief activity (see para x);

- v) As part of corporate risk and business continuity arrangements the Councils Emergency Resilience team is reviewing all business continuity plans to ensure that they are up to date and reflect the threat and potential impacts arising from a cyber security incident. The IT business continuity plan and departmental recovery plan also remains under regular review;
- w) The Council's Senior Leadership Team recently reviewed the Lessons learned and Recommendations report published and shared as part of the SEPA cyber incident enquiry. A recommendation in the report to Senior Leadership Team resulted in a cyber exercise being carried out along with a range of training and awareness raising activities across the organisation. (see below). SEPA has published its lessons learned reports and recommendations which can be accessed here <https://beta.sepa.scot/media/fjcc1aef/sepas-response-and-recovery-from-a-major-cyber-attack.pdf>
- x) As part of cyber business continuity preparedness a cyber exercise was organised and run with Clackmannanshire, Falkirk and Stirling Council strategic teams using the National Cyber Security Centre Exercise in a Box toolkit. The event held in April 2024 was organised and chaired jointly by Scottish Government's Cyber Resilient Scotland team and Digital Office Scotland. The event focussed on a cyber incident scenario and the strategic level response and recovery from an incident, with focus on business continuity and incident management. Learning from SEPA and other organisations impacted by a cyber incident was included as part of the cyber exercise. A debrief and lessons learned from the exercise is underway and will inform an improvement plan;
- y) Cyber security is identified as a key corporate risk for Clackmannanshire Council and is therefore reported on as part of a regular regime of our Risk Management approaches. Related, the Councils Risk and Integrity Forum provides oversight for how Cyber Security risk is managed with regular reports provided to that forum by the Senior Manager. Regular updates on cyber security and resilience is also presented as part of Partnerships and Performance Business Plan reporting and through the ICT and Digital Programme Board and Strategic Oversight Group. Internal audit is also scheduled to complete an assessment on Information Security in 2024 which will help to inform areas for improvement;

Conclusion

- 3.10 Cyber security and resilience is a significant risk for the UK, Scotland and for the Council. Working in partnership with Scottish Government, Cyber Resilient Scotland and Digital Office Scotland and reflecting on opportunities to learn from real life incidents, as well as local exercises is contributing to continuous improvement and planning on our cyber security and resilience. There does however remain work to be done, particularly in developing shared understanding of the emerging and shifting cyber risk and threats, and in ensuring that we have robust business continuity plans in place across the organisation.

4.0 Sustainability Implications

4.1. No implications are identified.

5.0 Resource Implications

5.1. No resource implications are identified.

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	<input checked="" type="checkbox"/>
Our families; children and young people will have the best possible start in life	<input type="checkbox"/>
Women and girls will be confident and aspirational, and achieve their full potential	<input type="checkbox"/>
Our communities will be resilient and empowered so that they can thrive and flourish	<input checked="" type="checkbox"/>

(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 1) Summary of Training

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
Cherie Jarvie	Senior Manager Partnership and Transformation	2365

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Strategic Director – Partnership and Performance	

Appendix 1) Summary of Training in 2023/24

- 1) COMCYSA23 - CompTIA Cybersecurity Analyst (CySA+): - Enhances capability in incident detection, prevention, and response, improving overall security monitoring.
- 2) COMSERV21 - CompTIA Server+: Equips staff with skills to install, configure, and manage server hardware and OS, ensuring robust server management and security controls.
- 3) QACISMP - Certificate in Information Security Management Principles (CISMP): Provides comprehensive knowledge of information security management aligned with national standards, strengthening information assurance and risk management processes.
- 4) CISSP - Certified Information Systems Security Professional: Develops expertise in designing, implementing, and managing security programs, aligning security functions with organizational goals, and enhancing overall operational security.
- 5) Women in Cyber – Leading Change in the Public Sector in Scotland, Leadership Programme (Empowering You and Scottish Government)
- 6) Leading in a Digital World (Digital Skills Academy and Scottish Government)

Report to: Audit & Scrutiny Committee

Date of Meeting: 13 June 2024

Subject: Internal Audit Progress Report

Report by: Internal Audit Manager

1.0 Purpose

1.1 This report provides an update on progress with completion of the 2023/24 Internal Audit Plan.

2.0 Recommendations

2.1 It is recommended that the Committee notes the progress being made with completion of the 2023/24 Internal Audit Plan.

3.0 Progress with Completion of the 2023/24 Internal Audit Plan

3.1 The 2023/24 Internal Audit Plan was agreed by Audit Committee on [20 April 2023](#). It set out 16 assignment areas to be completed by the team during the year. This includes 11 audit reports to be issued to Clackmannanshire Council (those 11 audit reports do not include those assignments or reports undertaken and issued to the Clackmannanshire and Stirling Integration Joint Board, Central Scotland Valuation Joint Board, or the Public Sector Internal Audit Standards: External Assessment). Of these 11 audit reports:

- 7 audit reports have been completed to final report stage (5 of which have been reported to Elected Members at previous meetings of this Committee) as part of our annual and committed assignment programmes of work; and
- 4 were not started. 3 of these audit reviews will be undertaken as part of the 2024/25 Internal Audit Plan. The audit review of the Energy Bills Support Scheme (EBSS) is no longer required as the scheme is now closed, with guidance withdrawn, therefore, no further validation work can be undertaken. There is no longer a risk that warrants completion of audit work.

3.2 A summary of progress is set out at Appendix 1. Details on the scope of, and findings arising, from the twos review finalised since the last Committee in April are at Appendix 2. The assurance is provided in line with the definitions at Appendix 3.

- 3.3 Internal Audit are continuing to experience delays in confirming audit findings with auditees / Directorates which has meant it has proven difficult to clear audit reports within agreed timeframes. This is due to backlog recovery, staff turnover, and delays in filling vacancies within the Council. As part of the 2022/23 internal audit annual assurance work the Senior Leadership Group had undertaken to monitor these issues to ensure improvement, however, there has been no signs of improvement in 2023/24.
- 3.4 In overall terms, the programme of work will be completed within the agreed time allocation, but it should be recognised that there are issues outwith the Internal Audit team's control which impact on the ability to meet or exceed performance.
- 3.5 As part of our 2023/24 continuous auditing programme, Internal Audit has undertaken an additional data matching exercise relating to suppliers. This was to ensure there has been no unnecessary duplication of supplier records (which can increase the risk of duplicate payments, potentially leading to financial loss).
- 3.6 We also reviewed matches between Payroll (employee) data and suppliers, therefore, indicating if the Council is buying goods or services from a supplier owned or run by a member of staff. In relation to these "related party transactions", the Code of Practice on Local Authority Accounting "seeks to ensure disclosure of transactions with individuals or organisations linked to Clackmannanshire Council where there is actual or perceived opportunity to control / exert influence". This check could also help to identify where any supplier payments have been fraudulently changed to those of an employee. Review of these matches should eliminate instances of possible fraud, ensure that any related party transactions have been disclosed, and reduce the error of duplicate payments being made.
- 3.7 From our analysis of employee data it was found that, on two occasions, the same bank details were recorded for two different employee names and addresses. The Payroll and Systems Manager confirmed that investigation was undertaken and no payments were made to incorrect employee or bank accounts. In addition, monthly validation reports on bank details will be generated to identify any future similar errors. The analysis on the supplier database found that there is scope for deactivating several suppliers. Details of our analysis have been passed to the Corporate Accountancy Team Leader and Procurement Manager for appropriate action.

4.0 Conclusions

- 4.1 2023/24 Internal Audit work will contribute to a balanced and evidenced based year end opinion on arrangements for risk management, governance, and control.

5.0 Sustainability Implications

- 5.1 None Noted.

6.0 Resource Implications

Financial Details

- 6.1 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
- 6.2 Finance have been consulted and have agreed the financial implications as set out in the report. Yes

Staffing

- 6.3 No implications other than those set out in the report.

7.0 Exempt Reports

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

8.0 Declarations

- 8.1 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 1: Internal Audit Plan 2023/24 Progress at 17 May 2024
- Appendix 2: Internal Audit Plan 2023/24 Assignment Outcomes Summary of Key Findings from Assignments Complete to Final Report Not Previously Reported to Committee
- Appendix 3: Definition of Internal Audit Assurance Categories

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
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Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Strategic Director Partnership and Performance	

INTERNAL AUDIT PLAN 2023/24

Progress at 17 May 2024

	Client / Directorate	Assignment	Status
Annually Recurring Assignments			
1.	All Directorates	National Fraud Initiative	Ongoing
2.	All Directorates	Continuous Auditing	Ongoing
3.	Place	Climate Change Act Public Body Duties Audit	Final Report Issued
4.	All Directorates	Consultancy Work	Ongoing
5.	All Directorates	Work on Recommendations Outstanding	Ongoing
6.	Internal Audit	Public Sector Internal Audit Standards: External Assessment	Final Report Issued
Committed Assignments			
7.	Partnership and Performance / All Directorates	IT and Information Security Governance	Not Started
8.	People / All Directorates	Purchase Order Arrangements at Clackmannanshire for Adult Social Care	Final Report Issued
9.	Partnership and Performance / People	Leisure Income Follow Up Review	Final Report Issued
10.	Partnership and Performance / All Directorates	Freedom of Information Requests	Final Report Issued
11.	All Directorates	Care Home Residents Monies	Final Report Issued
12.	Partnership and Performance / All Directorates	Overtime Arrangements	Final Report Issued

	Client / Directorate	Assignment	Status
13.	Place / Partnership and Performance	Energy Bills Support Scheme (EBSS)	No longer applicable
14.	People	School Admissions Policy	Not Started
15.	Partnership and Performance / All Directorates	Use of Purchase Cards	Final Report Issued
16.	Partnership and Performance / All Directorates	Community Benefits	Not Started
Other Client Work			
17.	Clackmannanshire and Stirling Integration Joint Board	The Internal Audit Plan for 2023/24 was presented to the IJB Audit and Risk Committee on 28 June 2023.	In Progress
18.	Central Scotland Valuation Joint Board	The Internal Audit Plan for 2023/24 was presented to the Central Scotland Valuation Joint Board on 30 June 2023.	In Progress

INTERNAL AUDIT PLAN 2023/24 ASSIGNMENT OUTCOMES

Summary of Key Findings from Reviews Complete to Final Report
Not Previously Reported to Committee

Review	Directorate	Assurance
Use of Purchase Cards	Partnership and Performance / All Directorates	Limited Assurance
Scope	Final Report Executive Summary	
<p>Purchase cards represent another payment method that is available to reimburse the Council's suppliers. As such, there must be compliance with the Council's Standing Orders, Financial Regulations, and Procurement Policy.</p> <p>They can be used as an alternative to petty cash, for online purchases, and for urgent expenditure that needs to be incurred outwith normal office hours. Barclays Bank (Barclaycard) provide Clackmannanshire Council's purchase cards under a UK wide Crown Commercial Service agreement. The expenditure that is incurred from using the purchase cards is recorded and monitored on the Barclaycard Centre Suite system that is administered by Barclays Bank. A monthly statement is also received from Barclaycard.</p> <p>Barclaycard statements are issued to all purchase cardholders who have incurred transactions during the statement period. These transactions are then authorised by the cardholder's line manager by matching the statements to a transaction log. This enables the monitoring and review of the purchase card transactions that have been incurred by those who do not have access to the Barclaycard Centre Suite system.</p> <p>Responsibility for managing / administering the Council's purchase cards is delegated to the Procurement Manager within the Partnership and Performance Directorate. Budget holders are responsible for managing expenditure.</p>	<p>We were content that:</p> <ul style="list-style-type: none"> • all involved are aware of their responsibilities regarding purchase cards; • procedures and guidance have been developed in relation to the purchase cards; • purchase cards have been issued on an individual basis instead of on a team basis; • the Procurement Manager maintains the list of purchase cardholders. Any required updates (for example, as a result of cardholders leaving the Council) are informed via: a monthly 'starters' and 'leavers' report that is provided by the Human Resources section (HR) to the Procurement Manager; completed Change of Information forms; notification from IT; and / or direct contact from cardholders; • reports are generated each month that show when the purchase cards were last used (to identify any that are not being used and could be deactivated); • the single transaction limit for each purchase card does not exceed the purchase order limit for that cardholder; and • arrangements are in place for paying the monthly statement balance to Barclaycard and for ensuring that cardholders provide a ledger code for each transaction to enable their upload to TechOne and subsequent payment. <p>We identified many significant weaknesses in the existing framework of control. We have, therefore, made the following recommendations:</p> <ul style="list-style-type: none"> • Contingency arrangements should be established to provide business continuity in the absence of the Procurement Manager. • The Purchase Card Policy and Procedures Guide should provide clarity on who can approve purchase card applications. • The authorisation limits for each cardholder should be reviewed on a quarterly basis to ensure that they remain appropriate. • To prevent any unauthorised expenditure, checks should be made to ensure that the authorisation limits revert to their normal amounts after any temporary change. • To prevent the circumvention of any controls that are in place, line managers should be informed of any changes to authorisation limits. • To ensure compliance with the Purchase Card Policy and Procedures Guide: <ul style="list-style-type: none"> ➢ Three occasions where a cardholder's single transaction limit has been exceeded should be investigated. ➢ All cardholders should be reminded each month of the requirement for them to promptly provide supporting documentation for their purchase card transactions (with consideration given to blocking cards until this documentation is provided). ➢ Travel and subsistence expenses should be challenged by line managers. ➢ Purchase card payments to prohibited suppliers should be investigated. • To prevent inappropriate use of the purchase cards, consideration should be given to creating a list of approved suppliers for purchase card transactions. • To ensure that expenditure has been accurately recorded, reconciliations between the ledger and the bank account for transactions should be conducted each month. • To ensure that accurate transactions data is available and is being reported, the discrepancies between the data provided by the Procurement Manager and what has been reported on the Council's website should be investigated. • To ensure that the correct rebate amounts are being received from Barclaycard, the following points relating to purchase card rebates should be addressed: <ul style="list-style-type: none"> ➢ The reasons for discrepancies in the rebate amounts should be determined. ➢ The rebate % for annual expenditure above £250k should be ascertained. ➢ The reasons for not qualifying for a rebate in 2019/20 should be determined. ➢ Maintain records of all expected and actual rebates received for each year. 	

	<ul style="list-style-type: none">➤ The 2021/22 purchase card rebate should be confirmed with Barclaycard.➤ Evidence (in the form of transaction reports) to be provided confirming that the rebate income for each year has been correctly coded to the ledger.
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Appendix 2

Review	Directorate	Assurance																																											
Overtime Arrangements	Partnership and Performance / All Directorates	Assurance																																											
Scope	Final Report Executive Summary																																												
<p>Over a 12 month period from 1 December 2022 to 30 November 2023 overtime¹ payments with a total value of £1,609,993 were paid through iTrent.² The overtime cost over the same period per Directorate is detailed at Table 1 below. For context basic pay paid over the period totalled c£72m.</p> <p style="text-align: center;">Table 1: Overtime Costs per Directorate</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Directorate / Service</th> <th style="width: 20%;">Payments</th> <th style="width: 50%;">Cost (£)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Place</td> <td style="text-align: center;">3,507</td> <td style="text-align: center;">1,237,430</td> </tr> <tr> <td style="text-align: center;">Health and Social Care Partnership</td> <td style="text-align: center;">910</td> <td style="text-align: center;">169,962</td> </tr> <tr> <td style="text-align: center;">People</td> <td style="text-align: center;">753</td> <td style="text-align: center;">166,236</td> </tr> <tr> <td style="text-align: center;">Partnership and Performance</td> <td style="text-align: center;">149</td> <td style="text-align: center;">36,365</td> </tr> <tr> <td style="text-align: center;">Total</td> <td style="text-align: center;">5,319</td> <td style="text-align: center;">£1,609,993</td> </tr> </tbody> </table> <p>The Council's Overtime Authorisation, Policy, Principles, and Protocols (known as the OT Protocols) was developed in 2016 and last updated in 2018. These Protocols set out the Council's approach to approved overtime working and provides guidance to managers responsible for authorising overtime, payments, and time off in lieu (TOIL) entitlements.</p> <p>There are two methods of processing overtime claims on iTrent. Direct approval of claims by a Reporting Manager on iTrent; and Payroll Section input of an overtime claims spreadsheet provided by Services. The main reason for Payroll Section input of overtime claims is that some employees do not have access to iTrent.</p> <p>We selected a sample of 58 employees and 122 related overtime payments made between 1 December 2022 and 30 November 2023. Our sample included employees from all Directorates and was proportionally representative to overall payments per Directorate over the period. For example, the Place Directorate had the highest number and value of overtime payments and so had the highest number of employees and related payments in the sample for review.</p> <p>The sample of overtime payments was reviewed to</p>	Directorate / Service	Payments	Cost (£)	Place	3,507	1,237,430	Health and Social Care Partnership	910	169,962	People	753	166,236	Partnership and Performance	149	36,365	Total	5,319	£1,609,993	<p>At corporate level we found overtime Policies³ were in place with ad hoc training provided to overtime approving managers. At the time of the review, high level management information was provided to Senior Management detailing costs of overtime per Directorate, however, we identified weaknesses and made recommendations in relation to the following:</p> <ul style="list-style-type: none"> • Overtime Policies have not been reviewed in over 4 years. • There was no specific training or operational guidance for overtime approving managers. • Overtime paid figures per Directorate are not regularly reported to the Extended Senior Leadership Group for review to ensure overtime levels are appropriate and cost effective. <p>Through testing a sample of overtime payments across all Directorates we identified non compliance with overtime related policies. These issues are summarised in Table 2 below.</p> <p style="text-align: center;">Table 2: Directorate Significant Issues</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Directorate / Service</th> <th style="width: 15%;">Manager Approval</th> <th style="width: 15%;">Audit Trail</th> <th style="width: 15%;">Claim Errors</th> <th style="width: 15%;">Over Payments</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Place</td> <td style="text-align: center; background-color: red;">No</td> <td style="text-align: center; background-color: red;">No</td> <td style="text-align: center; background-color: red;">Yes</td> <td style="text-align: center; background-color: red;">Yes</td> </tr> <tr> <td style="text-align: center;">Health and Social Care Partnership</td> <td style="text-align: center; background-color: red;">No</td> <td style="text-align: center; background-color: red;">No</td> <td style="text-align: center; background-color: red;">Yes</td> <td style="text-align: center; background-color: red;">Yes</td> </tr> <tr> <td style="text-align: center;">People</td> <td style="text-align: center; background-color: red;">No</td> <td style="text-align: center; background-color: red;">No</td> <td style="text-align: center; background-color: red;">Yes</td> <td style="text-align: center; background-color: red;">Yes</td> </tr> <tr> <td style="text-align: center;">Partnership and Performance</td> <td style="text-align: center; background-color: red;">No</td> <td style="text-align: center; background-color: red;">No</td> <td style="text-align: center; background-color: green;">N/A</td> <td style="text-align: center; background-color: green;">N/A</td> </tr> </tbody> </table> <p>We were unable to identify any instances within our sample of the Health and Social Care Partnership, or the Place and People Directorates overtime payments that were fully compliant with the Financial Regulations and the OT Protocols. The Overtime Policies are not being applied and overtime arrangements are not being effectively managed.</p> <p>The following significant issues which require to be investigated were identified within the Health and Social Care Partnership, and the Place and People Directorates:</p> <ul style="list-style-type: none"> • There was no evidence that overtime was approved in advance. • Lack of an audit trail evidencing specific overtime hours worked and related duties undertaken. • Approving managers did not have sufficient delegated authority to approve overtime claims. • No evidence of monitoring of overtime levels and compliance with Working Time Regulations Guidance including employee "opt outs"⁴. 		Directorate / Service	Manager Approval	Audit Trail	Claim Errors	Over Payments	Place	No	No	Yes	Yes	Health and Social Care Partnership	No	No	Yes	Yes	People	No	No	Yes	Yes	Partnership and Performance	No	No	N/A	N/A
Directorate / Service	Payments	Cost (£)																																											
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¹ Overtime Transaction Types: Additional Hours (plain time), Overtime Hours (time and a half), and Overtime Hours (double time).

² iTrent is the Council's Payroll and Employee Management self service system.

³ The Financial Regulations (s13), Overtime, Authorisation, Policy Principles and OT Protocols, and Working Time Regulations Guidance.

⁴ Employees (and workers) can agree to work more than the 48 hours weekly maximum by submitting a signed "Opt-out agreement".

ensure compliance with the requirements of the OT Protocols including:

- overtime should only be authorised when it is necessary to provide or continue to provide a statutory service or where an identified risk to the public or staff must be managed;
- where appropriate overtime is approved in advance and any associated claims are approved in line with the Council's delegated authorities;
- there is a record of actual overtime hours and work undertaken and there are management checks to ensure the time and work is appropriate;
- management have ensured that Working Time Regulations apply to employees claiming overtime. For example, employees should not work more than 48 hours per week; and
- overtime claims are accurately recorded and processed. For example, plain time is paid for additional hours up to 37 hours per week.

This audit assessed the robustness of the overtime arrangements internal control framework across the Council including related roles and responsibilities and policies and procedures, and considered the extent to which these are consistently applied in practice.

- Errors identified in our sample of overtime claims resulted in potential overpayments which need to be investigated. The total potential overpayments identified for one month per employee in the sample, per Directorate is detailed at **Table 3** below:

Table 3: Sample of Potential Overpayments

Directorate / Service	Employees	Payments	Over Payments Value (£)	% Sample Value
Place	35	73	1,673	2.4
Health and Social Care Partnership	13	30	618	5.3
People	7	15	217	1.4
Partnership and Performance	3	4	-	-
Total	58	122	2,508	2.5

The sample of Place overpayment claims contained continuous hours in excess of 6 hours with no breaks (numerous examples across the sample in excess of 12 daily hours claimed, with the highest claim in the sample having 19 daily continuous hours). The approving managers advised that this practice is common in Property and Building Maintenance.

Given the high number of overtime hours being claimed on a daily basis there is a potential risk of fraud, as it is not possible for individuals to work this amount of hours in one day. This also breaches Financial Regulations (Section 13.4 and Section 3.14): claims are not excessive, and payment conforms with approved terms and conditions for the employee and has implications for non-compliance with Working Time Regulations. For example: a 30 minute break should be taken for every 6 hours of work, a daily rest period of 11 consecutive, uninterrupted hours, and working no more than 48 hours in each working week.

Sample testing also confirmed that overtime related policies had not been fully applied within the Partnership and Performance Directorate, including:

- Not all payments had evidence that overtime was approved in advance.
- Lack of an audit trail evidencing specific overtime hours worked and related duties undertaken.
- No evidence of monitoring of overtime levels and compliance with Working Time Regulations Guidance including employee "opt outs".

Through sample testing we also identified instances where overtime is ongoing (within the Health and Social Care Partnership, as well as Place and People Directorates) and in these cases, we recommend that section management should review employee resources to ensure they are sufficient in order to minimise the level of overtime required.

In the areas where the Policy and Procedures are breached, there is a significant risk that overtime is not being effectively managed, potentially resulting in significantly greater costs.

DEFINITION OF INTERNAL AUDIT ASSURANCE CATEGORIES

Level of Assurance	Definition
Substantial assurance	Largely satisfactory risk, control, and governance systems are in place. There is, however, some scope for improvement as current arrangements could undermine the achievement of objectives or leave them vulnerable to error or abuse.
Limited assurance	Risk, control, and governance systems have some satisfactory aspects. There are, however, some significant weaknesses likely to undermine the achievement of objectives and leave them vulnerable to an unacceptable risk of error or abuse.
No assurance	The systems for risk, control, and governance are ineffectively designed and operated. Objectives are not being achieved and the risk of serious error or abuse is unacceptable. Significant improvements are required.

Report to: Audit and Scrutiny Committee

Date of Meeting: 13 June 2024

Subject: Internal Audit Annual Assurance Report 2023/24

Report by: Internal Audit Manager

1.0 Purpose

- 1.1 This report provides an overall assurance on the Council's arrangements for risk management, governance, and control, based on Internal Audit work undertaken during 2023/24. It also sets out how Internal Audit operates in compliance with the Public Sector Internal Audit Standards and provides an update on performance via key Performance Indicators.

2.0 Recommendations

2.1 The Committee is asked to note that:

- sufficient Internal Audit work was undertaken to support a balanced assurance;
- Internal Audit can provide **LIMITED** assurance on the Council's arrangements for risk management, governance, and control for the year to 31 March 2024;
- In providing this opinion, Internal Audit operated in compliance with the Public Sector Internal Audit Standards with no impairments or restrictions to scope or independence. PSIAS require a five yearly independent external quality assessment of compliance. This has been undertaken by the Chief Internal Auditor at Argyll and Bute Council, who has concluded that Clackmannanshire Council Internal Audit section fully conforms with the Standards; and
- Internal Audit met, and exceeded, each of its Key Performance Indicators.

3.0 Compliance With Public Sector Internal Audit Standards

3.1 Internal Audit seeks to undertake all work in compliance with the Public Sector Internal Audit Standards 2017 (PSIAS or the Standards). These Standards have four objectives:

- to define the nature of Internal Auditing within the UK public sector;
- to set basic principles for carrying out Internal Audit in the UK public sector;

- to establish a framework for providing Internal Audit services, which add value to the organisation, leading to improved organisational processes and operations; and
 - to establish the basis for the evaluation of Internal Audit performance and to drive improvement planning.
- 3.2 The Standards define internal auditing as, “an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes”.
- 3.3 The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records, and governance arrangements. Internal Audit plays a vital role in advising the Council that these arrangements are in place and operating effectively. There has not been any real or apparent impairment to scope and / or independence or objectivity relating to audit work in 2023/24.
- 3.4 As a prerequisite to providing an assurance opinion on the overall adequacy and effectiveness of the Council’s arrangements for risk management, governance, and control, the Internal Audit Manager is required to confirm the effectiveness of the Internal Audit service and its ability to carry out the work that informs the annual assurance opinion. The Standards, therefore, require the Internal Audit Manager to establish a Quality Assurance and Improvement Programme (QAIP) to allow evaluation of compliance with the Standards. This comprises an annual self assessment and a five yearly external assessment. Part of this annual assessment includes the Internal Audit Manager confirming the organisational independence of the internal audit activity and to confirm that they report to a level within the organisation that allows the internal audit activity to fulfil its responsibilities. This requirement is further defined in the PSIAS as being met when the Internal Audit Manager reports functionally to Audit Committee.
- 3.6 The external quality assessment element of the Standards seeks to provide independent assurance on the level of compliance. To satisfy the requirement for five yearly external assessment, Clackmannanshire Council participates in a national review process established by the Scottish Local Authorities Chief Internal Auditors’ Group. This allows Clackmannanshire Council to act as assessor, and to be assessed at no financial cost to any participants.
- 3.7 Internal Audit services are provided on the basis of a Joint Working Agreement with Falkirk Council. The Internal Audit Manager undertook a detailed self assessment against the Standards in March 2023. This confirmed continuing compliance with the Standards, and has now been subject to independent, external validation as part of a national review process established by the Scottish Local Authorities Chief Internal Auditors’ Group.
- 3.8 A previous independent, external assessment was undertaken (in conjunction with Falkirk Council’s Internal Audit service) by the Scottish Prison Service’s (SPS) Head of Audit and Assurance, who concluded that the Council’s Internal Audit section was broadly compliant with PSIAS (this is equivalent to ‘Substantial Assurance’). While there were a number of recommendations raised in the report, these were designed to support continuous improvement rather than address any material non-compliance.

- 3.9 In line with the requirement, a further review was undertaken from November 2023 to January 2024 by the Chief Internal Auditor at Argyll and Bute Council.
- 3.10 The Standards comprise of 14 separate sections, which are detailed within the report. The reviewer has stated that the team fully conforms with 12 sections and generally conforms with 2 sections. As well as providing assurance on compliance with the Standards, the external quality assessment process helps drive continuous improvement. 10 recommendations have been made in the report to improve or add additional supportive processes to promote the Standards. There are three main areas for improvement highlighted in the report and a further seven areas for consideration / implementation which have been graded as 'routine'.
- 3.11 The report concludes, therefore, that Clackmannanshire Council's Internal Audit team fully conforms with the Standards. This is a positive outcome and provides the Audit and Scrutiny Committee with independent assurance in line with the requirements of the Scheme of Delegation.

4.0 Overall Adequacy of the Council's Control Environment and Summary of Internal Audit Work Undertaken during 2023/24

- 4.1 Financial Regulations are clear that it is senior managers' responsibility to establish and maintain effective and proportionate risk management, governance, and control arrangements. Internal Audit is not an extension of, or substitute for, operational management.
- 4.2 The 2017 Public Sector Internal Audit Standards (the Standards) require the Internal Audit Manager to prepare an Annual Assurance Report. This report should include:
- a statement on the overall adequacy of the Council's control environment;
 - a summary of Internal Audit work undertaken during the year; and
 - a statement on the Internal Audit Section's conformance with the Standards.
- 4.3 This report has been prepared to meet those requirements.
- 4.4 Internal Audit's Plan for 2023/24 was agreed by Audit Committee on [20 April 2023](#). It set out 16 assignment areas to be completed by the team during the year (it does not include those assignments or reports undertaken and issued to the Clackmannanshire and Stirling Integration Joint Board and the Central Scotland Valuation Joint Board). Of these 16 assignments, 11 required an audit report to be issued to Clackmannanshire Council, again it does not include those assignments or reports undertaken and issued to the Clackmannanshire and Stirling Integration Joint Board and the Central Scotland Valuation Joint Board, or include the Public Sector Internal Audit Standards: External Assessment.
- 4.5 Members will recall when approving the Internal Audit Plan it was recognised that it had to be flexible, given that priorities, resource, and Directorate capacity could, and continue to, fluctuate and change.

- 4.6 Seven audit reports (completed to final report stage and issued to Clackmannanshire Council's senior management) have been reported to this Committee this year. These include:
- Climate Change Act Public Body Duties Audit;
 - Purchase Order Arrangements at Clackmannanshire for Adult Social Care;
 - Leisure Income Follow Up Review;
 - Freedom of Information Requests;
 - Care Home Residents Monies;
 - Use of Purchase Cards; and
 - Overtime Arrangements.

- 4.7 At the April 2024 meeting, this Committee noted that four audit reviews had not been undertaken and would most likely be deferred into the 2024/25 Internal Audit Plan. Three of these reviews have been deferred as follows:
- IT and Information Security Governance;
 - School Admissions Policy; and
 - Community Benefits.

One remaining review relating to the Energy Bills Support Scheme (EBSS) is no longer required as the Scheme has closed and, therefore, it no longer poses a risk to the control environment.

- 4.8 Of the seven audit reports finalised:
- One review had no overall assurance level as it was a follow up review (Leisure Income Follow Up Review);
 - One was a split assurance review (both substantial assurance and limited assurance aspects in Freedom of Information Requests);
 - Three were limited assurance (Climate Change Act Public Body Duties Audit, Care Home Residents Monies, and Use of Purchase Cards); and
 - Two were provided with no assurance (Purchase Order Arrangements and Overtime Arrangements).

Internal Audit use a set of Assurance Categories. A summary of these is set out at **Appendix 1**.

- 4.9 A summary of all work completed over the course of the year is set out at **Appendix 2** with the scope of, and findings arising from, each finalised assignment set out at **Appendix 3**.

4.10 The table below provides the number and type of assurance opinions provided in Internal Audit reviews in 2023/24, with comparator data from 2022/23 and 2021/22:

Assurance Levels across completed Internal Audit reviews	2023/24	2022/23	2021/22
Substantial Assurance: Largely satisfactory risk, control, and governance systems are in place. There is, however, some scope for improvement as current arrangements could undermine the achievement of objectives or leave them vulnerable to error or abuse.	-	3 (43%)	8 (80%)
Limited Assurance: Risk, control, and governance systems have some satisfactory aspects. There are, however, some significant weaknesses likely to undermine the achievement of objectives and leave them vulnerable to an unacceptable risk of error or abuse.	3 (43%)	4 (57%)	-
No Assurance: The systems for risk, control, and governance are ineffectively designed and operated. Objectives are not being achieved and the risk of serious error or abuse is unacceptable. Significant improvements are required.	2 (29%)	-	-
Split Assurance: Substantial / Limited	1 (14%)	-	1 (10%)
No Assurance Level Applicable: Follow up Review	1 (14%)	-	1 (10%)
Total	7 (100%)	7 (100%)	10 (100%)

This reflects the decreasing number of substantial assurance reports, and increasing limited and no assurance opinions within Internal Audit reviews.

4.11 Internal Audit use a classification grading system for recommendations made. A summary of these is also set out at **Appendix 1**.

4.12 This year, Internal Audit made a total of 64 recommendations in relation to seven finalised audit reports. 63 of 64 (98%) recommendations were accepted by management, with Agreed Management Actions, Responsible Owners, and Action Due Dates included within agreed Management Action Plans.

4.13 Fewer recommendations have been made in 2023/24, however, the priority grading of the recommendations (rated Grade 1 and Grade 2) has been relatively consistent since grading introduction in 2022/23 as follows:

Classification of Recommendations¹	2023/24	2022/23²
Grade 1: Management needs to address and seek resolution urgently.	20 (31%)	27 (32%)
Grade 2: Require prompt, but not immediate action by management.	32 (50%)	47 (55%)
Grade 3: Merit attention, but do not require to be prioritised by management.	12 (19%)	11 (13%)
Total	64 (100%)	85 (100%)

¹ Linked to data held on the Pentana performance management system.

² Only 2022/23 comparator data is available as this was the first year of the recommendations grading classification.

This means that there is over 30% of recommendations that management need to address and seek resolution urgently.

- 4.14 As part of the Annual Assurance Report last year, the Internal Audit Manager highlighted that Internal Audit had made 81 recommendations in relation to six finalised audit reports³. Given the number of recommendations arising from those six finalised audit reports, and given the number of reports where the level of assurance had fallen below substantial assurance, Members noted that it was imperative that remedial action was taken on these recommendations as a matter of priority.
- 4.15 At the same meeting of this Committee in August 2023 the Strategic Director of Partnership and Performance provided Members with progress on current outstanding Internal Audit actions; systematic updates on outstanding Internal Audit actions had not been provided to Committee since the pandemic response began and that given the reprioritisation of service provision and staff abstractions over a period of nearly 3 years, it was inevitable that backlogs and overruns in progressing actions would occur to some extent.
- 4.16 Committee noted that extensive efforts were being made to ensure all Internal Audit actions were progressed and added to the Pentana system. To ensure that any significant weaknesses likely to undermine the achievement of objectives and leave the Council vulnerable to an unacceptable risk of error or abuse were addressed, the Strategic Director of Partnership and Performance confirmed that they would provide any status changes to the Audit and Scrutiny Committee as part of a six monthly update report.
- 4.17 Our review of Pentana highlights that there are several outstanding recommendations from 2022/23 (mainly Grade 1 or 2). It is unclear, however, the exact number outstanding due to the method of upload of data, for example, our Internal Audit reports might state one recommendation with multiple strands which has been uploaded to Pentana as multiple recommendations. Pentana uploads have, however, improved within 2023/24 reflecting the correct number of recommendations as stated in Internal Audit reports.
- 4.18 The Internal Audit Manager agrees that significant organisational change, the pandemic response, increasing demand on services, and reduction in resources as a result of budget constraints have impacted on the progression of input to Pentana, and the subsequent monitoring and implementation of the recommendations. It is imperative, therefore, going forward that Internal Audit recommendations are timeously and correctly uploaded to Pentana so that Officers can monitor what recommendations need to be implemented and when (within the agreed Action Due Dates).
- 4.19 In last year's Annual Assurance Report, Members noted that should the trend away from substantial assurance continue, there was a risk that, in future years, the Internal Audit Manager may not be able to reach an overall conclusion of substantial assurance in relation to arrangements for risk management, governance, and control. This would be a significant departure from previous years.

³ There was one Internal Audit review outstanding at the August 2023 meeting date which has now been added into the figures, providing the total of seven audits and 85 recommendations as per paragraph 4.10.

- 4.20 Sufficient Internal Audit work has been undertaken in 2023/24 to support a balanced opinion on the overall adequacy of the Council’s control environment. On the basis of the work undertaken during the course of the year, Internal Audit can provide **LIMITED** assurance in relation to the Council’s arrangements for risk management, governance, and control for the year to 31 March 2024.
- 4.21 This opinion reflects the fact that 92%⁴ of audits undertaken had a limited or no assurance during 2023/24. Our audit findings have highlighted weaknesses, which have identified significant risks to the Council. In addition, the difficulties faced in the uploading of recommendations to Pentana and the progress made with implementation (and monitoring) of the recommendations presents a greater challenge when there is an increase in higher graded recommendations being made (Grade 1 and Grade 2 rated recommendations). There is a significant risk to the control environment if more urgent weaknesses and gaps are not being addressed. It is acknowledged that Clackmannanshire Council has many priorities and challenges, however, there are significant further improvements required to strengthen the control environment.
- 4.22 In previous years it has been difficult to get timely replies and engagement with some of our reviews, however, in the last two years it has been challenging in most of our audit work undertaken. In continuing to provide ongoing, robust assurance Internal Audit need the Senior Leadership Group’s support to ensure that reviews are undertaken as planned, and management responses are prompt and appropriate.
- 4.23 Internal Audit measures performance against the following Key Performance Indicators overleaf.

Key Performance Indicator	2023/24	2022/23	2021/22	2020/21	2019/20
Complete 85% of main audit programme	100%	92%	88%	89%	94%
Have 90% of recommendations accepted	98%	100%	100%	100%	100%
Issue 75% of draft reports within 3 weeks of completion of fieldwork	92%	83%	100%	78%	100%

- 4.24 Actual performance exceeded target for all three indicators, increasing from last year in two indicators, however, performance dropped slightly in one of the indicators (due to one recommendation out of 64 not being accepted).
- 4.25 Internal Audit are continuing to experience delays in confirming audit findings with auditees / Directorates which has meant it has proven difficult to clear audit reports within agreed timeframes. The Senior Leadership Group has undertaken to monitor these issues to ensure improvement.
- 4.26 In overall terms, the programme of work was broadly completed within the agreed time allocation, but it is recognised that there are issues outwith the Internal Audit team’s control which impact on the ability to meet or exceed performance.

⁴ Refer to paragraph 4.10: This discounts the review with ‘No Assurance Level Applicable’. Of the remaining reviews 5.5 out of 6 were assigned a limited assurance or a no assurance.

5.0 Conclusions

- 5.1 Sufficient Internal Audit work was undertaken to support a balanced opinion on the overall adequacy of the Council’s control environment. Given the number of recommendations arising from the seven finalised audit reports above, and the number of reports where the level of assurance has fallen below substantial assurance, it is imperative that remedial action is taken on these recommendations as a matter of priority.
- 5.2 On the basis of work undertaken, and given the split of assurances across the reports issued, Internal Audit can provide **LIMITED** assurance in relation to the Council’s arrangements for risk management, governance, and control for the year to 31 March 2024 which is a significant departure from previous years.
- 5.3 In providing this opinion, Internal Audit operated in compliance with the Public Sector Internal Audit Standards with no impairments or restrictions to independence. PSIAS require a five yearly independent external quality assessment of compliance. This has been undertaken by the Chief Internal Auditor at Argyll and Bute Council, who has concluded that Clackmannanshire Council Internal Audit section fully conforms with the Standards.

6.0 Sustainability Implications

6.1 None Noted.

7.0 Resource Implications

Financial Details

- 7.1 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
- 7.2 Finance have been consulted and have agreed the financial implications as set out in the report. Yes

Staffing

7.3 No implications other than those set out in the report.

8.0 Exempt Reports

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

9.0 Declarations

9.1 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)

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

- **Appendix 1:** Definition of Internal Audit Assurance Categories.
- **Appendix 2:** Summary of 2023/24 Internal Audit Programme.
- **Appendix 3:** Details of 2023/24 Internal Audit Programme.


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)
 Yes (please list the documents below) No

Author(s)

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Isabel Wright	Internal Audit Manager	01324 506342

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Strategic Director Partnership and Performance	

Definition of Internal Audit Assurance Categories

Level of Assurance	Definition
Substantial assurance	Largely satisfactory risk, control, and governance systems are in place. There is, however, some scope for improvement as current arrangements could undermine the achievement of objectives or leave them vulnerable to error or abuse.
Limited assurance	Risk, control, and governance systems have some satisfactory aspects. There are, however, some significant weaknesses likely to undermine the achievement of objectives and leave them vulnerable to an unacceptable risk of error or abuse.
No assurance	The systems for risk, control, and governance are ineffectively designed and operated. Objectives are not being achieved and the risk of serious error or abuse is unacceptable. Significant improvements are required.

Classification of Recommendations

Classification of Recommendations		
Grade 1: Key risks and / or significant deficiencies which are critical to the achievement of strategic objectives. Consequently, management needs to address and seek resolution urgently.	Grade 2: Risks or potential weaknesses which impact on individual objectives, or impact the operation of a single process, and so require prompt, but not immediate action by management.	Grade 3: Less significant issues and / or areas for improvement which we consider merit attention, but do not require to be prioritised by management.

Summary of 2023/24 Internal Audit Programme

	Directorate	Assignment	Level of Assurance
Other Client Work			
1.	Central Scotland Valuation Joint Board	The Internal Audit Plan for 2023/24 was presented to the Central Scotland Valuation Joint Board on 30 June 2023.	Will be reported to the Board on 28 June 2024
2.	Clackmannanshire and Stirling IJB	The Internal Audit Plan for 2023/24 was presented to the IJB Audit and Risk Committee on 28 June 2023.	Will be reported to the Audit and Risk Committee on 26 June 2024
Annually Recurring Assignments			
3.	All Directorates	National Fraud Initiative	Ongoing Assurance
4.	All Directorates	Continuous Auditing	Ongoing Assurance
5.	Place	Climate Change Act Public Body Duties Audit	Final Report Issued Limited Assurance
6.	All Directorates	Consultancy Work	Ongoing Assurance
7.	All Directorates	Work on Recommendations Outstanding	Ongoing Assurance
8.	Internal Audit	Public Sector Internal Audit Standards: External Assessment	Final Report Issued 'Fully Conforms' Assurance
Committed Assignments			
9.	Partnership and Performance / All Directorates	IT and Information Security Governance	Included in the 2024/25 Internal Audit Plan
10.	People / All Directorates	Purchase Order Arrangements at Clackmannanshire for Adult Social Care	Final Report Issued No Assurance
11.	Partnership and Performance / People	Leisure Income Follow Up Review	Final Report Issued No Assurance Level Applicable
12.	Partnership and Performance / All Directorates	Freedom of Information Requests	Final Report Issued Substantial / Limited Assurance

	Directorate	Assignment	Level of Assurance
Other Client Work			
13.	Partnership and Performance / All Directorates	Care Home Residents Monies	Final Report Issued Limited Assurance
14.	Partnership and Performance / All Directorates	Overtime Arrangements	Final Report Issued No Assurance
15.	Place / Partnership and Performance	Energy Bills Support Scheme (EBSS)	No Longer Applicable
16.	People	School Admissions Policy	Included in the 2024/25 Internal Audit Plan
17.	Partnership and Performance / All Directorates	Use of Purchase Cards	Final Report Issued Limited Assurance
18.	Partnership and Performance / All Directorates	Community Benefits	Included in the 2024/25 Internal Audit Plan

Details of 2023/24 Internal Audit Programme

Assignment	Directorate	Assurance
National Fraud Initiative	All Directorates	Ongoing Assurance
Scope	Final Report Executive Summary	
<p>The purpose of the NFI exercise is to review and investigate the outcomes of data matching undertaken by Audit Scotland on behalf of the Cabinet Office. Matches cover areas such as Payroll, Pensions, Housing / Council Tax Benefit, Council Tax Single Person Discount, and Creditors.</p> <p>The Internal Audit Manager acts as Key Contact for NFI, with responsibility for co-ordinating the process of ensuring that relevant matches are followed-up.</p>	<p>The 2022/23 NFI exercise is now complete. The 'high risk' matches have been risk assessed and followed up as appropriate. No instances of fraud or error have been identified.</p> <p>In addition to the core NFI exercise, Clackmannanshire Council participates in a related exercise designed to detect wrongly claimed Council Tax Single Person Discount. As a result of participation in this exercise (which matches Council Tax and Electoral Roll data), 893 cases were reviewed, with 742 cases identified as being correct and since cleared.</p> <p>151 cases of wrongly claimed discount have resulted in the correct discount being applied now. This has led to estimated saving of £120k and potential recovery of £152k.</p> <p>Revised Council Tax demand notices will be issued and recovery action progressed if appropriate. Recovery action would be taken via adjustments to future Council Tax bills.</p>	

Assignment	Directorate	Assurance
Continuous Auditing	All Directorates	Ongoing Assurance
Scope	Final Report Executive Summary	
<p>This involves analysing Creditors payment data (payments to suppliers) to identify potential duplicate payments.</p> <p>We use audit interrogation software to identify matches on invoice date, amount, and number. We then check our initial results on Integra to identify any cancelled payments; payments made to different suppliers; and duplicate payments already identified (and either cancelled or monies recovered).</p>	<p>For the period April 2023 to March 2024, we identified 164 potential duplicate payments with a value of c£1.14m. After further investigation approximately 12 potential duplicate payments with a value of c£26k have been passed to the Corporate Accountancy Team for further investigation and appropriate recovery action.</p> <p>Additional work was undertaken this year on analysing the supplier database to identify any duplicates and suppliers with the same details as employees. This was to ensure there was no unnecessary duplication of supplier records which can increase the risk of duplicate payments, potentially leading to financial loss. We found that there is scope for deactivating several suppliers, and details of our analysis has been passed to the Corporate Accountancy Team Leader and Procurement Manager for appropriate action.</p> <p>As part of this work, we also analysed employee data to indicate if the Council is buying goods and services from a supplier owned or run by a member of staff. This check could also identify where any supplier payments have been fraudulently changed to those of an employee. We found that, on two occasions, the same bank details were recorded for two different employee names and addresses. Details of our analysis were passed to the Payroll and Systems Manager for investigation and appropriate action. The Payroll and Systems Manager confirmed that, in relation to our findings, no payments were made to incorrect bank details. In addition, monthly validation reports on bank details will be generated by the Corporate Accountancy Team to identify any future similar errors.</p>	

Appendix 3

Review	Directorate	Assurance
Climate Change Act Public Body Duties Audit	Place	Limited Assurance
Scope	Final Report Executive Summary	
<p>We undertook validation work on the Council's 2022/23 Annual Report.</p> <p>The Climate Change (Scotland) Act 2009 (the Act) introduced the requirement for public bodies to report on their climate change duties.</p> <p>In line with the timescales from the Act, the Council's annual report had to be submitted to the Sustainable Scotland Network (SSN) by the end of November 2023.</p> <p>Our work focused on reviewing the reporting arrangements and the accuracy of the information in the report.</p>	<p>To ensure consistency of returns across public bodies, the Annual Report format is a standard template split into five areas:</p> <ul style="list-style-type: none"> • Profile of Reporting Body; • Governance, Management, and Strategy; • Corporate Emissions, Targets, and Project Data; • Adaption; and • Procurement. <p>The return is made up of the completion of a checklist, which confirms that the information has been validated by the organisation's Internal Audit section. Our work, therefore, focused on reviewing the reporting arrangements and the accuracy of the information included in the report. Due to delays in Internal Audit receiving the final report and supporting information from responsible Officers this review took place after the 2022/23 report was submitted to the SSN. This resulted in the final report noting that it was pending Internal Audit validation. It is anticipated that the Energy and Sustainability Strategy Officer will report on Climate Change Duties to the Council on 16 May 2024, with recommendations based upon the findings from this audit.</p> <p>Validation work was further delayed as supporting documentation for figures was not readily available to Internal Audit. We recommend, therefore, that a more systematic gathering of the information required is undertaken to allow for the report to be submitted to Internal Audit a month before its due date. This would ensure full validation of the data (and assurance that the data was accurate) was taken prior to submission, meeting SSN requirements. We also recommend as part of the report data compilation process that a record is kept of what Officers provided the information, along with relevant supporting documentation.</p> <p>In conclusion, the previous year's Internal Audit recommendations have been implemented. It was regrettable, however, that Internal Audit were unable to validate the report prior to submission and upon review were further delayed due to identified anomalies and typographical errors. Some of the information could not be reconciled to supporting documentation. This has resulted in Clackmannanshire Council's non-compliance with an independent verification process / SSN requirement prior to submission, and subsequently reporting inaccurate climate change figures which could be reflected in national statistics providing inconsistent results.</p> <p>We, therefore, were able to provide Limited Assurance on the Council's reporting arrangements and the accuracy of the information set out in each section of the Annual Report.</p>	

Review	Directorate	Assurance
Leisure Income Follow Up Review	Partnership and Performance / People	No Assurance Level Applicable⁵
Scope	Final Report Executive Summary	
Considered under Item 17 on the agenda		

⁵ There was no overall assurance level assigned to this piece of work since it was a follow-up review checking progress with the implementation of previous Internal Audit recommendations.

Review	Directorate	Assurance
Care Home Residents Monies	Partnership and Performance / All Directorates	Limited Assurance
Scope	Final Report Executive Summary	
<p>Residents in Care Homes require access to their personal funds to pay for small items while in residence, for example, haircuts, chiropodist appointments, toiletries, and newspapers. These payments are managed by the Care Home staff on behalf of the residents. Individual bank accounts are not managed by the Council and there are no appointeeships⁶ for their residents.</p> <p>The Care Home staff receive money from family or Solicitors to top up the individual resident's suspense account. It is, therefore, important to keep proper and accurate records for each resident detailing income and expenditure.</p> <p>All monies received are deposited in the Council's own bank account. Cash payments on behalf of residents for items they require are paid from the Care Home's £2,000 imprest. The imprest is reimbursed from the Council's bank account as per the Council's Imprest Policy.</p> <p>The main focus of this high level review has been to evaluate and report on the policies and procedures, roles and responsibilities, and security of residents cash and valuables.</p>	<p>There are two Care Homes that are run and maintained by the Council: Menstrie House and Ludgate House. The latter now being for short stays with no monies or valuables held for residents. From a total of 20 residents at Menstrie House, a random sample of 5 was chosen and checked to confirm all income and expenditure was supported by receipts from 1 April to 16 November 2023. We were content that:</p> <ul style="list-style-type: none"> • all residents valuables are securely stored in a safe and individually identifiable; • there is an accurate record held of income and expenditure per resident; • there is documentation to support all expenditure; • there are appropriate written policies in place to cover residents' accounts; and • roles and responsibilities are clearly understood. <p>We did identify areas where there is scope for further improvement. There is no segregation of duties as the Business Support Administrator performs all the tasks (distributing funds, issuing receipts, updating the spreadsheet, and reconciling the spreadsheet) unless the Senior Care Officer is available to distribute funds. There is a risk of monies being misplaced and records not being accurately updated.</p> <p>After examining all 94 receipts, totalling £1,895.69, (from 1 April to 16 November 2023) for the random sample of 5 residents (from a total of 20 residents) we found that 12 (13%) income transactions totalling £500 (26% of the total value) were not issued with a written receipt. The amounts received were written on the envelope and stored in the main safe. This creates a risk of money being misplaced and banking being understated, with relatives having no supporting receipts to confirm transactions and Officers being unable to reconcile transactions. We have made the following recommendations:</p> <ul style="list-style-type: none"> • Location of the imprest tin should not be disclosed in the Procedures; • A written policy be created for withdrawing monies by residents or relatives for personal use; • A different person distributes the cash from that who updates and reconciles the master spreadsheet; • Training should be introduced to cover the banking requirements, and specifically cash / valuable security; • The Business Support Administrator role profile to be reviewed and updated; • Items held in the valuables safe should be witnessed and signed for by a relative or Solicitor; • All income received should be receipted in the receipt book; and • A second independent person should undertake the banking along with ad hoc management checks. 	

⁶ Appointeeship is when a relative or the Council take full responsibility for managing the making and maintaining any benefit claim, and managing the spending of the benefit.

Review	Directorate	Assurance
Adult Social Care Purchase Order Arrangements	People / All Directorates	No Assurance
Scope	Final Report Executive Summary	
<p>The review focussed on the Purchase Order and contract arrangements for older people and physical disability assessment and care management payments processed through Techone in 2022/23.</p> <p>This audit assessed the robustness of the Adult Social Care payments internal control framework (in relation to Clackmannanshire Council's Policies and Procedures. It considered the extent to which the Financial Regulations are being consistently applied in practice. A sample of 50 Adult Social Care payments with a total value of c£183k were chosen. Testing was to ensure that the following key requirements from the Financial Regulations and Contract Standing Orders are being consistently applied:</p> <ul style="list-style-type: none"> • Official authorised Purchase Orders in line with delegated authorities must be issued and raised on Techone; • The authorising officer must be satisfied that there is sufficient budget and best value has been achieved; and • Purchase Order values can be reconciled to a contract / written agreement. <p>The focus of this review was to ensure payments had appropriately authorised Purchase Orders and related Adult Social Care providers had contracts in place (with the rates paid matching</p>	<p>The Clackmannanshire and Stirling Health and Social Care Partnership (HSCP) brings together integrated health and social care services; it is the delivery vehicle for the delegated functions from across Clackmannanshire Council, Stirling Council, and NHS Forth Valley. The Clackmannanshire element of the HSCP Partnership annual budget for 2022/23 was c£25.1m and for 2023/24 it is c£26.2m.</p> <p>The Council's Financial Regulations aim to ensure the highest standards of probity in dealing with public money and to assist and protect staff in such dealings, and are reviewed by the Chief Finance Officer (Section 95 Officer) on an annual basis. The most recent version was updated in June 2023, and includes:</p> <ul style="list-style-type: none"> • Section 11 (Purchasing of Goods and Services) to reflect the electronic Purchase Order process operated within Techone; and • Section 12 (Payments for Goods and Services) to set out the process for goods receipting and checking of invoices in line with procedures and controls within Techone. <p>The Contract Standing Orders set out the rules for the procurement of works, goods, or services for the Council. The Contract Standing Orders ensure that the Council is fair and accountable in its dealings with contractors and suppliers and ensure that value for money is obtained.</p> <p>We found significant weaknesses in relation to the Adult Social Care Payments internal control framework in relation to Purchase Orders not being raised in advance of payments and non-contract expenditure. We reviewed a sample of 50 Adult Social Care transactions (with a value of £182,646), and concluded that for 6 (12%) of these, with a value of £30,665, Purchase Order and invoice matching arrangements were appropriate (and in compliance with the Financial Regulations and Contract Standing Orders). We, therefore, found non compliance with Financial Regulations and Contract Standing Orders in the remaining 44 transactions (88%) with a value of £151,981 where there was not a Purchase Order raised on Techone or an invoice received.</p> <p>The Adult Social Care Team in conjunction with the Health and Social Care Partnership Business Support Team arrange for adult care provision out with the Techone system. The Social Care System holds care provision information and related costs. This involves an approval process where individual care plans are compiled by the Social Worker and approved by an Adult Care Manager, before being uploaded onto Techone for approval and payment. This applied to 42 transactions in the sample where a care plan was found to be in place with a projected total yearly value of c£1.4m. We found a number of weaknesses in the care plan approval and payment process including:</p> <ul style="list-style-type: none"> • 1 transaction where no care plan was available; • 7 care plans did not include details of specific manager approval; • 2 care plans were approved by a manager who did not have sufficient delegated authority for the projected annual cost of care; and • Care plans include a projected annual cost to assist with effective budget monitoring. They can be in place for an undetermined length of time, however, we were advised by the Adult Care Team Manager that although care provision is reviewed there was no evidence of further financial approval of the ongoing care costs. <p>We were content that there was sufficient Adult Social Care monitoring</p>	

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<p>contract rates).</p>	<p>of actual spend against budget and this consisted of: detailed monthly management budget reports detailing costs and related care provision, monthly management budget meetings, and quarterly projected budget outturn reports. We found no evidence, however, that budgets are being monitored to ensure they are sufficient prior to individual care financial commitments being approved.</p> <p>The sample was also checked to ensure that where care provider expenditure thresholds were met in line with the Contract Standing Orders that contracts were in place and the rates charged reconciled to agreed contract rates. We were content that 32 transactions (64%) had contracts in place, 3 related to direct payments to client and had related agreements in place, 1 was for emergency short term care that was approved by care management, but for the remaining 14 (28%) transactions there was no evidence provided that they were part of a current contract.</p> <p>From our review of the Care and Support Contract Standing Orders Exception Report (agreed by the Council in February 2021) we found no evidence of monitoring of compliance with the exception report conditions. We have made recommendations that contracts are agreed for care providers that meet Contract Standing Order expenditure thresholds, and that a review should be undertaken to ensure compliance with the Contract Standing Orders exception report.</p> <p>For the 32 transactions that had a contract in place. We found that 10 care rates charged reconciled to contracted rates. For the remaining 22 of the 32 we found that rates being paid were less than the contracted rates.</p>
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Review	Directorate	Assurance
Freedom of Information Requests	Partnership and Performance / All Directorates	Substantial / Limited Assurance
Scope	Final Report Executive Summary	
<p>The Freedom of Information (FOI) (Scotland) Act 2002 (the Act) gives the public a right of access to recorded information of any age held by Scottish public authorities. Any person who requests information is entitled to receive it within 20 working days.</p> <p>Certain types of information may, however, be regarded as exempt from disclosure, and a refusal of request issued instead to the applicant. This includes:</p> <ul style="list-style-type: none"> • Personal data; • Commercially sensitive information; • Legal documents and court proceeding records; and • Information which may endanger the health and safety of an individual if disclosed. <p>For a request to be valid under the Act, it must:</p> <ul style="list-style-type: none"> • be submitted in writing (e.g. letter, email, or online form) or in another permanent form which is capable of being used for subsequent reference (e.g. voice mail message – providing the message is retained); • state the name of the applicant and an address for correspondence; and • clearly describe the information requested. <p>The Act details what enforcements are available to the Scottish Information Commissioner (SIC) if there are any breaches in the Act. The first stage is an 'information notice' where the SIC may give notice in writing requiring information to confirm compliance with the Act. If at this point the SIC is satisfied that the Authority has failed to comply the SIC issue an 'enforcement notice' requiring the Authority to take</p>	<p>Applicants do not have to specifically mention the Act or direct their request to a designated member of staff. All FOI requests are logged onto a database which was designed and built in-house. This system documents the date, time the request was logged, and responses given. There are templates stored in the database which are used depending on the response required. The database also calculates the response deadline and issues reminder emails to the assigned Monitoring Officer.</p> <p>FOI Monitoring Officers are allocated at Service level within each Directorate, who are responsible for opening and closing FOIs on the in-house database system. They also manage the generic mailbox. Investigating Officers are members of staff who have access to the information requested, and are delegated by the Monitoring Officers to provide the appropriate information to them in order to answer the request. The Governance Team consists of two Governance Officers, reporting to the Senior Governance Officer. They provide advice and support to the Services for all FOI matters and also administer the database.</p> <p>All staff consulted during the review were clear about their roles and responsibilities which is reflected in Governance team role profiles, however, there is scope to further improve the role profiles of the Monitoring Officers.</p> <p>From the review of the in-house database and the information generated / recorded once FOI requests are received, we are content that there are robust controls in place to receipt and monitor FOIs. During the period April 2022 to November 2023 the Council received 1,985 FOI requests. Responses to these requests generated an additional 50 reviews of the way in which the request was handled and / or review of the response provided, and 16 appeals to the SIC.</p> <p>There are adequate guidance documents from Scottish Executive, and the Council's own 'Basic Guidance' document to manage the FOI process. We found that staff are complying with the guidance, however, there are no Council specific FOI policies in place; there is sufficient information on FOI requests and how they are treated, however, a lack of Operating Procedures detailing how the Monitoring Officers and Governance team work together, specifically, around the follow up of delayed / unanswered responses. Although staff are complying with the guidance, it was found that there are no procedures detailing actions and responsibilities for following up on outstanding requests.</p> <p>A sample of 48 FOI requests were reviewed to assess compliance with the relevant guidance. All were found to be correctly logged on the database and allocated to the appropriate Monitoring Officer in a timely manner. There is a full audit trail for each request on the system noting time and date of each interaction. There were, however, significant issues highlighted with response times. The testing found 46% of requests were not answered within the statutory time frames. If the number of unanswered requests and reviews are not addressed the Council could receive an enforcement notice from the SIC. We recommend action is taken to improve the number of FOI request and reviews answered within the statutory timeframe of 20 working days to ensure no requests remain unanswered. This could be achieved through additional scrutiny of outstanding requests / reviews on the database, as well as additional reporting by the Governance team to the Senior Leadership Group.</p> <p>The Governance Officer updates the Pentana performance management system with monthly figures on a range of areas, including the number of FOI requests received, and the number of FOI requests for which a response was made on time. Pentana does not have a separate column showing the number of requests not answered with the time frame, however, a simple subtraction of the numbers</p>	

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<p>steps as specified in the 'enforcement notice' for complying. Failure to comply with both notices mentioned above could result in the SIC writing to the Court of Session resulting in possible financial fines. There have been no decision notices issued for the Council.</p>	<p>received and numbers answered on time does give this figure. No separate reports are issued to the Senior Leadership Group for discussion. We recommend that the monthly figures are distributed and discussed at the Senior Leadership Group, with action taken where required in relation to delayed and no responses. Inconsistencies were also found when reporting quarterly performance to the Scottish Information Commissioner (SIC) for publication on their website, compared to what was recorded on the database.</p> <p>Training is available to staff, albeit this is not mandatory for staff with only 15 employees completing the eLearning module in the year to March 2023. We also recommend that FOI training is made mandatory to all staff.</p>
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Review	Directorate	Assurance
Use of Purchase Cards	Partnership and Performance / All Directorates	Limited Assurance
Scope	Final Report Executive Summary	
<p>Purchase cards represent another payment method that is available to reimburse the Council's suppliers. As such, there must be compliance with the Council's Standing Orders, Financial Regulations, and Procurement Policy.</p> <p>They can be used as an alternative to petty cash, for online purchases, and for urgent expenditure that needs to be incurred outwith normal office hours. Barclays Bank (Barclaycard) provide Clackmannanshire Council's purchase cards under a UK wide Crown Commercial Service agreement. The expenditure that is incurred from using the purchase cards is recorded and monitored on the Barclaycard Centre Suite system that is administered by Barclays Bank. A monthly statement is also received from Barclaycard.</p> <p>Barclaycard statements are issued to all purchase cardholders who have incurred transactions during the statement period. These transactions are then authorised by the cardholder's line manager by matching the statements to a transaction log. This enables the monitoring and review of the purchase card transactions that have been incurred by those who do not have access to the Barclaycard Centre Suite system.</p> <p>Responsibility for managing / administering the Council's purchase cards is delegated to the Procurement Manager within the Partnership and Performance Directorate. Budget holders are responsible for managing expenditure.</p>	<p>We were content that:</p> <ul style="list-style-type: none"> • all involved are aware of their responsibilities regarding purchase cards; • procedures and guidance have been developed in relation to the purchase cards; • purchase cards have been issued on an individual basis instead of on a team basis; • the Procurement Manager maintains the list of purchase cardholders. Any required updates (for example, as a result of cardholders leaving the Council) are informed via: a monthly 'starters' and 'leavers' report that is provided by the Human Resources section (HR) to the Procurement Manager; completed Change of Information forms; notification from IT; and / or direct contact from cardholders; • reports are generated each month that show when the purchase cards were last used (to identify any that are not being used and could be deactivated); • the single transaction limit for each purchase card does not exceed the purchase order limit for that cardholder; and • arrangements are in place for paying the monthly statement balance to Barclaycard and for ensuring that cardholders provide a ledger code for each transaction to enable their upload to TechOne and subsequent payment. <p>We identified many significant weaknesses in the existing framework of control. We have, therefore, made the following recommendations:</p> <ul style="list-style-type: none"> • Contingency arrangements should be established to provide business continuity in the absence of the Procurement Manager. • The Purchase Card Policy and Procedures Guide should provide clarity on who can approve purchase card applications. • The authorisation limits for each cardholder should be reviewed on a quarterly basis to ensure that they remain appropriate. • To prevent any unauthorised expenditure, checks should be made to ensure that the authorisation limits revert to their normal amounts after any temporary change. • To prevent the circumvention of any controls that are in place, line managers should be informed of any changes to authorisation limits. • To ensure compliance with the Purchase Card Policy and Procedures Guide: <ul style="list-style-type: none"> ➢ Three occasions where a cardholder's single transaction limit has been exceeded should be investigated. ➢ All cardholders should be reminded each month of the requirement for them to promptly provide supporting documentation for their purchase card transactions (with consideration given to blocking cards until this documentation is provided). ➢ Travel and subsistence expenses should be challenged by line managers. ➢ Purchase card payments to prohibited suppliers should be investigated. • To prevent inappropriate use of the purchase cards, consideration should be given to creating a list of approved suppliers for purchase card transactions. • To ensure that expenditure has been accurately recorded, reconciliations between the ledger and the bank account for transactions should be conducted each month. • To ensure that accurate transactions data is available and is being reported, the discrepancies between the data provided by the Procurement Manager and what has been reported on the Council's website should be investigated. • To ensure that the correct rebate amounts are being received from Barclaycard, the following points relating to purchase card rebates should be addressed: <ul style="list-style-type: none"> ➢ The reasons for discrepancies in the rebate amounts should be determined. ➢ The rebate % for annual expenditure above £250k should be ascertained. ➢ The reasons for not qualifying for a rebate in 2019/20 should be determined. ➢ Maintain records of all expected and actual rebates received for each year. ➢ The 2021/22 purchase card rebate should be confirmed with Barclaycard. ➢ Evidence (in the form of transaction reports) to be provided confirming that the rebate income for each year has been correctly coded to the ledger. 	

Review	Directorate	Assurance																																										
Overtime Arrangements	Partnership and Performance / All Directorates	No Assurance																																										
Scope	Final Report Executive Summary																																											
<p>Over a 12 month period from 1 December 2022 to 30 November 2023 overtime⁷ payments with a total value of £1,609,993 were paid through iTrent.⁸ The overtime cost over the same period per Directorate is detailed at Table 1 below. For context basic pay paid over the period totalled c£72m.</p> <p>Table 1: Overtime Costs per Directorate</p> <table border="1"> <thead> <tr> <th>Directorate / Service</th> <th>Payments</th> <th>Cost (£)</th> </tr> </thead> <tbody> <tr> <td>Place</td> <td>3,507</td> <td>1,237,430</td> </tr> <tr> <td>Health and Social Care Partnership</td> <td>910</td> <td>169,962</td> </tr> <tr> <td>People</td> <td>753</td> <td>166,236</td> </tr> <tr> <td>Partnership and Performance</td> <td>149</td> <td>36,365</td> </tr> <tr> <td>Total</td> <td>5,319</td> <td>£1,609,993</td> </tr> </tbody> </table> <p>The Council's Overtime Authorisation, Policy, Principles, and Protocols (known as the OT Protocols) was developed in 2016 and last updated in 2018. These Protocols set out the Council's approach to approved overtime working and provides guidance to managers responsible for authorising overtime, payments, and time off in lieu (TOIL) entitlements.</p> <p>There are two methods of processing overtime claims on iTrent. Direct approval of claims by a Reporting Manager on iTrent; and Payroll Section input of an overtime claims spreadsheet provided by Services. The main reason for Payroll Section input of overtime claims is that some employees do not have access to iTrent.</p> <p>We selected a sample of 58 employees and 122 related overtime payments made between 1 December 2022 and 30 November 2023. Our sample included employees from all Directorates and was proportionally representative to overall payments per Directorate over the period. For example, the Place Directorate had the highest number and value of overtime payments and so had the highest number of employees and related payments in the sample for review.</p> <p>The sample of overtime payments was reviewed to ensure compliance with the requirements of the</p>	Directorate / Service	Payments	Cost (£)	Place	3,507	1,237,430	Health and Social Care Partnership	910	169,962	People	753	166,236	Partnership and Performance	149	36,365	Total	5,319	£1,609,993	<p>At corporate level we found overtime Policies⁹ were in place with ad hoc training provided to overtime approving managers. At the time of the review, high level management information was provided to Senior Management detailing costs of overtime per Directorate, however, we identified weaknesses and made recommendations in relation to the following:</p> <ul style="list-style-type: none"> Overtime Policies have not been reviewed in over 4 years. There was no specific training or operational guidance for overtime approving managers. Overtime paid figures per Directorate are not regularly reported to the Extended Senior Leadership Group for review to ensure overtime levels are appropriate and cost effective. <p>Through testing a sample of overtime payments across all Directorates we identified non compliance with overtime related policies. These issues are summarised in Table 2 below.</p> <p>Table 2: Directorate Significant Issues</p> <table border="1"> <thead> <tr> <th>Directorate / Service</th> <th>Manager Approval</th> <th>Audit Trail</th> <th>Claim Errors</th> <th>Over Payments</th> </tr> </thead> <tbody> <tr> <td>Place</td> <td>No</td> <td>No</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Health and Social Care Partnership</td> <td>No</td> <td>No</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>People</td> <td>No</td> <td>No</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Partnership and Performance</td> <td>No</td> <td>No</td> <td>N/A</td> <td>N/A</td> </tr> </tbody> </table> <p>We were unable to identify any instances within our sample of the Health and Social Care Partnership, or the Place and People Directorates overtime payments that were fully compliant with the Financial Regulations and the OT Protocols. The Overtime Policies are not being applied and overtime arrangements are not being effectively managed.</p> <p>The following significant issues which require to be investigated were identified within the Health and Social Care Partnership, and the Place and People Directorates:</p> <ul style="list-style-type: none"> There was no evidence that overtime was approved in advance. Lack of an audit trail evidencing specific overtime hours worked and related duties undertaken. Approving managers did not have sufficient delegated authority to approve overtime claims. No evidence of monitoring of overtime levels and compliance with Working Time Regulations Guidance including employee "opt outs"¹⁰. 	Directorate / Service	Manager Approval	Audit Trail	Claim Errors	Over Payments	Place	No	No	Yes	Yes	Health and Social Care Partnership	No	No	Yes	Yes	People	No	No	Yes	Yes	Partnership and Performance	No	No	N/A	N/A
Directorate / Service	Payments	Cost (£)																																										
Place	3,507	1,237,430																																										
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People	No	No	Yes	Yes																																								
Partnership and Performance	No	No	N/A	N/A																																								

⁷ Overtime Transaction Types: Additional Hours (plain time), Overtime Hours (time and a half), and Overtime Hours (double time).

⁸ iTrent is the Council's Payroll and Employee Management self service system.

⁹ The Financial Regulations (s13), Overtime, Authorisation, Policy Principles and OT Protocols, and Working Time Regulations Guidance.

¹⁰ Employees (and workers) can agree to work more than the 48 hours weekly maximum by submitting a signed "Opt-out agreement".

OT Protocols including:

- overtime should only be authorised when it is necessary to provide or continue to provide a statutory service or where an identified risk to the public or staff must be managed;
- where appropriate overtime is approved in advance and any associated claims are approved in line with the Council's delegated authorities;
- there is a record of actual overtime hours and work undertaken and there are management checks to ensure the time and work is appropriate;
- management have ensured that Working Time Regulations apply to employees claiming overtime. For example, employees should not work more than 48 hours per week; and
- overtime claims are accurately recorded and processed. For example, plain time is paid for additional hours up to 37 hours per week.

This audit assessed the robustness of the overtime arrangements internal control framework across the Council including related roles and responsibilities and policies and procedures, and considered the extent to which these are consistently applied in practice.

- Errors identified in our sample of overtime claims resulted in potential overpayments which need to be investigated. The total potential overpayments identified for one month per employee in the sample, per Directorate is detailed at **Table 3** below:

Table 3: Sample of Potential Overpayments

Directorate / Service	Employees	Payments	Over Payments Value (£)	% Sample Value
Place	35	73	1,673	2.4
Health and Social Care Partnership	13	30	618	5.3
People	7	15	217	1.4
Partnership and Performance	3	4	-	-
Total	58	122	2,508	2.5

The sample of Place overpayment claims contained continuous hours in excess of 6 hours with no breaks (numerous examples across the sample in excess of 12 daily hours claimed, with the highest claim in the sample having 19 daily continuous hours). The approving managers advised that this practice is common in Property and Building Maintenance.

Given the high number of overtime hours being claimed on a daily basis there is a potential risk of fraud, as it is not possible for individuals to work this amount of hours in one day. This also breaches Financial Regulations (Section 13.4 and Section 3.14): claims are not excessive, and payment conforms with approved terms and conditions for the employee and has implications for non-compliance with Working Time Regulations. For example: a 30 minute break should be taken for every 6 hours of work, a daily rest period of 11 consecutive, uninterrupted hours, and working no more than 48 hours in each working week.

Sample testing also confirmed that overtime related policies had not been fully applied within the Partnership and Performance Directorate, including:

- Not all payments had evidence that overtime was approved in advance.
- Lack of an audit trail evidencing specific overtime hours worked and related duties undertaken.
- No evidence of monitoring of overtime levels and compliance with Working Time Regulations Guidance including employee "opt outs".

Through sample testing we also identified instances where overtime is ongoing (within the Health and Social Care Partnership, as well as Place and People Directorates) and in these cases, we recommend that section management should review employee resources to ensure they are sufficient in order to minimise the level of overtime required.

In the areas where the Policy and Procedures are breached, there is a significant risk that overtime is not being effectively managed, potentially resulting in significantly greater costs.

Report to: Audit Committee

Date of Meeting: 13 June 2024

Subject: Internal Audit Plan 2024/25

Report by: Internal Audit Manager

1.0 Purpose

1.1. This report presents the 2024/25 Internal Audit Plan for approval.

2.0 Recommendations

2.1 It is recommended that the Committee:

- notes the resources available to Internal Audit;
- notes that the plan is indicative and flexible;
- approves the Internal Audit Plan for 2024/25; and
- notes that progress will be reported to the Audit Committee on an ongoing basis.

3.0 Considerations

3.1 The Public Sector Internal Audit Standards 2017 (PSIAS) require the preparation of a risk based Internal Audit Plan setting out the team's annual work programme. For 2024/25, this has again been done within the context of a Joint Working Agreement with Falkirk Council.

3.2 Priorities, resource, and Directorate capacity has, and will continue to, fluctuate and change over the course of 2024/25. This Internal Audit Plan must be considered indicative and flexible. There is a chance that all planned assignments will not be completed as Internal Audit resource will continue to be directed to areas where there is the greatest need.

4.0 Clackmannanshire Council Internal Audit Plan: Internal Audit Resources and Reporting Arrangements

4.1 Internal Audit's role is to provide a balanced and evidence based opinion on the adequacy of the Council's arrangements for risk management, governance, and control.

4.2 To do this, the Internal Audit team must be:

- independent;
- objective in performing audit work; and
- adequately resourced, experienced, qualified, and knowledgeable.

4.3 The Internal Audit team are experienced and professionally qualified. The role, authority, and responsibility of the team is formalised within an Internal Audit Charter. The updated Charter was approved by the Committee at the August 2022 meeting. The Charter is clear that Internal Auditors will have no direct operational responsibility or authority over any of the activities audited, and that they must exhibit the highest level of professional objectivity at all times.

4.4 The resource available to deliver the 2024/25 Internal Audit Plan is summarised in the table below:

Activity	Planned Days
Annually Recurring Assignments	120
Committed Assignments	211
Other Client Work	50
Total	381

4.5 Key points relating to this table are:

- **Annually Recurring Assignments:** These are assignments that Internal Audit is committed to undertaking on an annual basis. They will be completed as demand requires, and time permits, over the course of the year. A summary of each of these assignments is set out at Appendix 1;
- **Committed Assignments:** It is inevitable that there will be changes to the council's risk profile over the course of the year. On that basis, Internal Audit will commit to undertaking a programme of assignments, however, a degree of flexibility is required to react to any changes in the Council's risk profile. Details of these reviews are set out at Appendix 2; and
- **Other Client Work:** This covers time allocated to the delivery of Internal Audit services to: Clackmannanshire and Stirling Integration Joint Board and Central Scotland Valuation Joint Board. Conclusions and findings arising from this work will be reported to the relevant client Committee. A summary of this work is set out at Appendix 3.

- 4.6 As required by PSIAS, this Plan was developed taking account of key financial and other risks. This was done by:
- considering the Council's Corporate Risk Log;
 - reviewing key governance documents (such as the Corporate Plan and Committee papers); and
 - consulting with senior managers.
- 4.7 For each assignment a more detailed Terms of Reference will be agreed with the relevant Strategic Director prior to the commencement of fieldwork. This will be linked to the relevant corporate risk(s) and set out the scope of work to be undertaken.
- 4.8 On completion of each review, Internal Audit will issue a draft report to the Strategic Director. In most instances, this will include an opinion on the adequacy of risk management, governance, and control arrangements in the area under review, and an action plan setting out any recommendations for improvement. The assurance will be provided in line with the definitions set out at Appendix 4.
- 4.9 For some assignments no overall assurance will be provided. This may be the case where, for example, Internal Audit undertake work in relation to a developing system and issue a Position Statement rather than a full report (although recommendations may still be raised), or where we are involved as part of a longer term workstream.
- 4.10 Where Internal Audit makes recommendations, the Responsible Owner / Auditee will be required to provide formal responses (including action dates). The report and completed action plan will then form the final record of the assignment. Chief Officers are responsible for ensuring that all recommendations are implemented by the agreed action date, and the corporate Pentana system is used to monitor and manage this.
- 4.11 Recommendations are subject to a grading process, as per the table below. This ensures recommendations are addressed according to priority.

Grade	Description
1	Key risks and / or significant deficiencies which are critical to the achievement of the strategic objections. Consequently management needs to address and seek resolution urgently.
2	Risks or potential weaknesses which impact on individual objectives, or impact the operation of a single process, and so require prompt, but not immediate action by management.
3	Less significant issues and / or areas for improvement which we consider merit attention, but do not require to be prioritised by management.

- 4.12 Progress with completing the 2024/25 Internal Audit Plan will be reported to Committee throughout the year. Internal Audit will work closely with the Council's appointed External Auditors to ensure that work is co-ordinated and complimentary.

4.13 Each year, an Internal Audit Annual Assurance Report will be presented to Committee. This will give an overall opinion on the Council's risk management, governance, and control arrangements, based on the work Internal Audit has carried out over the course of the year.

5.0 Sustainability Implications

5.1. None Noted.

6.0 Resource Implications

Financial Details

6.1. 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

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

Staffing

6.3. No implications other than those set out in the report.

7.0 Exempt Reports

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

8.0 Declarations

8.1 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 1: Internal Audit Plan 2024/25 Annually Recurring Assignments.
- Appendix 2: Internal Audit Plan 2024/25 Committed Assignments.
- Appendix 3: Internal Audit Plan 2024/25 Other Client Work.
- Appendix 4: Definition of Internal Audit Assurance Categories.

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
Isabel Wright	Internal Audit Manager	01324 506342

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Strategic Director Partnership and Performance	

INTERNAL AUDIT PLAN 2024/25 ANNUALLY RECURRING ASSIGNMENTS

No.	Directorate	Purpose and Scope of Assignment
A01	All Directorates	<p>National Fraud Initiative</p> <p>The National Fraud Initiative (NFI) is a bi-ennial counter fraud exercise using data matching to identify potential fraud and error. In Scotland, the NFI is administered by Audit Scotland, with the results of the data matching exercise made available to individual Councils via a secure website. Data matches relate to areas such as Housing Benefit, Council Tax Discount, Payroll, Pensions, and Creditors.</p> <p>The Internal Audit, Risk, and Corporate Fraud Manager and the Senior Internal Auditor are 'key contacts' for Falkirk Council. The role of the 'key contact' is to co-ordinate the gathering of data from Services and to upload that data to the secure NFI web portal (the next exercise will commence in November 2024). The outcomes arising from Audit Scotland's data matching will be released back to the Council in late January 2025. It is the responsibility of the 'key contacts' to co-ordinate and support Services in their investigation of those matches.</p> <p>Risks Mitigated:</p> <ul style="list-style-type: none"> • Insufficient Financial Resilience; and • Failure to Address Serious Organised Crime.
A02	All Directorates	<p>Continuous Auditing</p> <p>This will focus on the testing of payments to suppliers of goods and services to identify any potential duplicate amounts paid. In addition, data analytics will be undertaken, where appropriate, as part of other assignments from this year's programme.</p> <p>Risk Mitigated:</p> <ul style="list-style-type: none"> • Insufficient Financial Resilience.
A03	Place	<p>Climate Change Act Public Body Duties Audit</p> <p>The Climate Change (Scotland) Act introduced the requirement for public bodies to report on their climate change duties. The Council must submit an Annual Report to the Sustainable Scotland Network (SSN). This report must cover areas such as climate change governance, management and strategy, emissions, targets, and projects. Internal Audit will review reporting arrangements, and the accuracy of the information included in the report, prior to submission to the SSN.</p> <p>Risk Mitigated:</p> <ul style="list-style-type: none"> • Continued Contribution to Climate Change
A04	All Directorates	<p>Consultancy Work</p> <p>The Public Sector Internal Audit Standards are clear that the provision of ad hoc consultancy and advice to Services is a key element of Internal Audit's role. This time will be used to work closely with Services on things like: involvement in corporate projects and working groups; the provision of advice on guidance and controls; short term assignments requested by Services; and input into the investigation of actual or alleged irregularities.</p>

No.	Directorate	Purpose and Scope of Assignment
A05	All Directorates	<p>Work on Recommendations Outstanding</p> <p>All recommendations made by Internal Audit are uploaded to the Pentana performance management system, with accountability and responsibility for implementing each recommendation allocated to the relevant manager.</p> <p>While Internal Audit will not follow up on the implementation of all recommendations, we have allocated time to the targeted follow up of a sample of these.</p>
A06	Internal Audit	<p>Public Sector Internal Audit Standards: Self Assessment</p> <p>The Internal Audit team is required to operate in compliance with Public Sector Internal Audit Standards (PSIAS).</p> <p>The Internal Audit, Risk, and Corporate Fraud Manager must establish a quality assurance and improvement programme comprising annual self assessment and five yearly independent external assessment.</p>
A07	All Directorates	<p>Validation Work Requests</p> <p>Time allocated to any national programmes where Scottish Government funds are used to deliver projects, for example if Clackmannanshire Council is responsible for distributing funds. As an Accountable Body (AB), Clackmannanshire Council would have overall responsibility for the delivery and cash flow of the project. Agreements may require an annual or bi annual internal audit review of the functions and services undertaken, including the City Region Deal. Example of work to be undertaken: Review compliance with the agreed Council grant funding application process.</p> <p>It would also cover annual audit work for other types of high value projects.</p> <p>Risks Mitigated:</p> <ul style="list-style-type: none"> • Insufficient financial resilience; and • Information not managed effectively.

INTERNAL AUDIT PLAN 2024/25 COMMITTED ASSIGNMENTS

No.	Directorate	Purpose and Scope of Assignment
A08	Partnership and Performance / All Directorates	<p>IT and Information Security Governance This high level review will cover governance arrangements in relation to IT and information security, including accountabilities, roles (group and individual), responsibilities, and the framework of policies, guidance, and training.</p> <p>Risk Mitigated:</p> <ul style="list-style-type: none"> • Information not managed effectively; • IT system failure; and • Health and Safety breach.
A09	People	<p>School Admissions Policy A review to ensure that the Policy is robust and adhered to.</p> <p>Risks Mitigated:</p> <ul style="list-style-type: none"> • Attainment gap; • Harm to children; • Information not managed effectively; and • Impact of poverty, inequality, or changing demographics.
A10	Partnership and Performance / All Directorates	<p>Community Benefits Sample check contracts to understand if Community Benefits were agreed as part of the award of the contract; and if they have been completed, monitored, and reported appropriately.</p> <p>Risk Mitigated:</p> <ul style="list-style-type: none"> • Impact of poverty, inequality, or changing demographics; • Information not managed effectively; and • Attainment gap.
A11	All Directorates	<p>Follow Up of the Review of Leisure Banking The audit will review the previous Leisure Banking 2023/24 internal audit report to ensure recommendations have been implemented.</p> <p>Risks Mitigated:</p> <ul style="list-style-type: none"> • Insufficient financial resilience; • Information not managed effectively; and • Failure to address Serious Organised Crime.
A12	All Directorates	<p>Follow Up of the Review of Purchase Orders Arrangements at Clackmannanshire Council for Adult Social Care This audit will test a sample of Adult Social Care payments made, and review purchase order and invoice authorisation to ensure compliance with policies and procedures. We will review implementation of previous recommendations made.</p> <p>Risk Mitigated:</p> <ul style="list-style-type: none"> • Insufficient financial resilience; and • Failure to address Serious Organised Crime.

No.	Directorate	Purpose and Scope of Assignment
A13	All Directorates	<p>Follow Up of Grade 1 Recommendations A targeted follow up review of a sample of Grade 1 recommendations made since graded recommendations were introduced in 2022/23.</p> <p>Risks Mitigated:</p> <ul style="list-style-type: none"> • Insufficient financial resilience; • Health and Safety Breach; • Information not managed effectively; and • Failure to address Serious Organised Crime.
A14	Partnership and Performance / All Directorates	<p>Capital Arrangements To ensure Council Priorities are followed in Capital activity undertaken. This may include roles and responsibilities, authorisations / decisions, planning, monitoring, and reporting.</p> <p>Risks Mitigated:</p> <ul style="list-style-type: none"> • Insufficient financial resilience; and • Information not managed effectively.
A15	Place Services / All Directorates	<p>Asbestos Management We will review the corporate policies, procedures, guidance, and training for ensuring consistency and compliance with relevant legislation / regulations.</p> <p>We will also review operational arrangements at a number of Council premises.</p> <p>Risks Mitigated:</p> <ul style="list-style-type: none"> • Health and Safety Breach.

INTERNAL AUDIT PLAN 2024/25 OTHER CLIENT WORK

No.	Service	Purpose and Scope of Assignment
A16	Clackmannanshire and Stirling Integration Joint Board	<p>Clackmannanshire and Stirling Integration Joint Board NHS Forth Valley's Chief Internal Auditor fulfilled this role for the Integration Joint Board (IJB) for the three years since 01 April 2019. From 2022/23 that lead role transferred to the Clackmannanshire Council Internal Audit Manager for three years.</p> <p>The Internal Audit Plan for 2024/25 will be presented to the IJB Audit Committee in June 2024.</p>
A17	Central Scotland Valuation Joint Board	<p>Central Scotland Valuation Joint Board The Internal Audit Plan for 2024/25 will be presented to the Central Scotland Valuation Joint Board Audit Committee in June 2024.</p>

DEFINITION OF INTERNAL AUDIT ASSURANCE CATEGORIES

Level of Assurance	Definition
Substantial Assurance	Largely satisfactory risk, control, and governance systems are in place. There may be some scope for improvement as current arrangements may undermine the achievement of objectives or leave them vulnerable to error or abuse.
Limited Assurance	Risk, control, and governance systems have some satisfactory aspects. There are, however, some significant weaknesses likely to undermine the achievement of objectives and leave them vulnerable to an unacceptable risk of error or abuse.
No Assurance	The systems for risk, control, and governance are ineffectively designed and operated. Objectives are not being achieved and the risk of serious error or abuse is unacceptable. Significant improvements are required.

Report to: Audit & Scrutiny Committee

Date of Meeting: 13 June 2024

Subject: Internal Audit Actions – Progress Report

Report by: Strategic Director: Partnership and Performance

1.0 Purpose

- 1.1. The purpose of this report is to provide the Audit & Scrutiny Committee with a progress update on outstanding actions arising from previous Internal Audit reports.

2.0 Recommendations

Committee is asked to:

- 2.1. Note, comment on and challenge the report.

3.0 Considerations

- 3.1. This report provides Committee with a further progress update on outstanding Internal Audit actions.
- 3.2. Significant organisational change, the pandemic response, increasing demand on services and reduction in resources as a result of budget constraints, have impacted on the progression of a number of actions identified through Internal Audit reports.
- 3.3. Efforts continue to be made to ensure all outstanding actions are being progressed.
- 3.4. Of the 28 reports tabled 12 are now assessed as complete.
- 3.5. Of the remaining reports a summary of progress is outlined in Table 1.
- 3.6. Appendix 1 provides a fuller overview of progress against Internal Audit reports, as well as an update against each action where progress is ongoing. It should be noted that these are manager assessments. Should Internal Audit identify any variances as part of verification works, these will be reported to Committee.

- 3.7. SLG recognise that a number of internal audit actions remain outstanding and are also aware of the trend in terms of the level of assurance being provided by Internal audit.
- 3.8. SLG are seeking engagement with internal audit on these matters and arrangements are also being put in place to convene the Senior Leadership forum to review and discuss the expectations of senior managers and their role in ensuring compliance with internal governance controls.
- 3.9. Ongoing updates will continue to be provided on a 6 monthly basis.

Table 1: Internal Audit Actions – Progress Summary

Portfolio	Internal Audit	Assurance Level	Actions Identified	Actions Outstanding	Update Provided	Note
Place	Fleet Management and Monitoring Arrangements	N/A	13	4	Yes	8 Complete, 3 On track/In Progress, 1 outstanding
P&P	Corporate Risk Management Arrangements	Substantial	8	4	Yes	
Place	Public Body Climate Change Duties (PBCCD) 2022/23 Annual Report	Limited	11	11	No	Update report is tabled at Audit and Scrutiny Committee 13/06/24
Various	Building Security 2023	Limited	45	13	Partial	A range of recommendations across multiple buildings. 32 actions completed, 5 in Progress/on track and 8 not completed.
P&P	Freedom of Information Requests	Substantial / Limited assurance	7	7	Yes	6 On track/In Progress, 1 not started. Actions due to be completed between April and July 2024.
People	Leisure Banking Follow Up	N/A	10	1	Yes	1 final action in progress/on track

HSCP	Adult Social Care Purchase Order Arrangements	No assurance	18	18	No	Actions due to be completed between May 2024 and July 2024
P&P	Use and Control of Social Media	Substantial	3	3	Yes	All actions in progress/on track
HSCP	Care Home Residents Money	Limited	8	8	No	1 action due by 29/02/24 with other actions due between April 24 and August 24
Various	Physical Income Security Arrangements	Limited	36	15	No	20 actions completed, 3 on track/in progress and 12 not started
Various	Leisure Banking	N/A	7	5	Yes	2 Complete, 3 on track/in progress, 2 not complete
Place	Procurement – Contract Monitoring – Facilities Management Repairs and Maintenance 21/22	N/A	6	1	Yes	
Place	Refugee Scheme Governance	Substantial	4	4	No	Update report is tabled at Audit and Scrutiny Committee 13/06/24
P&P	Housing Rent Collections and Arrears Management 19/20	Substantial	3	3	Yes	

P&P	Supplier Set up and Supplier Bank Account Changes 22/23	Limited	14	6	No	
P&P	Sundry Debtors	N/A	6	6	Yes	

4.0 Sustainability Implications

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

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

5.4. *Staffing – no direct implications.*

6.0 Exempt Reports

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

11.0 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)

12.0 Equalities Impact

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

Yes No Not applicable.

13.0 Legality

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

14.0 Appendices

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

Appendix 1 – Update Report on Outstanding Internal Audit Actions

15.0 Background Papers

- 15.1 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)

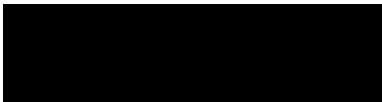
Yes (please list the documents below) No

Full List of Internal Audit Actions – Pentana Extract

Author(s)






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Internal Audit Progress Report



Appendix One

ACTION STATUS KEY	
	Overdue
	Check Progress (Assigned)
	In Progress, on track
	Completed
	Cancelled

Summary - All Audits

Code	Audit	Assurance Level	Status	Date Completed
IAF A06 FMM	Fleet Management and Monitoring Arrangements 21/22	Substantial / Limited Assurance		
IAF A07 CRM	Corporate Risk Management Arrangements 20/21	Substantial assurance		
IAF A08 CCD	Public Body Climate Change Duties (PBCCD) 2022/23 Annual Report	Limited assurance		<i>Update Report on 13/06 Agenda</i>
IAF A08 SWS	Staff Wellbeing and Support Arrangements 21/22	Substantial assurance		08-Aug-2023
IAF A08 WAS	Waste Service Procurement Arrangements 19/20	Substantial / Limited assurance		26-Mar-2024
IAF A09 BSC	Building Security 2023	Limited assurance		
IAF A09 FOI	Freedom of Information Requests	Substantial / Limited assurance		
IAF A09 LBF	Leisure Banking Follow Up	Assurance level n/a		





Code	Audit	Assurance Level	Status	Date Completed
IAF A09 LMA	Legionella Management Arrangements 21/22	Substantial assurance		04-Sep-2023
IAF A09 POA	Purchase Order / Invoice Authorisation and Certification – Transactional Testing 19/20	Substantial assurance		09-Aug-2023
IAF A10 APO	Adult Social Care Purchase Order Arrangements	No assurance		
IAF A10 HPU	System Administration – High Privilege User Access to Key Corporate Systems 19/20	Substantial assurance		14-Aug-2023
IAF A10 PTT	Payroll Transactional Testing 22/23	Limited assurance		27-Oct-2023
IAF A10 SMD	Use and Control of Social Media	Substantial assurance		
IAF A11 CHM	Care Home Residents' Monies	Limited assurance		
IAF A13 PSA	Physical Income Security Arrangements 22/23	Limited assurance		
IAF A14 LBN	Leisure Banking 21/22	Assurance level n/a		
IAF A15 CFM	Procurement - Contract Monitoring - Facilities Management Repairs and Maintenance 21/22	Assurance level n/a		
IAF A15 RSG	Refugee Scheme Governance 22/23	Substantial assurance		<i>Update Report on 13/06 Agenda</i>
IAF A15 UPC	Use of Purchase Cards	Limited assurance		
IAF A16 HRC	Housing Rent Collection and Arrears Management 19/20	Substantial assurance		
IAF A16 SSB	Supplier Set Up and Supplier Bank Account Changes 22/23	Limited assurance		
IAF BSC	Building Security 18/19	Limited assurance		08-Aug-2023
IAF CON	CONTEST, Prevent and Serious Organised Crime Readiness 18/19	Substantial assurance		14-May-2024
IAF EAM	Education Asset Management 20/21	Assurance level n/a		12-May-2022
IAF EDT	Education Transport	Assurance level n/a		22-Jun-2023
IAF IG2	GDPR Readiness 18/19	Substantial / Limited assurance		08-Aug-2023




Code	Audit	Assurance Level	Status	Date Completed
IAF SDB	Sundry Debtors 17/18	Assurance level n/a		
IAF SSU	Supplier Set Up 18/19	Assurance level n/a		14-Aug-2023




IAF A06 FMM




Fleet Management and Monitoring Arrangements 21/22




Substantial / Limited Assurance


Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF FMM 001	The Fleet Asset Management Plan should be reviewed and updated by the Fleet Services Team Leader. Thereafter, the revised plan should be submitted to Committee for approval.	The Fleet Asset Management Plan will be reviewed and updated, and thereafter submitted to Committee for approval. Further discussions are required with senior Officers.			31-Dec-2022	The asset management plan is in progress and will be submitted to the Committee for approval once complete. Uncertainty on the future direction of alternate fuelled vehicles and associated budget requirement has delayed the completion of the document. The document will be complete and submitted 2025.	Kevin Philliben
IAF FMM 002	The Driving at Work Policy should be reviewed and updated by the Fleet Services Team Leader, in conjunction with the Health and Safety Manager. Thereafter, the revised policy should be submitted to the Executive Health and Safety Committee for approval.	The Driving at Work Policy has recently been reviewed and will be put forward to Council at the next meeting.			31-Oct-2022	This Policy has been updated and currently going through the policy group. The policy was returned with numerous queries from Union officials, a special policy group meeting is to be arranged to discuss further.	Kevin Philliben
IAF FMM 003	An options appraisal on the approaches available for acquiring vehicles (purchasing versus leasing) should be undertaken by Fleet Services, in conjunction with Accountancy.	This will be discussed by Fleet Services and Accountancy. The results will be formally recorded and included in the updated Fleet Asset Management Plan.			30-Sep-2022	Options appraisal is carried out utilising Government frameworks, the options appraisal is built in to the process. With regards to outright purchase or lease options, current revenue budgets do not allow for long term lease of vehicles.	Kevin Philliben
IAF FMM 004	Fleet Services should explore options for obtaining information relating to commercial opportunities for zero emissions vehicles. When viable commercial options are available for zero emissions fleet replacement, then Fleet Services should undertake a feasibility exercise in order to establish the cost of replacement vehicles required to meet the Scottish Governments zero emissions vehicles	Fleet Services have made progress in reducing light vehicles carbon emissions through the lease of electric vehicles which have replaced previous diesel / petrol vehicles. As part of the Fleet Replacement Programme Fleet Services will review market options including zero emissions vehicles. Fleet Services will undertake a feasibility exercise in order to establish the cost of full			31-Mar-2023	The Scottish Government target of 2025 for light vehicles was extended by the British Government to 2035 due to unavailability of vehicle numbers, lack of infrastructure and unsureness from vehicle manufactures on which alternate fuels are the best way forward. This feasibility exercise will still be a	Kevin Philliben



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	target. This exercise should establish whether the replacement vehicles required would be met by the approved capital funding or if additional funding is required. The findings of the feasibility exercise should be reported to Council for consideration.	replacement of all Fleet light vehicles to ensure compliance with the Scottish Government's zero emissions target. The results of the feasibility exercise will inform the Fleet Asset Management Plan.				requirement but it is too early for this work to be carried out. More direction from Government and vehicle manufactures is required before this study can be carried out properly.	
IAF FMM 005	A requisition form should be completed and authorised by Section Management setting out the need for, and specification of, vehicles which they require to be purchased, leased, or hired by Fleet Services.	Fleet Services are responsible for the renewal of all vehicles. This is agreed during meetings with service users. Specification sheets are now signed off by both parties. During Covid-19 it was not possible to have every specification signed off, but they were still agreed.			10-Aug-2022	All vehicle purchases are completed utilising Government frameworks such as Scotland Excel and Crown Commercial Services. Meetings between the user department and Fleet take place to discuss and agree required vehicle specification. Specification for vehicles are held within the Government frameworks, any additional specification are agreed with the department before any order is placed. Specification forms are signed by both services where applicable.	Kevin Philliben
IAF FMM 006	Fleet Services should complete a Justification Form setting out the approach adopted for each vehicle purchase from framework suppliers, including the rationale for this approach. In addition, the contents of this form should be supported by written evidence where applicable.	Justification for vehicle purchase is now recorded on the fleet replacement database and also vehicle specification sheets.			10-Aug-2022	Fleet replacement justification is recorded on the master Fleet Replacement database held within Fleet Services. This change was made at time of audit. 90% of Fleet Replacement is due to age and condition, however this was not recorded at time of audit.	Kevin Philliben
IAF FMM 007	The Council should set a hire duration period after which reasons for the vehicle hire should be reviewed by Fleet Services and the respective Service Accountant (and consideration given to alternative options such as the purchase or lease of a vehicle).	Process for updating service users with hire vehicle information will be adopted by Fleet Services. This will be done on a monthly basis.			30-Sep-2022	Fleet Services liaise with service users on a monthly basis with regards to on-going hire vehicles. Long term hire has now been eradicated. Long term hire came about during COVID due to manufacturers order books being closed throughout the pandemic. All requests for hire vehicles are now done via an internal hire request form which is required to be signed by the requesting departments management team.	Kevin Philliben



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IAF FMM 008	Process for updating service users with hire vehicle information will be adopted by Fleet Services. This will be done on a monthly basis.	A comprehensive audit trail must be maintained to confirm that these reviews are being undertaken, including the recording of reasons as to why the continuation of any hire represents best value.			30-Sep-2022	<p>Long term hire came in to play during COVID due to manufactures order books being closed and no orders for new vehicles could be made.</p> <p>The requirement for any long term hire is now managed via an internal Fleet Services hire requisition form which is required to be authorised by the requesting service manager, the form must also state length of hire, reason for hire and cost code for recharging.</p> <p>The need for long term hires has now been eradicated. Work has been undertaken to ensure services have the correct amount of vehicles to ensure service delivery, therefore do not rely on long term hire.</p> <p>Information relating any future long term hire will be provided to service users as per recommendations within this audit.</p>	Helen Coleman
IAF FMM 009	The rationale for using Morris Leslie Auctions as the Council's exclusive partner for the disposal of vehicles should be formally recorded, and a market testing exercise undertaken at least once every three years to ensure that they continue to provide best value to the Council.	Fleet Services will carry out a market test upon renewal of the current SLA with Morris Lesley. In order to demonstrate best value for the disposal of vehicles the results of the market test and rationale for award will be formally recorded and carried out at least once every three years			31-Mar-2023	As supplied at the time of audit, market testing was carried out for the disposal of vehicle and equipment. The current supplier offers the best overall service compared to other suppliers. Fleet have utilised local suppliers, however service delivery or sale price have not been on a level with our current supplier. Further market testing will be carried out in financial year 25/26.	Kevin Philliben
IAF FMM 010	A Fleet Services officer should attend / observe a sample of auctions to ensure that the sales price actually	This is currently done via online login and these checks will be formally recorded.			31-Mar-2023	Electronic login credentials to live vehicle auctions are supplied by the service provider. All logins by Fleet Services	Kevin Philliben

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	received at auction agrees to the sales proceeds received by the Council. This check should be recorded.					personnel will be logged for future reference.	
IAF FMM 011	An officer independent to the vehicle disposal process should carry out checks on actual vehicles sold at auction to disposals on the Fleet Management System to ensure that vehicles are not being sold privately.	Consideration will be given to ensure this is carried out by an independent officer.			30-Sep-2022	An agreement in place with the service provider where an electronic login can be issued to any officer which will allow them to view all vehicles belonging to the Council going through auction.	Iain McDonald
IAF FMM 012	Fleet Services should consider issuing monthly fuel usage reports to Section Managers for review setting out all fuel transactions for their area.	Fleet Services now issue monthly fuel usage reports to Section Managers for review.			10-Aug-2022	Fuel reports are run from the fuel management system on a monthly basis	Kevin Philliben
IAF FMM 013	Fleet Services should consider the introduction of a more robust performance evaluation and reporting framework. This includes the agreement of Fleet Services KPIs, management information, and reporting.	Consideration will be given to what Fleet Services KPIs can be introduced, and to the development of management information and reporting on the recently introduced Fleet Management System.			31-Mar-2023	<p>Fleet Services monthly report to Senior manager is being produced to include management information relating to MOT pass rate, Driver Infringements, tyre usage, fuel usage, vehicle idling, avoidable repairs etc.</p> <p>This Was delayed due to the introduction of the new Fleet Management software and suit of reporting modules.</p> <p>Monthly one to ones is held between me and the Senior Manager where performance of the department is discussed. Marked as 80% complete until first report issued, further discussion with Senior Manager to take place re content of report.</p>	Kevin Philliben

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IAF CRM 001	The Risk Management Strategy (and associated guidance) should be reviewed and updated by the Strategic Director - Partnership and Performance. Thereafter, the revised documentation should be submitted to the Strategic Leadership Group and Audit Committee for approval. On completion of the approval process, the revised Strategy (and associated guidance) should be disseminated to all staff and elected Members. The Audit Committee must ensure that the Strategy revision, approval, and dissemination process is undertaken in a timely manner, and challenge the Strategic Director – Partnership and Performance on any delays.	The review and updating of the Risk Management Strategy will form part of the Partnership & Performance Business Plan for 2021/22 and the Audit Committee forward plan.			15-Jun-2023	A new Risk Management Strategy was approved by Council in October 2023.	Chris Alliston
IAF CRM 002	Quarterly meetings of the Corporate Risk and Integrity Forum should be recommenced, and the Corporate Risk Log reviewed at each meeting.	Quarterly meetings of the Corporate Risk and Integrity Forum will recommence. The Risk and Integrity Forum forms an important part of the Council's approach to risk. The Extended Senior Leadership Group (ESLG) meets fortnightly and the agenda is prepared by the Chief Executive. Regular quarterly meetings of the Forum will be scheduled to meetings of the ESLG.			31-Aug-2021	Completed - quarterly meetings have resumed.	Nikki Bridle
IAF CRM 003	The Strategic Director - Partnership and Performance should complete a Training Needs Analysis to identify the level and type of risk management training required by each category of staff (and elected Members). Thereafter, a Training Programme should be developed and implemented to satisfy all identified needs. In addition, the content of the online 'Risk	A training needs analysis process will be undertaken to understand the training requirements for staffing groups - the revised risk strategy will help inform this work. Outputs of this analysis will feed into the annual council wide TNA should there be budget implications, and to ensure a planned approach to delivery.			28-Feb-2022	TNA completed during initial phase of strategy development. Stand-alone risk training not appropriate for all and will have less impact than existing mandatory training contextualised around specific, directly relevant risks (e.g. health & safety, data protection, etc.). The strategy outlines existing arrangements and development actions for the key groups of: Pentana	Alastair Hair






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	Analysis' training module should be reviewed and updated to ensure that there is greater alignment with the Risk Management Strategy (and associated guidance). Thereafter, all staff should be required to complete the module on an annual basis. Finally, the format of the corporate Induction Programme checklist should be amended to mandate the issue of the Risk Management Strategy to, and completion of the 'Risk Analysis' training module by, new starts.					Superusers (who support risk recording), senior managers (to revisit accreditation following turnover) and Elected Members (see below). Training is delivered via existing resource and insurance contract 'risk control days', and a proportionate approach will minimise budget implications. Facilitated sessions are a more productive and efficient alternative to generic theoretical training as they combine the collective expertise of central support and service colleagues to actively focus on applying risk management principles to the real challenges being faced, resulting in the tangible outputs of risk logs and mitigation plans.	
IAF CRM 004	The Strategic Director - Partnership and Performance should complete a Training Needs Analysis to identify the level and type of risk management training required by each category of staff (and elected Members). Thereafter, a Training Programme should be developed and implemented to satisfy all identified needs. In addition, the content of the online 'Risk Analysis' training module should be reviewed and updated to ensure that there is greater alignment with the Risk Management Strategy (and associated guidance). Thereafter, all staff should be required to complete the module on an annual basis. Finally, the format of the corporate Induction Programme checklist should be amended to mandate the issue of the Risk Management Strategy to, and completion of the 'Risk Analysis' training module by, new starts.	Training for elected members on risk will be identified and delivered. A training needs analysis process will be undertaken to understand the training requirements.			31-Oct-2021	Needs assessed (as per action 3), training content defined and materials produced, focussing on key principles, public sector complexities, local arrangements, scrutinising governance & risk, and current/future development. A TNA is planned for the Audit & Scrutiny Committee during late summer/early autumn 2023 – work being refreshed in consideration of the fact that we are now in a new administrative cycle with a new committee make up.	Lee Robertson






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IAF CRM 005	The Strategic Director - Partnership and Performance should complete a Training Needs Analysis to identify the level and type of risk management training required by each category of staff (and elected Members). Thereafter, a Training Programme should be developed and implemented to satisfy all identified needs. In addition, the content of the online 'Risk Analysis' training module should be reviewed and updated to ensure that there is greater alignment with the Risk Management Strategy (and associated guidance). Thereafter, all staff should be required to complete the module on an annual basis. Finally, the format of the corporate Induction Programme checklist should be amended to mandate the issue of the Risk Management Strategy to, and completion of the 'Risk Analysis' training module by, new starts.	The review of the risk analysis training module on Clacks Academy will take place after the approval of the revised risk strategy.			30-Sep-2023	Module will be aligned to strategy, once approved (% progress reflects the fact that content has already been broadly agreed by the risk forum). As stated, it is inappropriate to make annual completion mandatory for all staff and the module will instead be targeted at managers, project/functional leads, and other relevant officers.	Judi Richardson
IAF CRM 006	The Strategic Director - Partnership and Performance should complete a Training Needs Analysis to identify the level and type of risk management training required by each category of staff (and elected Members). Thereafter, a Training Programme should be developed and implemented to satisfy all identified needs. In addition, the content of the online 'Risk Analysis' training module should be reviewed and updated to ensure that there is greater alignment with the Risk Management Strategy (and associated guidance). Thereafter, all staff should be required to complete the module on an annual basis. Finally, the format of the corporate	Mandatory training is provided for via the Corporate Learning & Development Policy, and establishes a minimum standard for the wellbeing and safety of all staff. As such, the agreed risk TNA process, and revised risk strategy will help establish whether risk analysis training is appropriate for all staff and the most appropriate vehicle for delivery. It is not general practice to physically issue a strategy to staff, and as such alternative provision will be made through highlighting risk management, and relevant locations of strategies via the corporate induction process. Additionally, part of the corporate induction process			31-Dec-2021	The strategy delivery plan includes actions to ensure risk management is embedded in induction and leadership development, whether as a stand-alone topic, or as part of the toolkit for managing other explicit risks. There is an additional action to create an intranet page to ensure all key corporate governance strategies, guidance and templates are accessible to staff in a single location. (Again, this action has been marked as started as content will be driven by the strategy, which has already been broadly agreed).	Alastair Hair


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	Induction Programme checklist should be amended to mandate the issue of the Risk Management Strategy to, and completion of the 'Risk Analysis' training module by, new starts.	includes mandatory training, and as such this will be considered in line with the review of 'risk analysis' training.					
IAF CRM 007	All Risk Owners should provide a risk management progress update via the Pentana Performance Management System on a quarterly basis. Risk Owners who fail to provide such an update should be asked to fully explain reasons for the delay to the Strategic Leadership Group, and to confirm the action which is currently being taken to manage the risk.	Consideration will be given to how the revised risk management process will impact on Committee reporting.			31-Aug-2021	The Corporate Risk & Integrity Forum Terms of Reference and reporting process have been revised to support improved engagement (agreed by the forum and SLG in May-22). More detailed update reports inform forum discussions, which subsequently inform the cyclical review of corporate risks, though there are still issues with non-compliance, particularly in the use of the Pentana system. Failure to review is highlighted via the forum update on Strategic Risk Management and the revised strategy includes performance indicators to monitor compliance with the range of corporate governance and risk management controls.	Lee Robertson
IAF CRM 008	The Council's standard Committee report template should be amended to include a specific section on the risks associated with any proposed policy or course of action.	The standard report contains several headings which require report authors to consider financial, legal and equalities considerations amongst others. It is considered that risk should be addressed as part of the "considerations" section of the report and the report writing guidance will be updated accordingly so that the importance of covering risk (where that applies) in Council and Committee papers is highlighted.			31-Aug-2021	The committee report approval section has become fragmented through incremental amendments by individual functions. The risk strategy delivery plan includes an action which extends this recommendation into a more holistic review to modernise and integrate the template as a whole. This will be in conjunction with additional actions to improve both the quantification of risks using performance data (where possible) and the assessment/presentation of policy/project benefits. This will ensure that reports more explicitly state, not only the risks, resource and governance implications, but also the positive impacts, realisation of benefits and evidencing of actions and mitigations	Lee Robertson

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						improving outcomes for communities.	



IAF A08 CCD Public Body Climate Change Duties (PBCCD) 2022/23 Annual Report Limited assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF CCD 001	A Public Bodies Climate Change Duties (PBCCD) annual report compilation timetable should be developed, whereby the information required should be submitted by responsible Officers soon after the end of the reporting period year.	This will be added to the agenda of the Climate Emergency Working Group (CEWG), with work starting in April / May 2024 to compile the information for the 2023/24 return.	2		01-Apr-2024		Emma Fyvie
IAF CCD 002	A Public Bodies Climate Change Duties (PBCCD) annual report compilation timetable should be developed, whereby the information required should be submitted by responsible Officers soon after the end of the reporting period year.	This will be added to the agenda of the Climate Emergency Working Group (CEWG), with work starting in April / May 2024 to compile the information for the 2023/24 return.	2		01-Apr-2024		Pete Leonard
IAF CCD 003	The final report should be completed and ready for Internal Audit validation one month before the submission deadline.	The Climate Emergency Working Group will take responsibility for collecting the data and should report to the Climate Emergency Board at the end of August 2024.	2		07-Aug-2024		Emma Fyvie
IAF CCD 004	The final report should be completed and ready for Internal Audit validation one month before the submission deadline.	The Climate Emergency Working Group will take responsibility for collecting the data and should report to the Climate Emergency Board at the end of August 2024.	2		07-Aug-2024		Pete Leonard
IAF CCD 005	A central record should be held by the Climate Emergency Working Group identifying what information was provided by which Officer for the report. This should also include supporting documentation to evidence the information provided.	A list of information providers will be issued along with the completed return at time of validation. This list will also include any appropriate links to Committee Papers to justify submission.	2		30-Apr-2024		Emma Fyvie



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IAF CCD 006	Future Public Bodies Climate Change Duties annual reports should be proof read and checked for spelling and grammatical errors prior to submission.	A check of figures and spelling was undertaken prior to submission of the final return.	2		01-Nov-2024		Lawrence Hunter
IAF CCD 007	All of the Council's carbon reduction projects should involve a calculation of potential carbon savings as part of the project plan. Actual carbon savings realised from project implementation should also be quantified. These figures should be included in future Public Bodies Climate Change Duties annual reports.	Investigate if the Council reporting template can be amended to incorporate potential carbon savings on each project prior to approval from the Committee.	2		30-Apr-2024		Chris Alliston
IAF CCD 008	All of the Council's carbon reduction projects should involve a calculation of potential carbon savings as part of the project plan. Actual carbon savings realised from project implementation should also be quantified. These figures should be included in future Public Bodies Climate Change Duties annual reports.	The Climate Emergency Working Group and Climate Emergency Board will investigate what means is available to encourage and assist where possible with carbon savings data.	2		30-Apr-2024		Pete Leonard
IAF CCD 009	The compilation of the Public Bodies Climate Change Duties Annual Report should be included as an action / agenda item for the Climate Change Board / Emergency Working Group. This will aid the annual report completion as membership includes Team Leaders from Services that collect climate change data relating to the report.	The Public Bodies Climate Change Duties will be added to the agenda of the Climate Emergency Working Group (CEWG), with work to start in April / May 2024 to compile the information for the 2023/24 return.	3		30-Apr-2024		Emma Fyvie
IAF CCD 010	All report information anomalies identified should be investigated and the Public Bodies Climate Change Duties Annual Report amended / reissued to the Sustainable Scotland Network as a matter of urgency. This	Amendments identified will be submitted to Sustainable Scotland Network once Audit verification is agreed	1		31-Jan-2024		Lawrence Hunter





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	includes: • Corporate emissions; • Staff mileage figures; and • Boiler replacement figures.						
IAF CCD 011	Waste emissions figures should be compiled by the Team Leader, Waste and included in future returns.	Waste emissions figures will be reviewed and included in future returns.	2		30-Apr-2024		

IAF A08 SWS Staff Wellbeing and Support Arrangements 21/22 Substantial assurance


Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF SWS 001	A Terms of Reference should be agreed for the Healthy Working Lives Group.	Healthy Working Lives group to agree a Group Terms of Reference, clarifying: • remit of group; • roles and responsibilities; • governance arrangements (reporting); and • frequency of meetings.			28-Feb-2022	Terms of Reference submitted to the Executive H&S Committee for agreement in May 2023.	Seonaid Scott
IAF SWS 002	Consideration should be given to how formally agreeing and recording how progress with implementing the measures that are included in the Policy are monitored and reported.	Health and Safety to consider what measures can be recorded and monitored via Pentana, and ensure that appropriate governance arrangements (such as through the Executive H&S Committee) are in place.			31-May-2022	This has been overtaken by the agreement of the Wellbeing Strategy which sets this out. This was agreed at Council on 1 December 2022.	Seonaid Scott



IAF A08 WAS Waste Service Procurement Arrangements 19/20 Substantial / Limited assurance








Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF WAS 001	The points in relation to contract exemptions and extensions should be addressed: • The exemption to be reported to the Audit Committee at the December 2019 meeting.	The exemption will be reported to the Audit Committee in December 2019.			05-Dec-2019		Derek Barr
IAF WAS 002	The points in relation to contract exemptions and extensions should be	Mini competition to be undertaken through Scotland Excel Dynamic			17-Jan-2020	Completed. Tender and evaluation undertaken end of Jan 2020. Formal	






Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	addressed: • A full tender process for the Treatment of Co-mingled Mixed Recyclate.	Purchasing Framework (award by January 2020).				contract award 5/3/20.	
IAF WAS 003	The points in relation to contract exemptions and extensions should be addressed: • A full tender process for the Treatment of Inert Waste and Rubble.	Mini competition to be undertaken through Scotland Excel Dynamic Purchasing Framework (award by April 2020).			30-Apr-2020	Internal Audit checked Public Contracts Scotland in September 2021 and this confirmed that contract had been awarded on 23 July 2021. Therefore recommendation recorded as implemented.	
IAF WAS 004	The points in relation to contract exemptions and extensions should be addressed: • A timetable for the Disposal of Bulky Waste tender process should be agreed with Stirling Council.	Will be either mini competition to be undertaken through Scotland Excel Dynamic Purchasing Framework (commencing March 2020) or utilise existing contract for Residual Waste. Discussion ongoing.			31-Mar-2020	Existing landfill disposal contract for residual waste utilised for disposal of bulky waste. Action completed.	
IAF WAS 005	The points in relation to a Waste Service Commodity Strategy should be addressed Report Paragraph: 3.8	A Waste Service Commodity Strategy will be developed			31-Mar-2020	Document produced, which lists every contract in place for the commodities the Council is seeking an outlet for. Contract value, start and expiry date etc for each contract detailed.	
IAF WAS 006	Regular performance review meetings should be held with key suppliers. These meetings should be minuted and any issues recorded and agreed in an action plan.	Initiate regular meetings as part of the requirement specification in all new contracts. Ensuring meetings occur and are minuted.			31-Mar-2020	Monthly meetings take place with Stirling Council, with whom Clacks shares a waste transfer station. Notes are taken. Quarterly meetings with Avondale landfill also happen. These are minuted. Regular meetings with Regen to be arranged.	







IAF A09 BSC
Building Security 2023
Limited assurance







Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF BSC 001	Overall responsibility for developing, disseminating, and enforcing Building Security standards should be agreed.	This role has been transferred to the Strategic Director for Partnership and Performance to link in with the responsibility for guidance and training by September 2023.			30-Sep-2023	The Strategic Director Partnership and Performance has responsibility for implementing a Building Security Policy and training programme.	Chris Alliston


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IAF BSC 002	Giving the findings arising from our visits to a sample of operational premises, consideration should be given to the adequacy of current security guidance. This should include the potential need for professional expertise to assist with the development of robust security standards (including the preparation of a Security Risk Assessment and Action Plan for key operational buildings).	Corporate Policy, Guidance and Training matters will be addressed by the Strategic Director for Partnership and Performance by September 2023.			30-Sep-2023	<p>Development of a building security policy/procedure is underway which will align with requirements and duties under the new Protect duties. A security risk assessment for all relevant buildings is part of this set of requirements. Police Scotland have agreed to support the development of this policy/procedure.</p> <p>Significant work has been undertaken in the mean time on awareness raising through managers cascades, connect, connected and keeping staff connected.</p> <p>A review of door pass and access rights to premises is also well underway.</p>	Chris Alliston
IAF BSC 003	A formal and comprehensive Building Security Incident Policy should be prepared. Once finalised, the Policy should be disseminated to relevant staff, with training provided if required.	A New system has been implemented and staff are being encouraged to log near miss incidents and non compliance issues. A draft Strategy was prepared immediately prior to the Covid-19 pandemic, however, this has not been completed due to staff abstraction. Police Scotland have agreed to assist with a security review, which will input to the draft strategy, which will be considered at the Risk and Integrity Forum in early 2023. It is anticipated that the strategy should be finalised by June 2023. Building Security Risk Assessments are being reviewed by Emergency Planning as part of a larger Scottish Government Initiative			30-Jun-2023	See previous note.	Chris Alliston







Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF BSC 004	Corporate training requirements in relation to building security should be reviewed.	Premises Duty Holder training is scheduled to be undertaken in early 2023. Training is undertaken jointly between Health and Safety and Property Teams. A Corporate Training Programme will be developed by Strategic Director for Partnership and Performance once new guidance and standards are finalised.			30-Sep-2023	Training programme will be developed following finalisation of the policy/procedure. Training on the requirements for the Protect duties has been provided to relevant officers. Premises Duty Holder training has been implemented to relevant officers.	Chris Alliston
IAF BSC 005	Park Primary School: The practice of leaving the school perimeter gates open during the school day should be reviewed.	Park Primary School: The practice of leaving the school perimeter gates open during the school day should be reviewed.	2		30-Apr-2023	Completed	Kay Strang
IAF BSC 006	Park Primary School: Staff should be reminded about the importance of Building Security and the need to challenge unauthorised persons on the premises.	Park Primary School: Staff should be reminded about the importance of Building Security and the need to challenge unauthorised persons on the premises.	2		16-Mar-2022	Completed	Kay Strang
IAF BSC 007	Park Primary School: The practice of leaving the janitor's office, cleaner's cupboard, and IT Server Room unlocked when not in use should stop immediately.	Park Primary School: The practice of leaving the janitor's office, cleaner's cupboard, and IT Server Room unlocked when not in use should stop immediately.	1		16-Mar-2022	Completed	Kay Strang
IAF BSC 008	Park Primary School: All fire doors should be secured and operating effectively.	Park Primary School: All fire doors should be secured and operating effectively.	1		31-May-2023	The issues with the fire doors have now been rectified.	Stuart Graham
IAF BSC 009	Park Primary School: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	Park Primary School: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	2		31-May-2023	We have a general school Risk Assessment and School Security is included. We log through She Assure - 'Near Miss'	Kay Strang
IAF BSC 010	Alloa Family Centre: A building security risk assessment should be undertaken, and a building security incident log should be in place to	Alloa Family Centre: A building security risk assessment should be undertaken, and a building security incident log should be in place to	2		31-May-2023	Review of building security undertaken and all staff based in the building reminded of the security protocols in place.	Lynne Wyles






Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	record the occurrence of security issues.	record the occurrence of security issues.				This is incorporated into the general risk assessment that all staff must familiarise themselves with when using the building. A security incident log is now available.	
IAF BSC 011	Forthbank Roads Depot: The physical security of vehicle keys and equipment should be ensured at all times.	Forthbank Roads Depot: The physical security of vehicle keys and equipment should be ensured at all times.	1		16-Mar-2022		Mike Reid
IAF BSC 012	Forthbank Roads Depot: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	Forthbank Roads Depot: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	2		31-May-2023		Mike Reid
IAF BSC 013	Alloa Town Hall: Ensure that when the building is open only doors that require to be operational are left open.	Alloa Town Hall: Ensure that when the building is open only doors that require to be operational are left open.	2		16-Mar-2022	Implemented	Stephen Morrison
IAF BSC 014	Alloa Town Hall: All fire doors should be secured and operating effectively.	Alloa Town Hall: All fire doors should be secured and operating effectively.	1		31-May-2023	The issues with the fire doors have now been rectified. Duty holders have been informed to report defective items through the Public Buildings Repair email address where action will be carried out as required. In addition, an annual inspection regime of all fire doors by Fabric Officers has been brought into operation.	Stuart Graham
IAF BSC 015	Alloa Town Hall: Consideration should be given to whether CCTV should also cover the blind spot at the rear of the building.	CCTV is being upgraded to include the blind spot area.	3		30-Jun-2023	Increased coverage has been actioned with a further review of all security within FY24/25 at a number of properties.	Stuart Graham






Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF BSC 016	Alloa Town Hall: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	Alloa Town Hall: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	2		31-May-2023	All incidents are logged via the Council's SHE Assure system	Stephen Morrison
IAF BSC 017	Ludgate House: Consideration should be given to whether CCTV should be in operation at this building.	Ludgate House: Consideration should be given to whether CCTV should be in operation at this building.	2		31-May-2023	Due to discussions as to the longer term future of this property, the installation of CCTV was considered. Due to instructions in the latter half of F/Y 23/24 to reduce expenditure, it was decided to review any installation of CCTV until future years.	Stuart Graham
IAF BSC 018	Ludgate House: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	Ludgate House: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	2		31-May-2023		Angela Smith
IAF BSC 019	Tillicoultry Primary School: The practice of leaving the school perimeter gates open during the school day should be reviewed.	Tillicoultry Primary School: The practice of leaving the school perimeter gates open during the school day should be reviewed.	2		30-Apr-2023	The perimeter gates are closed during the school day. (At times we need to close them again when workmen enter at the front of the school.)	Linda Coutts
IAF BSC 020	Tillicoultry Primary School: The security arrangements at the nursery including perimeter fencing and access to the building should be reviewed to ensure they are fit for purpose. The practice of leaving the school perimeter gates open during the school day should be reviewed.	Following an inspection, Education department have agreed to install a new fence.	2		31-May-2023	A new fence has been installed and the area is now very secure and safe.	Linda Coutts
IAF BSC 021	Tillicoultry Primary School: Staff should be reminded about the importance of Building Security and the need to challenge unauthorised persons on the premises.	Tillicoultry Primary School: Staff should be reminded about the importance of Building Security and the need to challenge unauthorised persons on the premises.	2		16-Mar-2022	Staff are reminded regularly about this. All visitors wear badges and can only sign in at the front of the school.	Linda Coutts


Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF BSC 022	Tillicoultry Primary School: All fire doors should be secured and operating effectively.	Tillicoultry Primary School: All fire doors should be secured and operating effectively.	1		31-May-2023	At the current time (March 24) all fire doors are operating. In addition, an annual inspection regime of all fire doors by Fabric Officers has been brought into operation.	Stuart Graham
IAF BSC 023	Tillicoultry Primary School: The practice of leaving the cleaner's cupboard unlocked when not in use should stop immediately.	Tillicoultry Primary School: The practice of leaving the cleaner's cupboard unlocked when not in use should stop immediately.	1		16-Mar-2022	Facilities Management informed staff regarding controls of chemicals and cleaning products. Cleaners cupboards are all now locked and HT has a key.	Linda Coutts
IAF BSC 024	Tillicoultry Primary School: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	Tillicoultry Primary School: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	2		31-May-2023	We have a general school Risk Assessment and School Security is included in this (bottom of page 4). Any log would be through She Assure - 'Near Miss'.	Linda Coutts
IAF BSC 025	Alva Academy: The practice of leaving the school bus park gates open when not in use should stop immediately. Which will allow normal school activity and safe pupil transition within the school perimeter.	Alva Academy: The practice of leaving the school bus park gates open when not in use should stop immediately. Which will allow normal school activity and safe pupil transition within the school perimeter.	1		16-Mar-2022	Arrangements in place to insure gates are locked but open at key times eg break and lunch time which allows for normal school activity and safe transition	Scott McEwan
IAF BSC 026	Alva Academy: Staff should be reminded about the importance of Building Security and the need to challenge unauthorised persons on the premises.	Alva Academy: Staff should be reminded about the importance of Building Security and the need to challenge unauthorised persons on the premises.	2		16-Mar-2022	Completed	Scott McEwan
IAF BSC 027	Lochies School: The practice of leaving the Lochies School playground gates open during the school day should be reviewed.	Risk Accepted: Lochies is a school for children with significant additional support needs, the nature of this is that there is regular vehicle traffic in and out of the school with parents collecting or bringing children in and	2		16-Mar-2022	Lochies school gates are not locked due to reasons previously accepted. The school recognises that unlocked gates present risk of children exiting unsupervised and so 2 mitigations are in place:	Donna Wheeler

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		on average once a week an ambulance coming in to take a child to hospital, all of this precludes the vehicle gates being locked. Given the needs of the children no child would ever be unaccompanied by an adult so the risks to children of external "visitors" are negligible.				<p>1. Staff monitor the gates at any time pupils are present in the playground. Staffing levels and break times are timetabled to ensure there is adequate supervision during these times.</p> <p>2. Gates are secured (not locked) during these times. The purpose of this is to effectively delay pupils should they try to exit, allowing the staff member time to intercept them.</p> <p>When the playground is not in use, staff remove the ties to allow unimpeded access for emergency vehicles and parents when required.</p>	
IAF BSC 028	Lochies School: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	Lochies School: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	2		31-May-2023	<p>Following feedback from the Council Building Security Audit all issues highlighted were incorporated into the General School Risk Assessment.</p> <p>Advice will be sought from FM and H&S to ensure an up-to-date Building Security Risk Assessment is in place.</p> <p>There have been no reported security breaches.</p> <p>1. School gates not locked due to mitigations required</p> <p>ACTION: see above</p> <p>2. Entry gained via PE Hall - this was due to the PE Teacher leaving the door open for ventilation while she was in the hall. No children were present. PE Teacher met the auditors inside the hall.</p>	Donna Wheeler

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						ACTION: PE teacher and all staff reminded that doors should not be left open, if there is a problem with ventilation, this should be reported to the HT	
IAF BSC 029	Deerpark Primary School: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	Deerpark Primary School: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	2		31-May-2023	We have a general school Risk Assessment and School Security is included. We log through She Assure - 'Near Miss'	Anne Rice
IAF BSC 030	Resource Centre Whins Road: All external doors should be checked to ensure they are operating effectively and are secure. Any issues identified should be reported to Facilities management for remedial action.	Resource Centre Whins Road: All external doors should be checked to ensure they are operating effectively and are secure. Any issues identified should be reported to Facilities management for remedial action.	1		16-Mar-2022	Issue of the front door being able to be opened from outside by pulling it has now been rectified and is now secure.	Stuart Graham
IAF BSC 031	Resource Centre Whins Road: The physical security of vehicle keys should be ensured at all times.	Resource Centre Whins Road: The physical security of vehicle keys should be ensured at all times.	1		16-Mar-2022		
IAF BSC 032	Resource Centre Whins Road: Consideration should be given to whether CCTV should be in operation at this building.	Resource Centre Whins Road: Consideration should be given to whether CCTV should be in operation at this building.	2		31-May-2023	The installation of CCTV was considered, however due to instructions in the latter half of F/Y 23/24 to reduce expenditure, it was decided to review and delay any installation of CCTV until future years.	Stuart Graham
IAF BSC 033	Resource Centre whins Road: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	Resource Centre whins Road: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	2		31-May-2023		
IAF BSC 034	Sunnyside Primary School: A building security risk assessment should be undertaken, and a building security	Sunnyside Primary School: A building security risk assessment should be undertaken, and a building security	2		31-May-2023	We have a general school Risk Assessment and School Security is included. We log through She Assure -	Lynne Goodwin

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	incident log should be in place to record the occurrence of security issues.	incident log should be in place to record the occurrence of security issues.				'Near Miss'	
IAF BSC 035	Kilncraigs: Staff should be reminded about the importance of Building Security and the need to challenge unauthorised persons on the premises.	Kilncraigs: Staff should be reminded about the importance of Building Security and the need to challenge unauthorised persons on the premises.	2		16-Mar-2022	Various briefings and communications have been issued on this topic since the date of this audit. The latest example is the current guidance on Connect, dated 20 March 2024.	Pete Leonard
IAF BSC 036	Kilncraigs: All doors should be checked to ensure they are operating effectively and are secure. Any issues identified should be reported to Facilities management for remedial action.	Kilncraigs: All doors should be checked to ensure they are operating effectively and are secure. Any issues identified should be reported to Facilities management for remedial action.	2		16-Mar-2022	Duty holders have been informed to report defective items through the Public Buildings Repair email address where action will be carried out as required. In addition, an annual inspection regime of all fire & security doors by Fabric Officers has been brought into operation	Alison Morrison
IAF BSC 037	Kilncraigs: The practice of leaving internal office doors open should be reviewed.	Kilncraigs: The practice of leaving internal office doors open should be reviewed.	2		16-Mar-2022	This practice is no longer in operation. Internal security doors are now all kept closed	Pete Leonard
IAF BSC 038	Kilncraigs: Staff should be reminded to lock computers when not in use.	Kilncraigs: Staff should be reminded to lock computers when not in use.	2		16-Mar-2022	Item not progressed. Will raise with IT colleagues to perhaps include in a wider IT security briefing.	Pete Leonard
IAF BSC 039	Kellibank Depot: The physical security of all property keys should be ensured at all times.	Kellibank Depot: The physical security of all property keys should be ensured at all times.	1		16-Mar-2022	The public buildings key presses have been rationalised and secure heavy duty key safes with QR codes have been fitted to schools. A further batch of key safes have been purchased and will be fitted in the coming months to other public buildings. This introduction of these key presses increases security, reduces wasted time travelling to and from Kelliebank for keys during normal office hours and Out Of Hours calls. Only approved staff have access to the codes	Alison Morrison




Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						due to the QR code which links between the operators phone and the master approved list controlled by Stuart Graham, Project Coordinator, Public Buildings & Compliance.	
IAF BSC 040	Kellibank Depot: A review of access on foot to the depot yard should be undertaken to assess whether this is adequate or could be feasibly restricted further.	Kellibank Depot: A review of access on foot to the depot yard should be undertaken to assess whether this is adequate or could be feasibly restricted further.	2		31-May-2023		Iain McDonald
IAF BSC 041	Kelliebank Depot: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	Kelliebank Depot: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	2		31-May-2023		Iain McDonald
IAF BSC 042	Employee pass access rights should be reviewed to ensure that employees only have access to buildings that they require.	Employee pass access rights should be reviewed to ensure that employees only have access to buildings that they require.	2		31-May-2023	A current review of all access rights across the council has been underway to reduce the number of properties individuals can access as well as reduce the number of 'individual permissions' within the Paxton system software.	Stuart Graham
IAF BSC 043	All fire doors should be checked to ensure they are operating effectively and are secure, any issues identified should be reported to Facilities management for remedial action.	All fire doors should be checked to ensure they are operating effectively and are secure, any issues identified should be reported to Facilities management for remedial action.	1		16-Mar-2022	Duty holders have been informed to report defective items through the Public Buildings Repair email address where action will be carried out as required. In addition, an annual inspection regime of all fire & Security doors by Fabric Officers has been brought into operation.	Stuart Graham
IAF BSC 044	Action is taken to implement the building security corporate recommendations which have been outstanding since 2019.	Action is taken to implement the building security corporate recommendations which have been outstanding since 2019.	1		31-May-2023	Property Team to work with all relevant people to address the issues raised, pick up on the actions that have not been implemented previously and ensure that	Chris Alliston





Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						all measures relating to the security of physical assets are addressed. Corporate Security Actions will be taken forward by Strategic Director Partnership and Performance	
IAF BSC 045	Consideration should be taken to creating a short term Building Security Working Group in order to take forward outstanding recommendations.	Consideration should be taken to creating a short term Building Security Working Group in order to take forward outstanding recommendations.	3		31-May-2023	A short term working group was considered but the approach taken has been for Property Team to work with all relevant people to address the issues raised, pick up on the actions that have not been implemented previously and ensure that all measures relating to the security of physical assets are addressed. Corporate Security Actions will be taken forward by Strategic Director Partnership and Performance	Pete Leonard

IAF A09 FOI

Freedom of Information Requests

Substantial / Limited assurance



Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF FOI 001	The Monitoring Officer role profiles are reviewed and amended to reflect their FOI duties.	Freedom of Information Monitoring Officers duties will be reviewed and recirculated. This will be accompanied by an offer of additional 1-2-1 training if required.	3		30-Jul-2024		Evelyn Paterson
IAF FOI 002	An Operating Procedure is written to document the responsibilities of the Monitoring Officers and the Governance team, specifically the process of follow up on outstanding requests.	Guidance notes are due for review and will incorporate this recommendation.	3		30-Jul-2024		Evelyn Paterson
IAF FOI 003	The current User Guide for the in house database should be reviewed and updated as appropriate.	The new system is now in use and a new user guide and user videos are already available. The Governance Team will review	3		30-Apr-2024		Evelyn Paterson




Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		and update as appropriate.					
IAF FOI 004	FOI training is made mandatory to all staff.	This will be raised at the next available Senior Leadership Group to request permission to make the training mandatory as recommended.	3		31-May-2024		Evelyn Paterson
IAF FOI 005	Action should be taken to improve the number of FOI requests and reviews answered within the statutory timeframe of 20 working days. No requests should remain unanswered.	A monthly report will be provided to the Extended Senior Leadership Group in the Pentana format to ensure that performance standards are achieved.	2		30-Jun-2024		Evelyn Paterson
IAF FOI 006	Monthly figures uploaded to Pentana are distributed and discussed at Senior Leadership Group with action taken where required particularly in relation to delayed and no responses.	A monthly report will be provided to the Extended Senior Leadership Group in the Pentana format.	2		30-Jun-2024		Evelyn Paterson
IAF FOI 007	The anomalies with the Scottish Information Commissioner (SIC) returns are investigated and addressed. Arrangements should be put in place to ensure that the accuracy of all future returns are checked prior to submission to SIC.	Some of the anomalies could be due to timing of reporting or the way the old system statistics were produced. The new system should make this clearer. This will be reviewed before the next set of statistics are issued.	2		31-May-2024		Evelyn Paterson






IAF A09 LBF

Leisure Banking Follow Up

Assurance level n/a

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF LBF 001	There are a number of points where Leisure banking guidance could be enhanced. The points relating to the Leisure banking guidance should be considered when it is next updated.	Guidance documents will be reviewed and amended to include instruction on using unique SCUBA log in, the requirement of double signatures on banking paperwork, and management checks	3		31-Dec-2023	The <i>Income Handling & Banking procedures</i> have been reviewed and updated to include instruction on using a unique SCUBA log in, requirement of double signatures on banking paperwork and management checks	Alison Mackie
IAF LBF 002	Leisure Services staff job descriptions should be updated to ensure they	Job descriptions will be reviewed, however, details on processing	3		31-Dec-2023	Job descriptions have been reviewed & agreement made that updates are not	Alison Mackie





Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	reflect the revised guidance and in particular, daily recording of leisure income, secure storage, transfer, and banking responsibilities.	payments to Fitness Coaches and Leisure Attendants job profiles is not required as there is a sufficient induction programme and updated procedures now in place.				required as new Income Handling Procedures / Guidelines in place & induction process updated for new staff	
IAF LBF 003	The findings from the original report should be reviewed by the Directorate. These state: • no segregation of duties in the day to day collection arrangements; • daily banking records were unclear / incomplete; • no independent management checks on income collection and banking arrangements; • no reconciliations by Leisure Services of SCUBA income to income received at the bank; and • no regular suspense account reconciliations by the Accountancy Team.	Leisure Attendants Banking Procedure and Interim Cash Handling Procedures will be reviewed and updated. This will include periodic independent management checks and income checks by a second officer.	2		31-Dec-2023	A process for independent management checks of the <i>Income Handling & Banking procedures</i> and the recording of these has been implemented <i>The Income Handling & Banking procedures</i> have been updated to reflect the need for income checks by a second officer, management checks and the daily routine for staff at venues.	Alison Mackie
IAF LBF 004	After inspection at both sites, it was found that although cash is no longer accepted the £50 float is still in the safe. Internal Audit witnessed during the visit to Lornshill Academy that the door to the Leisure reception is propped open with a weight allowing access by the public. The office is also shared with the school PE department staff (during the day) creating access to other equipment and office items	The float will be removed immediately. During opening hours the door to Leisure reception will be closed at all times. Out of Leisure operating hours, all leisure information will be securely stored and inaccessible to anyone within the PE base.	1		31-Dec-2023	Leisure Co-ordinator & Team Leader – Sport, Leisure & Libraries removed £50 float from each venue (14.12.23) Email sent to all Leisure Attendants / Fitness Coaches / Leisure Supervisors regarding safe working practices & management spot checks – includes door closed/locked.	Alison Mackie
IAF LBF 005	Management checks on income collection arrangements should be introduced for cash and card payments sites. These checks should include reviewing cash handling arrangements: that correct procedures are being followed (receipts issued), cashing up is taking place at the correct time, and that it covers all tills.	Guidance documents will be updated with immediate effect to reflect periodic management checks.	1		31-Dec-2023	A process for independent management checks of the <i>Income Handling & Banking procedures</i> and the recording of these has been implemented	Alison Mackie

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF LBF 006	The Accountancy Team should consider what action (including formal write off) may be required to clear the long standing balance on the Leisure Suspense Account.	Measures will be put in place to reconcile the income monthly immediately.	1		31-Jan-2024		Helen Coleman; Lindsay Sim
IAF LBF 007	There remains scope to enhance segregation of duties by having two officers involved in checking and confirming cash floats, daily cashing up and transferring of income to the safe. If it is not feasible to have two officers involved, then periodic sample checks should be introduced.	Segregation of duties will be implemented at Lornshill Academy.	1		31-Dec-2023	Where possible (shift pattern dependent) the new Leisure Banking Procedures gives guidance on segregation of duties	Alison Mackie
IAF LBF 008	The door should be locked at all times. Applies to: Lornshill Academy	During opening hours the door to Leisure reception will be closed at all times. Out of Leisure operating hours, all leisure information will be securely stored and inaccessible to anyone within the PE base.	1		31-Dec-2023	Email sent to all Leisure Attendants / Fitness Coaches / Leisure Supervisors regarding safe working practices & management spot checks . Merchant copy card receipts are stored in the till and transferred to the safe each night at all venues alongside the daily cash up reports. This process is documented in the updated <i>Income Handling & Banking procedures</i>	Alison Mackie
IAF LBF 009	As cash is no longer accepted at either location the float is not taken out of the safe.	Cash will not be reinstated, and the current floats will be removed immediately.	2		31-Dec-2023	Cash is no longer taken at the venues & cash floats have been removed as per 004	Alison Mackie
IAF LBF 010	There was no register recording the contents and value of cash in the safe.	A safe contents record will be introduced immediately.	2		31-Dec-2023	A safe contents record sheet has been created and distributed to each of the venues for immediate use	Alison Mackie

IAF A09 LMA

Legionella Management Arrangements 21/22







Substantial assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF LMA 001	The Legionella Responsible Person deputies should be formally appointed.	Letters to Deputies sent on 13 December 2021			13-Dec-2021	Completed.	Stuart Graham
IAF LMA 002	The points relating to the content of the Legionella Policy should be considered when it is next updated.	Report findings to be proposed to be added into Legionella Policy during next review.			31-Mar-2022	Update from Seonaid Scott: Changes have been drafted and are due to go to Policy group in April 2023 before going to Executive H&S Committee in August 2023.	Stuart Graham; Seonaid Scott
IAF LMA 003	Advice should be sought from Legal Services and the Procurement Manager regarding the current level of expenditure with the Legionella and Water Services contractor. This should include the steps necessary to report the level of spend to elected Members, and should be factored into future procurement planning in this area.	Considerable spend has had to be undertaken as a result of considerable underspend prior to 2018. The new contract value is realistic and reflects comparable spend over the last three years. Senior management is aware of the value of spend to date.			31-Mar-2022	Update from Stuart Graham: Contract has recently been tendered and is undergoing marking. Tender closed on 5th December 2022 and contractor appointed.	Stuart Graham
IAF LMA 004	In relation to the new Legionella and Water Services contract: • if a new contractor is appointed the historical data / reports that will be required from the existing contractor should be identified and arrangements put in place for their handover; and • the specification for the new Legionella and Water Services contract should include the monitoring and inspection of all hot and cold system assets.	All documents are available and the monthly data is downloadable as a CSV file. All Legionella Risk Assessments have already been downloaded and are stored within the Councils IT system. The tender for new water management provider has already begun and we have already enhanced the service provision to monitor and maintain more of the services in line with the L8 ACOP and HSG274.			30-Jun-2022	Update from Stuart Graham: Contract has recently been tendered and is undergoing marking. Tender closed on 5th December 2022 and contractor appointed.	Stuart Graham

IAF A09 POA

Purchase Order / Invoice Authorisation and Certification – Transactional Testing 19/20




Substantial assurance



Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF POA 001	All Place Directorate Purchase Order and Invoice Authorisation and Certification officers should be reminded of their roles and responsibilities and the requirement to comply with the Financial Regulations and Contract Standing Orders.	All Place Directorate PO/Invoice authorisation officers, have been reminded of their roles and responsibilities and the requirement to comply with Financial Regulations and Contract Standing Orders in a consistent and transparent manner.			29-Nov-2019	This requires to be updated on a regular basis. Financial Regulations were updated and sent to all managers last in 2023, with signatures required to confirm understanding.	Pete Leonard
IAF POA 002	The Delegated Authority and Techone authorisation limits should be reviewed. To avoid ambiguity and ensure consistency of authorisation levels.	The Delegated Authority and Techone authorisation limits will be reviewed.			29-Nov-2019	Regularly reviewed - last completed 2022/23.	Pete Leonard
IAF POA 003	All People Directorate Purchase Order and Invoice Authorisation and Certification officers should be reminded of their roles and responsibilities and the requirement to comply with the Financial Regulations and Contract Standing Orders.	All People Directorate Purchase Order and Invoice Authorisation and Certification officers will be reminded of their roles and responsibilities and the requirement to comply with the Financial Regulations and Contract Standing Orders.			31-Dec-2019	This requires to be updated on a regular basis. Financial Regulations were updated and sent to all managers last in 2023, with signatures required to confirm understanding.	
IAF POA 004	The Delegated Authority and Techone authorisation limits should be reviewed. To avoid ambiguity and ensure consistency of authorisation levels.	The Delegated Authority and Techone authorisation limits will be reviewed.			31-Mar-2020	Regularly reviewed - last completed 2022/23.	
IAF POA 005	All Partnership eople Directorate Purchase Order and Invoice Authorisation and Certification officers should be reminded of their roles and responsibilities and the requirement to comply with the Financial Regulations and Contract Standing Orders.	All People Directorate Purchase Order and Invoice Authorisation and Certification officers will be reminded of their roles and responsibilities and the requirement to comply with the Financial Regulations and Contract Standing Orders.			30-Sep-2022	This requires to be updated on a regular basis. Financial Regulations were updated and sent to all managers last in 2023, with signatures required to confirm understanding.	Chris Alliston
IAF POA 006	The Delegated Authority and Techone authorisation limits should be reviewed. To avoid ambiguity and ensure consistency of authorisation levels.	The Delegated Authority and Techone authorisation limits will be reviewed.			31-Mar-2020	Regularly reviewed - last completed 22/23.	


IAF A10 APO






Adult Social Care Purchase Order Arrangements


No assurance




Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF APO 001	All Adult Care purchases should have an appropriately authorised Purchase Order raised on Techone by an officer with sufficient delegated authority and sent to the supplier in advance of payment. The Purchase Order should include the financial commitment as detailed in the care plans. Prior to payment, invoices should be received and matched to the Purchase Order.	Clackmannanshire Council Senior Management agreed that: <ul style="list-style-type: none"> • Adult Care Purchase Orders should be issued / approved on Techone at the beginning of the year, with a 'call off' arrangement in place for ongoing spend once invoices are received with actual hours. The value of Purchase Orders should be based on: previous annual cost or the actual budget for the type of care; or the care plan annual value; and • Purchase Orders should be raised before any invoices are received and if there is a contract the contract reference should also be noted. 	1		31-May-2024	Part of BMU process improvement work (links to 012)	Chris Alliston
IAF APO 002	All Adult Care purchases should have an appropriately authorised Purchase Order raised on Techone by an officer with sufficient delegated authority and sent to the supplier in advance of payment. The Purchase Order should include the financial commitment as detailed in the care plans. Prior to payment, invoices should be received and matched to the Purchase Order.	The Health and Social Care Partnership Senior Management stated that: <ul style="list-style-type: none"> • The approved process within Clackmannanshire Council is to use Techone, however, it is acknowledged that social care purchasing within an integrated partnership involving Stirling Council and NHS Forth Valley requires consideration of a more flexible approach ensuring effective governance and control; and • Consideration be given to the 'pro-forma' process in place which is aligned to industry standard practice based on actual hours delivered on a 4 weekly programme of payments. 	1		31-May-2024	Improvement plan in development - requires further work.	David Williams
IAF APO 003	All Adult Care purchases should have an appropriately authorised Purchase Order raised on Techone by an officer	An improvement plan will be agreed by the Health and Social Care Partnership and Clackmannanshire	1		31-May-2024		Chris Alliston




Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	with sufficient delegated authority and sent to the supplier in advance of payment. The Purchase Order should include the financial commitment as detailed in the care plans. Prior to payment, invoices should be received and matched to the Purchase Order.	Council Senior Management. The improvement plan will have measurable actions to address the adult social care commissioning and payment processes including the best use of current IT systems and assess further system development requirements to align with process requirements.					
IAF APO 004	All Adult Care purchases should have an appropriately authorised Purchase Order raised on Techone by an officer with sufficient delegated authority and sent to the supplier in advance of payment. The Purchase Order should include the financial commitment as detailed in the care plans. Prior to payment, invoices should be received and matched to the Purchase Order.	An improvement plan will be agreed by the Health and Social Care Partnership and Clackmannanshire Council Senior Management. The improvement plan will have measurable actions to address the adult social care commissioning and payment processes including the best use of current IT systems and assess further system development requirements to align with process requirements.	1		31-May-2024		David Williams
IAF APO 005	Care Plans should be in place for all adult care packages and should be retained in line with the Council's Retention Policy.	Health and Social Care Partnership Management advised that they are reasonably assured that care plans are routinely implemented on the basis that current systems ought not to permit progression to payment without this. However, a sample audit / data cleanse will be undertaken for assurance purposes. This will be repeated annually. Annual checking will be introduced to ensure that all care plans are in place. Health and Social Care Partnership Management advised that a modernised and fit for purpose Social Work recording system would streamline this process and ensure effective financial management based on individual care packages. A focus on this issue will	2		31-May-2024		David Williams

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		be built into induction training to ensure processes and systems are understood and implemented properly from the outset of a member of staff's career within the Partnership. Quality Assurance (QA) processes and Key Performance Indicators (KPIs) to be developed and implemented to allow for routine reporting on performance in relation to care plans, work underway to devise KPIs dashboard. This will include "One Sheet" commissioning information.					
IAF APO 006	All care plans should be regularly reviewed, and this should include approval of any ongoing financial commitments in line with the approving manager's delegated authority.	Health and Social Care Partnership Management advised that there needs to be a review of the levels of approval across systems as current arrangements do not align with delegated authority. Discussion required regarding the Council's Scheme of Delegation to ensure a transparent recognition of the role and function of across-Partners HSCP management team. A review will be undertaken of the Council's Scheme of Delegation to ensure that it includes the role and function of Health and Social Care Partnership Management Team and Officers. Thereafter the levels of approval on Adult Care Systems will be fully aligned to delegated authorities. Health and Social Care Partnership Management advised that following agreement on the process of ordering of packages of care going forward, a written standard operating procedure (SOP) for care managers and line managers would be developed. This will be disseminated accordingly with a requirement for a signed	1		31-May-2024		David Williams

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		confirmation that each relevant staff member has read the procedure. The SOP will clarify the appropriate process for evidence of approval, e.g. amendment to the care plan or system to note approvals.					
IAF APO 007	All care plans should be regularly reviewed, and this should include approval of any ongoing financial commitments in line with the approving manager's delegated authority.	A review and transformation of Adult Social Care processes is underway and will clarify statutory arrangements for reviews and case file audit, including financial commitments of care plans with the aim of implementing a compliant care plan reviewing process.	1		31-Jul-2024		David Williams
IAF APO 008	The manager approval and review of care plans should be defined in written procedures.	Adult Social Care Standard Operating Procedures will be developed and include processes for compiling, approving, and reviewing Care Plans.	2		30-Jun-2024		David Williams
IAF APO 009	Payments on Techone should only be approved by officers with sufficient delegated authority.	A review will be undertaken of the Council's Scheme of Delegation to ensure that it includes the role and function of Health and Social Care Partnership Management Team and Officers. Thereafter the levels of approval on Adult Care Systems will be fully aligned to delegated authorities.	1		31-May-2024		Ewan Murray
IAF APO 010	Payments on Techone should only be approved by officers with sufficient delegated authority.	A review will be undertaken of the Council's Scheme of Delegation to ensure that it includes the role and function of Health and Social Care Partnership Management Team and Officers. Thereafter the levels of approval on Adult Care Systems will be fully aligned to delegated authorities.	1		31-May-2024	IJB Chief Officer will send Procurement Manager and Council CFO updated position on delegated authority levels on 23/5 in line with CO email being issued post budget discussion.	Lindsay Sim
IAF APO 011	Officers responsible for approving payments on Techone should have sufficient information in order to	Health and Social Care Partnership Management advised that a Resource Allocation Group (RAG) process for	1		31-May-2024		David Williams

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	ensure only valid payments are made. For example, the service or goods have been provided and where appropriate these reconcile to a current contract.	approval of Long Term Care is under development and expected to be implemented by the end of January 2024. This will include the process for budgetary and commissioning consideration. It would not be feasible nor practical to implement a similar process for Care at Home delivery given the volume of work and turnover of clients indicated in this area. Explore ways of getting Manager assurance that appropriate checks had been undertaken. E.g. approval of care plan and actual costs incurred. Health and Social Care Partnership Management advised that there needs to agreement on an appropriate process for evidence of approval. Business Matching Unit (BMU) will develop a Quality Assurance process for reconciliation purposes.					
IAF APO 012	Officers responsible for approving payments on Techone should have sufficient information in order to ensure only valid payments are made. For example, the service or goods have been provided and where appropriate these reconcile to a current contract.	Health and Social Care Partnership Management advised that a Resource Allocation Group (RAG) process for approval of Long Term Care is under development and expected to be implemented by the end of January 2024. This will include the process for budgetary and commissioning consideration. It would not be feasible nor practical to implement a similar process for Care at Home delivery given the volume of work and turnover of clients indicated in this area. Explore ways of getting Manager assurance that appropriate checks had been undertaken. E.g. approval of care plan and actual costs incurred. Health and Social Care Partnership Management advised that	1		31-May-2024	LTC RAG process in place. Quality Assurance process for reconciliation developed. The manager assurance element is really SDS outcome based assessment so links to systematic implementation of SDS policy - going to IJB June 24	Lindsay Sim



Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		there needs to agreement on an appropriate process for evidence of approval. Business Matching Unit (BMU) will develop a Quality Assurance process for reconciliation purposes.					
IAF APO 013	Consideration should be given to Adult Care Team Managers having access to real time budget information when approving care plans. Prior to approval of care plans budgets should be checked to ensure they are sufficient to cover the projected financial costs	Health and Social Care Partnership Management advised that Finance / budget meetings have now been implemented with Locality Managers, however, the finance information available needs to be reviewed to ensure it has appropriate meaning at team level. Evidence of sufficient budget to enable care commitment will be built into the centralised HSCP resource allocation group (RAG) which is being put in place from January 2024.	2		31-May-2024		David Williams
IAF APO 014	Consideration should be given to Adult Care Team Managers having access to real time budget information when approving care plans. Prior to approval of care plans budgets should be checked to ensure they are sufficient to cover the projected financial costs	Health and Social Care Partnership Management advised that Finance / budget meetings have now been implemented with Locality Managers, however, the finance information available needs to be reviewed to ensure it has appropriate meaning at team level. Evidence of sufficient budget to enable care commitment will be built into the centralised HSCP resource allocation group (RAG) which is being put in place from January 2024.	2		31-May-2024	Monthly budget review meetings in place (CFO will now attend periodically). Requested techone training for budget managers	John Finn
IAF APO 015	Consideration should be given to Adult Care Team Managers having access to real time budget information when approving care plans. Prior to approval of care plans budgets should be checked to ensure they are sufficient to cover the projected financial costs	Health and Social Care Partnership Management advised that appropriate Tech One System Training to be provided to relevant managers.	2		30-Jun-2024	IJB CFO raising finance training with both council CFOs/ NHS DoF - will be on agenda of next finance working group as also raised through IJB IA governance report as wider issue	Lindsay Sim



Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF APO 016	Adult Care Management should review non contract care and support expenditure to ensure compliance with the Care and Support Contract Standing Orders Exception Report.	These will be reviewed and action taken as appropriate.	1		31-May-2024		Louise Johnston
IAF APO 017	Contracts should be put in place for care provider expenditure that meets Contract Standing Order thresholds.	A review of historical Adult Social Care spend will be undertaken to identify suppliers where no contracts are in place. Where no contracts were identified then procurement processes will be followed and contracts awarded. This review of supplier spend and contracts will be undertaken annually.	1		30-Jun-2024		Derek Barr
IAF APO 018	Contracts should be put in place for care provider expenditure that meets Contract Standing Order thresholds.	A review of historical Adult Social Care spend will be undertaken to identify suppliers where no contracts are in place. Where no contracts were identified then procurement processes will be followed and contracts awarded. This review of supplier spend and contracts will be undertaken annually.	1		30-Jun-2024		David Williams



IAF A10 HPU


System Administration – High Privilege User Access to Key Corporate Systems 19/20





Substantial assurance






Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF HPU 001	The issues relating to access permissions should be considered and addressed, with permissions restricted to only those who require them. (Paragraph 3.6.1)	The Financial Systems Developer had access prior to the BACS System Pay Gate moving to the cloud version. They no longer have access to this, therefore no action required.			04-Dec-2019	Update May 2023 – Complete.	
IAF HPU 002	The issues relating to access permissions should be considered and addressed, with permissions restricted to only those who require	This has been reviewed and the two users are required to have systems access to generate the payment file in Techone and then send it through			04-Dec-2019	Update May 2023 – Complete.	

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	them. (Paragraph 3.6.2)	Pay Gate to BACS. The payment file in Techone is checked by the Corporate Accountant before the file is sent through Pay Gate. The Corporate Accountancy Team Leader					
IAF HPU 003	The issues relating to access permissions should be considered and addressed, with permissions restricted to only those who require them. (Paragraph 3.6.3)	There are 2 members of staff within HR and Workforce Development who have System Administrator access. The Payroll and Systems Supervisor and the HR Systems Officer. Both these staff are key staff and the Senior Manager – HR and Workforce Development is content they require such access. Based on separation of duties within the department and appropriate checks and balances within the Finance Section the Senior Manager – HR and Workforce Development has reviewed and is of the view that there are sufficient measures in place to mitigate / minimise any potential risk.			04-Dec-2019	Access to the HR System (iTrent) is dependant on role profile privileges. Various roles have been created and assigned to appropriate staff e.g. People Manager - access to information for managers and the staff they manage, Payroll Assistant - to members of payroll team. Systems Admin - restricted to Itrent team.	Chris Alliston
IAF HPU 004	System enforced segregation of duties between the BACS import and approve / submit stages should be introduced as soon as possible.	There are currently checks prior to the BACS processing stage to check for erroneous payment and minimise risk of fraudulent payments. Finance will look at the process and determine whether adding an additional level of approval is possible within the small number of people who have access to the system and that there would be sufficient cover for each of the payment types. Finance need to be content that an additional level of approval will provide additional security and people understand their role in the process.			28-Feb-2020	Considered but not taking forward. There are checks on the production of the BACS import however, due to the small size of the team, it is not viable to have a second check when it is imported into and submitted from Paygate. The team are aware of their roles within the process.	

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF PTT 001	Services should ensure that designated reporting managers on iTrent have sufficient delegated authority to process leaver, change of hours, and overtime transactions which should be reflected in authorisation levels in the authorised signatory list.	Work will be undertaken within the iTrent system to enable tasks to be delegated upwards to responsible officers.	1		30-Jun-2023	Complete - The Itrent System has been updated to enable upward delegation	Donna Perrie
IAF PTT 002	Services should ensure that designated reporting managers on iTrent have sufficient delegated authority to process leaver, change of hours, and overtime transactions which should be reflected in authorisation levels in the authorised signatory list.	Work will be undertaken to ensure that iTrent reporting manager reflect the delegations as outlined within the Authorised Signatory Database.	1		30-Jun-2023	The email issued to managers when their employee claims overtime/expenses has been updated to include a reminder that they require to have the correct authority in order to authorise the claim. The wording is: In order to approve overtime/mileage/expenses you must ensure you have the correct delegated authority . Please ensure you check your level of authorisation by reference to the authorised signatory database, available at J:Authorised SignatoriesDelegated Authorities Approving this request without the appropriate level of authorisation would be a breach of the Council's financial regulations. If you do not have the correct authorisation please redirect this task upwards to an appropriate manager who can authorise, by clicking on redirect at the top left.(next to actions) on your to do list home screen. You should thereafter liaise with your Senior Manager/Strategic Director to ensure your level of authorisation is amended to allow you to authorise such tasks. In addition to this email wording has been added on the PT69 to inform	Donna Perrie



Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						managers that they will need to ensure appropriate delegated authority is requested and in place and that this reflects the authorised signatory list if required. Wording as follows: In order to approve overtime/mileage/expenses you must ensure this employee has the correct delegated authority . If they will be authorising change forms or time and expenses please ensure they are on the Authorised Signatory list. Approving requests without the appropriate level of authorisation would be a breach of the Council's financial regulations.	
IAF PTT 003	Services should ensure that designated reporting managers on iTrent have sufficient delegated authority to process leaver, change of hours, and overtime transactions which should be reflected in authorisation levels in the authorised signatory list.	Communications will be issued to all managers reminding them to ensure they are checking delegated authorities and compliance with financial regulations.	1		30-Apr-2023	<p>The Itrent System has been updated to enable upward delegation</p> <p>The email issued to managers when their employee claims overtime/expenses has been updated to include a reminder that they require to have the correct authority in order to authorise the claim. The wording is:</p> <p>In order to approve overtime/mileage/expenses you must ensure you have the correct delegated authority . Please ensure you check your level of authorisation by reference to the authorised signatory database, available at J:Authorised SignatoriesDelegated Authorities</p> <p>Approving this request without the appropriate level of authorisation would be a breach of the Council's financial regulations.</p>	Chris Alliston

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						If you do not have the correct authorisation please redirect this task upwards to an appropriate manager who can authorise, by clicking on redirect at the top left.(next to actions) on your to do list home screen. You should thereafter liaise with your Senior Manager/Strategic Director to ensure your level of authorisation is amended to allow you to authorise such tasks.	
IAF PTT 004	Forms received by HR and Payroll Sections including the appointment of Reporting Managers should be checked to ensure they are authorised by an Officer with sufficient delegated authority.	Appropriate checks will be put in place by HR and Payroll to ensure that forms received are authorised by appropriate officers.	1		30-Apr-2023	A spreadsheet has been created to record spot checks of timesheets which are submitted to payroll on a monthly basis.	Donna Perrie
IAF PTT 005	Services ensure that employee change notifications are promptly submitted where possible prior to the actual change and in line with Payroll processing deadlines	Services are currently reminded of the payroll processing closing dates on a monthly basis. An additional reminder will be issued at the start of each month. Payroll and HR Deadline dates are available on CONNECT.	1		08-Mar-2023	Payroll processing deadlines continue to be issued on a monthly basis An email is now issued to managers at the start of each month to remind them of the appropriate payroll deadline dates and to ensure paperwork I sent to HR and Timesheets into Payroll in line with the deadlines.	Donna Perrie
IAF PTT 006	Service Senior Managers must ensure that necessary arrangements are in place to check all payroll workforce verification reports for accuracy and notify the Payroll Section of the subsequent outcomes. These processes should be completed within the deadline specified by the Payroll Section.	Directors will be asked to ensure Senior Managers are completing workforce verification checks timeously.	1		08-Mar-2023	This is outlined in the regular reporting to ESLG on overpayments/payroll checking and Directors asked to ensure that actions in place. Comms was also issued to Strategic Directors on 29/03/23 with the audit findings.	Chris Alliston; Pete Leonard; Lorraine Sanda
IAF PTT 007	HR and Payroll Sections should retain a record of checks undertaken on all leavers and acting up allowances.	The Payroll and Systems Manager and the HR Co-ordinator will ensure the iTrent log is updated to allow confirmation of checks / type of check to be recorded.	2		08-Mar-2023	A double check process is now in place and the iTrent log has had additional columns added for this.	Leeanne Greig; Donna Perrie

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF PTT 008	A review of the current process is undertaken by HR and Payroll Section around recording of reports (workforce verification) issued and confirmation that checks have been undertaken.	The Payroll and Systems Manager and HR Co-ordinator will ensure a formal recording system of returns is put in place.	2		08-Mar-2023	An electronic log is now in place to record if and when services return the workforce check report.	Leeanne Greig; Donna Perrie
IAF PTT 009	Executive Senior Leadership Group ensure the Directorate Senior Managers are aware of the findings in relation to the level and cause of overpayments, and measures are in place to address these issues.	The Internal Audit report will be tabled for discussion at the Executive Senior Leadership Group.	2		30-Jun-2023	The Internal Audit report was tabled at ESLG on 29/03/23 The Strategic Directors were messaged on the 29/03/23 with the internal audit outcomes and asked to cascade to Senior managers. Directors have confirmed that this has been shared and cascade. HSCP confirmed on 19/05/23 that they also actioned.	Chris Alliston
IAF PTT 010	Executive Senior Leadership Group ensure the Directorate Senior Managers are aware of the findings in relation to the level and cause of overpayments, and measures are in place to address these issues.	Cascade of audit report findings through portfolio Senior Management Teams.	2		31-May-2023	The Strategic Directors were messaged on the 29/03/23 with the internal audit outcomes and asked to cascade to Senior managers. Directors have confirmed that this has been shared and cascade. HSCP confirmed on 19/05/23 that they also actioned.	Chris Alliston; Pete Leonard; Lorraine Sanda
IAF PTT 011	HR and Payroll should ensure that all employee change forms / notifications are retained.	The Payroll and Systems Manager and the HR Co-ordinator will ensure that all payroll related information is scanned and retained in a central file, in line with document retention policy.	1		30-Jun-2023	All change forms are scanned and indexed.	Leeanne Greig; Donna Perrie
IAF PTT 013	iTrent Reporting Managers should ensure that an audit trail including	All managers will be reminded, through email cascade, of the	2		08-Mar-2023	An email was issued to managers on 11/05 reminding them and attaching the	Chris Alliston

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	supporting documentation is retained for overtime and additional payments.	overtime protocols and the need to retain supporting documentation / justification.				<p>overtime protocols. The email read:</p> <p>All</p> <p>Following a recent internal audit review of payroll transactions I wanted to remind managers that we have in place overtime protocols which should be followed when considering and agreeing overtime. The protocols are attached for your records but I would highlight the following:</p> <p>Where possible, work should be completed within the normal working week. Additional work should be absorbed in one of three ways. These are, in the order in which they should be used;</p> <p>i Where employees are employed in jobs operating within the terms of the Council's Flexible Working Hours arrangements, these should be used in the first instance to address short-term peaks and troughs in workload.</p> <p>ii Time off in Lieu (TOIL) – on the same equivalent basis as payment (i.e. if the member of staff would have been paid at x1.5 then equivalent time off is also calculated as x1.5 of hours worked)</p>	



Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						<p>iii If the work cannot be carried out in either of the first two ways, pay for additional hours work in accordance with Terms & Conditions.</p> <p>Overtime should only be authorised when it is necessary to provide or continue to provide a statutory service or where an identified risk to the public or staff must be managed. Managers are expected to review the requirements of their service on a regular basis and allocate resources accordingly.</p> <p>Where overtime is considered unavoidable for operational or emergency purposes this should only be approved by a supervisor/manager after all other alternative working practices and ways of providing cover have been considered.</p> <p>Authorisation should only be provided by managers with written delegated authority to do so in accordance with Standing Orders. Clear evidence of authorisation must be documented and maintained for audit purposes.</p> <p>All overtime must be approved prior to it being worked unless there are exceptional circumstances.</p>	


Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						Chris	
IAF PTT 014	The additional payments overpayment error should be investigated, rectified, and recovered.	At the time of this review action was being taken to recover the overpayment identified from the audit. All overpayments will be recovered in line with Council policy.	1		08-Mar-2023	Actions taken and recovered over 3 pays.	Donna Perrie
IAF PTT 015	The additional payments overpayment error should be investigated, rectified, and recovered.	Sundry Debtors provide a progress report on recovery of overpayments for leavers every six months which will be considered by Executive Senior Leadership Group together with the compliance report submitted by the Senior Manager – HR & Work Force Development.	1		08-Mar-2023	Reporting is now in place and the first report including information on Sundry Debtors was tabled at the ESLG on 26 April 2023	Lindsay Sim

IAF A10 SMD

Use and Control of Social Media

Substantial assurance






Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF SMD 001	The points relating to the content of the Social Media Policy and Guidelines should be considered when it is next updated.	Policy and Guidelines recognised as requiring revision during review of Communications Strategy. These points will be considered as part of these projects and incorporated if appropriate. Action Due date is as per new Communications Strategy Action Plan.			31-Dec-2022	Work is underway to refresh the Social Media and Networking Policy and Guidance. It is anticipated this will be complete in the Summer 2024. This policy will reflect the recommendations in the internal audit report.	Karen Payton
IAF SMD 002	The content of the social media training module should be revised and updated to reflect the updated Policy and Guidelines.	Need for training to be updated recognised during review of Communications Strategy. Update to be included within new Communications Strategy Action Plan. Action Due date is as per new Communications Strategy Action Plan.			31-Dec-2022	A training programme will be identified for employees following the finalisation of the Social Media Policy.	Karen Payton




Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF SMD 003	In reviewing the format and content of the comms highlight report consideration should be given to whether any additional corporate social media performance measures should be included.	Review of comms highlight report identified as necessary during review of Communications Strategy. Options for new format, content and frequency to be included within new Communications Strategy Action Plan. Action Due date is as per new Communications Strategy Action Plan.			31-Dec-2022	Consultation will be undertaken with SLG on whether to reinstate the comms highlight reports, the purpose of these and the content which would provide useful management insight. The production of comms highlight reports were ceased due to capacity and resource challenges.	Karen Payton

IAF A11 CHM

Care Home Residents' Monies

Limited assurance


Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF CHM 001	To reduce the security risk, precise details of where and how to locate the imprest tin should not be disclosed in the Procedures.	The location of keys will be removed from the 'Step by Step' Guide.	2		29-Feb-2024		Kimberley Hamilton
IAF CHM 002	A written policy is created for withdrawing monies by residents (or relatives) for personal use and a formal process is created for closing a resident's account by a relative or Solicitor.	A 'Step by Step' Guide to be created covering withdrawal of monies. This will include a formal process for closing a resident's account.	3		31-Aug-2024		Kimberley Hamilton
IAF CHM 003	A different person distributes the cash from that who updates and reconciles the master spreadsheet, with regular management checks undertaken and recorded.	Business Support staff will continue to distribute cash and reconcile daily. The Manager / Senior staff will audit the master spreadsheet and counter sign balance checks.	2		30-Apr-2024		Caroline Bridgeman
IAF CHM 004	Training should be introduced to cover banking requirements and specifically cash and valuable security.	Training to be arranged by the Manager liaising with Business Support Manager.	3		31-Aug-2024		Caroline Bridgeman
IAF CHM 005	The Business Support Administrator role profile to be reviewed and updated as appropriate to reflect the responsibilities of handling residents monies and valuables.	Business Support role profile will be reviewed and updated as appropriate.	3		31-Aug-2024		June Lang




Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF CHM 006	Items held in the valuables safe are witnessed / signed for by a relative or Solicitor. There should also be three monthly physical checks by management of the contents of this safe and to the contents list.	A form will be created to record three monthly management checks. Any valuables being deposited or withdrawn from the safe will require two signatures and a receipt issued.	2		30-Apr-2024		Caroline Bridgeman
IAF CHM 007	Receipts are issued and dated for all income received to ensure resident accounts are correctly updated and banking can be reconciled.	The Manager will remind all Senior staff to complete receipts for income received and adhere to the documented process.	2		30-Apr-2024		Caroline Bridgeman
IAF CHM 008	A second independent person should undertake the banking, along with regular monthly ad hoc management checks to provide assurance that residents monies and valuables are being safely stored.	A 'Step by Step' Guide will be written to ensure all staff are completing receipts for income and that two signatures are required for holding valuables. Finance will double check all banking paperwork against the bank deposits. The Manager / Seniors to check the banking activity and counter sign the banking paperwork.	2		30-Apr-2024		Caroline Bridgeman





IAF A13 PSA




Physical Income Security Arrangements 22/23




Limited assurance






Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF PSA 001	Written Cash Handling and Banking procedures should be developed and distributed to all cash handling sites within the Council. These procedures should consider the findings and recommendations made within this report and include arrangements for: • Cash Security. • Segregation of duties and management checks. • Cashing up and banking. Written Imprest Procedures should be developed and distributed to all Imprest holders. These Procedures should include: •	Cash handling procedures will be issued at a corporate level.	2		30-Sep-2023		Lindsay Sim







Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	Roles and responsibilities of Imprest Holders and deputes; • Purpose of Imprest fund and acceptable transaction; • Arrangements for distribution of funds; • Recording Imprest transactions; and • Imprest reconciliation, management checks, replenishment and process for collecting funds. All written premises specific cash handling and Imprest written procedures should be based on the Corporate Procedures and should incorporate the findings and recommendations made in this report. For example, regular checking of cash floats, developing and maintenance of safe logs, and defining Imprest holders and responsible Officers.						
IAF PSA 002	Cash floats should be counted at the start and end of each shift. The checking of cash floats should be recorded in a log and signed by the responsible Officer. Regular management spot checks of float balances should be undertaken. These checks should be recorded.	Registrars Float will be kept in the locked petty cash tin in the safe until required, where it will then be checked.	2		31-Aug-2023		Agnes Leighton
IAF PSA 003	Cash floats should be counted at the start and end of each shift. The checking of cash floats should be recorded in a log and signed by the responsible Officer. Regular management spot checks of float balances should be undertaken. These checks should be recorded.	A new procedure will be implemented within Education, for checking cash floats at the start and end of each shift. Management spot checks will also commence and be documented.	2		31-Oct-2023	Cash Floats are counted at the start and end of each shift. The floats being used are recorded in a log and signed in and out, also to say they are correct. Spot checks are also completed and recorded for Cash Floats and change tins.	Michael Boyle
IAF PSA 004	Cash floats should be counted at the start and end of each shift. The checking of cash floats should be recorded in a log and signed by the responsible Officer. Regular management spot checks of float	A new procedure will be implemented within Sport and Leisure, for checking cash floats at the start and end of each shift. Management spot checks will also commence and be documented.	2		31-Oct-2023	Cash is no longer taken at any of the 3 secondary school leisure desks with floats removed. Cash floats are counted at the start and end of each shift at Sauchie Hall &	Robbie Stewart




Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	balances should be undertaken. These checks should be recorded.					<p>recorded by the attendant.</p> <p>Safe contents log implemented</p> <p>Regular management spot checks of float balances are undertaken are recorded.. The taking of cash is being withdrawn at Sauchie from 30 April & the float will be removed.</p> <p>Safe contents log implemented</p>	
IAF PSA 005	Management should undertake a review of transportation of cash by Council Officers to ensure the Officers and the income are adequately protected and insured. The transfer of cash from one person to another should be recorded by the signatures of both Officers involved. This record should be retained.	Transfers of cash will be recorded, for Education, as it leaves and enters the premises.	2		30-Sep-2023	Cash being transported between locations is now signed out of the location in which it is leaving by staff and the person transporting it. Once it reaches the rent office it is signed in. Logs are being keep for this	Michael Boyle
IAF PSA 006	Management should undertake a review of transportation of cash by Council Officers to ensure the Officers and the income are adequately protected and insured. The transfer of cash from one person to another should be recorded by the signatures of both Officers involved. This record should be retained.	Transfers of cash will be recorded, for Sport and Leisure, as it leaves and enters the premises.	2		30-Sep-2023	A review has been undertaken & a new process implemented for transporting cash. Signatures are required and retained by the Sport & Leisure team.	Robbie Stewart
IAF PSA 007	The transfer of cash from one person to another should be recorded by the signatures of both Officers involved. This record should be retained.	The process of signing at the time of distribution of the reimbursed Imprest will be reviewed and documented	2		30-Sep-2023		Ben Watson
IAF PSA 008	A management review should be undertaken to ensure that access to the cash office and safe is restricted for operational requirements. In	A register of authorised officers who access the safe will be prepared and displayed in a prominent place.	2		31-Aug-2023		Kimberley Hamilton; Agnes Leighton; Ben Watson








Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	addition, a register of authorised Officers with access to the safe should be developed.						
IAF PSA 009	A management review should be undertaken to ensure that access to the cash office and safe is restricted for operational requirements. In addition, a register of authorised Officers with access to the safe should be developed.	A register of authorised officers with access to the cash office will be prepared and reviewed.	2		31-Oct-2023	A register of authorised personnel is already in place within Alloa rent Office	Michael Boyle; Robbie Stewart
IAF PSA 010	A management review should be undertaken to ensure that access to the cash office and safe is restricted for operational requirements. In addition, a register of authorised Officers with access to the safe should be developed.	The Housing Officer and Repair Centre Advisor are the only people to have access to the safe at Kelliebank.	2		31-Aug-2023	Following the audit in 2023 actions were put into place including a safe contents sheet as well as a spreadsheet to track income and expenditure. This was carried out by Stuart Graham on behalf of HRA, Julie Russell and all actions completed. Since this time, the staff who have access to the safe have now moved from Kelliebank to Kilncraigs and no longer under the direct management of staff within Kelliebank. As such, the procedures put into place in July / August 2023 will now require amending by Julie Russell or her staff.	Stuart Graham
IAF PSA 011	The combination number of safes should be regularly changed or when a member of staff with knowledge of the combination leaves.	The combination number of the safes will be changed annually or when there is a change in staff, whichever is sooner.	2		31-Aug-2023	Following the audit in 2023 actions were put into place including a safe contents sheet as well as a spreadsheet to track income and expenditure. This was carried out by Stuart Graham on behalf of HRA, Julie Russell and all actions completed. Since this time, the staff who have access to the safe have now moved from Kelliebank to Kilncraigs and no longer under the direct management of staff within Kelliebank. As such, the procedures put into place in July / August 2023 will now require amending by Julie Russell or her staff.	Stuart Graham; Agnes Leighton; Ben Watson

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF PSA 012	An up-to-date contents log should be compiled and updated when income / items are deposited or removed from the safe and signed by the responsible Officers. This should be checked on a weekly basis. The safe should be locked throughout the day and only opened when depositing or withdrawing money / items.	A safe contents log will be prepared for all safes, which will be held in the locked safe. A record of monthly checks will also be documented.	2		31-Aug-2023	Following the audit in 2023 actions were put into place including a safe contents sheet as well as a spreadsheet to track income and expenditure. This was carried out by Stuart Graham on behalf of HRA, Julie Russell and all actions completed. Since this time, the staff who have access to the safe have now moved from Kelliebank to Kilncraigs and no longer under the direct management of staff within Kelliebank. As such, the procedures put into place in July / August 2023 will now require amending by Julie Russell or her staff.	Stuart Graham; Kimberley Hamilton; Agnes Leighton; Ben Watson
IAF PSA 013	More than one person should be involved at cash up to ensure segregation of duties and checking what is to be banked is banked. A maximum value to be held in the cash drawers at any one time should be determined before secure transfer to the safe. This should be written in the Cash Handling Procedures along with the safe limits which should not be exceeded.	A second registrar will be available to ensure segregation of duties for banking. Also, a maximum of £300 will be held in the cash drawer before transfer to the safe.	1		31-Aug-2023		Agnes Leighton
IAF PSA 014	More than one person should be involved at cash up to ensure segregation of duties and checking what is to be banked is banked. A maximum value to be held in the cash drawers at any one time should be determined before secure transfer to the safe. This should be written in the Cash Handling Procedures along with the safe limits which should not be exceeded.	Where there is a significant volume of money, mainly at the Speirs Centre, a second officer will be involved in the cashing up process. There will also be random spot checks by management	1		31-Oct-2023	Only one person in the Rent office cashes up the money due to staffing structure. All monies and bags are recorded on a log and signed out when they are collected by Loomis. This will be matched with the amount on the Capri system on reconciliation. There is no resource to allow 2 members of staff to complete this task.	Michael Boyle; Robbie Stewart

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						The safe insurance limit will never be exceeded as the volume of cash and frequency of lifts means we are well below this.	
IAF PSA 015	The cash float balance should be maintained with any extra cash held in the cash float banked as an 'over' of income. Imprest discrepancies should be recorded as an 'over' or 'short' in the next replenishment claim.	Discrepancies highlighted at the time of the audit have been investigated and resolved. Future monthly checks highlighting any further discrepancies will be reported to the line manager immediately and reported as an over and / or short.	2		31-Aug-2023	As above. Main user, custodian of safe and contents is Sam McGregor. No Petty Cash held in Rent Office	Michael Boyle; Stuart Graham; Agnes Leighton; Robbie Stewart
IAF PSA 016	Speirs Centre Management should review the number and level of floats to ensure the amounts are required to meet operational needs.	Floats will be reviewed and the appropriate number and value of floats will be retained.	2		30-Sep-2023	Floats have been reviewed and current number & level retained to meet current operational needs.	Michael Boyle; Claire Ford
IAF PSA 017	A review should be undertaken to identify measures to be put in place to reduce the risk of members of the public reaching into the Cash Office.	A review of the security of the cash office will be undertaken with any fixes being considered.	3		30-Sep-2023	New glass has been ordered and installed which has a much smaller opening meaning customers cannot reach in	Michael Boyle; Claire Ford
IAF PSA 018	All receipt books should be treated as controlled stationery, i.e. they should be securely stored. A record should be kept of receipt books in stock and when they have been issued for use. Written procedures for taking income if the cash recording system is unavailable should be developed and included in the Cash Handling Procedures.	Written procedures will be developed for the cash recording system taking into account the handling and storing of secure stationery.	3		30-Nov-2023	Secure stationery is kept within the safe until sold. Items such as green sacks and green tickets are signed out and a log is kept of remaining numbers.	Michael Boyle; Claire Ford
IAF PSA 019	Credit / debit card receipts should be stored in a locked drawer and the secure waste storage bag should be securely stored to ensure no receipts go missing. It should be investigated	Credit / debit card receipts to be stored in a locked drawer and the secure waste storage bag securely stored to ensure no receipts go missing.	2		30-Sep-2023	Credit card merchant copies are kept within a locked rent office until they are collected by confidential waste. This is done via the mail room. All bags are securely sealed before leaving the	Michael Boyle; Claire Ford

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	to establish if destruction company responsible for their disposals can uplift the bags from the premises instead of couriering the bags from office to office.					premises	
IAF PSA 020	A management review should be undertaken to establish if the merchant copy of the debit / credit card receipts could be printed with only the last four digits of the card number	Discussions to take place with Facilities Management to see if confidential waste can be uplifted from Speirs Centre.	2		30-Sep-2023	The card number is still on the merchant copy. These are disposed off securely as above Credit card machines are in the process of being upgraded which no not print the merchant copy receipts.	Michael Boyle; Claire Ford
IAF PSA 021	The weekly cash sheet for Sauchie Library should be amended to state amount of income counted to highlight if there are any overs or shorts.	The weekly cash sheet to be amended to state the amount of income counted to highlight if there are any overs or shorts.	2		30-Oct-2023	All branch income sheets have a place to record overs and shorts	Michael Boyle
IAF PSA 022	The filing cabinet used to store the cash float and income should be locked at all times and door to the back office should be closed when Sauchie Library is open.	Filing cabinet used to store the cash float and income will be locked at all times. The door to the back office will be closed when the Library is open.	2		30-Oct-2023	Staff member has been instructed to ensure the door is closed and drawer locked at all times	Michael Boyle
IAF PSA 023	All transfer of physical income from one Officer to another should be documented and evidenced by both parties involved. Any money stored in the safe should be pre-sealed in cash in transit bags ready to be collected, this will prevent any money going missing or being lost through inadequate storage / transport.	Leisure and Sports Development staff to ensure a log is kept of all cash deposited at Speirs Centre. This will entail documenting the amount leaving and entering different premises. It will be investigated as to the possibility of using cash in transit bags to transfer monies between sites.	1		31-Aug-2023	The transfer of cash from one officer to another is tracked through an income handling procedure & handover is recorded & retained for audit purposes. Cash held in Sauchie Hall safe is placed in sealed transit bags. All receipts are kept in the Sport & leisure office..	Robbie Stewart
IAF PSA 024	Library management should nominate an Imprest holder and depute for the Imprest fund.	Recruitment is underway for a Team Leader Sport Leisure and Libraries, once in post they will become the Imprest holder.	3		30-Oct-2023	Implemented	Robbie Stewart
IAF PSA 025	A review of safe security should be undertaken as a matter of priority.	A safe contents list will be implemented and reviewed weekly.	1		31-Aug-2023	New Bolt Down safe arrived and a space has been identified on the 4th floor wall,	Margaret Ure

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	This should include: • location / safe mobility; • Officer access and an agreed list of authorised Officers; and • an up-to-date safe contents list which is continually updated when income / items are moved to and from the safe. This should be checked on a weekly basis.	The safe will be moved to a more secluded area of the office. Advice will be sought on how to fix the safe to the floor / desk. The safe is insured up to £6,000 which will never be exceeded. Limited with collecting ordered monies as per Collection Team guidance, one day a week. Will review as to possibility of collecting the day it is needed rather than collecting and holding in the safe.				awaiting installation. The safe contents monitoring is in operation and is reviewed weekly and updated. The amount of money in the safe and the time money is stored for is minimised Rota and audit sheet in operation as well as an audit sheet where the person initials when they make the payment. To ensure there is a clear audit of who is doing payments should any queries ever arise.	
IAF PSA 026	A log should be maintained for resident valuables detailing resident name, each item held, when deposited, and should be signed by the resident / family member along with the Council Officer and the date the deposit was made. These deposits should be numbered on the log and correspond to a numbered sealed bag in the safe. A regular review of this log and contents should be carried out and checked whenever a resident leaves the home so the resident / family can be reunited with the valuables.	A safe contents log has now been completed detailing the residents' valuables held in the safe.	1		16-Aug-2023	Implemented	Kimberley Hamilton
IAF PSA 027	The drawer used to hold monies should be locked at all times.	A lockable cabinet will be obtained to store the cash income securely throughout the day.	2		30-Sep-2023		Agnes Leighton
IAF PSA 028	Consideration should be given to further restricting public access to the staff side of the reception area.	Public are restricted from accessing the staff side of the reception area. Due to the design of the office it is not possible to erect a door so a notice	2		30-Sep-2023		Agnes Leighton




Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		will be positioned stating "No Public Access".					
IAF PSA 029	The Scottish Welfare Fund safe key and key for the key locker should be held in an alternative secure restricted location.	The key to the Scottish Welfare Fund safe has been removed to another secure location with limited access.	1		16-Aug-2023	Implemented	Ben Watson
IAF PSA 030	The cupboard used to hold the Imprest fund should be locked at all times with the key held securely.	The petty cash will be stored in the safe, which will be locked at all times.	2		30-Aug-2023		Agnes Leighton
IAF PSA 031	A list of Imprests and Imprest holders should be developed and provided to the Revenues Collections Team so reimbursement claims can be validated.	The Officer responsible for Imprest distribution now has access to the Council wide Imprest holder list.	1		31-Aug-2023		Ben Watson
IAF PSA 032	Consideration should be given to having two Officers responsible for collecting the replenishment cash.	Two person cash collection will be in place for collecting the replenishment cash.	1		31-Aug-2023		Ben Watson
IAF PSA 033	A review of the shortage should be undertaken with the bank and the difference refunded to the Council if relevant.	The £30 discrepancy was an error by the bank, this was corrected and a further £30 was deposited into the bank.	1		16-Aug-2023	Implemented	Ben Watson
IAF PSA 034	A review should be undertaken to identify the source and purpose of the unaccounted money held in the safe. This money should be banked if it is not required as cash.	The unaccounted cash of £2,240 was cash held on behalf of Team Leader – Corporate Accountancy. This was held for emergency cash during the early stages of the pandemic. This cash will be paid back into the bank.	1		31-Aug-2023		Ben Watson
IAF PSA 035	Segregation of duties should be enforced in the operation of the Imprest. This should include independent checks of funds at the ordering and collection stage, monthly reconciliations, and random spot checks by management.	All cash handling will involve two people to ensure segregation of duties.	1		31-Aug-2023		Ben Watson
IAF PSA 036	Consideration should be given to holding daily takings in the safe prior to collection for banking.	All monies will be moved daily to the safe on site and no longer held in the locked cabinet. This will be cashed	3		31-Aug-2023	Safe has now been moved to Kilncraigs (Circa January 2024)	Alison Morrison





Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		up daily and moved to increase income security.					

IAF A14 LBN

Leisure Banking 21/22

Assurance level n/a


Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF LBN 001	The points relating to the content of the Leisure banking guidance should be considered when it is next updated.	Current Leisure Banking guidance will be reviewed in liaison with Finance, and with consideration of Internal Audit suggestions.			31-Jul-2022	Implemented	Lynda McDonald
IAF LBN 002	Leisure Services staff job descriptions should be updated to ensure they reflect the revised guidance and in particular, daily recording of leisure income, secure storage, transfer, and banking responsibilities.	Job profiles will be reviewed and updated to reflect updated roles and responsibilities, and guidance			31-Jul-2022	As per the Internal Audit – Review of Physical Income security arrangements – final report Dec 23: due to the updated procedures, removal of cash handling & induction process the job profiles for Fitness Coaches & leisure Attendants do not need to be updated. The updated job profiles for the leisure Co-ordinator & Facilities Support for leisure are currently going through the official job grading process with HR.	
IAF LBN 003	no segregation of duties in the day to day Leisure collection arrangements with the same Leisure Attendant being responsible for receiving income, cashing up income, preparing and securing income for banking; the daily banking records were unclear and incomplete; no periodic independent management checks on the income collection and banking arrangements; no regular reconciliations by Leisure Services of Scuba income to income received at the bank.	Requirements will be covered in revised guidance as detailed in Management Action 1 above.			31-Jul-2022	Implemented	Lynda McDonald



Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF LBN 004	no regular suspense account reconciliations by the Accountancy Team.	Regular suspense account reconciliations will be carried out by Accountancy.			31-Jul-2022		Helen Coleman
IAF LBN 005	During our visits we noted a number of issues specific to particular premises.	A review of revised guidance taking account of detailed premise specific findings will be undertaken.			31-Jul-2022	Any issue specific issues identified at leisure venues have been addressed in AF A09 LBF	
IAF LBN 006	In our view, management checks remain an important part of the internal control framework and need not be a time consuming process. As such, periodic management checks on income collection arrangements should be introduced. These checks should include reviewing cash handling arrangements; ensuring that correct procedures are being followed (e.g. receipts issued), that cashing up is taking place at the correct time (e.g. staff are not closing facilities early) and that this covers all tills. Management checks should be visible to as many staff as possible and a complete audit trail should be retained.	A review of revised guidance taking account of detailed premise specific findings will be undertaken.			31-Jul-2022	Management checks have been reinstated with Kilncraigs reception following reopening in March 24. Management checks have been implemented across the Sport & Leisure team including the recording of this.	
IAF LBN 007	Accountancy Team should consider what action (including formal write off) may be required to clear the long standing balance on the Leisure Suspense Account	Leisure Bank Suspense Account balance will be considered in line with the corporate write off policy			31-Jul-2022		Helen Coleman




IAF A15 CFM

Procurement - Contract Monitoring - Facilities Management Repairs and Maintenance 21/22

Assurance level n/a

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF CFM 001	Advice should be sought from Legal Services and the Procurement Manager regarding the current level of expenditure with the facilities repairs	The Head of Resources and Governance and the Head of Housing and Community Safety to discuss and agree how to report to elected			28-Feb-2018	Senior Internal Auditor recorded recommendation as cancelled on 25 August 2021. During the exercise to update the recommendation status on	

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	and maintenance contractor. This should include the steps necessary to report the level of spend to elected Members, and should be factored into future procurement planning in this area.	Members. As noted in paragraphs 3.19 and 3.20 a revised procurement approach is being developed.				Pentana it become apparent that some recommendation had been superseded or were no longer applicable. This recommendation was recorded as cancelled due to the length of time that had passed since the audit and because we know from attendance at Audit Committee that any issues in relation to non compliance with Contract Standing Orders are being reported (to the Audit Committee).	
IAF CFM 002	Consideration should be given to building on existing finance system functionality through the inclusion of a contract reference field in the Tech One Finance System. Thereafter, regular system generated expenditure reports should be produced by all contract managers to monitor overall contract spend, with reports set up to capture variations in spend in excess of 10%.	The Tech One team will look at how this can be implemented.			31-Mar-2018	<p>Consideration has been given to this as part of Techone, although this is a major piece of work that remains under development as follows.</p> <p>There is existing functionality in TechOne. Contract references are now required for all contracts over £10,000, however it is not a mandatory field for those under £10,000. This is being considered for implementation at a future date and as such it is on the current list of business improvement tasks.</p>	
IAF CFM 003	The issues relating to the quotation and inspection regime should be addressed.	There is limited capacity to inspect work so this will be targeted. Experience from Housing indicates that pre-inspections can delay work and add little value to routine works. The emphasis will be on getting accurate diagnosis when the fault is reported and controlling the way orders are sent. The new contract arrangements will also lend themselves to more accurate estimating, job costs, and monitoring. There will also be thresholds for inspection dependent on the value of			30-Apr-2018	<p>Update from Owen Munro on 24 August 2021:</p> <ul style="list-style-type: none"> Revenue repairs are inspected as much as possible Examples such as reactive works such as Damp Term Contract are inspected prior to works getting instructed. Year on year this has delivered a saving . We put in place an Damp Term Contract in 2016 and annual spend on this is in the region of £100,000. 	




Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		the order. We expect partners to focus on getting it right first time.				<p>Previously the Housing Service were spending £250k per year on Damp and Rot Eradication</p> <ul style="list-style-type: none"> This has been achieved through placing expertise at the front end of the process <p>We have delivered savings on our electrical contracts through doing the same – having a dedicated skilled resource at the front end of the process .</p>	
IAF CFM 004	Handover of contract management responsibility should be formally recorded, and should include all contract management and monitoring arrangements transferred between officers.	Process to be developed.			31-May-2018	Senior Internal Auditor (Graham Templeton) recorded recommendation as cancelled on 25 August 2021. During the exercise to update the recommendation status on Pentana it become apparent that some recommendation had been superseded or were no longer applicable. This recommendation was recorded as cancelled due to the length of time that had passed since the audit and because we know from attendance at Audit Committee that any issues in relation to non compliance with Contract Standing Orders are being reported (to the Audit Committee).	
IAF CFM 005	The performance meetings between the contract manager and supplier should continue, and should be minuted, with action points recorded and progressed.	To ensure clarity over agreed actions.			31-May-2018	<p>Update from Owen Munro on 24 August 2021:</p> <p>Progress meetings are held with all our contracts on Teams or on site</p>	
IAF CFM 006	Contract extensions should be authorised in compliance with the Contract Standing Orders. Evidence of this authorisation should be retained for all contract extensions.	Specifically within this contract Housing Services to lead. The wider policy implications to be taken up by Resources and Governance as per recommendation 4.			31-May-2018	Senior Internal Auditor (Graham Templeton) recorded recommendation as cancelled on 25 August 2021. During the exercise to update the recommendation status on Pentana it become apparent that some recommendation had been superseded	


Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						or were no longer applicable. This recommendation was recorded as cancelled due to the length of time that had passed since the audit and because we know from attendance at Audit Committee that any issues in relation to non compliance with Contract Standing Orders are being reported (to the Audit Committee).	

IAF A15 RSG

Refugee Scheme Governance 22/23

Substantial assurance





Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF RSG 001	The Strategic Director for Place should ensure that an update report is prepared and presented to the Council and include the latest position and progress of the Ukraine Displaced Persons Resettlement Scheme.	A progress report will be presented to the Audit and Scrutiny Committee on the latest position and progress of the Ukrainian Displaced Persons Resettlement Scheme.	3		31-Mar-2024	This item has been placed on the forward plan for Audit and Scrutiny Committee of 13 June 2024	Pete Leonard
IAF RSG 002	The Housing Support Team should conduct quarterly reconciliations between any income received and expenditure incurred in relation to Ukrainian refugee schemes.	Quarterly meeting schedule with the Service Accountant team to be set up to reconcile expenditure and income for the duration of the Ukraine project.	2		31-Mar-2024		Wilson Lees
IAF RSG 003	The Housing Support Team should ensure that Written Cash Handling Imprest Procedures are developed and distributed to all responsible officers. These Procedures should include: • Roles and responsibilities of Imprest Holders and deputes; • Purpose of Imprest Fund and acceptable transactions; • Arrangements for distribution of funds; • Recording Imprest transactions and issue of receipts; and • Imprest reconciliation, management checks,	Cash handling and imprest procedure to be drafted and filed with Housing Support procedures. Staff to be made aware of the procedure and requirements to comply.	3		31-Mar-2024		





Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	replenishment and process for collecting and security of funds.						
IAF RSG 004	The Housing Support Team should ensure that the development and issue of reports to the Scottish Government (including financial income and expenditure data) is completed as quickly as possible.	The Housing Support team will monitor and comply with reporting deadlines to the Scottish Government	2		31-Mar-2024		Wilson Lees






IAF A15 UPC

Use of Purchase Cards

Limited assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF UPC 001	Contingency arrangements should be established for the event of the Procurement Manager's absence. In addition, significant decisions in relation to purchase cards should be monitored by an independent officer.	Although the Procurement Manager is a "single point of dependency", two other officers have the same level of access to the Barclaycard Centre Suite system. A review of the process will be undertaken to establish and provide adequate contingency arrangements.	2		31-Dec-2024		Lindsay Sim
IAF UPC 002	Contingency arrangements should be established for the event of the Procurement Manager's absence. In addition, significant decisions in relation to purchase cards should be monitored by an independent officer.	Although the Procurement Manager is a "single point of dependency", two other officers have the same level of access to the Barclaycard Centre Suite system. A review of the process will be undertaken to establish and provide adequate contingency arrangements.	2		31-Dec-2024		Derek Barr
IAF UPC 003	The Purchase Card Policy and Procedures Guide should specify whether budget holders should be a line manager, a Head of Service, or a Director.	The Purchase Card Policy and Procedures Guide will be revised to ensure clarity.	3		31-Aug-2024		Derek Barr
IAF UPC 004	The identified issues regarding purchase card authorisation limits should be addressed: the limits should	Whilst the purchase card authorisation limits are checked informally each month, formal checks	2		30-Sep-2024		Derek Barr

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	be checked on a quarterly basis; checks should be made to ensure that the limits revert to their normal amounts after any temporary changes; and line managers should be informed of any temporary changes to limits.	will be undertaken on a quarterly basis as per the recommendation. Currently, line managers submit the requests for changes to limits and are informed of any changes. They are also provided with a timetable on when the levels will revert to the original amounts. Alternatively, a revised delegated authority application is made to change these figures on a more permanent basis. Both sets of records of these changes will be improved going forward.					
IAF UPC 005	The three occasions where a cardholder's single transaction limit has been exceeded should be investigated.	These transactions will be investigated.	2		31-Aug-2024		Derek Barr
IAF UPC 006	All cardholders should be reminded each month of the requirement for them to provide a completed transaction log and supporting documentation by the 10th of the month following the statement date. Consideration should also be given to amending the authorisation limits for cardholders to £0.00 (effectively blocking the purchase cards) where there has been a failure to provide the necessary documentation on time. The limits can be restored to their normal amounts when the documentation is provided.	Cardholders will be reminded each month (when the statements are issued) of the requirement for them to provide a completed transaction log and supporting documentation by the 10th of the month following the statement date. Consideration will also be given to amending the authorisation limits for cardholders to £0.00 (effectively blocking the purchase cards) where there has been a failure to provide the necessary documentation on time.	2		31-May-2024		Derek Barr
IAF UPC 007	Consideration should be given to creating a list of approved suppliers for purchase card transactions.	Consideration was previously given to creating such a list, but due to cost and time requirements to create such a list this was not progressed.	3		13-May-2024		Derek Barr
IAF UPC 008	Purchase card expenditure on travel and subsistence should be challenged by line managers authorising log	The Procurement Manager advised that they challenge travel and subsistence expenditure. Further	2		31-Aug-2024		Derek Barr


Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	sheets.	guidance will be provided to cardholders and their line managers as part of the Purchase Card Policy and Procedures Guide revision (at recommendation 2) to ensure greater clarity.					
IAF UPC 009	The purchase card payments to prohibited suppliers should be investigated.	The Procurement Manager reviews payments to these suppliers each month and they are challenged and investigated where appropriate. The Procurement Manager has agreed to review these transactions.	2		31-Aug-2024		Derek Barr
IAF UPC 010	Reconciliations between the ledger and the bank account for purchase card transactions should be conducted each month.	To ensure that purchase card transactions are being reconciled to the bank account, a review will take place.	2		31-Dec-2024		Les Aitken
IAF UPC 011	Reconciliations between the ledger and the bank account for purchase card transactions should be conducted each month.	To ensure that purchase card transactions are being reconciled to the bank account, a review will take place.	2		31-Dec-2024		Steven Henderson
IAF UPC 012	The discrepancies between the Procurement Manager's data and the data that has been reported on the Council's website should be investigated.	There was an error in the Council website data which has now been rectified by the Procurement Manager and it matches the Procurement annual report figures. The difference between this data and that which was provided by the Procurement Manager (75 transactions with a cumulative value of £8,321.11) will be investigated.	2		31-Aug-2024		Derek Barr
IAF UPC 013	The points relating to purchase card rebates should be addressed: the reasons for the discrepancies in the rebate amounts should be ascertained; the purchase card rebate percentages for annual expenditure above £250,000 should be ascertained; the reasons for not qualifying in 2019/20 should be	The points relating to purchase card rebates will be addressed.	2		31-Aug-2024		Derek Barr



Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	determined; records of all expected and actual purchase card rebates received for each year should be maintained; the 2021/22 purchase card rebate should be confirmed with Barclaycard; and the purchase card rebate income that is generated for each year should be coded to the ledger and transaction reports that confirm the receipt of this income should be made available. The rebate income received should also reconcile to the expected amount.						

IAF A16 HRC

Housing Rent Collection and Arrears Management 19/20

Substantial assurance




Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF HRC 001	The Revenues Team have no up to date written procedures in place for some of their key processes. This includes: raising charges and annual billing; identifying, recording, and allocating payments received; reconciliations; management of suspense accounts; issuing accounts to Sheriff Officers; and identifying and processing write-offs. The Housing Rent Collection and Arrears Management roles and responsibilities of the Revenues Team, Accountancy Services or Housing Services are not formally recorded. This could be recorded in written procedures and referred to in a formal Rent Management Policy.	Written procedures to be prepared for written for key Housing Rent Collection and Arrears processes. To include: reconciliations, management of suspense accounts, issuing accounts to Sheriff Officers, write offs, raising charges and annual billing, identifying, recording and allocating payments received.			31-Aug-2020	Some progress has been made on documenting main tasks and this will continue to be taken forward following implementation of the Finance and Revenues Restructure and Housing Restructure. Sundry debt procedures including issuing accounts to Sheriff Officers and write-offs are planned to be completed during the review of sundry debt currently underway. This has been delayed due to the additional workload within Revenues supporting individuals and businesses during the pandemic.	Lindsay Sim







Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF HRC 002	A control sheet should be introduced to record the completion of each of the key stages of the annual billing process. This should also be used to record the details of the Revenues Team sample checking.	An annual billing control sheets will be produced and used to record the key stages of the annual billing process including checking accounts and sign off and will record officers involved			31-Aug-2020	Update from Chief Finance Officer – August 2023 Annual billing control sheets are in place. Checks and sign off to be added.	Lindsay Sim
IAF HRC 003	The Corporate Debt Recovery and Write Off Policy records that Revenues have the 'authority to write-off debts up to the value of £20 "if all avenues for recovery have been exhausted and the debt is more than 2 financial years old'. There are a number of accounts that fall into this category and these should be actioned. In addition, accounts with arrears less than £50 are not passed to the Sheriff Officers for collection. This de minimis level should be included in the Policy (when it is next reviewed) and the procedural instructions	In accordance with the Corporate Debt Recovery and Write Off Policy Revenues will write off debts up to the value of £20. The minimum level of debt on accounts that will be passed to the Sheriff Officers will be included in the next annual update of the Corporate Debt Recovery and Write Off Policy			31-Aug-2020	Update from Chief Finance Officer – August 2023 Accounts where outstanding debt <£20 and > 2 years old where all recovery options have been exhausted to be identified by the new temporary credit controller starting June 2023 as part of overall debt recovery plan. Policy has not yet been reviewed. Will incorporate into next review due by 31 March 2024.	Lindsay Sim



IAF A16 SSB




Supplier Set Up and Supplier Bank Account Changes 22/23

Limited assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF SSB 001	Review to be undertaken on the TechOne System Administrator role to ensure that it is sufficiently resourced and responsibilities are clearly defined.	A review is undertaken of the System Administrator role to ensure that it is sufficiently resourced, and responsibilities are clearly defined.	1		30-Nov-2023		Lindsay Sim
IAF SSB 002	An Access Control Policy should be developed for TechOne.	Consideration will be given to developing an Access Control Policy.	1		31-Dec-2023		Helen Coleman
IAF SSB 003	Regular reviews of user access levels should be introduced. For example, checks to ensure access is still required and at the appropriate level.	There is only one profile within TechOne which provides access to change supplier bank details which is currently allocated to three users.	1		31-Dec-2023		Helen Coleman





Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		The Business Analyst, who sets up the new TechOne users and makes changes to existing TechOne user access, is aware of this specialist profile and the risks of allocating it to users.					
IAF SSB 004	Consideration should be given to updating the New Supplier Guidance.	Updating the New Supplier Guidance will be considered.	3		30-Nov-2023		Lindsay Sim
IAF SSB 005	Management review on a quarterly random 10% sample of new supplier details and changes to bank account details should be introduced and recorded.	Management review of random 10% sample to be undertaken quarterly.	2		30-Sep-2023	Completed.	Helen Coleman
IAF SSB 006	A review of the Supplier Account Update Guidance should be undertaken and specifically updated to include the requirement to record the contact number used to validate the authenticity of any changes.	Supplier Account Update Guidance to be reviewed. Consideration will be given to adding additional columns to the spreadsheet as a checklist e.g. telephone number from TechOne supplier record used, existing/previous bank detail supplied by supplier, confirmed sort code, and bank details.	3		30-Sep-2023	Completed	Helen Coleman
IAF SSB 007	A report is developed that records all supplier changes in TechOne.	The "Date changed" and "Changed by" are available for selection in the custom column option in the Creditors Accounts function in TechOne. Further review can then be undertaken using the "view audit details" when viewing individual creditor accounts.	2		21-Jun-2023	Complete	Helen Coleman
IAF SSB 008	The issues arising from Internal Audit testing of changes made to suppliers in relation to supporting documentation should be addressed.	Agreed, guidance will be updated to state that full backup details are to be recorded.	3		30-Sep-2023		Helen Coleman
IAF SSB 009	The issues arising from Internal Audit's analysis of the supplier database to identify potential duplicate suppliers should be investigated and	The figures for potential duplicate suppliers presented in paragraph 3.19 include inactive accounts. We consider that inactive suppliers need	2		31-Dec-2023	Completed	Derek Barr; Helen Coleman

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	addressed.	to be removed from the analysis as these are not available to be used and therefore do not expose the Council to risk or loss. Further work on the list supplied has been undertaken to remove inactive suppliers and this identified the following duplicates which require further review: • 11 active duplicate suppliers; and • 60 active suppliers with duplicate bank accounts. It is expected that there will be valid duplicates. Examples of which are noted below. This is not an exhaustive list. • Some suppliers are both trade creditors and non trade creditors. • Some suppliers are set up with different locations but with the same the same parent name for the purposes of ensuring appropriate payment is made to either head office or a regional location This is clear on the invoice requirements. A review of the duplicates identified above will be undertaken and thereafter the supplier database will be reviewed annually.					
IAF SSB 010	Regular management review is undertaken and recorded of the supplier database including checks to ensure that: • supplier records are complete;	The Procurement Manager undertakes a review of suppliers in first quarter of the financial year as part of the preparation of the annual submission to the Scottish Government. Most "Active" records are up to date. The checks undertaken as part of this review will be recorded.	2		29-Jun-2023	Completed	Derek Barr
IAF SSB 011	Regular management review is undertaken and recorded of the supplier database including checks to ensure that: • credit terms are	It is anticipated that the standard 30 days credit terms will be included in the Council's updated Financial Regulations which are due to be	2		30-Sep-2023	Completed	Derek Barr; Helen Coleman

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	appropriate, consistently applied, and in line with Councils terms	presented to Council on 29 June 2023. A review of credit terms will be undertaken to ensure they are appropriate for the relevant Industry sectors and contractual obligations.					
IAF SSB 012	Regular management review is undertaken and recorded of the supplier database including checks to ensure that: <ul style="list-style-type: none"> suppliers that have not been used for a period of time are deactivated. 	The deactivation report was run on 3 April 2023. 814 supplier accounts were made inactive.	2		21-Jun-2023	Complete	Helen Coleman
IAF SSB 013	Evidence of procurement checks of the supplier database should be retained and formalised in TechOne database management guidance.	Supplier database is reviewed annually in the first quarter of each year by the Procurement Manager as noted in recommendation 9 above. Evidence is retained in a secure directory. The Procurement Manager downloads the full chart of account file and checks for obvious trade and non trade creditor discrepancies and alters the supplier file accordingly. At this time the TechOne deactivation process is run to make inactive AP accounts that have had no activity in two years.	2		21-Jun-2023	Complete	Derek Barr
IAF SSB 014	In relation to bank account changes: The need for authorisation arrangements when creating or amending supplier details should be considered. Consideration should be given to requiring suppliers to provide their previous bank account details when requesting a bank account change. All supporting documentation in relation to bank account changes should be retained on the supplier record. The changes log spreadsheet should always detail the specific method of verification checks carried out including recording the phone	Recommendations will be considered as part of the review of the Supplier Account Update Guidance.	2		30-Sep-2023		Helen Coleman


Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	number used to contact the supplier.						

IAF BSC Building Security 18/19 Limited assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF BSC 001	Corporately, there is no officer with overall responsibility for developing, disseminating, and enforcing Building Security standards. This has lead to a disjointed approach to security throughout the Council's operational estate.	New Senior Manager (Property) will have strategic responsibility for Building Security. Post due to be filled following related organizational redesign consultation.			31-Dec-2019	Strategic Director Partnership and Performance advised on 03 September 2021: Completed. A new Senior Manager for property has been appointed as part of the Place function design.	Chris Alliston
IAF BSC 002	There is no corporate security guidance. Any security guidance that is in place is on a per building basis and is limited to the control of visitors. There is no clear desk policy.	New Senior Manager (Property) will be responsible for sourcing professional expertise to assist with the development of robust security standards and guidance.			31-Dec-2019	This work was delayed due to vacancies, turnover in the position of Senior Manager (Property) and the pandemic response. It is superseded by developments associated with Martyn's Law, currently en passage through the UK Parliament. Statutory guidance on security policy and risk assessments is expected from the Home Office in late 2023/early 2024.	Chris Alliston
IAF BSC 003	A policy is not in place setting out the definition of a 'security breach' and the process for recording, investigating, and reporting these breaches. This may lead to a lack of understanding over what constitutes a security breach, an inconsistent approach to investigating and reporting security breaches, and ultimately, a failure to share lessons learned so that similar issues are not encountered at other Council premises.	A policy will be prepared that aligns with reporting health and safety incidents at work. Staff development will be provided once the policy is agreed.			31-Dec-2019	This work was not delayed due to vacancies and turnover in the position of Senior Manager (Property) and the pandemic response. It is superseded by developments associated with Martyn's Law, currently en passage through the UK Parliament. Statutory guidance on security policy and risk assessments is expected from the Home Office in late 2023/early 2024.	Chris Alliston
IAF BSC 004	None of the staff that we spoke to during our visits had received any training on their roles and	This will be reviewed in the context of training for duty holders			31-Dec-2019	Strategic Director Partnership and Performance advised on 03 September 2021:	Chris Alliston



Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	responsibilities in relation to building security.					Two premises duty holder training sessions have been provided. Further sessions are planned acknowledging staff turnover necessities this is an ongoing process. Update report from Strategic Director due to go to Audit Committee on 30 September 2021.	


IAF CON CONTEST, Prevent and Serious Organised Crime Readiness 18/19 Substantial assurance


Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF CON 001	The points relating to the Serious Organised Crime delivery plan should be addressed.	The self assessment completed in 2016 and the action plan on Serious and Organised Crime will be revised. This will aim to reflect updated actions and areas for improvement along with owners for delivery. These will also include target dates in the action plan to provide clarity on pace of change.			31-Mar-2022	This agreed action has been incorporated into the Directorate Business Plan 2023/24. Whilst no updated guidance or reporting requirements is in place relating to the new Serious Organised Crime strategy, work is underway to update the self assessment completed previously. Engagement with Police Scotland at a national level has also taken place to ensure linkages with planned national development work. Relationships are also in place with local Police lead for serious organised crime through formal CONTEST arrangements.	Chris Alliston



IAF EAM Education Asset Management 20/21 Assurance level n/a


Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF EAM 001	There was no evidence of formal project governance arrangements for the Primary Schools Early Years Bundle. In most projects there has been substantial changes to the project scope, design, and costs. From the project documentation reviewed it would appear these were agreed by the Programme Manager with no record of any scrutiny or challenge from Senior Officers within People or Place Directorate or the Strategic Leadership Group. There was also no record of the changes to project scope and costs being raised by the Programme Manager with Senior Officers. In future for Hubco projects: <ul style="list-style-type: none"> • the internal governance arrangements should be documented; • the Project Sponsor should be a Strategic Director; • a reporting timetable should be prepared stating the frequency of Progress Reports to Capital Operations Group, Strategic Leadership Group, and elected members; 	In response to a number of issues which came to light during the summer of 2020, significant improvements have been made in oversight and governance processes in relation to education asset management. The findings, learning and recommendations from this audit have informed current practice. From September 2020, the Strategic Directors for People and Place have jointly chaired monthly Learning Estates Strategy Group meetings. Membership of this group includes the two SDs, Chief Education Officer, Chief Financial Officer, Monitoring Officer and Senior Manager, Property; plus other officers involved in the delivery of the programme. These arrangements are documented. Progress review meetings between the SDs for People and Place and the Conveners of People, Place and Planning also take place on a monthly basis. Financial performance is also monitored by the Capital Operations Group, and is reported to Elected Members via Capital Outturn reports to the Audit Committee.			31-Dec-2021		Pete Leonard; Lorraine Sanda
IAF EAM 002	There was no evidence of formal project governance arrangements for the Primary Schools Early Years Bundle. In most projects there has been substantial changes to the project scope, design, and costs. From the project documentation reviewed it would appear these were agreed by the Programme Manager with no record of any scrutiny or challenge from Senior Officers within People or Place Directorate or the	The Council's Programme Management Office and project management framework are set to be enhanced by the new Strategic Director for Transformation as part of the Be The Future roadmap. Capacity planning and risk management will be a key consideration of the roadmap. Meantime, interim project team arrangements are in place across the People and Place Directorates. The scope of further projects procured via			31-Dec-2021	Update from Internal Audit Follow Up Work - 07 January 2022 - Recommendation 1 (Note of Follow Up and Working Papers are in Folder 14 of 2021/22 Working Papers File) Pete Leonard and Lorraine Sanda provided the minutes and action points at Working Papers 01-13 . These record and demonstrate the range of issues being discussed. The governance arrangements for the Learning Estates	


Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	Strategic Leadership Group. There was also no record of the changes to project scope and costs being raised by the Programme Manager with Senior Officers. In future for Hubco projects: <ul style="list-style-type: none"> the Council's Project Management Framework should be applied, in conjunction with appropriate support / resource from the PMO; a properly resourced and experienced internal Project Team should be in place with the necessary professional input; and the scope should be reviewed to ensure the project can be categorised as a major construction infrastructure project. 	Hubco is considered by the Learning Estate Strategy Group.				<p>Strategy Group were agreed at the meeting on 07 December 2020 (minutes at working paper 03) the relevant papers are at working papers 23-24.</p> <p>Pete Leonard and Lorraine Sanda These minutes are at working papers 14-22.</p> <p>Pete Leonard and Lorraine Sanda These minutes / agendas are at working papers 25-29.</p> <p>Pete Leonard confirmed in email of 07 January 2022 that:</p> <p>Property: Interim lead for programme management and updates to LES group is Owen Munro, Team Leader in Property Team. Project coordinators include Stuart Kennedy, Colin Hamilton and Catherine White. Education: Ben McGinley is seconded until 2023 to carry out capacity planning and suitability reports.</p> <p>See Working Papers 30-31.</p> <p>Conclusion Recommendation Fully Implemented – Recorded On Pentana.</p>	
IAF EAM 003	The new Learning Estates Group should agree to commission a phased programme of comprehensive building fabric / services / structural integrity surveys on all learning estate buildings.	The process of procuring the surveys is at an advanced stage. The contract documents are currently being prepared for a 2 year Term Contract through Hubco. Legal Services are finalising these.			30-Jun-2021	<p>As part of the Internal Audit exercise to update recommendations in Pentana in August 2021 - the Strategic Director (PL) confirmed that this recommendation had been addressed.</p> <p>Surveys have begun on the top 5 priority sites identified by the learning estate strategy group in conjunction with the conveners of People and Place. Further surveys will be rolled out across the</p>	Pete Leonard


Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						wider estate over time. Initial discussions have taken place with Hubco to take forward options appraisals for the same 5 priority sites.	
IAF EAM 004	The new Learning Estates Group should agree to commission a phased programme of comprehensive building fabric / services / structural integrity surveys on all learning estate buildings.	The output of this work will inform future options appraisals to shape the next iteration of the Learning Estate Strategy and subsequent decisions of Council.			31-Dec-2021	<p>Update from Internal Audit Follow Up Work - 07 January 2022 - Recommendation 2 (Note of Follow Up and Working Papers are in Folder 14 of 2021/22 Working Papers File)</p> <p>Owen Munro provided supporting documentation in email of 21 December 2021 and Pete Leonard in email of 07 January 2022. Recent surveys at Working Papers 32-34 and 36-37. Asset Management Master Programme at Working Paper35. Project Update headlines at Working Papers 38-39. Letter of Intent at Working Paper 40.</p> <p>Pete Leonard confirmed in email of 07 January 2021 that:</p> <p>Chart not available.</p> <p>Service redesign is being considered as part of the 2022/23 budget setting process. Initial presentation to ESLG taking place on 19/01/22</p> <p>Advertisements and interviews for QS role were carried out twice, with no suitable candidate being identified. Post remains unfilled.</p> <p>Asset Management role remains unfilled as it is being rolled up into overall redesign plans.</p> <p>Conclusion Recommendation Fully Implemented –</p>	Pete Leonard

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						Recorded On Pentana.	
IAF EAM 005	The Strategic Director (Place), Senior Manager Property, and Team Leader Planned Works and Compliance should formally review the resource requirements of the Planned Works and Compliance Team. This should include professional and project support office resource. Ownership of the Learning Estates Strategy should be with the Strategic Director (People), and the Strategic Director (Place).	Interim roles and responsibilities within the Property team have been agreed and a formal service redesign process is underway to develop a sustainable delivery model. Council has approved additional funding from the Transformation Fund for fixed term posts for a Quantity Surveyor and Asset/Programme Manager and these roles are going through the recruitment process.			31-Oct-2021	<p>Update from Internal Audit Follow Up Work - 07 January 2022 - Recommendation 2</p> <p>Owen Munro provided supporting documentation in email of 21 December 2021 and Pete Leonard in email of 07 January 2022. Recent surveys at Working Papers 32-34 and 36-37. Asset Management Master Programme at Working Paper 35. Project Update headlines at Working Papers 38-39. Letter of Intent at Working Paper 40.</p> <p>Pete Leonard confirmed in email of 07 January 2021 that:</p> <p>Chart not available.</p> <p>Service redesign is being considered as part of the 2022/23 budget setting process. Initial presentation to ESLG taking place on 19/01/22</p> <p>Advertisements and interviews for QS role were carried out twice, with no suitable candidate being identified. Post remains unfilled.</p> <p>Asset Management role remains unfilled as it is being rolled up into overall redesign plans.</p> <p>Conclusion Recommendation Fully Implemented – Recorded On Pentana.</p>	Pete Leonard
IAF EAM 006	In future projects stringent review should be undertaken of internal project members skills, qualifications,	Agreed. This will be considered as part of the Property Service Redesign. Meantime, the current			31-Oct-2021	<p>Update from Internal Audit Follow Up Work - 07 January 2022 - Recommendation 3</p>	Pete Leonard


Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	and experience of working on projects of a similar scope, scale, complexity to ensure future partnership projects are correctly resourced. This should include ensuring line of communication, handover arrangements if someone leaves, change control responsibilities, and delegated authorities are clearly understood; and that roles and responsibilities are fully documented.	delivery team members meet this criteria.				(Note of Follow Up and Working Papers are in Folder 14 of 2021/22 Working Papers File) See Working Papers 30-31 . Pete Leonard confirmed in email of 07 January 2021 that it will be applied in the case of Owen Munro leaving the organisation in February 2022. Conclusion Recommendation Fully Implemented – Recorded On Pentana.	
IAF EAM 007	In future for Hubco projects: the roles and responsibilities of the internal Project Team should be clearly documented. This should include: <ul style="list-style-type: none"> • specifying from the planning stage the role of the internal Project Team in comprehensively defining the initial project scope; • determining and documenting the internal Project Teams involvement in each stage of the Hubco Project Process (Pre NPR, NPR, Stage 1, Stage 2, Contract Finalisation, and Project Completion); • specifying the internal review, monitoring, and scrutiny that will be necessary of Tier 1 and Tier 2 contractors at the design, costing, and construction stages; and • specifying the action to be taken by Hubco and the internal Project Team if the cumulative project value exceeds the agreed budget. In relation to the New Project Request: <ul style="list-style-type: none"> • must describe what the aims and objective of the project are together with detailed project specific requirements; and • clearly articulate our requirements: when 	Agreed. A full New Project Request and Key Outputs document was developed and signed off by the Learning Estate Strategy Group. Feedback was sought from Key Stakeholders during the formalisation of the document. This includes budget thresholds. Scoping Documents agreed with Hubco set out Aims, Objectives, Roles and Responsibilities and Council Outputs. RACI Being Developed as part of the Contract Management Process.			31-Dec-2021		Pete Leonard

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	scoping the project prior to completing the NPR; at NPR; during Stage 1; and Stage 2.						
IAF EAM 008	It was not clear whether all necessary completion certification was in place for each of the projects. The Senior Manager Property should confirm in writing with Hubco that all the necessary project completion certification and building warrant completion certificates are in place. This documentation should be retained by the Council.	Agreed. Receipt of documentation has been confirmed for projects which have been signed off as complete. Arrangements for handover of documents is in place for current projects as part of the sign off process.			31-Dec-2021	Update from Internal Audit Follow Up Work - 07 January 2022 - Recommendation 5 (Note of Follow Up and Working Papers are in Folder 14 of 2021/22 Working Papers File) Confirmed by Michael Hilarion and Owen Munro on 07 January 2022 that all relevant documentation is now held by Hubco / Property Team. Conclusion Recommendation Fully Implemented – Recorded On Pentana.	Alison Morrison
IAF EAM 009	The roles and responsibilities of Lead Project Officers should be clearly defined and formalised by the Capital Operations Group. Thereafter, Lead Project Officers should be made fully aware of these responsibilities when appointed to the role.	Agreed, the remit of the Capital Operations Group is to be reviewed in the coming months. We will incorporate this into the remit of the group liaising with HR.			30-Sep-2021	Update from Internal Audit Follow Up Work - 07 January 2022 - Recommendation 6 (Note of Follow Up and Working Papers are in Folder 14 of 2021/22 Working Papers File) The roles and responsibilities are set out at Working Paper 42 . New template is at Working Paper 41 . See Working Papers 01-13 . These minutes / agendas are at working papers 25-29 . Finance confirmed that been reviewed but not feasible to update at this stage. Conclusion	

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						Recommendation Fully Implemented – Recorded On Pentana.	
IAF EAM 010	For future construction / refurbishment projects the format of the capital project bid process should be amended to require: • a breakdown of the staffing resources needed to undertake the project; and • written confirmation from the respective Directorate that they can dedicate this level of resource to the project at the required time. Lead Project Officers for future construction / refurbishment projects with a >25% budget variance at financial year end (subject to a de minimis value of £100k) should be asked to attend Strategic Leadership Group to fully explain reasons for the delay / overspend. The functionality of the Council's Corporate Finance System should be reviewed to determine whether it would be feasible to automatically alert when capital budgets have been exceeded.	Agreed, a review of the bid template will be carried out. We will also make aware that by signing the bid, the Director is confirming the timescales including securing the appropriate resource requirements within those timescales. For the Learning Estates Strategy there is a project group that meets to provide management oversight. This is lead by Directors. This group includes a representative from Finance and Financial updates are provided to this meeting. The Capital Operations Group also provides scrutiny of project spend and where projects are estimated to vary by £100k or more, project leads are required to provide reasons for variance. Financial projections for the capital projects are also included in regular Audit Committee reports where reasons for variances are explained and any additional governance is reported or sought as required per the Financial Regulations. All spend should be authorised in advance via the raising of a Purchase Order. This ensures there is appropriate budget for the spend. It is the budget holders responsibility to comply with this policy. Controls within the financial system have previously been considered that will alert when a budget overspend occurs This is limited to only alerting when spend has been incurred (on receipt of the invoice) and there is already a financial liability on the Council. This			30-Sep-2021	<p>Update from Internal Audit Follow Up Work - 07 January 2022 - Recommendation 6</p> <p>(Note of Follow Up and Working Papers are in Folder 14 of 2021/22 Working Papers File)</p> <p>The roles and responsibilities are set out at Working Paper 42.</p> <p>New template is at Working Paper 41.</p> <p>See Working Papers 01-13.</p> <p>These minutes / agendas are at working papers 25-29.</p> <p>Finance confirmed that been reviewed but not feasible to update at this stage.</p> <p>Conclusion</p> <p>Recommendation Fully Implemented – Recorded On Pentana.</p>	Lindsay Sim

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		will be reconsidered undertaking a cost benefit analysis.					
IAF EAM 011	The Senior Manager Property should confirm in writing with Hubco that all the necessary project completion certification and building warrant completion certificates are in place. This documentation should be retained by the Council. The status of the final invoices and retention payments for Craibank and Menstrie should be raised with Hubco.	Craibank now complete and Retention being finalized and paid. Remedial works picked up at snagging stages have been managed through to completion. Learning Estate Strategy Group have been advised on monthly progress. Final works were carried out over the Easter Break 2021 and signed off by the Project Clerk of Works. Final minor items being closed at Menstrie on the 24th of May. Retentions will be paid once work signed off as complete as per the contract. Snagging items have been fully worked through. Updates have been provided to the Learning Estate Group monthly and shared with the school. Monthly Meetings are carried out with Hubco.			31-Dec-2021		Alison Morrison








IAF EDT **Education Transport** **Assurance level n/a**

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF EDT 001	The SLA between Education Services and the PTU should be reviewed to ensure that specific requirements are clearly stated.	Work is ongoing between Education Services and PTU to revise and update the Service Level Agreement.			30-Apr-2018	Update from Michael Boyle on 11 August 2021: I will update Pentana and will have to create a new deadline. I have an e mail trail from the time asking our legal team to provide a data sharing protocol that we could add to the SLA and I never got a response so I will need to chase it up	Michael Boyle

IAF IG2






GDPR Readiness 18/19


Substantial / Limited assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF IG2 001	The Data Protection Policy should be approved by the Records Management and Information Governance Working Group as well as by Elected Members.	The Policy is due to be reviewed and updated in November 2018. It will be approved by the Information Governance Group (previously Records Management and Information Governance Working Group) prior to being presented to the Partnership and Performance Committee.			31-Jan-2019	Completed in January 2022.	
IAF IG2 002	The issues in relation to the Terms of Reference of the Records Management and Information Governance Working Group should be addressed.	The Terms of Reference will be updated to ensure it covers all aspects of Information Governance. Group performance will be reviewed annually.			30-Nov-2018	New ToR agreed.	
IAF IG2 003	The Records Management and Information Governance Group should report on GDPR progress and compliance to the Councils Risk and Integrity Forum.	Information Governance (including Data Protection) will be included as a standing agenda item for Risk and Integrity Forum meetings.			31-Jan-2019		Chris Alliston
IAF IG2 004	The points in relation to the GDPR project plan should be addressed.	The Information Governance plan will include a Data Protection workstream. The project plan will be kept up to date for reporting purposes.			30-Nov-2018		
IAF IG2 005	The points in relation to the GDPR project plan should be addressed.	Data Protection will be included as a standing agenda item for Information Governance Group meetings.			30-Nov-2018		
IAF IG2 006	A GDPR awareness session should be arranged for Elected Members	A GDPR awareness session should be arranged for Elected Members			30-Nov-2018	The awareness session was on 3 October 2018.	
IAF IG2 007	The issues in relation to the completion of the e-learning training module should be addressed	The most recent training completion figures will be provided to the Strategic Director Partnership and Performance and reported to the next extended SLG meeting. The training completion rates will be monitored by			30-Nov-2018	Compulsory training and reported to the Risk and Integrity forum which is now ESLG.	Chris Alliston




Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		the Information Governance Group who will promote and ensure compliance across Services.					




IAF SDB **Sundry Debtors 17/18** **Assurance level n/a**

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF SDB 001	Revenues and the Corporate Management Team should agree the steps to be followed to clarify Revenues and Service staff roles and responsibilities for the sundry debt process.	Service Manager Revenues and Strategy to arrange meeting with Depute Chief Executive and Head of Housing and Community Safety, to discuss report findings in context of current organisational redesign.			31-Oct-2017	Update from Chief Finance Officer – August 2023 Work ongoing. Roles and responsibilities will be clarified as part of the Finance and Revenues restructure.	Murray Sharp
IAF SDB 002	Written procedures should be prepared setting out the process for: • the creation or amendment of debtor accounts; • the raising of a debtor invoice; • cancelling a debtor invoice; and • identifying accounts for write off.	Pending outcome of Recommendation 1. Develop procedures and processes identified.			31-Mar-2018	Update from Chief Finance Officer – August 2023 Work has commenced, however, has been delayed due to pandemic and staff absence.	Mark Brown
IAF SDB 003	The authorisation arrangements when creating or amending debtor accounts, and raising or cancelling a debtor invoice, should be reviewed.	Pending outcome of Recommendation 1. Revenue will consider as part of ongoing engagement work with Services.			31-Mar-2018	Update from Chief Finance Officer – August 2023 This task is outstanding but has been delayed due to pandemic and staff absence	Murray Sharp
IAF SDB 004	Consideration should be given to introducing a debtor set up and amendment form	Pending outcome of Recommendation 1. Revenue will consider as part of ongoing engagement work with Services.			31-Dec-2018	Update from Chief Finance Officer – August 2023 This has been considered but not taken forward. Services can create a debtor account and will have all the information required to do so. No additional value seen in creating a form.	Murray Sharp
IAF SDB 005	An Authorised Signatory List should be established for requests to cancel sundry debtor invoices	Pending outcome of Recommendation 1. Engage with Procurement Manager to review			31-Dec-2018	Update from Chief Finance Officer – August 2023	Murray Sharp

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		current authorised signatory process to accommodate				Outstanding – to be considered and incorporated into debtor procedures.	
IAF SDB 006	Services should be reminded to provide adequate supporting documentation when creating or amending debtor accounts, and raising or cancelling debtor invoices. The functionality within Tech One should be utilised to enable supporting documentation to be stored electronically.	Pending outcome of Recommendation 1. Revenue will consider as part of ongoing engagement work with Services and Tech One team.			31-Mar-2018	Update from Chief Finance Officer – August 2023 Outstanding – to be considered and incorporated into debtor procedures.	Murray Sharp

IAF SSU Supplier Set Up 18/19 Assurance level n/a

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF SSU 001	Corporate procedures should be prepared setting out the process for the creation of a new supplier record and for requesting changes to supplier details.	Corporate procedures have been drafted setting out the process for the creation of new supplier records and changes to supplier details. Internal Audit has provided comments on these.			31-Oct-2018	Update from Chief Finance Officer – August 2023 A supplier changes guide was prepared in 2019 which covers new suppliers and amendments.	
IAF SSU 002	Consideration should be given to introducing a new supplier set up, and existing supplier amendment, form. In relation to bank account changes, consideration should be given to requiring suppliers to provide their previous bank account details when requesting a bank account change.	As part of the new corporate procedures (see recommendation 1) new supplier and changes form to be developed in paper format. In the longer terms this will be automated / integrated into TechOne processes. The new corporate procedures include the requirement for eMail confirmation from suppliers to validate bank account changes and to include previous bank account details.			31-Oct-2018	Update from Chief Finance Officer – August 2023 New supplier creation forms have been created and are being used. No form for amendments at present, changes are made on the system from notification from supplier or from invoices. Any change to bank details are confirmed with the supplier using an existing contact method and supporting evidence saved on the system and a supplier changes excel list is maintained	
IAF SSU 003	The need for authorisation arrangements when creating or	Authorisations are included in the new forms.			31-Oct-2018	Update from Chief Finance Officer – August 2023	

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	amending supplier details should be considered.					<p>Authorisations are provided by the service requesting a new supplier and approval is obtained from the Procurement Manager (or CFO) to set them up.</p> <p>No authorisations are required for changes as these are notified by the supplier and confirmed.</p>	
IAF SSU 004	The functionality within the corporate finance system should be utilised to enable supporting documentation to be stored with the supplier record. For bank account changes there should be a record retained on the corporate finance system of the action taken to verify the change.	A weekly report to be introduced to identify supplier accounts that have had any changes.			31-Oct-2018	<p>Update from Chief Finance Officer – August 2023</p> <p>Any documents for changes to supplier details can be loaded into the finance system against the supplier account.</p> <p>Action to verify the change is noted on the excel list of supplier changes.</p>	
IAF SSU 005	Management checks on new supplier details and changes to bank account details should be introduced.	To introduce weekly management checks to ensure new supplier details and changes to bank account details are valid and accurate.			31-Oct-2018	<p>Update from Chief Finance Officer – August 2023</p> <p>Any documents for changes to supplier details can be loaded into the finance system against the supplier account.</p> <p>Action to verify the change is noted on the excel list of supplier changes.</p>	
IAF SSU 006	The issues arising from Internal Audit's analysis of the supplier database should be investigated and addressed	Monthly checks introduced from July 2018 onwards			31-Oct-2018	<p>Update from Chief Finance Officer – August 2023</p> <p>Superseded by internal audit in this area during 1st quarter of 2023/24</p>	

Report to: Audit and Scrutiny Committee

Date of Meeting: 13 June 2024

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 & Scrutiny Committee. The purpose of this paper therefore is to provide detail on any 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 & Scrutiny 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 & Scrutiny Committee.

- 3.3 One exception has been considered since the last report in April 2024
- 3.3.1 To permit the direct appointment of Skitech Systems to supply replacement artificial ski slope matting over a period of 2 financial years to the value of £46,000.

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

Granted

Based on the information provided the exception was granted as there is no other UK provider of the specific matting required & therefore the quality of the ski slope experience would diminish and the volume of customers would decline. The safety of customers would also be potentially put at risk due to poor quality mats. The alternative would be to change the whole slope's existing matting at a much greater expense.

Conditions

A Procurement Form 2 should be completed and authorised
A Purchase order should be raised to cover value requested
A revised 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
- 5.2 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
Chris Alliston	Strategic Director Partnership & Performance	

Report to **Audit & Scrutiny Committee**

Date of Meeting: 13 June 2024

Subject: **Corporate Risk Register**

Report by: **Senior Manager – Partnership & Transformation**

1.0 Purpose

- 1.1. This report provides Committee with the 2023/24 year end update on Clackmannanshire Council's Corporate Risk Register (Appendix A).

2.0 Recommendations

- 2.1. That Committee notes the report, commenting and challenging as appropriate.

3.0 Considerations

3.1. Purpose of Risk Management

- 3.1.1. The Council has several key goals regarding how it will achieve the priorities set out in the Local Outcomes Improvement Plan (LOIP) and how it will transform services under the Be the Future programme. In order to effectively plan how we will achieve these goals, we must also consider the internal and external challenges with the potential to prevent or hinder their achievement. An effective risk management approach ensures that the Council is aware of such factors and, where appropriate, takes action to reduce or remove risks to ensure the success of its initiatives.
- 3.1.2. The purpose of risk management is not to prevent activities from taking place, but to ensure all relevant factors are taken into account in planning and implementation so that the best possible outcomes are realised. Council officers and services deal, on a daily basis, with a wide variety of operational risks to individuals, communities and internal management processes. However, the corporate risk management approach must take a wider, more strategic view and consider short-, medium- and long-term implications, as well as (often complex) inter-dependencies.
- 3.1.3. The impact of the pandemic, energy and cost of living crises, and other recent global events on Council services and the local community has been significant, and this approach remains critical in light of the Council's ongoing response and recovery planning. The hierarchy of risk logs from teams, services, directorates and partnerships up to the corporate log should ensure that each level has holistic oversight of the most significant issues that must be managed. In addition, consideration of risk at a Civil Contingencies and Incident Management level has been critical, as has the risk assessment process which has formed a significant part of the Council's ability to respond and manage service provision safely.

3.2. Corporate Risk Management Process

- 3.2.1. The corporate risk register is owned by the Strategic Leadership Group, and the Strategic Director – Partnership & Performance is responsible for the corporate Risk Management approach. The Council follows a systematic process, reporting corporate and service risks to Committee on a regular basis. The process is assessed via internal and external governance and audit mechanisms, and peer-reviewed by other authorities and partners.
- 3.2.2. Each corporate risk review involves gathering information from internal and external sources (environmental scanning) and review of the register by a range of individuals and groups. Discussions are held at the Corporate Risk & Integrity Forum (including risk owners and/or delegated officers) to:
- Review changes and developments in existing corporate and service risks;
 - Highlight emerging externally-identified risks to assess potential local relevance;
 - Evaluate emerging internally-identified risks (Internal Audit/self-assessment); and
 - Consider significant risks, or those with implications across multiple services, for escalation to the corporate log, where they are managed until their severity reduces.
- 3.2.3. It would be impossible to remove all risk from our operations as most functions have inherent risks, as do most changes. Moreover, not making changes would involve exposure to other risks, such as failing to comply with new legislation, develop our workforce and practices, or take advantage of new opportunities, collaborations and technologies. The aim, therefore, is not to be 'risk averse' but 'risk aware'.
- 3.2.4. We identify our approach to managing each risk as:
- Treat: we will take action to reduce the risk;
- Tolerate: actions within our control have been completed and plans are in place;
- Transfer: the risk will be passed to another party, such as insurers; or
- Terminate: the activity that is causing the risk will be ceased.

3.3. Current Risk Profile & Development Activity

- 3.3.1. As shown in Appendix A, the present context is extremely challenging. Recent societal, economic, environmental, technological and geopolitical impacts are expected to have a protracted legacy, with complexities and interdependencies compounding existing concerns or intrinsically linked to our ability to manage them. Positive mitigations are currently being outweighed by worsening external factors, resulting in little direct change.
- 3.3.2. Improvements have been made to the budget process and events held to refresh the Local Outcomes Improvement Plan, as well as continued deployment of Procurement, Workforce and Wellbeing strategies. Significant efforts are ongoing to address environmental, social and governance issues, including constantly-evolving cyber and data protection threats. Best value, data and digital self-assessments are being conducted and critical management appointments made to progress our transformation agenda. Community resilience remains a clear focus around civil contingencies, power outages and weather events, as well as progression to net zero goals. Supports for children, young people and their families are also continually strengthened, including key partnership work on child protection, educational attainment, employability and economy.
- 3.3.3. A new Corporate Risk Management Strategy was approved by Council in Oct-2023, and year 1 progress will be reported to Committee after the summer recess. Initial activity has focussed primarily on core enablers around the themes of leadership, strategy, people, partnerships, processes, assurance and outcomes. The implementation phase will embed key local aims: to be aware, transparent, consistent, collaborative, clear, proportionate and objective in our application of risk management principles.

4.0 Sustainability Implications

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

5.0 Resource Implications

5.1. *Financial Details – There are no direct financial implications arising from this report.*

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 financial implications as set out. Yes ✓

5.4. *Staffing – There are no direct staffing implications 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 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. If there are no appendices, please state "none".

Appendix A – Corporate Risk Log

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 ✓

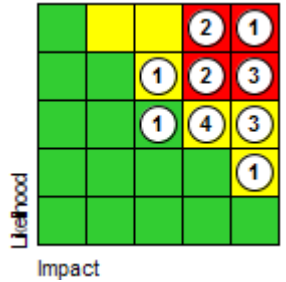
Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Judi Richardson	Performance & Information Adviser	2105

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Strategic Director – Partnership and Performance	

Appendix A - Corporate Risk Log



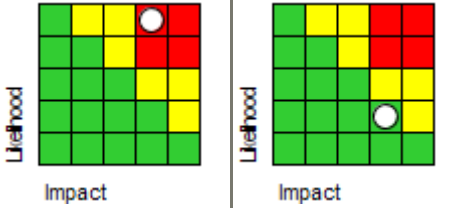
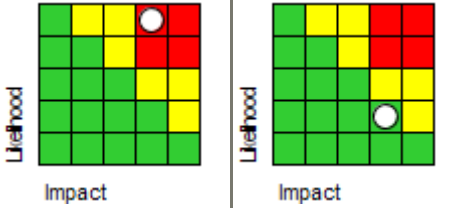
Summary of Changes	Distribution of Scores
<p>At the end of the 2023/24 financial year (out of a total of 18 risks):</p> <p>Status</p> <ul style="list-style-type: none"> • 8 risks are red (same as previous report - quarter 3, 2023/24) • 9 risks are amber (previously 8) • 1 risk is green (same as previous - fewer green as often demoted to lower-level registers unless particular scrutiny needed) <p>Approach</p> <ul style="list-style-type: none"> • 13 risks are being Treated (same as previous) • 5 risks must be Tolerated (same as previous) <p>Change in Scores Since Last Review</p> <ul style="list-style-type: none"> • 17 risks remain the same • 1 risk has increased • No risks have reduced, or been added to/removed from the register 	



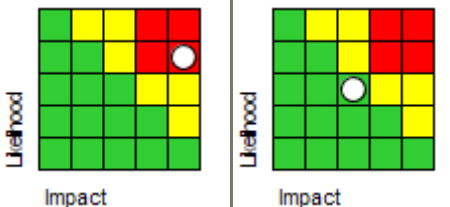
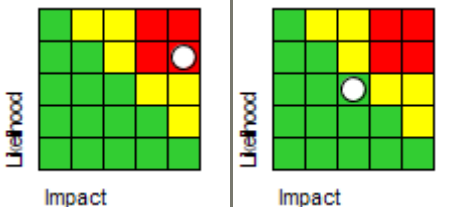
Code	Title	Score	Status	Approach	Change
COU CRR 008	Insufficient Financial Resilience	25		Treat	
COU CRR 005	Impact of Poverty, Inequality & Changing Demographics	20		Treat	
COU CRR 050	Supply Chain & Labour Market Disruption	20		Tolerate	
COU CRR 012	Health & Safety Breach	20		Treat	
COU CRR 046	IT System Failure	20		Treat	
COU CRR 022	Public Health Emergency	20		Tolerate	
COU CRR 033	Major Governance Failure	16		Treat	
COU CRR 009	Information Not Managed Effectively	16		Treat	
COU CRR 034	Insufficient Pace and Scale of Organisational Transformation	15		Treat	
COU CRR 040	Failure of Public Utility Supply	15		Tolerate	
COU CRR 038	Failure to Prevent Extremism and/or Radicalisation	15		Treat	
COU CRR 031	Failure to Prepare for Severe Weather Events	12		Tolerate	
COU CRR 047	Inadequate Workforce Planning	12		Treat	
COU CRR 048	Increasing Attainment Gap	12		Treat	
COU CRR 037	Failure to Address Serious Organised Crime	12		Treat	
COU CRR 023	Industrial Unrest	12		Tolerate	
COU CRR 049	Continued Contribution to Climate Change	10		Treat	
COU CRR 011	Harm to Child(ren)	9		Treat	



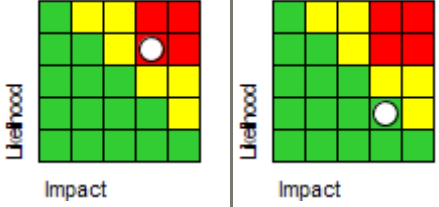
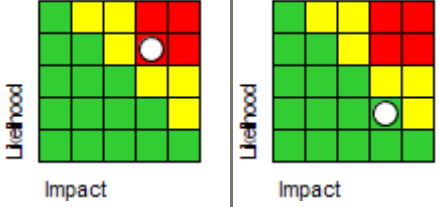


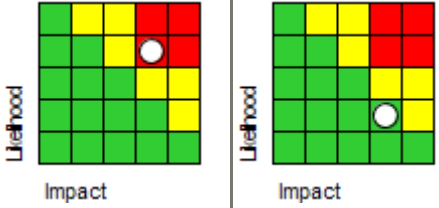
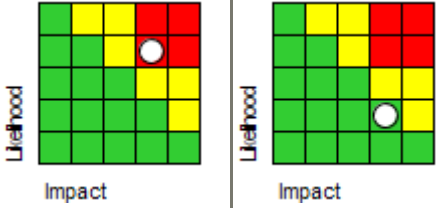
Approach Treat

		Insufficient Financial Resilience	Senior Manager Finance & Revenues	Current Score	25	Target Score	5
Risk	The Council does not have a balanced budget to meet essential service demands, customer needs, or external agendas.			<div style="display: flex; justify-content: space-around;"> <div style="text-align: center;"> Likelihood Impact </div> <div style="text-align: center;"> Likelihood Impact </div> </div>			
Potential Impact	Reputational and legal implications and severe, extended loss of service provision. Possibility of Alliance, Health & Social Care and other partners also experiencing budget pressures contributes to potential impact, given the interdependencies.						
Note	The budget for 2024/25 was approved in March reflecting a balanced position and including savings to be achieved during the year. Due to the use of reserves and cash savings to balance the 2024/25 budget, the budget gap for 2025/26 has been estimated at £13m. This year's budget process is already progressing to take forward savings through transformation and other areas previously identified. The budget gap is also subject to the settlement funding from Scottish Government which will be known towards the end of the year.						
Related Actions	Actions from Audit of 2022/23 Accounts by Audit Scotland		COU EXA 223	Existing Controls	Budget Strategy & Monitoring		
	Use the agreed strategic change framework and organisational design principles to implement a whole organisation redesign		EXA BVA 1A0		Contract Standing Orders		
	Balance the drive for savings with the need for sufficient officer time and skills to support change and consider how to make more use of external assistance to support improvement		EXA BVA 4F0		Financial Regulations		



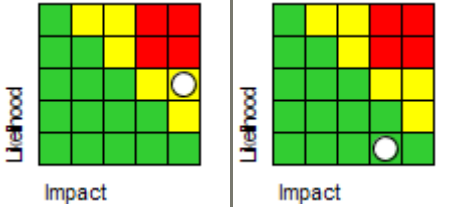
		Impact of Poverty, Inequality & Changing Demographics	Chief Executive	Current Score	20	Target Score	5
Risk	Services are not appropriately redesigned based on changing needs in relation to the ageing population, health, complexity of care or socio-economic factors, specifically poor outcomes associated with welfare reform, poverty and/or inequality and wider impacts associated with the cost of living crisis.			<div style="display: flex; justify-content: space-around;"> <div style="text-align: center;"> Likelihood Impact </div> <div style="text-align: center;"> Likelihood Impact </div> </div>			
Potential Impact	Inappropriate allocation of resources & assets, misalignment of corporate objectives to need, inability to demonstrate Best Value, and possible financial and reputational consequences of responding to unplanned situations.						
Note	The LOIP and Health & Care Strategic Plan set out partnership outcomes to strengthen community & place-based services. Key priorities are to reduce children living in poverty, develop inclusive growth and empower families & communities. Relevant actions include City Region Deal, Community Wellbeing & Community Wealth Building, as well as data analysis to inform decision-making and Poverty Impact Assessments. The risk score takes into account EU withdrawal, pandemic impacts, recent Child Poverty statistics and the cost of living crisis.						
Related Actions	Clackmannanshire Alliance Local Outcomes Improvement Plan 2017-27		CPP LOI	Existing Controls	Customer Consultation & Engagement		
	Implement Health & Care Partnership Strategic Delivery Plan		CRR HSC SDP		Budget Strategy & Monitoring		



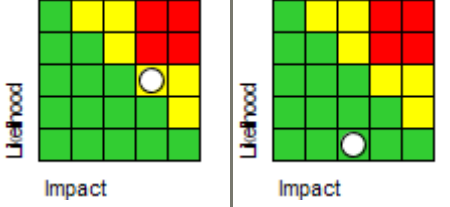
		Health & Safety Breach	Chief Executive	Current Score	20	Target Score	8
Risk	Incident or statutory breach results in injury or death of staff member or customer due to lack of awareness or non-compliance with policies and procedures. Incidents may also arise from third parties actions, outwith Council control.						
Potential Impact	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.						
Note	While progress is being made on a number of Health & Safety measures, there are still significant gaps in the implementation in areas such as mandatory training.						
Related Actions	Revised Health & Safety Strategy & Actions Plan		CRR P&P HR1	Existing Controls	Health & Safety Management System		
	Governance improvement actions across all services		CRR P&P LG1		Health & Safety Corporate Training Programme		



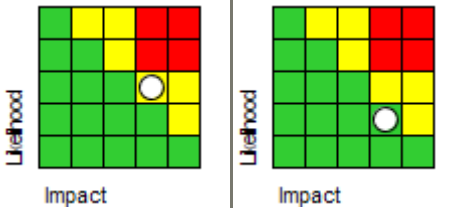
		IT System Failure	Senior Manager Partnership & Transformation	Current Score	20	Target Score	9
Risk	Full or partial loss of network/hardware/software/telecoms technologies (temporary or prolonged) due to cyber attack/other emergency, failure to manage maintenance/backups/suppliers/contracts, or lack of investment in systems/staff/training (i.e. failure of IT services to uphold priorities of Confidentiality, Integrity and Availability).						
Potential Impact	Financial impact from loss of productivity, service disruption (inc. statutory/vulnerable groups), inability to communicate, harm to staff/customers (access to records/Potentially Violent Persons register) & legal/regulatory/reputational implications.						
Note	A number of recent global issues on cyber risks has led to an increase in the risk impact. Work is ongoing to raise awareness across the workforce of cyber risks and mitigations. The Council is also investing in ICT infrastructure and security as part of its Digital Transformation Strategy & roadmap. This will introduce security policies and tools, cloud hosted services, retire/replace legacy systems, implement m365 & invest in modern technology to support delivery, future ways of working & Digital Transformation ambitions.						
Related Actions	Develop & deliver the Council's Digital Transformation Strategy		CRR P&P IT1	Existing Controls	Business Continuity Plans		
	Complete actions from IT Asset Management Plan		CRR P&P IT2		Service Level Agreements & Contracts		



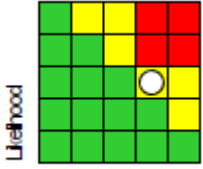
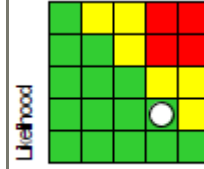


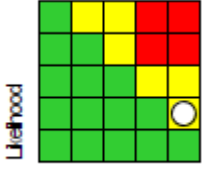
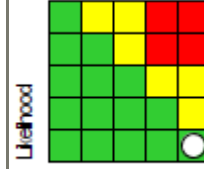
		Major Governance Failure	Strategic Director - Partnership & Performance	Current Score	16	Target Score	8
Risk	A significant failure of compliance with statutory duties through non-adherence to and/or lack of awareness or understanding of law, contract standing orders, scheme of delegation or financial regulations.						
Potential Impact	Significant reputational damage, injury or loss of life, legal action, financial loss or disruption to service delivery and challenge by third parties. Staffing changes and re-design reaffirm need to closely monitor & manage compliance with statutory requirements & good practice.						
Note	The Corporate Risk & Integrity Forum discuss governance & compliance on a quarterly basis. Mandatory training to officers to be carried out over the next few months. Scrutiny training was provided to Audit & Scrutiny Committee in Jun-23 and other Elected Members in Nov-23. This risk has been reinstated on the corporate log following concerns regarding breach of governance and the law. Additional Governance training is currently in development and will shortly be added to the mandatory training suite for completion by all staff on an annual basis.						
Related Actions	Annual Internal Audit & Fraud Programme		COU IAF	Existing Controls	Scheme of Delegation		
	Governance improvement actions across all services		CRR P&P LG1		Governance & Audit Processes		
	Addition of Governance to annual mandatory training suite		CRR P&P LG3		Committee Structures & Remits		
		Information Not Managed Effectively	Senior Manager - Legal & Governance	Current Score	16	Target Score	8
Risk	Information is not protected, managed or used effectively due to lack of compliance with information sharing, data protection, records management or IT principles/protocols, potentially leading to data breaches, inefficiency/duplication and strategic/performance management decisions based on poor quality/inaccurate business intelligence.						
Potential Impact	Legal/reputational/financial implications from breaches (regulators being the ICO and SIC can impose monetary penalties and enforcement notices), inefficiencies costing time/money, non-completion of (possibly statutory) duties. Loss of productivity, impacting morale, or misinformed decision-making if information not available/used.						
Note	Records Management Officer is now in post and review of records / retention plans is well underway. The risk is still likely due to cyber essential accreditation still being outstanding. Work continues around opportunities from MS365. The review of Data Protection policies and partnership sharing agreements are well underway. The number of staff completing training is still low and as neither data protection and information governance training are mandatory, manager support is essential.						
Related Actions	Develop & deliver the Council's Digital Transformation Strategy		CRR P&P IT1	Existing Controls	Data Sharing Agreements		
					GDPR Guidance & Training		

		Insufficient Pace & Scale of Organisational Transformation	Chief Executive	Current Score	15	Target Score	5
Risk	The Council fails to proactively drive the fundamental redesign of services and organisational planning/development with the speed required to address the funding gap due to ineffective change management.						
Potential Impact	Failure to maintain the required level of provision for statutory services. The corporate business improvement programme does not establish sustainable service delivery and a sustainable cost base for the future.						
Note	Senior Manager Transformation and Capital has been in post since September 2023 and Project Manager Capital started in January 2024. Governance of the Capital Plan is in place with regular meetings to take place with the project leads to monitor milestones, resources, risks etc. and to put in place appropriate measures for reporting and monitoring. There are now consistent and standardised project updates for the Be the Future board with a benefits realisation plan to be developed. Key Messages from the board will be circulated which will enable communication and visibility of the programme.						
Related Actions	Be the Future Transformation Programme		COU TRN	Existing Controls	Be the Future Board		

		Failure to Prevent Extremism and/or Radicalisation	Senior Manager Partnership & Transformation	Current Score	15	Target Score	4
Risk	Radicalisation of someone from the area results in terrorist incident (or other malicious attack), causing physical or financial harm to individuals or groups (here or elsewhere), or fear of such an incident affects quality of life.						
Potential Impact	Casualties/fatalities, property/infrastructure damage, need for evacuation/temporary housing or wider economic damage. Financial harm to individuals, businesses or the Council. Disruption to services or reputational/legal implications.						
Note	Continue to implement CONTEST delivery plan through work with our partners and through the Forth Valley CONTEST Board. Prevent is the strand within CONTEST focussed on preventing radicalisation and extremism in communities. Training for staff is provided as part of mandatory training programmes and on specific aspects of the national Prevent strategy. The national Prevent referral pathway has also been reviewed in 2021.						
Related Actions	Actions from Internal Audit of CONTEST, Prevent & Serious Organised Crime Readiness		CRR P&P SP2	Existing Controls	Forth Valley Local Resilience Partnership CONTEST Delivery Plan & Working Groups WRAP Training (High Priority Staff)		






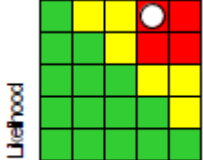



		Inadequate Workforce Planning	Senior Manager HR & Workforce Development	Current Score	12	Target Score	3
Risk	Due to lack of workforce planning the Council fails to ensure sufficient capacity/resource to deliver key Council service or fails to adequately develop its workforce to ensure that skills, knowledge and structures are appropriate, sustainable financially viable and compatible with our corporate vision.						
Potential Impact	Loss of key staff from posts identified as single points of failure, including statutory officers, leading to inability to delivery key functions and lack of adequate professional advice to Council Officers/Elected Members.						
Note	The Interim Workforce Strategy 2023-25 was agreed by Council in January 2024 and follows on from the Strategic Workforce Plan (2018-22). The interim plan is designed to ensure that we have the right people, with the right skills, at the right time and in the right place. The Strategy provides detail as to how, over the next two-year period, the Council will set a foundation for workforce development and learning which will support the development of the Be the Future Targeting Operating Model (BtF TOM). Of particular focus will be a continuation of the Council's workforce planning efforts at both strategic and directorate levels, ensuring that as the target operating model is developed, and the need for new roles and skills evolves, we can support and engage our workforce in this journey.						
Related Actions	Develop & implement the strategic workforce plan 2022-25		CRR P&P HR4	Existing Controls	Strategic Workforce Plan		



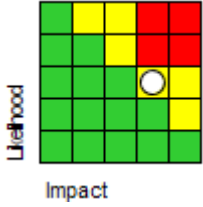


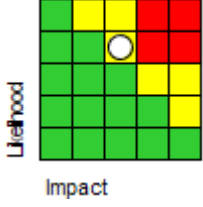
		Increasing Attainment Gap	Chief Education Officer	Current Score	12	Target Score	8
Risk	The Council fails to reduce the educational attainment gap between pupils from more and less deprived areas due to financial pressures, workforce issues, or wider economic, demographic and poverty-related issues.						
Potential Impact	Poor school leaver destinations/participation, young people failing to reach potential, longer-term impacts on social mobility, poverty, life chances & economic growth, plus reputational damage and implications for inspections & funding.						
Note	Recovery forms part of School Improvement Plans and support continues from Centre Teams & government funding. Health & wellbeing impacts and emerging challenges being addressed by Educational Psychology & partners. Redesigned Scottish Attainment Challenge has seen funding to 9 authorities (£43m) distributed between all 32 - now named Strategic Equity Funding. This significantly reduces finance available for local plans, tapering down over 4 years (2022-25). We continue to monitor closely and the risk score has reduced as schools are starting to see the gap closing with the literacy interventions in place.						
Related Actions	Improved arrangements for tracking, monitoring, moderating and quality assuring attainment and progress with a focus on narrowing the gap for identified groups.		NIF 23 3.1	Existing Controls	Education Senior Management Team		
	Increased number of school leavers attaining SCQF and wider achievement qualifications.		NIF 23 4.4		Strategic Equity Funding		
				National Improvement Framework			

		Failure to Address Serious Organised Crime	Senior Manager Partnership & Transformation	Current Score	12	Target Score	8
Risk	Public bodies fail to address organised crime involving drugs, violence, fraud, corruption, money laundering and/or human trafficking (with women and girls particularly vulnerable), due to a lack of preventative processes or information sharing.			 Impact		 Impact	
Potential Impact	Physical or financial harm to individuals, businesses, communities or the Council. Direct or indirect disruption to Council services and associated reputational and/or legal implications.						
Note	Situational awareness and monitoring of significant developments or intelligence is ongoing. Web pages for staff have been updated with the latest advice on cyber crimes and keeping safe and briefings are shared with staff from Scottish Business Resilience Centre and the National Crime Agency.						
Related Actions	Serious Organised Crime action plan, based on Police Scotland self-assessment		COU SOC	Existing Controls	Serious Organised Crime Delivery Plan		
	Implement Council CONTEST Delivery Plan, based on the Government's CONTEST Strategy		CRR P&P SP1		Let Scotland Flourish Strategy		
	Actions from Internal Audit of CONTEST, Prevent & Serious Organised Crime Readiness		CRR P&P SP2		National Fraud Initiative		
		Continued Contribution to Climate Change	Strategic Director - Place	Current Score	10	Target Score	5
Risk	The Council fails to play its part in addressing the climate emergency, such as by not adapting to climate change, by not reducing waste and the need to travel, making available adequate resources, developing/using/promoting sustainable practices, materials & technologies (including energy efficiency & emissions) or failing to act as an ambassador for national & international good practice as it emerges.			 Impact		 Impact	
Potential Impact	Worsening environmental impacts including flooding (see related Severe Weather risk), increased fuel poverty (with knock-on health/social impacts), missed efficiency savings, economic opportunities and poorer air quality. Political/reputational impacts of not supporting national/international policy, and potential legal implications of not meeting targets or demonstrating progress.						
Note	We submit Climate Change Duties reports annually, and are developing/implementing several related strategies & projects around our own practice and dissemination to local residents & businesses. These relate to assets, housing stock, energy & fuel poverty advice, community food growing, waste reduction, low-carbon technology and sustainable transport. A comprehensive Net Zero/Climate Change Strategy and Climate Emergency Action Plan is also being prepared and a Council Climate Emergency Group and community Climate Change Forums have been established to support this process. Scotland's International Environment Centre proposal, as part of the City Region Deal, will place Clackmannanshire at the forefront of Scotland's Climate Change mitigation efforts.						
Related Actions	Develop Net Zero strategy and action plan		PLC 213 101	Existing Controls	Local Biodiversity Action Plan		
	Develop routemap to compliance with ESSH2 for all Council Housing stock.		PLC 213 104		Regional Energy Masterplan		
	Deliver CRD programme in line with delivery plan/financial profile		PLC 213 111		Sustainable Food Growing Strategy		

		Harm to Child(ren)	Strategic Director - People		Current Score	9	Target Score	3
Risk	A lack of capacity, stability or skillset in key roles reduces the Council's ability to fulfil statutory requirements and intervene to prevent the serious harm to a child/children.							
Potential Impact	Effects of injury or death on individual, family, friends & staff members, reputational & legal implications, with associated costs, as well as impact of reputational damage & negative publicity on morale, workforce development and sustainability.							
Note	Robust internal control measures in place to ensure appropriate staffing, leadership, assurance and risk management planning, including quarterly reports to the Chief Officer Group and Child Protection Committee (CPC), regular review of the CPC Risk Register and prioritisation of child protection work. We have successfully recruited all team leaders into posts and new senior practitioners (as part of the Children's Services re-design) to build resilience and skill within the workforce. All vacant posts within the children's social work service are recruited to in a timely manner. Rolling programme of council specific and multi-agency child protection training in place, including Joint Investigative Interviewing training. The Forth Valley SCIM team (Scottish Child Interview Model) has been implemented to improve joint investigative interviewing. The e-IRD system continues to allow agencies to respond in real time to children & young people at risk of harm for timely assessments and interventions. There has been a sustained local decrease in the number of child protection registrations.							
Related Actions	People Directorate Business Plan 2023-24		PPL BP 23-24	Existing Controls	Child Protection Procedures			
	Children's Services Plan 2021-24		PPL CHC CSP		Public Protection Chief Officers Group			
	Clackmannanshire's Promise Plan 2023-26		PPL CHC PRO		Child Protection Committee			

Approach Tolerate

		Supply Chain & Labour Market Disruption	Chief Executive	Current Score	20	Existing Controls				
Risk	Disruption to UK supply chains & labour markets as a result of EU withdrawal, increasing costs & delays in sourcing goods (particularly in construction), already materialising and could continue for an extended period or escalate									
Potential Effect	The Council could fail to recruit or retain staff with the required knowledge & experience, and/or be subject to direct or third-party impacts if suppliers are unable to source goods/materials or staff to fulfil contractual obligations									
Note	Impact and Likelihood remain unchanged. Ongoing pressures on supply chain impacted by Supply issues due to Issues in Gulf, Ukraine, inflation, Skilled staff with key suppliers. Brexit still impacting plus recruitment difficulties particularly for key roles internally									
<table border="1"> <thead> <tr> <th>Existing Controls</th> </tr> </thead> <tbody> <tr> <td>Service Level Agreements & Contracts</td> </tr> <tr> <td>Recruitment & Retention Policy</td> </tr> <tr> <td>Procurement Processes & Procedures</td> </tr> </tbody> </table>							Existing Controls	Service Level Agreements & Contracts	Recruitment & Retention Policy	Procurement Processes & Procedures
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		Public Health Emergency	Chief Executive	Current Score	20	Existing Controls				
Risk	Significant numbers of Council staff and customers become ill due to the occurrence of a public health emergency, such as a flu pandemic, with spread potentially exacerbated through failure to vaccinate or follow hygiene protocols.									
Potential Effect	Short- & long-term health implications for public & staff (inc. absence if ill or caring for others). Disruption to support & front-line services, inc. to already vulnerable groups. Consideration required of minimal service provision requirements.									
Note	Still currently presents a significant risk. Plans being worked on at local and national level following the Covid pandemic based on the lessons learned									
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Existing Controls										
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Major Incident Procedures										
		Failure of Public Utility Supply	Strategic Director - Partnership & Performance	Current Score	15	Existing Controls				
Risk	Sustained loss of gas, electricity, water and communications over a significant area due to failure of a provider's infrastructure as a result of a local or national event.									
Potential Effect	Fatality, injury or health risk, requirement to evacuate & find alternative accommodation, including for vulnerable people. Disruption to businesses, with potentially large costs, and impact on contact with health, care and emergency services.									
Note	LRP draft framework in place, first test of framework took place at the end of March 24. Regular attendance at UK working group for National Power Outage									
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		Failure to Prepare for Severe Weather Events	Strategic Director - Place	Current Score	12	Existing Controls
Risk	Inability to respond to severe weather events due to lack of appropriate planning & equipment (e.g. 4x4 vehicles). Most likely flooding from rain/coastal surge, winter weather or heatwave (increasing frequency & severity due to climate change).				Business Continuity Plans	
Potential Effect	Widespread community dislocation (including possible risk to life), damage to property, businesses, roads & utility infrastructure (inc. telecoms & power), or inability of staff to get to workplace. Impact on delivery, reputation & finances, and increased workload in numerous services to support communities, including clearing roads and core paths (e.g. from fallen trees & other debris).				Forth Valley Local Resilience Partnership	
Note	Ongoing exercising and training for Severe Weather. Severe weather plan updated and circulated to all services. Partnership working with multi agency partners and relevant agencies				Winter & Flood Management Plan	
		Industrial Unrest	Chief Executive	Current Score	12	Existing Controls
Risk	Industrial action by Council staff, partners or suppliers arises, normally in relation to local or national budget-related changes to terms and conditions, or restructuring.				Business Continuity Plans	
Potential Effect	Immediate effects on service delivery & those dependent on services, with financial and reputational damage, and residual impact on staff morale & productivity. In case of partners/suppliers may have to support or reduce activity/service delivery.				Trade Union Communications Protocol	
Note	The 2023/2024 pay negotiations were settled in November 2023. Negotiations are ongoing at national level for 24/25 however no settled position has been reached and there is the potential for increased industrial unrest and balloting for strike action which will impact at local level. Strike actions will like be focused on critical areas such as education and waste.				Forth Valley Local Resilience Partnership	