
Report to Audit & Scrutiny Committee

Date of Meeting: 22 August 2024

Subject: Draft Audit & Scrutiny Committee Forward Plan 2024/25

Report by: Strategic Director, Partnership & Performance

1.0 Purpose

- 1.1. The purpose of this report is to allow members to consider and agree the 2024 – 2025 Audit and Scrutiny Committee forward plan, agree the process for Committee members to complete a self evaluation review to inform the Committees Annual report and agree the proposed Committee training plan.

2.0 Recommendations

- 2.1. It is recommended that Committee:
- 2.2. Agree the draft forward plan as set out at **Appendix 1**;
- 2.3. Agree that Committee members complete the online self evaluation questionnaire, **Appendix 2**, no later than 06th September 2024.
- 2.4. Agree that Committee members will meet informally during September 2024 to consider the outputs of the self evaluation exercise, in order that the Committee's Annual Report can be considered at it's October meeting and thereafter reported to Council.
- 2.5. Agree that the training plan, outlined in **Appendix 3**, initially developed as part of the 2023/2024 review, be fully implemented by Council Officers.

3.0 Considerations

- 3.1. This report outlines a proposed schedule of reports for the Audit and Scrutiny Committee up to June 2025.
- 3.2. The draft Forward Plan endeavours to reflect the remit of Audit & Scrutiny Committee as approved by Council in May 2022 (**Appendix 4**)
- 3.3. Whilst the draft Forward Plan covers the Committee's core remit, it should be noted that it may vary during the course of the year to accommodate unanticipated developments.

- 3.4. The Chartered Institute of Professional Finance and Accountancy (CIPFA) expects that all local authorities should make their best efforts to adopt the principles of the “CIPFA Position Statement: Audit Committees in Local Authorities and Police”.
- 3.5. In 2023 Committee agreed that as part of its planning and review cycle, an Annual Report based on the Position Statement would be produced.
- 3.6. As part of the development session held in 2023/2024 a number of areas for training were identified however only 2 events were delivered. The remaining areas from the training plan are proposed to be carried forward into 2024/2025 with the addition of a “mock” Committee delivered by the Senior Manager – legal and Governance and Internal Audit.
- 3.7. It is likely that the training plan will have financial implications. If any cannot be met within the current approved resource base, appropriate governance will be sought.

4.0 Sustainability Implications

- 4.1. There are no 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 have been consulted and have agreed the financial implications as set out in the report. Yes

- 5.4. *Staffing – there are no staff implications arising from this report.*

6.0 Exempt Reports

- 6.1. Is this report exempt? No

7.0 Declarations

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

- (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?

An EQIA is not applicable in this context.

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 – Audit Committee Forward Plan 2024/2025

Appendix 2 – Self Evaluation Questionnaire

Appendix 3 – Training Plan

Appendix 4 – Audit and Scrutiny Committee Remit

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)

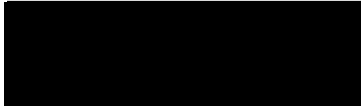
CIPFA's Position Statement: Audit Committees in Local Authorities and Police

<https://www.psa.co.uk/wp-content/uploads/2023/11/audit-committee-roles-app1.pdf>

Author(s)

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Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Strategic Director – Partnership and Performance	

Audit and Scrutiny Committee - Forward Plan 2024/25

MEETING INFORMATION				
Date	Meeting	Title of Report	EM Briefing	Service/Lead Officer
22-Aug	Audit and Scrutiny Committee	Audit Reports		Officer
		Council Financial Performance 2023/24		L Sim
		Corporate Risk Register Report		C Jarvie
		Exceptions to Contract Standing Orders		D Barr
		Scrutiny Reports		
		People Community Wellbeing Report		L Sanda
		HSCP – Clackmannanshire Locality Performance Report Half Year 2023-24		D Williams
		Draft A&S Forward Plan, Self Assessment and CIPFA Statement		C Alliston
		Risk Strategy 2023/24 Annual Report		C Jarvie
24-Oct	Audit and Scrutiny Committee	Audit Reports		Officer
		Council Financial Performance - June 2024		L Sim
		Annual Fraud Risk Assessment and Assurance Report		L Robertson
		Corporate Risk Register Report		C Jarvie
		Exceptions to Contract Standing Orders		D Barr
		Internal Audit Updates (as and when needed)		Internal Audit
		Scrutiny Reports		Officer
		Digital Learning Strategy		C Scott
		Partnership and Performance Year End Business Plan Report 2023/24		C Alliston
		Police Year End Report 2023/24		Local Police Commander
		Fire Year End Report 2023/24		Local Fire Commander
		Local Outcomes Improvement Plan Annual Report		C Jarvie
		Chief Social Work Officer Annual Report		S Robertson
		Complaints Annual Report		L Robertson
		RIPSA Annual Report		L Robertson
		Procurement Annual Report		D Barr
		Procurement Strategy Report		D Barr
		Health and Safety Annual Report		S Scott
12-Dec	Audit and Scrutiny Committee	Audit Reports		Officer
		Council Financial Performance - September 2024		L Sim
		Annual Governance Statement - 1/2 Year Progress Report		L Robertson
		Corporate Risk Register Report		C Jarvie
		2024/25 - External Audit Plan		External Auditor

Audit and Scrutiny Committee - Forward Plan 2024/25

MEETING INFORMATION				
Date	Meeting	Title of Report	EM Briefing	Service/Lead Officer
		Exceptions to Contract Standing Orders		D Barr
		Net Zero/Sustainability Performance Update		E Fyvie
		Internal Audit Updates (as and when needed)		Internal Audit
		Scrutiny Reports		Officer
		Place Year End Business Plan Report 2023/24		P Leonard
		Community Empowerment Act Annual Report (Participation Requests and Asset Transfer)		P Leonard
		Food Control Annual Assurance Information		E Fyvie
		Local Employability Performance Report		E Fyvie
		Homelessness Performance Update		M Sharp
		Clackmannanshire and Stirling HSCP - Clackmannanshire Locality Performance Report 2023/24		D Williams
06-Feb	Audit and Scrutiny	Audit Reports		Officer
		Corporate Risk Register Report		C Jarvie
		Exceptions to Contract Standing Orders		D Barr
		Internal Audit Updates (as and when needed)		Internal Audit
		Scrutiny Reports		Officer
		People Half Year Business Plan Update Report 2024/25		L Sanda
		Health and Social Care Partnership Annual Report		HSCP CO
		Community Learning and Development Annual Report		L Sanda
		Promise Plan Update		L Sanda
17-Apr	Audit and Scrutiny	Audit Reports		Officer
		Council Financial Performance - December		L Sim
		External Audit Plan Report 2025/26		External Auditor
		Internal Audit Plan Report 2025/26		Internal Auditor
		Annual Fraud Risk Assessment and Assurance Report		L Robertson
		Annual Governance Statement - Year End Progress Report		L Robertson
		Outstanding Internal Audit Actions - Progress Report		C Alliston
		Corporate Risk Register Report		C Jarvie
		Exceptions to Contract Standing Orders		D Barr
		Internal Audit Updates (as and when needed)		Internal Audit

Audit and Scrutiny Committee - Forward Plan 2024/25

MEETING INFORMATION				
Date	Meeting	Title of Report	EM Briefing	Service/Lead Officer
		Scrutiny Reports		Officer
		P&P Half Year Business Plan Update Report 2024/25		C Alliston
		Police Half Year Report 2024/25		Local Police Commander
		Fire Half Year Report 2024/25		Local Fire Commander
		Interim Workforce Plan Report		A Hair
		Staff Engagement Results		A Hair
		Health and Safety / Wellbeing Strategy Report		S Scott
		Corporate Priorities Annual Report		C Alliston
		Annual Fraud Update		L Robertson
		Cyber Assurance Report		C Jarvie
12-Jun	Audit and Scrutiny	Audit Reports		Officer
		Council Financial Performance - Quarter Four		L Sim
		Corporate Risk Register Report		C Jarvie
		Exceptions to Contract Standing Orders		D Barr
		Internal Audit Assurance Report		Internal Audit
		Internal Audit Updates (as and when needed)		Internal Audit
		Scrutiny Reports		Officer
		Place Half Year Business Plan Update Report 2024/25		P Leonard
		Clackmannanshire and Stirling HSCP - Clackmannanshire Locality Performance Report 2023/24		W Forrest
		Public Bodies Climate Change		P Leonard
		Housing Charter Report		M Sharp
		Local Child Poverty Action Report		V Cully

Audit and Scrutiny Committee Development Planning Questionnaire

The purpose of this short questionnaire is to assist in development planning for members of the Committee.

The survey is split into two parts which focus on the CIPFA Self Evaluation draft answers and training needs for members.

The survey should take no longer than 10 minutes to complete and all results/analysis will be anonymised.

CIPFA Self Evaluation Questions



Below are a series of questions which have been compiled for the Committee to self assess against CIPFA's Position Statement: Audit Committees in Local Authorities.

The full position statement can be found online at <https://www.cipfa.org/services/support-for-audit-committees>

1

Independent and Effective Model

The audit committee should be established so that it is independent of executive decision making and able to provide objective oversight. It is an advisory committee that has sufficient importance in the authority so that its recommendations and opinions carry weight and have influence with the leadership team and those charged with governance.

Do you feel that the Audit and Scrutiny Committee is:

	Agree	Strongly Agree	Disagree	Strongly Disagree
Directly accountable to the authority's governing body	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Independent of both the executive and the scrutiny functions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Empowered to have rights of access to and constructive engagement with other committees/functions/strategic groups	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Empowered to have rights to request reports and seek assurances from relevant officers	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Of an appropriate size to operate as a cadre of experienced, trained committee members (large committees should be avoided)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

2

Areas for Improvement (in relation to the above question)

3

Does the Committee include co-opted independent members in accordance with the appropriate legislation (Where there is no legislative direction to include co-opted independent members, CIPFA recommends that each authority audit committee should include at least two co-opted independent members to provide appropriate technical expertise.

Below is an extract which was provided to Committee on 14th December 2023 following last years development planning session:

3.3. Initial research has been undertaken on the action outlined at 3.1.2. CIPFA recommend at least two co-opted independent members. Having looked at a sample of Scottish councils the membership of most is similar in size and arrangements to Clackmannanshire's Audit & Scrutiny Committee. That includes for example, having a chair from the main opposition independent of the prevailing administration group. There appears to be no significant shift elsewhere to co-opting independent expertise from out with the pool of elected members.

- Agree
- Strongly Agree
- Disagree
- Strongly Disagree

4

Areas for Improvement (in relation to the above question)

5

Core Functions

The core functions of the audit committee are to provide oversight of a range of core governance and accountability arrangements, responses to the recommendations of assurance providers and helping to ensure robust arrangements are maintained.

In relation to the maintenance of Governance, Risk and Control arrangements, does the Audit and Scrutiny Committee:

	Agree	Strongly Agree	Disagree	Strongly Disagree
<p>Support a comprehensive understanding of governance across the organisation and among all those charged with governance, fulfilling the principles of good governance</p>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<p>Consider the effectiveness of the authority's risk management arrangements. It should understand the risk profile of the organisation and seek assurances that active arrangements are in place on risk-related issues, for both the body and its collaborative arrangements</p>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<p>Monitor the effectiveness of the system of internal control, including arrangements for financial management, ensuring value for money, supporting standards and ethics and managing the authority's exposure to the risks of fraud and corruption</p>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

6

Areas for Improvement (in relation to the above question)

7

Core Function

The core functions of the audit committee are to provide oversight of a range of core governance and accountability arrangements, responses to the recommendations of assurance providers and helping to ensure robust arrangements are maintained.

In relation to Financial and Governance reporting does/Is the Audit and Scrutiny Committee:

	Agree	Strongly Agree	Disagree	Strongly Disagree
Satisfied that the authority's accountability statements, including the annual governance statement, properly reflect the risk environment and any actions required to improve it, and demonstrate how governance supports the achievement of the authority's objectives	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Support the maintenance of effective arrangements for financial reporting and review the statutory statements of account and any reports that accompany them	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

8

Areas for Improvement (in relation to the above question)

9

Core Functions

The core functions of the audit committee are to provide oversight of a range of core governance and accountability arrangements, responses to the recommendations of assurance providers and helping to ensure robust arrangements are maintained.

In relation to establishing appropriate and effective arrangements for Audit and Assurance, does the Audit and Scrutiny Committee:

	Agree	Strongly Agree	Disagree	Strongly Disagree
Consider the arrangements in place to secure adequate assurance across the body's full range of operations and collaborations with other entities.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Consider the opinion, reports and recommendations of external audit and inspection agencies and their implications for governance, risk management or control, and monitor management action in response to the issues raised by external audit.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Contribute to the operation of efficient and effective external audit arrangements, supporting the independence of auditors and promoting audit quality.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Support effective relationships between all providers of assurance, audits and inspections, and the organisation, encouraging openness to challenge, review and accountability.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

10

Areas for Improvement (in relation to the above question)

11

Core Functions

The core functions of the audit committee are to provide oversight of a range of core governance and accountability arrangements, responses to the recommendations of assurance providers and helping to ensure robust arrangements are maintained.

Establishing appropriate and effective arrangements for Audit and Assurance

Does the Audit and Scrutiny Committee consider in relation to the authority's internal audit functions:

	Agree	Strongly Agree	Disagree	Strongly Disagree
Oversee its independence, objectivity, performance and conformance to professional standards	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Support effective arrangements for internal audit	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Promote the effective use of internal audit within the assurance framework	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

12

Areas for Improvement (in relation to the above question)

13

Audit and Scrutiny Committee Membership

To provide the level of expertise and understanding required of the committee, and to have an appropriate level of influence within the authority, the members of the committee will need to be of high calibre. When selecting elected representatives to be on the committee or when co-opting independent members, aptitude should be considered alongside relevant knowledge, skills and experience.

Are the following characteristics of the Audit and Scrutiny Committee membership evident:

	Agree	Strongly Agree	Disagree	Strongly Disagree
A membership that is trained to fulfil their role so that members are objective, have an inquiring and independent approach, and are knowledgeable	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
A membership that promotes good governance principles, identifying ways that better governance arrangement can help achieve the organisations objectives	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
A strong, independently minded chair, displaying a depth of knowledge, skills and interest	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

14

Areas for Improvement (in relation to the above question)

15

Audit and Scrutiny Committee Membership

Does the Committee chair:

	Agree	Strongly Agree	Disagree	Strongly Disagree
Promote apolitical open discussion	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Manage meetings to cover all business and encouraging a candid approach from all participants	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Maintain the focus of the committee on matters of the greatest priority	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Show willingness to operate in a apolitical manner	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Exhibit unbiased attitudes – treating auditors, the executive and management fairly	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Exhibit ability to challenge the executive and senior managers when required	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Exhibit knowledge, expertise and interest in the work of the committee	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

16

Areas for Improvement (in relation to the above question)

Engagement and Outputs

The audit committee should be established and supported to enable it to address the full range of responsibilities within its terms of reference and to generate planned outputs.

To discharge its responsibilities effectively, does the Committee:

	Agree	Strongly Agree	Disagree	Strongly Disagree
Meet regularly, at least for times a year, and have a clear policy on those items to be considered in private and those to be considered in public	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Have the ability to meet privately and separately with the external auditor and internal audit manager	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Include, as regular attendees, the Chief Finance Officer(s), the Chief Executive, the head of internal audit and the appointed external auditors; other attendees may include the monitoring officer and the Strategic Director of Partnership & Performance	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Have the right to call on any other officers or agencies of the authority as required; recognise the independence of the chief constable in relation to operational policing matters	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Support transparency, reporting regularly on its work to those charged with governance	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Report annually on how the Committee has complied with the position statement, discharged its responsibilities and include an assessment on its performance. The report should be available to the public	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Training Needs Analysis

Below are a series of questions regarding your skill set as a Committee member and how confident you may feel in certain topics. The results from these questions will allow us to look at where potential further development is required for the Committee.

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The following training priorities were identified after last years development session and will be carried forward for the Committee.

- Annual Governance Statement and Control Environment
- Cyber Security
- Performance and Risk (Phase 2)
- Principles of Best Value and Value for Money
- Fraud and Corruption
- Financial Monitoring/Scrutiny

Please provide any information on other areas where you may have a training need

This content is neither created nor endorsed by Microsoft. The data you submit will be sent to the form owner.



Appendix 3 – Training Plan

Training Subject	Target Date	Internal/External
Annual Governance Statement / Control Environment	Q4 2024/25	Internal
Data Protection	Complete	External
Cyber Security	Q3 2024/25	Both
Procurement Governance	Complete	External
Performance and Risk (Phase 2)	Q4 2024/25	Internal
Principles of Best Value & VFM	Q3 2024/25	Internal
Fraud and Corruption	Q4 2024/25	Both
Financial Monitoring / Scrutiny	Q3 2024/25	Internal
“Mock Committee”	Q3 2024/25	Internal

Appendix 4 – Audit and Scrutiny Remit

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.