



**Clackmannanshire
Council**

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Comhairle Siorrachd
Chlach Mhanann

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

Audit and Scrutiny Committee

Thursday 24 October 2024 at 9.30 am

**The meeting will be held in
Council Chambers, Kilncraigs, Alloa**



Audit and Scrutiny Committee

The remit of the Audit and Scrutiny Committee is:

Audit & Finance

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

Scrutiny

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

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

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

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16 October 2024

A MEETING of the AUDIT AND SCRUTINY COMMITTEE will be held in COUNCIL CHAMBERS, KILNCRAIGS, ALLOA on THURSDAY 24 OCTOBER 2024 at 9.30 am.



Chris Alliston
Strategic Director (Partnership and Performance)

B U S I N E S S

	Page no.
1. Apologies	--
2. Declaration of Interests Members should declare any financial or non-financial interests they have in any item on this agenda, identifying the relevant agenda item and the nature of their interest in accordance with the Councillors' Code of Conduct. A Declaration of Interest form should be completed and passed to the Committee Officer.	--
3. Confirm Minutes of Meeting of the Audit and Scrutiny Committee held on 22 August 2024 (Copy herewith):	07
<u>Scrutiny</u>	
4. Procurement Annual Report – report by the Strategic Director, Partnership and Performance (Copy herewith)	11
5. Police Performance Report for Clackmannanshire October 2023 – March 2024 – report by the Local Police Commander (Copy herewith)	71
6. Fire Annual Performance Report for Clackmannanshire 1 April 2023 – 31 March 2024 - report by the Local Senior Officer, Clackmannanshire, Fife and Stirling (Copy herewith)	101
7. Digital Learning Strategy and Action Plan 2023-2025 – report by Senior Manager, People (Copy herewith)	129
8. Health and Safety Annual Report 2023-24 – report by Health and Safety Manager (Copy herewith)	139
9. Regulation of Investigatory Powers (Scotland) Act 2000 – report by the Senior Manger, Legal and Governance (Copy herewith)	167
10. Partnership & Performance: 2023/24 Year End Business Plan Update – report by Strategic Director, Partnership and Performance (Copy herewith)	171

Audit and Finance

11.	Exceptions from the Application of Contract Standing Orders – report by the Strategic Director, Partnership and Performance (Copy herewith)	199
12.	Draft Council Financial Performance for 2023-24 – report by the Chief Finance Officer (Copy herewith)	205
13.	Council Financial Performance 2024/25 as at June 2024 – report by the Chief Finance Officer (Copy herewith)	235
14.	2023-24 External Audit Planning Report – report by the Chief Finance Officer (Copy herewith)	265
15.	Internal Audit Update Report - report by the Internal Audit Manager (Copy herewith)	319
16.	Internal Audit Charter Report - report by the Internal Audit Manager (Copy herewith)	329
17.	Corporate Risk Register – report by the Senior Manager, Partnership and Transformation (Copy herewith)	341

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 22 AUGUST 2024 at 9.30 AM.

PRESENT

Councillor Martha Benny
Councillor Kenneth Earle
Councillor Phil Fairlie
Councillor Ellen Forson
Councillor William Keogh (Teams)

IN ATTENDANCE

Chris Alliston, Strategic Director (Partnership & Performance)
Lee Robertson, Senior Manager, Legal and Governance (Partnership & Performance) (Clerk to the Committee)
Kevin Wells, Strategic Director (Place)
Lorraine Sanda, Strategic Director (People)
Sharon Robertson, Chief Social Work Officer (People)
Cherie Jarvie, Senior Manager, Partnership and Transformation (Partnership and Performance)
Colin Bruce, Chief Education 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)
Scott McDonald, Senior Manager, Justice Services (People)
Johan Roddie, Senior Manager, Permanence (People)
Wendy Forrest, Head of Strategic Planning and Health Improvement, HSCP
Lesley Taylor, Principal Psychologist (People)
Melanie Moore, Committee Services, Legal and Governance (Partnership & Performance) (Minute)
Gillian White, Committee Services, Legal and Governance (Partnership & Performance)

ON TEAMS

Judi Richardson, Performance & Information Adviser (Partnership & Performance)
Derek Barr, Procurement Manager (Partnership & Performance)
Sarah McPhee, Senior Internal Auditor, Falkirk Council
Mhairi Miller, Solicitor, Legal and Governance (Partnership & Performance)

The Chair submitted her apologies for the meeting. The Vice Chair also submitted his apologies. In terms of Standing Order 9.3 as neither the Chair nor the Vice Chair were present, the members present who were eligible to vote agreed that Councillor Kenneth Earle would take the Chair.

AS(24)52 APOLOGIES

Apologies for absence were received from the Chair, Councillor Janine Rennie, the Vice Chair Denis Coyne and Councillor Quinn. Apologies were also received from the Religious Representatives George Marcinkiewicz and Rev Sang Y Cha.

AS(24)53 DECLARATIONS OF INTEREST

None.

AS(24)54 MINUTE OF AUDIT AND SCRUTINY COMMITTEE HELD ON 13 JUNE 2024

The minutes of the meeting of the Audit and Scrutiny Committee held on Thursday 13 June 2024 were submitted for approval.

Decision

The minutes of the meeting of the Audit and Scrutiny Committee held on Thursday 13 June 2024 were agreed as a correct record by the Committee and signed off by Councillor Kenneth Earle in the absence of the Chair.

AS(24)55 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 Phil Fairlie. Seconded by Councillor Martha Benny.

Decision

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

AS(24)56 RISK STRATEGY ANNUAL REPORT

The report, submitted by the Senior Manager, Partnership and Transformation, provided Committee with the first annual update on Clackmannanshire Council's Corporate Risk Management Strategy 2023 (Appendices A to C), as well as the quarterly update on the Corporate Risk Register (Appendix D).

Motion

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

Moved by Councillor Ellen Forson. Seconded by Councillor Martha Benny.

Decision

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

AS(24)57 COMMUNITY WELLBEING REPORT 2023/24

The report, submitted by the Strategic Director, People, provided annual progress on the full range of People Directorate Plans for 2023/24, including the People Business Plan 2023-24.

Motion

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

Moved by Councillor Ellen Forson. Seconded by Councillor Phil Fairlie.

Decision

The Committee agreed to:

1. Note, commented and challenged the contents of the report;
2. Endorse the One Plan, One Report approach and recommend to Council that this approach is further considered across other Directories and across the Council.

Action

Strategic Director, People

AS(24)58 HSCP – CLACKMANNANSHIRE LOCALITY PERFORMANCE REPORT HALF YEAR 2023-24

The report, submitted by the Head of Strategic Planning and Health Improvement, highlighted the work and performance of the Clackmannanshire and Stirling Health and Social Care Partnership in relation to performance for the locality of Clackmannanshire.

Motion

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

Moved by Councillor Martha Benny. Seconded by Councillor Ellen Forson.

Decision

The Committee agreed to:

1. Note, commented and challenged the report;
2. Note the performance of Clackmannanshire Locality within the Clackmannanshire & Stirling HSCP.

AS(24)59 DRAFT AUDIT & SCRUTINY COMMITTEE FORWARD PLAN 2024/25

The report, submitted by the Strategic Director, Partnership and Performance allowed Committee 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.

Motion

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

Moved by Councillor Martha Benny. Seconded by Councillor Phil Fairlie.

Decision

The Committee agreed to:

1. Agree the draft forward plan as set out at Appendix 1;
2. Agree that Committee Members complete the online self evaluation questionnaire, Appendix 2 no later than 6 September 2024;
3. 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 its October meeting and thereafter reported to Council.
4. Agree that the training plan, outlined in Appendix 3, initially developed as part of the 2023/2024 review, be fully implemented by Council Officers.

Action

Strategic Director, Partnership and Performance

Ends 1043hrs

Report to: Audit and Scrutiny Committee

Date of Meeting: 24th October 2024

Subject: Procurement Annual Report

Report by: Strategic Director – Partnership and Performance

1.0 Purpose

- 1.1. The purpose of this report is to fulfill the Council's obligation under Section 18 of the Procurement Reform (Scotland) Act 2014, which requires an annual procurement report on regulated activities as soon as reasonably practicable after the financial year ends. It also updates the committee on key procurement activities, statistical performance for 2023-24, and the resources available to support effective procurement.

2.0 Recommendations

- 2.1. It is recommended that Committee notes the report, commenting and challenging as appropriate.

3.0 Considerations

- 3.1. The report, attached at Appendix 1, is the tenth report presented to the Committee to comply with the statutory requirement in the 2014 Act and to provide Committee with greater visibility of all the Council's procurement activity.
- 3.2. The report gives a snap shot on how procurement is organised within Clackmannanshire Council and resources are being utilised to deliver effective procurement.
- 3.3. The financial analysis has been carried out by DXL formally Spikes Cavell using the Scottish Government tool known as the observatory with financial data supplied from the Council's finance system for the 2023-24 financial year. The observatory is a unique collaborative project designed to enable public sector organisations across Scotland to gather comprehensive supplier, spend and performance information.
- 3.4. In addition the report provides:
- A summary of the regulated procurements that have been completed during the year covered by the report,

- A review of whether those procurements complied with the authority's procurement strategy,
- The extent that any regulated procurements did not comply, a statement of how the authority intends to ensure that future regulated procurements do comply,
- A summary of any community benefit requirements imposed as part of a regulated procurement that were fulfilled during the year covered by the report,
- A summary of any steps taken to facilitate the involvement of supported businesses in regulated procurements during the year covered by the report,
- A summary of the regulated procurements the authority expects to commence in the next two financial years,
- Exception Reports
- Procurement Savings
- Observatory Charts detailing key statistics

3.5. Key issues identified in the report are:

- The Council is continuing to enhance the functionality of the finance system which is helping to automate and streamline the entire procurement lifecycle and generate efficiencies; from a request for a quote and creation of a procurement contract, through to requisition, order transmission and payment to enhance the procurement and finance governance arrangements.
- Local suppliers are important stakeholders in the community and setting up and encouraging two-way communication with them helps to fulfil the Council's strategic priorities. The share and trend of spend in the local area is favourable (from 16% to just over 23%) and in line with agreed targets.
- In this reporting period, 105 local suppliers were used by the Council. When the definition of local supply is extended to Forth Valley, the picture is more positive, with 37.18% remaining in the local economy. It is recognised that there is a fairly limited local supplier base but work continues with local suppliers to provide ever more opportunities. Approximately 65.5% of expenditure is in Scotland.
- Social care, facilities management and construction continue to be the major areas of procurement expenditure.
- The upgrade to the Council's financial management information system is providing greater opportunities for procurement efficiencies and improved governance.

4.0 Sustainability Implications

- 4.1. The report refers to maximising the local benefit of procurement by engaging with local businesses to increase awareness of opportunities to provide the council with services or supplies.
- 4.2. Figures suggest that we had a decrease in the annual share of spend with local suppliers from 26.16% to 23.10% from the previous annual report a decrease of 3.06%, this is still above our target of 21.5%. Greater detail of this is shown per business sector in table 7 of the report, however our overall expenditure with local suppliers has increased by £1,764,202. Our Spend in the Forth Valley area was £35,165,889, which equates to 37.18% of our overall trade creditor expenditure.
- 4.3. We will continue to provide support to local businesses and the third sector to ensure they are able to respond to opportunities to provide the council with services or supplies.

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**

- 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**

Complies with relevant Council Policies

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: Procurement Annual Report 2023/24

11.0 Background Papers

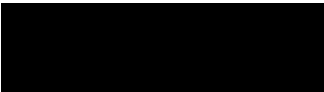
11.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

Yes (please list the documents below) No

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Derek Barr	Procurement Manager	x2017

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Strategic Director Partnership and Performance	



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Annual Procurement Report

Financial Year 2023 – 2024

Ref	Section	Page
1	Purpose	3
2	Introduction	4
3	Clackmannanshire procurement position background & key statistics	6
4	Annual procurement savings achieved	11
5	Procurement strategy	12
6	Local suppliers	13
7	Contract standing orders	16
8	Purchasing system	17
9	Purchasing cards	17
10	The Scottish Procurement Strategy	19
11	Climate Emergency	19
12	Community Wealth Building	21
13	Living Wage	22
14	Other activities - Looking forward	22
Appendix 1	Regulated procurements completed	24
Appendix 2	Community Benefits	26
Appendix 3	Supported Business	27
Appendix 4	Future procurements	28
Appendix 5	Top categories of Expenditure by total expenditure	30
Appendix 6	Participation in National Contracts	32
Appendix 7	Clackmannanshire procurement (Cat C) savings	35
Appendix 8	Exception reports	36
Appendix 9	DXL (Spikes Cavell) expenditure charts	37
Appendix 10	Procurement Strategy Annual Update	42

1. Purpose

This report provides an update on procurement activity within Clackmannanshire Council and provides an overview of the resources that are available to deliver effective procurement and the actions taken to ensure that procurement conducted is effective and efficient as possible.

The Procurement Reform (Scotland) Act 2014 Section 18 States that the Council must prepare an annual procurement report on its regulated procurement activities as soon as reasonably practicable after the end of the financial year.

The report must include —

- a summary of the regulated procurements that have been completed during the year covered by the report, page 26
- a review of whether those procurements complied with the authority's procurement strategy, page 29
- to the extent that any regulated procurements did not comply, a statement of how the authority intends to ensure that future regulated procurements do comply, page 26
- a summary of any community benefit requirements imposed as part of a regulated procurement that were fulfilled during the year covered by the report, page 28
- a summary of any steps taken to facilitate the involvement of supported businesses in regulated procurements during the year covered by the report, page 29
- a summary of the regulated procurements the authority expects to commence in the next two financial years, page 30

2. Introduction

The public sector in Scotland has been using sustainable public procurement to achieve wider social, economic and climate outcomes for nearly two decades. This is embedded in our policy, practice, culture, and through a substantial programme of activity across the public sector with impact evidenced in annual reports. Sustainable procurement outcomes in Scotland are defined as encompassing improvements to the economic, social and environmental wellbeing of a community.

The drive to improve public procurement has involved a transition from a centrally led programme to a more collaborative landscape with a shared common vision, underpinned by the Procurement Reform (Scotland) Act 2014 (The Act). The Act provides clear direction to Scottish public bodies and sets out clear responsibilities and accountabilities, promoting local decision making to deliver sustainable public procurement.

The work we undertake is determined by a range of strategic drivers providing the services our customers need:

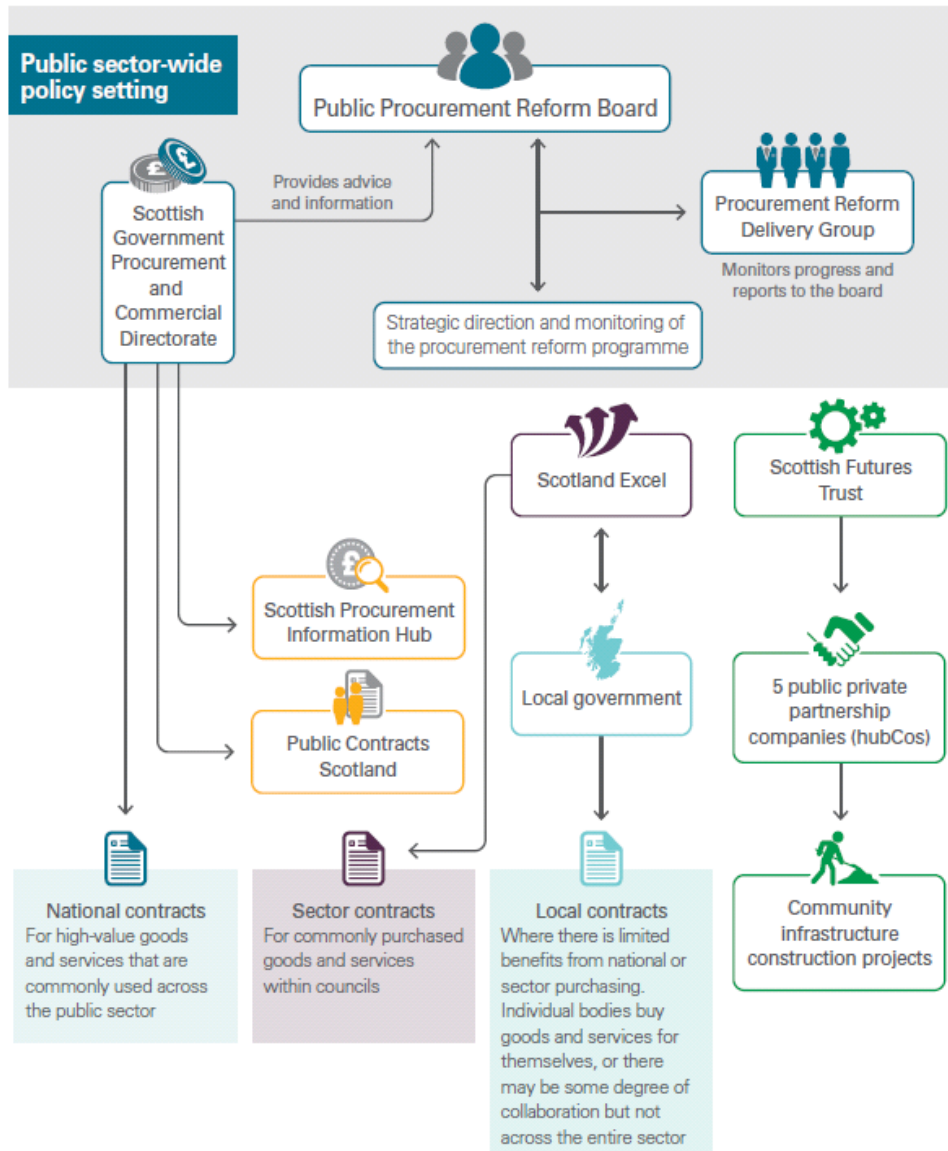
Scottish Public Sector Procurement Strategic Drivers



In addition to councils and groupings of councils, other organisations are involved in supporting improved procurement in councils. The main ones are the Scottish Government, Scotland Excel and the Scottish Futures Trust. Councils have access to framework contracts set up by Crown Commercial who lead on procurement policy on behalf of the UK Government

Councils also have access to frameworks and framework contracts set up by councils and groups of councils in Scotland and the rest of the UK. The Scottish public sector relationships are illustrated in Figure 1.

Figure1.



Source: Audit Scotland

3. Clackmannanshire procurement position background & key statistics

The financial analysis and procurement category of Expenditure has been carried out using The Scottish Procurement Information Hub (The Hub) supported by DXL formally Spikes Cavell with financial data supplied from the Council's finance system One Council commonly known as TechnologyOne for 2023/24.

The Hub is a unique collaborative project designed to enable Scottish public sector organisations to gather comprehensive supplier, Expenditure and performance information and to use that data to share best practice, improve joint working and increase efficiency.

Tables 1 and 2 summarise the key statistics for the 2023/24 on the Council expenditure on goods, services and works with trade creditors.

Table 1: Key Statistics

2023/24 Published Data Overview

£ 94,894,833 Total Expenditure			£ 88,329,170 Core Trade Expenditure	
1365 Input Suppliers	132 De-duplicated Total Suppliers	44 Duplicate Suppliers	606 SME Suppliers	105 Local Suppliers
33,265 Transactions	£71,836 Avg. Expenditure per supplier	0.18% Purchase Card Expenditure	61.52% SME Expenditure	23.10% Local Expenditure

Key:

Total Expenditure – The total amount of Expenditure for the financial year 2020 /21

Input Suppliers – The number of suppliers, before de-duplication

De-duplicated Total Suppliers - The number of unique suppliers.

Duplicate Suppliers - The number of suppliers which are duplicates of another supplier.

PCard Expenditure - Percentage of transactions by value of Expenditure that are identified as Purchase Card transactions in the extract.

Transactions - The total number of transactions.

Avg. Expenditure per supplier - The average Expenditure per unique supplier.

Core Trade Expenditure – Core Trade is a sub set of our supply base that includes all trade suppliers and social care providers with whom we have Expenditure £1,000 or more in the financial year.

SME Suppliers – Small & Medium sized business where the supplier has less than 249 employees or where the annual revenue is less than £22.8m

SME Expenditure – Expenditure with SME as a percentage of Core Trade Expenditure

Local Suppliers – Expenditure with suppliers within Clackmannanshire are based on Post Codes. Please note postcodes are generated from our finance system and it is the postcode that we pay our invoices too that we use for this statistic. This may mean we are purchasing locally but with a national company that has a local branch and this will not be shown as local expenditure.

Local Expenditure – Expenditure with local suppliers as a percentage of Core Trade Expenditure

Table 2: Variances previous annual reports

	18/19	19/20	20/21	21/22	22/23	23/24	Variance
Number of Suppliers - Trade Creditors	2021	1754	1383	1441	1420	1365	-55
Total Value of Procurement Spend	£63,629,995	£65,194,550	£57,948,752	£70,383,369	£72,571,029	£88,329,170	£15,758,141
Number of Invoices	34,617	30847	25530	28524	31520	33265	1,745
% Spend with SMEs	53%	55%	64%	60%	61.32	61.52	0.20
% Spend Locally	16%	19.69%	23.36%	25.4	26.16	23.10	-3.06

Procurement expenditure has increased over the period from 2018/19 to 2023/24 from £63,629,995 to £88,329,170

The Council paid **92%** of invoices within 30 days of receipt of a valid invoice to the creditor's team in 2023/24

The % Expenditure with SME's had **decreased** by **0.20%** in the last financial year. Table 6

The % Expenditure locally has **decreased** from the previous year by **3.06%**. This is shown in more detail in Table 7

Table 3: Procurement activity in Public Contracts Scotland Portal in the period

	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Contract Notices Published	18	16	13	13	15	9
Contract Award Notices	42	42	38	10	7	18
Number of Quick Quotes Published	23	23	17	29	30	22

A summary of Clackmannanshire's overall expenditure in percentage terms are shown in Table 4:

Overall Spend in %	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Social Community Care	30.44	30.74	36.97	36.99	37.47	34.11
FM Services	14.19	13.11	14.71	13.45	12.92	12.72
Construction	11.33	11.74	8.43	10.25	9.66	14.46

Table 4: Overall Expenditure

Proclass 10.1 Level 1	Total Spend	Total Value (%)	Total Suppliers	Total Suppliers (%)	Total Transactions	Total Transactions (%)
Social Community Care	£ 32,285,244.52	34.11	146	16.44	3795	11.77
Construction	£ 13,686,317.85	14.46	54	6.08	1886	5.85
Facilities & Management Services	£ 12,042,778.79	12.72	53	5.97	1362	4.22
Construction Materials	£ 5,311,930.78	5.61	54	6.08	10279	31.88
Utilities	£ 4,079,165.20	4.31	16	1.80	430	1.33
Consultancy	£ 3,800,622.74	4.02	24	2.70	276	0.86
Human Resources	£ 3,697,070.09	3.91	58	6.53	2283	7.08
Information Communication Technology	£ 3,161,465.75	3.34	68	7.66	857	2.66
Housing Management	£ 2,998,652.86	3.17	10	1.13	250	0.78
Environmental Services	£ 2,524,663.47	2.67	35	3.94	335	1.04
Financial Services	£ 1,841,025.11	1.95	18	2.03	908	2.82
Public Transport	£ 1,603,361.64	1.69	26	2.93	648	2.01
Vehicle Management	£ 1,310,664.54	1.38	52	5.86	1156	3.59
Education	£ 1,050,058.44	1.11	51	5.74	934	2.90
Catering	£ 1,035,344.34	1.09	23	2.59	1692	5.25
No Summary Category	£ 1,031,412.07	1.09	26	2.93	461	1.43
Furniture & Soft Furnishings	£ 924,243.72	0.98	15	1.69	1474	4.57
Healthcare	£ 597,706.32	0.63	42	4.73	696	2.16
Cleaning & Janitorial	£ 272,650.20	0.29	7	0.79	344	1.07
Legal Services	£ 265,034.29	0.28	20	2.25	260	0.81
Horticultural	£ 217,843.94	0.23	16	1.80	167	0.52
Mail Services	£ 199,262.05	0.21	4	0.45	238	0.74
Sports & Playground Equipment & Maintenance	£ 173,335.07	0.18	17	1.91	83	0.26
Street & Traffic Management	£ 141,714.86	0.15	9	1.01	59	0.18
Clothing	£ 139,373.90	0.15	11	1.24	640	1.99
Stationery	£ 80,786.23	0.09	5	0.56	540	1.67
Highway Equipment & Materials	£ 71,143.59	0.08	10	1.13	61	0.19
Health & Safety	£ 52,234.88	0.06	5	0.56	26	0.08
Arts & Leisure Services	£ 35,774.51	0.04	8	0.90	54	0.17
Domestic Goods	£ 17,293.21	0.02	5	0.56	47	0.15

Highlighted are the top three %'s for each category of expenditure, suppliers & transactions

For information: Consultancy on further analysis is expenditure through HUBCO East Scotland and is construction related expenditure

Appendix 5 provides more detail of the categories of expenditure and detail of the expenditure with individual suppliers.

Table 5 below provides the range of invoice values. Similarly, to last year, a large number of invoices are being processed for relatively low values that create an administrative cost to the council.

Table 5:**Invoice distribution by range of invoice values 2023/24**

Invoice Range	Volume	% of Invoices	Value	% of Expenditure
More than £250,000	26	0.08	£ 16,269,396.52	17.17
£50,001 to £250,000	233	0.72	£ 23,252,877.69	24.54
£10,001 to £50,000	1383	4.28	£ 29,612,340.07	31.25
£1,001 to £10,000	6740	20.86	£ 21,337,145.53	22.52
£501 to £1,000	3107	9.62	£ 2,230,557.30	2.35
£101 to £500	9020	27.92	£ 2,146,532.67	2.27
£51 to £100	3948	12.22	£ 291,731.40	0.31
Less than £51	7262	22.48	£ 171,935.46	0.18
Credits	584	1.81	-£ 564,474.69	-0.60

Invoice distribution by range of invoice values 2022/23

Invoice Range	Volume	% of Invoices	Value	% of Expenditure
More than£250,000	18	0.06	£10,877,911	13.90
£50,001 to£250,000	161	0.53	£16,081,712	20.55
£10,001 to£50,000	1230	4.04	£27,224,854	34.80
£1,001 to£10,000	6123	20.13	£20,018,392	25.59
£501 to£1,000	3053	10.04	£2,189,362	2.80
£101 to£500	8864	29.14	£2,120,429	2.71
£51 to£100	3351	11.02	£246,346	0.31
Less than£51	7134	23.45	£168,714	0.22
Credits	482	1.58	-£690,159	-0.88

Invoice distribution by range of invoice values 2021/22

Invoice Range	Volume	% of Invoices	Value	% of Expenditure
More than £250,000	21	0.08	£ 12,420,578.38	17.69
£50,001 to £250,000	141	0.51	£ 13,916,008.13	19.82
£10,001 to £50,000	1090	3.97	£ 23,269,452.55	33.13
£1,001 to £10,000	5426	19.77	£ 17,259,838.61	24.58
£501 to £1,000	2628	9.57	£ 1,868,236.90	2.66
£101 to £500	7941	28.93	£ 1,931,898.57	2.75
£51 to £100	3149	11.47	£ 233,601.69	0.33
Less than £51	6558	23.89	£ 150,282.05	0.21
Credits	496	1.81	-£ 821,343.67	-1.17

Table six below shows that overall, expenditure is relatively evenly distributed amongst small and medium sized enterprises and performance compares favourably with other Local Authorities.

Table 6 below shows a decrease of **0.20%** percentage expenditure with SME's compared to last year

Table 6: percentage Expenditure with SME's

Supplier Size	Total Spend	Total Value (%)	Total Suppliers	Total Suppliers (%)	Total Transactions	Total Transactions (%)
Large Company	£ 34,264,873.39	38.46	216	23.71	13259	43.13
Medium Company	£ 31,846,067.71	35.74	291	31.94	10700	34.80
Small Company	£ 22,986,161.65	25.80	404	44.35	6785	22.07
SME Total	£ 54,832,229.36	61.54	695	76.29	17485	56.87

Table 7 below shows the percentage of expenditure locally has decreased by 3.06% in this financial year.

Table 7: Percentage of Expenditure by Locality.

	17/18	18/19	19/20	20/21	21/22	22/23	23/24	Variance
% Spend Locally	14%	16%	19.69%	23.36%	25.4	26.16	23.10	-3.06

Percentage of Expenditure in Scottish region

Region (Scottish Definition)	Total Spend	Total Value (%)	Total Suppliers	Total Suppliers (%)	Total Transactions	Total Transactions (%)
Clackmannanshire	£ 21,680,344.56	23.10	105	12.53	9752	30.06
Scotland - Forth Valley	£ 35,165,889.42	37.18	300	26.16	13623	41.89
Scotland	£ 61,942,575.47	65.50	666	58.06	22515	69.23
Scotland - Glasgow and Strathclyde	£ 12,903,457.16	13.64	174	15.17	5343	16.43
South East	£ 12,339,983.48	13.05	74	6.45	1302	4.00
Scotland - Tayside Central and Fife	£ 5,798,759.67	6.13	70	6.10	2179	6.70
Scotland - Edinburgh and Lothians	£ 5,512,305.21	5.83	95	8.28	1079	3.32
Scotland - Highlands and Islands	£ 1,970,721.15	2.08	10	0.87	106	0.33
Scotland - South	£ 528,450.63	0.56	6	0.52	102	0.31
Scotland - Aberdeen and North East	£ 62,992.23	0.07	11	0.96	83	0.26

4. Annual procurement savings achieved

Appendix 6 illustrates Clackmannanshire's participation in national contracts under the Category A, Scottish Government procurement savings, Category B, Scotland Excel procurement savings and Category C, Clackmannanshire savings

Scottish Government procurement (Cat A) savings

The Scottish Government provide a contract-by-contract cash saving description using various methods depending on the contract type. A full breakdown of Scottish Procurement Savings nationally is at Appendix 6.

Scotland Excel - Local authority sector contracts (Cat B) savings

Scotland Excel estimate potential savings for each new collaborative contract. It bases its calculations on the total Expenditure of participating councils in the previous year(s) and current market data. It works closely with the council to develop its savings estimates and the council agree these estimates during the contract development process.

Scotland Excel calculates savings using the percentage saving that the council might achieve if it opted for the best value supplier in a framework agreement. When the contract becomes operational, Scotland Excel collects Expenditure information from suppliers and applies the expected percentage saving to the actual expenditure on the contract.

Scotland Excel reports savings to councils through quarterly business review reports and to its governance committees. Its method of calculating savings may not always reflect the savings achieved by councils for the following reasons:

- The cheapest option in the framework may not be available to the council.
- The council may not choose the cheapest supplier from those in the framework, for example they may not choose the cheapest tyres in a framework contract if higher cost but better quality tyres have a lower whole-life cost to the council.
- A council may join a contract after Scotland Excel has awarded it and the saving may be higher or lower depending on the price in the council's predecessor contract.

A full breakdown of Scottish Excel Savings is at Appendix 6.

Clackmannanshire procurement (Cat C) savings

The business case for Corporate Procurement clearly outlines the opportunities to maximise value for money by identifying service benefits and efficiencies through a consistent and corporate approach to procurement. To drive the progress of the business case the Procurement Matters Group was developed to bring together key professionals from the council with procurement responsibilities.

A breakdown of Clackmannanshire Council Savings is at Appendix 7

5. Procurement strategy

The Procurement Reform (Scotland) Act 2014 Section 18 States that the Council must prepare a procurement strategy by 31 December 2016.

Following on from the interim procurement strategy approved by Council on 15th December 2016, approval was sought from the Partnership & Performance Committee to adopt the procurement strategy to cover the period from March 2019 to March 2023 to comply with the requirements of the Procurement Reform (Scotland) Act which was later ratified at the next Clackmannanshire Council meeting

The Strategy sets out how the Council will:

- Make procurement more straightforward for suppliers and the Council alike
- Increase the professionalism and commercial skill of those carrying out procurements for the Council
- Provide opportunities to local and SME suppliers, including third sector organisations, to participate by increasing visibility of the Council's procurement plans and opportunities
- Maximise innovation, sustainability and collaboration in procurement activities
- Work with the Integrated Joint Board(IJB) in the provision of Adult Social Care Services

The Procurement strategy provides a vision for procurement, identifies procurement principles and a work plan to deliver the 6 key themes. Its development followed on from the adoption of the interim strategy, which committed to an engagement exercise being carried out with local stakeholders.

- **Strategic Theme 1: Straightforward:**
To make procurement as straightforward as possible for the Council and potential suppliers, in particular to improve access for local suppliers and SMEs and to eliminate anything that does not add value to the procurement
- **Strategic Theme 2: Professional:**
To continue to embed professional procurement and contract management skills and support the growth of commercial acumen within the Council.
- **Strategic Theme 3: Maximise local opportunities:**
To support and encourage an effective local supplier market including the voluntary sector and the promotion of local social value in contracts.
- **Strategic Theme 4: Strategic:**
To use sound procurement practices and innovative solutions to promote sustainability and value for money, making use of clear and detailed procurement/purchasing data, collaboration and partnership opportunities where appropriate.
- **Strategic Theme 5 Fair:**
To ensure that, where applicable, contractors comply with Living Wage and Blacklisting Policies and to ensure that account is taken of the possible impact

that the Council's approach to major projects might have on different groups of people.

- **Strategic Theme 6 Compliance:**

To ensure that all procurement activity across the Council is compliant with procurement regulations, Contract Standing Orders and Financial Regulations.

The strategy is reviewed annually through the action plan update to ensure ongoing alignment with corporate priorities. Appendix 10 provides a detailed update on progress.

6. Local suppliers

Local suppliers are important stakeholders in the community and setting up and encouraging two-way communication with them helps to fulfil the Council's broader social objectives as follows:

- The use of Community Benefit (CB) clauses provides a method of including social and economic matters in public contracts for the supply of goods, services or works. CB clauses need not cost more and they require contractors working on public sector contracts to put something back into the community.
- The identification of new suppliers where there may be shortages or lack of competition
- Help local suppliers sell themselves to major companies as potential sub-contractors when large contracts are due to be let by the Council
- Expose the Council to new ideas, products and services from local suppliers and allow them to be routed to the appropriate officer

In accordance with the terms of the Procurement Reform (Scotland) Act, Clackmannanshire Council is committed to maximising community benefits, community wealth building and the Council's social and economic regeneration objectives.

Where identified candidates are required to complete a community benefit method statement, which forms part of the contract conditions. The successful candidates are required to enter into a legally binding agreement incorporating the Community Benefits method statement.

In partnership with Clackmannanshire Third Sector interface (CTSI) and Samtaler a social value creation agency we have created a community benefit wish list and have asked community groups and third sector organisations to identify items they require to support their work. This list has been designed to make it easier for businesses operating in Clackmannanshire to see the current needs of charities and social enterprises and candidates are required to choose from this list when submitting their tender.

<https://ctsi.org.uk/community-benefits>

The relatively small geographic areas covered by Clackmannanshire and small number of companies registered with Public Contracts Scotland are likely to be key factors in the share of Expenditure. However it could easily be argued that Forth Valley as an area

could be considered “Local” and our expenditure in Forth Valley equates to **37%** of the Council Expenditure. The data used to calculate these figures are based on expenditure by invoiced postcode. This brings up a few anomalies as a number of our suppliers head offices are not based in the area that the services or goods are supplied from.

As an example, the Council spent £10,019,087 with Clackmannanshire Educational Partnership Ltd, which equates to over 11% of our overall expenditure and Invoiced to their registered office in Windsor & Maidenhead. It could also be reasonably argued that at least 50% of this expenditure could be attributed to the expenditure in Scotland, Forth Valley and Clackmannanshire but the data does not allow us to extract to that level of detail.

Based on this assumption with just this one supplier our percentage expenditure in Scotland would be over 72% in Forth Valley 47% and in Clackmannanshire just under 26%

Our Expenditure in Scotland was **£ 61,942,575. which** equates to **65.50%** of our overall trade creditor expenditure

Region (Scottish Definition)	Total Spend	Total Value (%)	Total Suppliers	Total Suppliers (%)	Total Transactions	Total Transactions (%)
Scotland	£ 61,942,575.47	65.50	666	58.06	22515	69.23

Our Expenditure in the Forth Valley area was **£ 35,165,889** which equates to **37.18%** of our overall trade creditor expenditure

Region (Scottish Definition)	Total Spend	Total Value (%)	Total Suppliers	Total Suppliers (%)	Total Transactions	Total Transactions (%)
Scotland - Forth Valley	£ 35,165,889.42	37.18	300	26.16	13623	41.89

Our Expenditure in the Clackmannanshire area was **£ 21,680,344.** which equates to **23.10%** of our overall trade creditor expenditure

Region (Scottish Definition)	Total Spend	Total Value (%)	Total Suppliers	Total Suppliers (%)	Total Transactions	Total Transactions (%)
Clackmannanshire	£ 21,680,344.56	23.10	105	12.53	9752	30.06

Local Expenditure by Clackmannanshire Council is dominated by Social Care & Services followed by Construction and then Travel & Accommodation

Please Note: Travel & Accommodation the expenditure is only on Travel

Table 8: Expenditure Summary by Business Sector Locally.

vCode Business Sector	vCode Business Subsector	Total Spend	Total Value (%)	Total Suppliers	Total Suppliers (%)	Total Transactions	Total Transactions (%)
Social Care & Services	Adult Services	£ 13,064,297.17	71.95	10	9.62	862	9.16
Construction	Main Contractors	£ 1,164,707.71	6.41	2	1.92	274	2.91
Travel & Accommodation	Travel	£ 1,090,975.48	6.01	16	15.38	481	5.11
Construction	Construction Materials	£ 619,274.45	3.41	6	5.77	6067	64.48
Social Care & Services	Other Social Care & Services	£ 453,899.71	2.50	6	5.77	252	2.68
Social Care & Services	Children's Services	£ 288,535.69	1.59	11	10.58	124	1.32
Human Resources	Recruitment Services	£ 222,648.28	1.23	1	0.96	126	1.34
Construction	Construction Equipment	£ 162,671.77	0.90	3	2.88	547	5.81
Healthcare	Healthcare Services	£ 160,559.62	0.88	1	0.96	16	0.17
Facilities Management	Property & Estate Management	£ 157,594.08	0.87	4	3.85	143	1.52
ICT	Systems Integration & Services	£ 147,497.39	0.81	2	1.92	40	0.43
Other Goods & Services	Economic Development	£ 127,468.49	0.70	2	1.92	12	0.13
Arts, Sport & Leisure	Leisure Services	£ 104,450.17	0.58	2	1.92	14	0.15
Construction	Construction Trades	£ 67,080.08	0.37	4	3.85	28	0.30
Human Resources	Training	£ 57,406.55	0.32	2	1.92	15	0.16
Vehicles	Road Vehicles	£ 42,553.51	0.23	2	1.92	35	0.37
Transport	Logistics	£ 34,928.00	0.19	1	0.96	31	0.33
Facilities Management	Fittings	£ 33,475.73	0.18	4	3.85	95	1.01
Arts, Sport & Leisure	Sports & Playground	£ 26,100.00	0.14	2	1.92	15	0.16
Construction	Construction Consultants	£ 20,724.00	0.11	1	0.96	34	0.36
Arts, Sport & Leisure	Arts	£ 14,983.60	0.08	1	0.96	11	0.12
Retail & Wholesale	Retail	£ 14,059.25	0.08	1	0.96	7	0.07
Animals & Farming	Farming	£ 10,704.32	0.06	1	0.96	31	0.33
Food, Beverage & Catering	Food	£ 10,600.00	0.06	1	0.96	8	0.09
Waste & Environmental Services	Recycling	£ 9,514.80	0.05	1	0.96	13	0.14
Waste & Environmental Services	Waste Disposal	£ 8,629.50	0.05	2	1.92	5	0.05
Legal	Legal Services	£ 8,129.99	0.04	3	2.88	21	0.22
Facilities Management	Grounds Maintenance	£ 6,809.00	0.04	1	0.96	72	0.77
Financial Services	Accounting & Auditing	£ 6,200.00	0.03	1	0.96	7	0.07
Facilities Management	Furniture	£ 5,738.00	0.03	2	1.92	4	0.04
Marketing & Media	Events	£ 4,267.00	0.02	1	0.96	1	0.01
Marketing & Media	Marketing	£ 3,017.00	0.02	2	1.92	10	0.11
Education	Education Service Providers	£ 3,000.00	0.02	1	0.96	1	0.01
Healthcare	Pharmaceuticals	£ 1,600.00	0.01	1	0.96	2	0.02
Professional Services	Business & Management Consultants	£ 1,500.00	0.01	1	0.96	2	0.02
Travel & Accommodation	Accommodation	£ 1,378.80	0.01	1	0.96	2	0.02
Manufacturing & Machinery	Manufacturing Materials	£ 1,000.00	0.01	1	0.96	1	0.01

There have been a number of events to assist suppliers including and The Council continues to partner with the Supplier Development Programme (SDP) to help prepare local suppliers to bid for Council Contracts. They have provided a number of webinars and virtual events and feedback from these events have been extremely favourable



The Council were in attendance at the 2023 national Meet the Buyer event in May, organised by the Supplier Development programme and held at the EICC.

We spoke to almost 160 people from an incredibly diverse range of sectors. This included several construction businesses, including "passiv haus" expertise and gym provision, installation and maintenance firms. There were numerous ICT businesses and fleet-oriented companies. There are examples of potential suppliers in almost every area of Council activity

7. Contract standing orders

The Council's Procurement processes and procedures are documented in Contract Standing Orders (CSO's) and Financial Regulations. CSO's are made under Section 81 of the Local Government (Scotland) Act, 1973 and apply to the making of all contracts by or on behalf of Clackmannanshire Council. CSO's are subject to any overriding requirements of the European parliament on the coordination of procedures for public works contracts, public supply contracts and public service contracts and The Public Contracts (Scotland) Regulations 2015.

CSO's set out a framework of procedural rules, behaviours and standards applicable to procurement activity. Compliance ensures value for money, propriety and the proper expenditure of public money and ensures that the Council is fair and accountable in its dealings with contractors and suppliers.

CSO's are due for a full review in the 2024/25 financial year and a report will be submitted to Council for consideration and approval.

Exceptions to CSO's are documented and full reports on the exceptions noted in 2023/24 are at Appendix 8.

8. Purchasing system

In 2016 we saw the replacement of the Council's finance system which has been realising benefits of end to end processing by fully supporting the e-procurement (purchase to pay process) and are enhancing procurement and finance governance arrangements.

The benefits include; improved supplier payments, significant reduction in the purchase card transactions and enhanced procurement management information.

The Council is now using the new system to undertake the annual financial analysis and procurement category of expenditure.

The system was upgraded in February 2020 and updated in 2022 to further improve the functionality and enhance the business processes and governance arrangements this included:

- CiA Upgrade

This allows the use of the system on any device such as IPad's or smartphones.

- Dragitin and ITP (Intelligent Transaction Processing)

This ensured compliance with e-Invoicing Directive

9. Purchasing cards

Due to the previous manual invoice system, the Council found difficulties in meeting national performance indicators to pay suppliers within 30 days, which was one of the reasons for implementing a new finance system. The figures shown in table 9 show the reductions in Purchase card expenditure and transactions.

Since 2003, a partnership with Barclaycard through the Government Procurement Card (GPC Visa) contract has enabled authorised staff to conduct low-value transactions quickly and to consolidate large numbers of invoices from multiple suppliers into a single monthly invoice, thus removing process costs and improving management information. There is a potential efficiency saving of £28 per transaction compared to the full manual process.

As GPC pays suppliers in as little as four days it allows the Council to support the Scottish Government's pledge to pay SME's within 10 days.

The arrangement also makes it easier to monitor compliance with procurement policies such as delegated authority levels as the following can be set:

- different levels of purchasing authority for staff
- built-in safeguards such as monthly credit limits
- business sector category restrictions

The utilisation of the finance system rather than using the purchase card has provided improved workflow capabilities to route transactions for review and approval and show greater visibility on what is being spent. The use of electronic catalogues within the system has taken away the requirement to use purchase cards for the low value

transactions which can be consolidated within the finance system and reduce the number of transactions. The reduction in volumes and expenditure are shown in table 9 below.

Table 9: Purchase Card transactions summary

	2014/15	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Purchase Card Transactions	35,949	3,265	3137	1318	1046	943	701	610
Spend	£2,214,250	£582,849	£714,090	£278,519	£174,877	£167,975	£172,591	£166,695
Cardholders	41	31	27	27	25	17	18	16

The Purchase Card process and our partnership with Barclaycard through the Government Procurement Card (GPC Visa) will be reviewed in the next financial year

10. The Scottish Procurement Strategy

The Scottish Government's procurement strategy sets out how we will deliver on public sector procurement over the next four years and also reflects on the programme of work to maximise the impact of public procurement in Scotland.

Closely aligning with the road map and vision laid out within the Public Procurement Strategy for Scotland, 'putting public procurement at the heart of a sustainable economy to maximise value for the people of Scotland', we will harness the significant public sector spend in Scotland to promote a green and just economic recovery. Through providing a strong framework of positive change and achievement, procurement is helping to create opportunity, boost inclusive and sustainable economic wellbeing, tackle inequalities and create real social impact.

In the design and delivery of our procurements, we will help to provide efficient and effective public services. Through our collaborative approach and working closely with public, private, and third sector partners, we are helping tackle some of the biggest issues of exclusion and inequality that exist.

Using the power of procurement, the Scottish Government will use their spending power to make Scotland a better place to live, work and do business through reducing poverty, promoting inclusive economic growth, supporting local economies, supporting Scottish businesses, manufacturing and third sector, creating fair opportunities for all, and accelerating our just transition to a net zero economy.

We will all do this by leading with integrity and compassion, taking an inclusive, collaborative and innovative approach and applying our professional leadership, acumen and judgements.

11. Climate Emergency

Clackmannanshire Council unanimously agreed to:

- Set a target for the Council's own operations to reach net zero greenhouse gas emissions by 2040 at the latest and create interim targets leading up to 2040.
- Set a target for the Clackmannanshire area to reach net zero greenhouse gas emissions by 2045 at the latest
- Establish an internal Climate Emergency Board and approve the terms of reference

<https://www.clacks.gov.uk/site/documents/climatechange/climatechangestrategy/>

The Climate Emergency Board is made up of cross-party elected members and senior officers. The Terms of Reference of the Climate Emergency Working Group was endorsed by the Climate Emergency Board to ensure that Team Leaders from the Council are directly involved in developing an updated the Climate Emergency Action Plan and to achieve interim emission reduction targets leading up to net zero by 2040.

The Climate Emergency Board, Climate Emergency Action Plan and Climate Emergency Working Group are therefore the main vehicles for achieving the Council's net zero targets.

The role of the Climate Emergency Working Group is:

- to identify an appropriate officer to lead each theme:
 - o Energy, Heat and Buildings
 - o Low-carbon Transport
 - o Waste, Recycling and the Circular Economy
 - o Biodiversity, Carbon Storage and Agriculture
 - o Adaptation, Planning and Organisational Capacity
 - o Economic Development and Sustainable Procurement;
- to develop new emissions reduction ideas to be escalated to the Climate Emergency Board for consideration;
- to monitor progress in emissions reduction activity, particularly those that contribute most to Clackmannanshire Council's and the Clackmannanshire Area's carbon footprint, and to track progress against net zero targets and interim net zero targets;
- to develop a communications plan to increase carbon literacy and upskill people in Clackmannanshire;
- to coordinate and facilitate Climate Change Engagement across Clackmannanshire based upon a feedback form from the Climate Change Forums;
- to provide information required for the Public Bodies Climate Change Duty Report (PBCCD) process and ensure compliance with statutory emissions reduction targets;
- to develop an Adaptation Framework / Strategy for the Climate Emergency Board's consideration;
- to continuously review the Council's baseline emissions, identify new opportunities for emission reductions and explore carbon accounting;
- to identify and coordinate bids for additional funding opportunities;
- and to oversee and establish additional sub-group, as appropriate.

The PBCCD report provides means of quantifying and publishing the Council's emissions and emission reduction pathways to net zero. The Climate Emergency Working Group will therefore be able measure progress and will help to ensure that climate change targets and objectives are being met.

The Climate Emergency Working Group meets quarterly, in advance of the quarterly Climate Emergency Board meetings to allow board to be provided with an update of key decisions and ideas from the Working Group.

Subgroups and advisory groups that support the operational achievement of emissions reduction targets include:

- Clackmannanshire Climate Change Forums (and legacy groups thereafter)
- Clacks Good Food Partnership
- Clackmannanshire Council Recycling Champions

Procurement is an active member of this group

12. Community Wealth Building

Community Wealth Building in Clackmannanshire Report

This report lays out the context to community wealth building in Clackmannanshire, outlines the activities that are currently being undertaken, and provides recommendations for how the agenda should be taken forward.

<https://www.clacks.gov.uk/site/documents/economicdevelopment/communitywealthbuildinginclackmannanshire/>

The creation of a Community Wealth Building Action Plan by the Centre for Local Economic Strategies (CLES) – approved by Council in December 2020 – provided the Council and its partners with a strong platform on which to build. Significant activity has taken place since then, despite the challenging circumstances in which we were operating.

Delivering against our action plan will be an important step forward, but we need to move towards making Community Wealth Building a guiding principle in everything we do and in every decision we make. This is not something the Council will achieve alone and the support, enthusiasm and commitment to action from our Clackmannanshire Alliance partners and our Wellbeing Economy Anchor Partnership has been invaluable

We have also received significant practical support from Scottish Government and agencies such as Scotland Excel and the Improvement Service

We very much hope that learning from our work in Clackmannanshire will be of use to others as the drive to deliver a Wellbeing Economy and implement Community Wealth Building approaches across Scotland gathers pace.

We still have work to do to create both the capacity and culture to achieve this and to make the work more accessible to citizens, communities, businesses and other local organisations.

We have made commitments in our Transformation Programme to significant projects, such as the Family Wellbeing Partnership, this will help us to build trust in our approach with our communities.

Progressive Procurement of Goods and Services

Progressive procurement is a means through which greater economic, social and environmental benefits can be achieved for local places and people. Increased local Expenditure creates jobs, contributing to a multiplier effect which in turn creates additional jobs via increased demand for local goods and services.

Corporate Culture on Procurement and Commissioning

In this report and previous Annual Procurement Reports it affirms that Clackmannanshire Council is committed to maximising community benefits, Community Wealth Building and the Council's social and economic regeneration objectives.

Furthermore, it recognises that local suppliers are important stakeholders in the community and setting up and encouraging two-way communication with them helps to fulfil the Council's strategic priorities.

13. Living Wage Employer

Living Wage Employer

The Real Living Wage is the only rate calculated according to what people need to make ends meet. It provides a voluntary benchmark for employers that choose to ensure their staff earns a wage that meets the costs and pressures they face in their everyday lives.

These rates are announced in November as part of Living Wage Week – the annual celebration of the Living Wage movement in the UK.

The rates are calculated annually by the Resolution Foundation and overseen by the Living Wage Commission, based on the best available evidence on living standards in London and the UK.

The Living Wage Foundation is the organisation at the heart of the UK movement of businesses, organisations and individuals who campaign for the simple idea that a hard day's work deserves a fair day's pay.

Clackmannanshire Council was confirmed in November 2021 as an accredited Living Wage employer. This links in to our community wealth building agenda and reinforces our commitment as a Council to reducing poverty and inequality for our employees.

14. Other activities

Changes in the Procurement regulations

- The Council will continue to review and update procurement:
 - Policies, procedures and contract standing orders
 - Standard form tender documentation
 - Standard form contracts
- Policies, procedures and contract standing orders updates will:
 - Give prominence to the national procurement priorities which will underpin all Council procurement activities including community wealth being
 - Update statutory references – Act and new Regulations
 - Update thresholds and reflect lower thresholds under Act

- Include new procedures – competitive with negotiation, innovation partnership
- Reference Light Touch Regime where appropriate
- Consider producing decision-making tools to assist those making procurement related decisions – checklists / flowcharts
- Highlight that some contracts may be subject to both Act and Regulations

Clackmannanshire Council Contract register

The contract register is publically available here you can see all current contracts, expired contracts and collaborative contracts and is updated on a regular basis, and can be accessed via Public Contracts Scotland

https://www.publiccontractsscotland.gov.uk/Contracts/Contracts_Search.aspx?AuthID=AA00260

Focus On Spend

Focus on Spend seeks to deliver meaningful visibility of Clackmannanshire Council's Expenditure on goods & services bought from suppliers in the last financial year.

<https://www.clacks.gov.uk/site/documents/procurement/tradecreditorexpenditure/>

The information is provided by dxc.com (Spikes Cavell), a private company that classifies our payment data into clear and consistent categories that we think makes our expenditure information more accessible. To that end significant effort is required to improve the raw financial data such that it is accessible, relevant and of value to the general public.

As with any classification, we are aware that some expenditure can end up in categories that people didn't expect. This is likely to happen when where we have bought more than one kind of item from the same supplier. Despite this, we think that this method of presentation provides the public with good quality, easily accessible information on Council expenditure.

Purchasing system TechnologyOne future updates

- **Contract Management**

This will provide us with a totally integrated procurement contract solution by combining the Contract Management, Purchasing, Catalogues and accounts payable modules with electronic workflow and web services. This is at the configuration design stage and a final configuration design document will be completed in the next financial year 2024/25

Appendix1. Summary of the regulated procurements that have been completed during the year covered by the report.

Table 10: Regulated procurement summary

File Number	Requirement	Value	Complied With Strategy	Community Benefits
2/6/1951	MAINTENANCE AND REPAIR OF PASSENGER LIFTS, STAIR LIFTS AND PLATFORMS	£ 100,000.00	Yes	Yes
2/6/1953	FIRE & SECURITY – CORPORATE PUBLIC BUILDINGS 2022-26	£ 600,000.00	Yes	Yes
2/6/1990	LEGIONELLA	£ 240,000.00	Yes	Yes
2/6/1999	ASBESTOS SURVEYING	£ 140,000.00	Yes	Yes
2/6/2000	KITCHEN REPLACEMENT 2023-2026- SUPPLY ONLY	£ 640,000.00	Yes	Yes
2/6/2001	SAFE ELECTRICAL TESTING (DOMESTIC)	£ 6,000,000.00	Yes	Yes
2/6/2017	ASBESTOS REMOVAL	£ 260,000.00	Yes	Yes
2/6/2027	DAMP ROT REMEDIAL	£ 560,000.00	Yes	Yes
2/6/2029	SECURITY SERVICES - PUBLIC BUILDINGS	£ 800,000.00	Yes	Yes
2/6/2040	SCHOOL BASED SERVICE TO PROVIDE SUPPORT TO CARE EXPERIENCED & DISADVANTAGED YOUNG PEOPLE ACROSS CLACKMANNANSHIRE	£ 330,000.00	Yes	Yes
2/6/2052	GARDEN WASTE TREATMENT	£ 448,000.00	Yes	Yes
2/6/2053	WHEELED BINS LOT 1 BINS	£ 488,000.00	Yes	Yes
2/6/2076	VOID AND EMPTY PROPERTY REFURBISHMENT WORKS	£ 2,869,000.00	Yes	Yes
2/6/2083	ROOF AND RENDER UPGRADE WORKS	£ 4,500,000.00	Yes	Yes
2/6/2095	NEW BUILD WELLBEING HUB, LOCHIES SCHOOL	£ 65,000,000.00	Yes	Yes
2/6/2099	LIBRARY BOOKS	£ 135,000.00	Yes	Yes
2/6/1977	OCCUPATIONAL HEALTH SERVICES AND EMPLOYEE ASSISTANCE PROGRAMME LOT 4.7	£ 418,698.00	Yes	No
2/6/2006	OFFICE 365 - CONSULTANCY - 2ND PHASE - JAMES HARVARD	£ 124,500.00	Yes	No
2/6/2025	DIGITAL MENTAL HEALTH	£ 60,000.00	Yes	No
2/6/2044	IDOX UNIFORM	£ 395,517.23	Yes	No
2/6/2046	FLEET REPLACEMENT PROGRAMME - CREW CAB	£ 141,566.00	Yes	No
2/6/2055	ANTI VIRUS RENEWAL - EDUCATION - VIPRE	£ 63,180.00	Yes	No
2/6/2057	KILNCRAIGS ROOF 1936 EMERGENCY	£ 661,000.00	Yes	No
2/6/2058	CUSTOMER SERVICE HUB	£ 245,385.00	Yes	No
2/6/2062	ICT INFRASTRUCTURE SUPPORT	£ 96,720.16	Yes	No
2/6/2063	CITRIX LICENCE RENEWAL	£ 66,404.00	Yes	No
2/6/2064	ROADS MAINTENANCE SMALL WORKS FRAMEWORK Lot 1 - Minor Civils & Road Maintenance	£ 2,000,000.00	Yes	No

2/6/2065	MENTAL HEALTH COUNSELLING SERVICES FOR ADULTS - MILD TO MODERATE MENTAL HEALTH PROBLEMS	£ 80,000.00	Yes	No
2/6/2066	INTENSIVE FAMILY SUPPORT SERVICE	£ 300,000.00	Yes	No
2/6/2078	THIRD SECTOR CHILDRENS SERVICE Provision of Family Support Early Intervention Services	£ 146,463.00	Yes	No
2/6/2087	CYCLE PARKING INFRASTRUCTURE	£ 73,894.00	Yes	No
2/6/2088	CLACKMANNAN PUMP TRACK	£ 133,400.00	Yes	No
2/6/2090	IMPROVING ICT SECURITY	£ 762,728.00	Yes	No
2/6/2096	FLEET REPLACEMENT - ROADS - FORD TRANSIT - INSPECTOR & SURVEY	£ 109,004.00	Yes	No
2/6/2098	DOOR TO DOOR ACCESSIBLE TRANSPORT SERVICE	£ 50,000.04	Yes	No
2/6/2101	SUPPLY AND INSTALLATION OF BUS SHELTERS	£ 156,003.00	Yes	No
2/6/2108	MOBILE PHONES	£ 98,669.00	Yes	No
2/6/2109	CORPORATE MICROSOFT LICENCES	£ 1,179,258.24	Yes	No
2/6/2117	EARLY ADOPTER COMMUNITIES PROJECT FWB	£ 50,000.00	Yes	No
2/6/2131	WELL-BEING HUB - PROJECT MANANGEMENT SUPPORT SERVICE	£ 546,788.00	Yes	No

Appendix 2. Summary of any community benefit requirements imposed as part of a regulated procurement that were fulfilled during the year covered by the report,

Where the Council proposes to carry out a regulated procurement where the estimated value of the contract is equal to or greater than £4,000,000. The Council must, before carrying out the procurement, consider whether to impose community benefit requirements as part of the procurement.

There were three contracts during this year that required consideration as part of the regulation. Thirteen (13) regulated procurements had community benefits included that were below the £4,000,000 threshold. These are shown in the table above Table 10: Regulated procurement summary

Most large scale contracts have been done via National arrangements that have community benefits. These are called off by the services as part of their contract management.

Where identified candidates are required to complete a community benefit method statement, which forms part of the contract conditions. The successful candidates are required to enter into a legally binding agreement incorporating the Community Benefits method statement.

These benefits range from rebates to be used within our communities, Apprentices, Training in schools, local sponsorships, targeted , intensive support to cope with wide –ranging and complex social, emotional and mental wellbeing concerns

Appendix 3. Steps taken to facilitate the involvement of supported businesses in regulated procurements during the year covered by the report,

Suppliers whose main aim is the social and professional integration of disabled or disadvantaged persons, where at least 30% of their employees are disabled or disadvantaged workers are classed as Supported Businesses. It is possible for the Council to “reserve” the right to participate in a competition to supported businesses where it is assessed as appropriate.

The Council contract standing orders enable officers to reserve contracts with supported businesses more readily without having to resort to full tendering exercises.

We actively encourage the use of the supported business frameworks and are currently using:

Provider	Provision	23/24
APEX	Cleaning Services	£38,000.00
All Cleaned Up (Scotland) Ltd	Cleaning Services	£638.40
Alloa Community Enterprises (ACE)	Second-hand furniture outlet,	£10,605.13
Lady Haig Poppy Factory	Component assembly	£42.40
Royal National Institute for the Blind	Signage	£4,478.14
GTS Solutions CIC	Security	£24,500.94
Scott Direct Limited	Workwear PPE	£11,214.94
		£78,265.01

Appendix 4. Summary of the regulated procurements the authority expects to commence in the next two financial years,

The Council capital plan agreed at Council provides detail of future regulated procurement requirements for 2023 -2042/43 this can be found at

<https://www.clacks.gov.uk/document/meeting/127/1190/7557.pdf>

Specifically page 59 and 60 of the report linked above

The listing below is contracts due for renewal within the next two financial years. Please note some of these arrangements have the option for extension periods that extend the contracts beyond the original end date.

ID	TITLE	END DATE
409918	Finance System	31/08/2024
662095	Digital self management of mental health difficulties for 10-18 year olds	31/08/2024
738556	Intensive Family Support Service	30/09/2024
741356	Children's Third Sector Payments	30/09/2024
698845	Provision of bespoke therapeutic interventions	31/03/2025
726145	Adult Numeracy (Multiply) Programme	31/03/2025
722798	Expert Help Framework (HR/Legal/Procurement/Environment/Property)	31/03/2025
728758	Pre Employability Support	31/03/2025
722800	Expert Help Framework (IT/Digital Development/Cyber Security)	31/03/2025
722801	Expert Help Framework (Marketing and Digital Marketing)	31/03/2025
722802	Expert Help Framework (Strategy, Business Planning, Finance, Innovation)	31/03/2025
720161	Text-based crisis mental health support	31/03/2025
720166	Digital self management of mental health difficulties for 10-18 year olds	31/03/2025
728864	Basic IT Support for Employability Clients	31/03/2025
760210	Expert Help consultancy (net zero/carbon reduction)	31/03/2025
768138	Customer Facing Sector Skills Academy	31/03/2025
768132	Construction Sector Skills Academy	31/03/2025
768135	Steps to Employability programme	31/03/2025
687705	Maintenance, Monitoring & Repair of Flood Prevention Pumps and Associated Equipment	01/04/2025
728124	Money & Welfare Benefits Advice & Support up to and including Type III	01/04/2025
745543	Child and Adult Protection Committees Independent Chair	01/04/2025
745477	Business Growth Programme (UKSPF)	01/04/2025
640839	Banking Services	01/04/2025
655747	Technical Equipment - Servicing & Maintenance Contract 2021-25	30/04/2025
509104	Transport for Education and Social Care Requirements	25/06/2025
771155	Self Neglect and Hoarding Service	30/06/2025
747154	Haulage and processing of recyclable containers- plastics, metals and cartons	10/10/2025
715081	Waste services Labels and Software	15/03/2026
723910	Provision of Local Bus Services C1A	27/03/2026
677925	HR Payroll System	31/03/2026
687240	NOx Analyser Service Contract	31/03/2026
774954	Short Term Residential Care for Young People with Complex Health Needs as a result of a Disability	31/03/2026
282618	Vending Service Concession	31/03/2026
751052	Framework for the Supply & Installation of bus shelters	21/03/2025
660019	Supply and Delivery of Plant Material including Hardy Nursery Stock and Seasonal Bedding	15/07/2025
708057	Multitrade Contract 22-26	19/09/2024
640286	Clackmannanshire Council Improvement Fencing Contract 2020-2024	11/01/2025
658849	Common Area Secure Door Entry Replacement Term Contract 2021-2024	07/06/2025
662453	Disposal of Rubble and inert waste	28/08/2024
744571	Improving ICT Security	11/09/2024
708372	Legal Services Contract	28/09/2024
626103	Forth Valley Alcohol & Drug Partnership	30/09/2024
654998	Care & Support Services	01/10/2024
767589	M365 Implementation	19/11/2024
637007	Digital Foundations: M365	30/11/2024
728801	Housing Software (OHMS & Servitor)	31/03/2025
742390	Corporate & Homeless Buildings Security Services	31/03/2025
771804	Growing a New Future (Quantity Surveyor)	31/03/2025
619513	Insurance and Claims Handling	31/03/2025
578364	Election Materials	01/04/2025
752882	Processing and Haulage - Recyclable material - Paper, Card, Cardboard (Income)	11/05/2025
678065	Strategic HR Services	31/05/2025
696754	In-cab Technology	31/05/2025
735376	Garden Waste Treatment	30/06/2025
709874	Energy Efficiency Scotland Area Based Scheme	21/08/2025
760149	Traffic Signals Maintenance Services	30/11/2025
751948	Mobile Voice and Data Services	30/11/2025
637296	Roads Management Software	30/11/2025
728227	Revenues and Benefits ORBIS & NDR ORBIS	31/03/2026
772199	Library Management System	31/03/2026

Appendix 5. Top categories of Expenditure by total expenditure

The top 10 categories represent 88% of the council's total Expenditure

Proclass 10.1 Level 1	Total Spend	Total Value (%)	Total Suppliers	Total Suppliers (%)	Total Transactions	Total Transactions (%)
Social Community Care	£ 32,285,244.52	34.11	146	16.44	3795	11.77
Construction	£ 13,686,317.85	14.46	54	6.08	1886	5.85
Facilities & Management Services	£ 12,042,778.79	12.72	53	5.97	1362	4.22
Construction Materials	£ 5,311,930.78	5.61	54	6.08	10279	31.88
Utilities	£ 4,079,165.20	4.31	16	1.80	430	1.33
Consultancy	£ 3,800,622.74	4.02	24	2.70	276	0.86
Human Resources	£ 3,697,070.09	3.91	58	6.53	2283	7.08
Information Communication Technology	£ 3,161,465.75	3.34	68	7.66	857	2.66
Housing Management	£ 2,998,652.86	3.17	10	1.13	250	0.78
Environmental Services	£ 2,524,663.47	2.67	35	3.94	335	1.04
Financial Services	£ 1,841,025.11	1.95	18	2.03	908	2.82
Public Transport	£ 1,603,361.64	1.69	26	2.93	648	2.01
Vehicle Management	£ 1,310,664.54	1.38	52	5.86	1156	3.59
Education	£ 1,050,058.44	1.11	51	5.74	934	2.90
Catering	£ 1,035,344.34	1.09	23	2.59	1692	5.25
No Summary Category	£ 1,031,412.07	1.09	26	2.93	461	1.43
Furniture & Soft Furnishings	£ 924,243.72	0.98	15	1.69	1474	4.57
Healthcare	£ 597,706.32	0.63	42	4.73	696	2.16
Cleaning & Janitorial	£ 272,650.20	0.29	7	0.79	344	1.07
Legal Services	£ 265,034.29	0.28	20	2.25	260	0.81
Horticultural	£ 217,843.94	0.23	16	1.80	167	0.52
Mail Services	£ 199,262.05	0.21	4	0.45	238	0.74
Sports & Playground Equipment & Maintenance	£ 173,335.07	0.18	17	1.91	83	0.26
Street & Traffic Management	£ 141,714.86	0.15	9	1.01	59	0.18
Clothing	£ 139,373.90	0.15	11	1.24	640	1.99
Stationery	£ 80,786.23	0.09	5	0.56	540	1.67
Highway Equipment & Materials	£ 71,143.59	0.08	10	1.13	61	0.19
Health & Safety	£ 52,234.88	0.06	5	0.56	26	0.08
Arts & Leisure Services	£ 35,774.51	0.04	8	0.90	54	0.17
Domestic Goods	£ 17,293.21	0.02	5	0.56	47	0.15

Top 50 Suppliers by total expenditure

Supplier Name	Total Value	Proclass 10.1 Level 3
Clackmannanshire Educ Partnership Ltd	£ 10,019,087.23	Facilities & Management Services - Other
Aria Healthcare Group Ltd	£ 3,820,950.98	Social Care - Adult - Nursing Homes
HUB EAST CENTRAL SCOTLAND LIMITED	£ 2,900,580.29	Consultancy - Management - Organisation & Planning
SIDEY GLAZIERS LTD	£ 2,843,630.27	Construction Materials - General Materials
Cera Care Operations (Scotland) Ltd	£ 2,800,208.60	Social Care - Adult - Domiciliary Care
Community Integrated Care	£ 2,486,224.23	Social Care - Adult - Domiciliary Care
EDF Energy Networks Ltd	£ 2,432,109.69	Utilities - Electricity
HC ONE LTD	£ 2,247,811.55	Social Care - Adult - Nursing Homes
McConnell Seamless Roofing	£ 1,848,330.88	Construction - Buildings - Other
J H Civil Engineering Ltd	£ 1,808,845.71	Construction - Other
Everwarm Services Limited	£ 1,622,383.18	Construction - Buildings - Other
AC Gold Services	£ 1,523,401.59	Construction - Buildings - Other
Parklands Care Home	£ 1,391,014.91	Social Care - Adult - Residential Care
ARTHUR J GALLAGHER (U K) LIMITED	£ 1,366,394.58	Financial Services - Insurance
Key Housing Association Ltd	£ 1,336,244.92	Housing Management - Other
Avondale Environmental Limited	£ 1,277,645.94	Environmental - Waste Mgmt - Waste Disposal
Scottish Autism Central Area Office	£ 1,228,578.34	Social Care - Adult - Residential Care
IKL CARE	£ 1,088,316.03	Social Care - Adult - Domiciliary Care
L&S 24/7 Building Services Lasman Industries Ltd	£ 1,070,922.32	Construction - Buildings - Construction
DBM BUILDING CONTRACTORS LIMITED	£ 993,778.40	Construction - Buildings - Construction
M.A.B Preservation Limited	£ 927,259.10	Construction - Buildings - Repair & Maintenance
CAREVISIONS FOSTERING LTD	£ 873,160.53	Social Care - Children - Adoption
Cairn Construction Limited	£ 862,087.05	Construction - Other
Flourish Home Support Services Ltd	£ 808,022.49	Social Care - Adult - Domiciliary Care
HAYS PERSONNEL	£ 734,034.19	HR - Temporary & Agency Staff - Other
P H Jones Ltd	£ 729,728.22	Construction - Buildings - Repair & Maintenance
Trust Housing Association Ltd	£ 713,429.93	Housing Management - Other
ACTION FOR CHILDREN SERVICES LTD	£ 696,940.82	Social Care - Children - Adoption
NEC SOFTWARE SOLUTIONS UK LTD	£ 689,870.79	ICT - Software - Customised & Bespoke
TOTAL GAS & POWER LTD	£ 642,381.05	Utilities - Gas
M A BROWN	£ 639,049.54	Social Care - Other
STEP UP	£ 629,043.65	HR - Training & Conferences
Brake Grocery Cust no 1438372	£ 624,983.88	Catering - Food & Beverages - Other
Danshell Healthcare Limited	£ 604,118.98	Social Care - Children with Disabilities €" Care Services
1st Class Care Solutions Ltd	£ 601,999.40	Social Care - Adult - Domiciliary Care
Ark Housing Association Ltd GR	£ 595,112.62	Housing Management - Other
Emposo Limited	£ 591,805.00	Consultancy - Management - Organisation & Planning
HUNTERS EXECUTIVE COACHES	£ 562,975.99	Public Transport - Passenger Transport
Craemer UK Ltd	£ 557,768.06	Environmental - Waste Mgmt - Equipment
Kidz World	£ 547,868.40	Social Care - Children - Nurseries & Creches
SEAMAB SCHOOL	£ 524,902.73	Education - Children Services
SWIIS FOSTER CARE LTD	£ 517,899.29	Social Care - Children - Adoption
John Mcgeady Ltd	£ 514,751.34	Construction - Other
The Furnishing Service Ltd	£ 512,414.40	Furniture - Domestic Furniture
Scotia Homecare Solutions Ltd	£ 507,781.91	Social Care - Adult - Domiciliary Care
Kibble Education And Care Centre	£ 472,786.00	Social Care - Children - Childcare Services
THE NATIONAL AUTISTIC SOCIETY	£ 469,331.79	Social Care - Children with Disabilities €" Care Services
AMERESCO LIMITED	£ 440,872.87	Facilities Mgmt - Energy Efficiency
Scottish Water	£ 416,731.88	Utilities - Water
Little Stars Nursery	£ 415,908.56	Social Care - Children - Nurseries & Creches

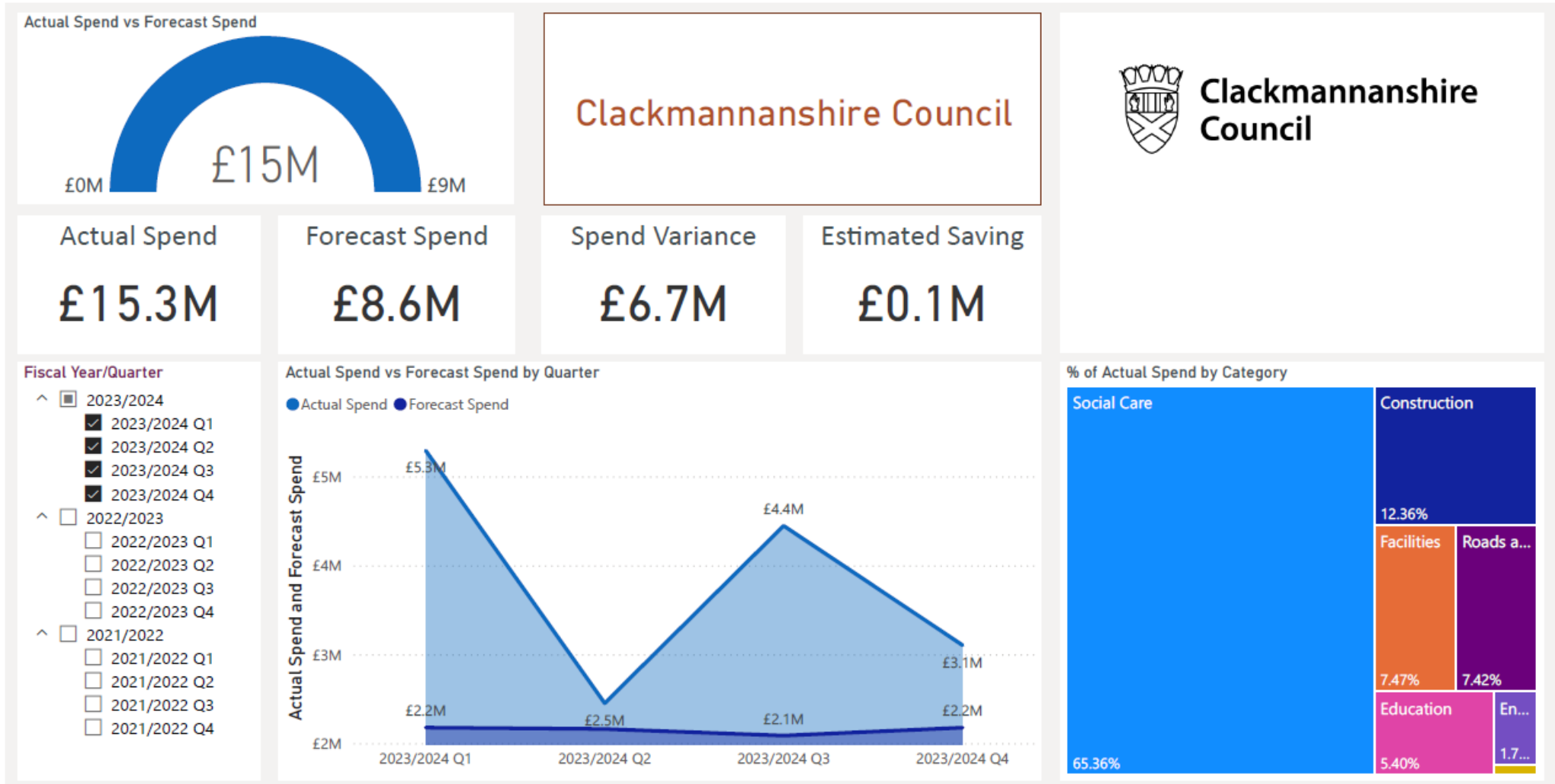
Appendix 6. Participation in National Contracts

Scottish Government procurement (Cat A) Summary of contracts used Expenditure and savings to be added

Contract	SUPPLIER	Total Spend	Total Saving
Temp Admin, Catering & Manual Staff Services Framework 2019 (3rd generation) – South Region	Pertemps Recruitment Partnership Ltd	£ 153,987.19	£ 13,416.00
Postal Services Framework 2021 – Lot 1 - One Stop Shop for Physical, Hybrid, Scheduled/Regular Bulk (Print and Post) and Digital Mail Services	Royal Mail Group Ltd	£ 60,721.18	£ 2,429.00
Banking Services (2022)	The Royal Bank of Scotland	£ 5,684.44	£ 2,273.00
Recruitment Advertising & Public Information Notices (2020)	Peoplescout Ltd	£ 25,874.98	£ 25,979.00
Print & Associated Services (2023) - Lot 1 (Litho / Digital / Web)	Harlow Printing Ltd	£ 618.83	£ 68.00
Print & Associated Services (2023) - Lot 1 (Litho / Digital / Web)	J Thomson Colour Printers Ltd	£ 2,210.00	£ 243.00
Print & Associated Services (2023) - Lot 1 (Litho / Digital / Web)	McAllister Litho Glasgow Ltd	£ 553.00	£ 61.00
Print & Associated Services (2023) - Lot 1 (Litho / Digital / Web)	Panda Litho Limited t/a Pandaprint	£ 577.00	£ 63.00
General Office Supplies	Lyreco UK Limited	£ 34,926.00	£ 2,418.00
General stationery and office paper (2016)	Lyreco UK Ltd	£ 17,907.90	£ 4,036.00
Server Maintenance Framework	Park Place Technologies	£ 21,680.00	£ -
National Framework for Office Equipment and Services (2017)	Ricoh (UK) Ltd	£ 68,006.00	£ 15,417.00
Web Based & Proprietary Client Devices 2019	XMA Ltd	£ 260,427.00	£ 42,018.00
Desktop client devices framework 2020	Hewlett Packard UK Ltd	£ 53,598.00	£ 30,679.00
Mobile Client Devices	Hewlett Packard UK Ltd	£ 154,029.00	£ 112,870.00
Technology Peripherals and Infrastructure	Computacenter	£ 30,062.00	£ 7,216.00
Electricity 2019	EDF Energy Ltd	£ 3,060,864.42	£ 40,012.25
Liquid Fuel - Scotland Central (2019) - Legacy	Highland Fuels	£ 60,042.80	£ 929.50
Liquid Fuel - Scotland Central (2019) - Legacy	Scottish Fuels	£ 34,470.10	£ 511.82
Natural Gas	Total Gas & Power Ltd	£ 680,044.10	£ 19,620.29
Water and Waste Water Services (2020)	Business Stream	£ 403,102.75	£ 110,772.39
Liquid Fuel - Scotland Central (2023)	Highland Fuels	£ 312,237.00	£ 16,975.00
Liquid Fuel - Scotland Central (2023)	Scottish Fuels	£ 27,472.81	£ 1,493.77
		£ 5,469,096.50	£ 449,501.02

Participation in National Contracts

Scotland Excel - Local Authority sector contracts (Cat B)



Available

63

Contracts

Participating In

60

Contracts

Spend This Quarter

36

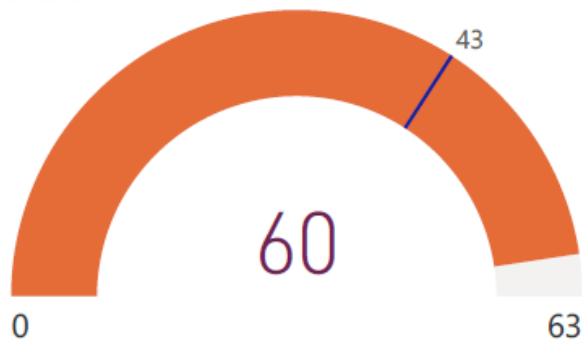
Contracts

Spend On Life

43

Contracts

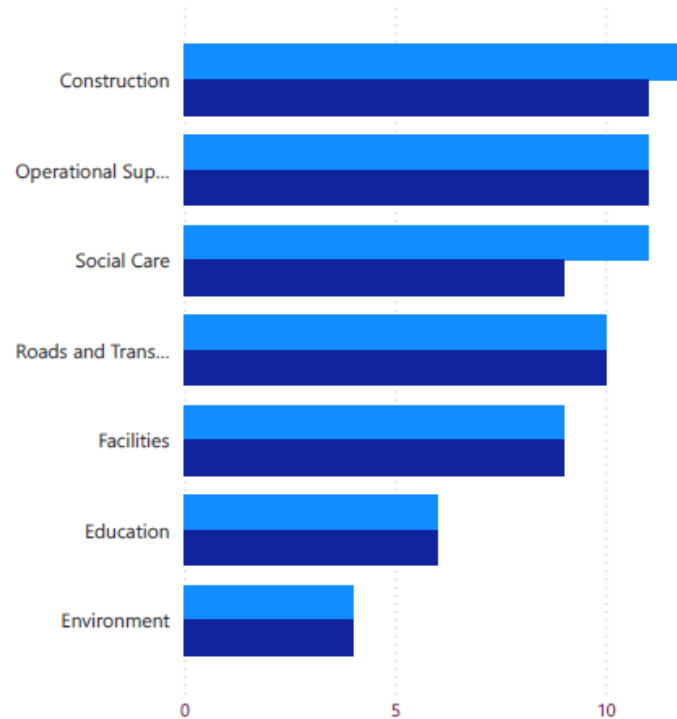
Spend On Life vs Contract Participation vs Contracts Available



Clackmannanshire Council

No of Contracts By Category

● Available ● Participating In



Clackmannanshire Council

95%
Participation

68%
Utilisation

Appendix 7. Clackmannanshire procurement activity (Cat C) savings

Clackmannanshire Council Cat C procurement activity savings are calculated by showing the difference between the budget figure authorised at the start of the procurement process and the actual contract figure. Both values are for the total value of the contract over the lifetime of the contract. The figures shown below are for procurement activity started in **April 2023 up to March 2024**.

Potential Overall Savings **£335,595** and:

Potential Annual Saving for 2023/24 **of £29,651**

File Number	Requirement	Supplier Name	Form 1 Estimated Spend	Form 2 Amount of Award	Savings	Capital / Revenue	Goods, Services or Works	Months	Potential Annual Saving
2/6/2089	MIXED PLASTICS & CANS RECYCLING	Wyllie Recycling Limited	£165,000.00	-£ 15,000.00	£180,000.00	Revenue	Service	36	£ 5,000.00
2/6/2111	CONSULTANCY SUPPORT- FEASIBILITY STUDY AND BC TO OPERATE MULTI USE VEHICLE	Mott MacDonald	£ 70,000.00	£ 43,000.00	£ 27,000.00	Revenue	Service	3	£ 9,000.00
2/6/2088	CLACKMANNAN PUMP TRACK	Back On Track Mountain Bike Solutions Ltd	£160,000.00	£133,400.00	£ 26,600.00	Capital	Works	5	£ 5,320.00
2/6/2050	CUSTOMER FACING SECTOR SKILLS ACADEMY	Positive Qualities Ltd	£ 49,999.00	£ 25,981.00	£ 24,018.00	Revenue	Service	10	£ 2,401.80
2/6/2063	CITRIX LICENCE RENEWAL	Boxxe	£ 90,000.00	£ 66,404.00	£ 23,596.00	Revenue	Service	12	£ 1,966.33
2/6/2045	HRA BUSINESS PLAN AND CAPACITY REVIEW	Arneil Johnston	£ 49,999.00	£ 31,630.00	£ 18,369.00	Revenue	Service	9	£ 2,041.00
2/6/2049	SECTOR SKILLS ACADEMY FOR CONSTRUCTION	Stirling Community Enterprises	£ 49,999.00	£ 32,964.00	£ 17,035.00	Revenue	Service	10	£ 1,703.50
2/6/2051	STEPS TO EMPLOYABILITY PROGRAMME FOR YOUNG PEOPLE	ENABLE Scotland	£ 49,999.00	£ 41,198.25	£ 8,800.75	Revenue	Service	10	£ 880.08
2/6/2069	SCHOOL TRAVEL PLANNING SERVICES	Living Streets	£ 24,000.00	£ 19,298.00	£ 4,702.00	Revenue	Service	12	£ 391.83
2/6/2054	PAYGATE ENTERPRISE SUPPORT	Boxxe	£ 47,500.00	£ 43,864.48	£ 3,635.52	Revenue	Service	48	£ 75.74
2/6/2087	CYCLE PARKING INFRASTRUCTURE	Lockit Safe Ltd	£ 74,484.00	£ 73,894.00	£ 590.00	Capital	Goods	2	£ 295.00
2/6/2006	OFFICE 365 - CONSULTANCY - 2ND PHASE - JAMES HARVARD	James Harvard Limited T/A Emposo	£125,000.00	£124,500.00	£ 500.00	Capital	Service	3	£ 166.67
2/6/2047	SKI MATS	Skitech Systems	£ 23,000.00	£ 22,605.00	£ 395.00	Revenue	Goods	1	£ 395.00
2/6/2039	IT SUPPORT FOR EMPLOYABILITY CLIENTS	Clackmannanshire Third Sector Interface (CTS)	£ 49,500.00	£ 49,146.00	£ 354.00	Revenue	Service	25	£ 14.16
					£335,595.27				£ 29,651.11

Appendix 8. Exception reports

Contract standing orders apply to all contracts entered into by procurement officers. In some circumstances however, exceptions may be granted. All requests must be made in writing, following the procedure detailed in Appendix 1 of CSO's. Identifying the grounds for the request. Approvals must also be recorded in writing and given prior to any action not in accordance with CSO's being taken.

In such an event, the requirement to comply with the Scottish Regulations remains. A voluntary award notices without competition are published in Public Contracts Scotland where appropriate for any exception granted, and where the exemption granted is above threshold, the procedures leading to the award under the Scottish Regulations are followed.

File Number	Requirement	Supplier Name	Form 2 Amount of Award	Service
2/6/2077	INDEPENDENT CHAIR FOR THE CHILD PROTECTION AND ADULT PROTECTION COMMITTEES	Cecilia Meechan	£ 65,000.00	H&SCP
2/6/2085	VEHICLE TELEMATICS	Matrix Telematics Ltd	£ 60,000.00	Place
2/6/2086	BUSINESS GROWTH PROGRAMME	Ceteris (Scotland) Ltd.	£ 80,000.00	Place
2/6/2105	FORTHBANK URBAN FARM	Urban Farm	£ 270,000.00	Place
2/6/2107	HIGH LEVEL STRUCTURAL REPAIRS ALLOA TOWN HALL	Northern Steeplejacks	£ 25,000.00	Place
2/6/2123	DPS EDUCATION - SOCIAL CARE AND OTHER PASSENGER TRANSPORT	Various	£1,140,879.60	People
2/6/2129	SKI MATS	Skitech Systems	£ 46,000.00	People
2/6/2150	RENT STRUCTURE REMODEL	Arneil Johnston	£ 13,518.75	Place

Appendix 9. Spikes Cavell (The Hub) charts

Expenditure by Scottish Region – Forth Valley

Scotland - Forth Valley	£35,165,889.42	37.18	300	26.16	13623	41.89
Scotland - Glasgow and Strathclyde	£12,903,457.16	13.64	174	15.17	5343	16.43
South East	£12,339,983.48	13.05	74	6.45	1302	4.00
Scotland - Tayside Central and Fife	£5,798,759.67	6.13	70	6.10	2179	6.70
Scotland - Edinburgh and Lothians	£5,512,305.21	5.83	95	8.28	1079	3.32
North West	£4,665,334.38	4.93	61	5.32	1141	3.51
South West	£3,560,234.02	3.76	40	3.49	596	1.83
London	£3,330,599.10	3.52	60	5.23	1294	3.98
Yorkshire and The Humber	£2,626,590.08	2.78	62	5.41	2045	6.29
East of England	£2,309,912.33	2.44	49	4.27	912	2.80
Scotland - Highlands and Islands	£1,970,721.15	2.08	10	0.87	106	0.33
West Midlands	£1,752,479.90	1.85	55	4.80	1549	4.76
East Midlands	£1,455,993.63	1.54	54	4.71	876	2.69
Scotland - South	£528,450.63	0.56	6	0.52	102	0.31
North East	£302,630.39	0.32	11	0.96	246	0.76
Northern Ireland	£247,889.32	0.26	7	0.61	21	0.06
Scotland - Aberdeen and North East	£62,992.23	0.07	11	0.96	83	0.26
Wales	£41,190.46	0.04	10	0.87	23	0.07

Expenditure by Region – Scotland

Region (ONS Definition)	Total Spend	Total Value (%)	Total Suppliers	Total Suppliers (%)	Total Transactions	Total Transactions (%)
Scotland	£61,942,575.47	65.50	666	58.06	22515	69.23
South East	£12,339,983.48	13.05	74	6.45	1302	4.00
North West	£4,665,334.38	4.93	61	5.32	1141	3.51
South West	£3,560,234.02	3.76	40	3.49	596	1.83
London	£3,330,599.10	3.52	60	5.23	1294	3.98
Yorkshire and The Humber	£2,626,590.08	2.78	62	5.41	2045	6.29
East of England	£2,309,912.33	2.44	49	4.27	912	2.80
West Midlands	£1,752,479.90	1.85	55	4.80	1549	4.76
East Midlands	£1,455,993.63	1.54	54	4.71	876	2.69
North East	£302,630.39	0.32	11	0.96	246	0.76
Northern Ireland	£247,889.32	0.26	7	0.61	21	0.06
Wales	£41,190.46	0.04	10	0.87	23	0.07

Grow Local Percentage (%) Expenditure Local area

vCode Business Sector	vCode Business Subsector	Total Spend	Total Value (%)	Total Suppliers	Total Suppliers (%)	Total Transactions	Total Transactions (%)
Social Care & Services	Adult Services	£ 13,064,297.17	71.95	10	9.62	862	9.16
Construction	Main Contractors	£ 1,164,707.71	6.41	2	1.92	274	2.91
Travel & Accommodation	Travel	£ 1,090,975.48	6.01	16	15.38	481	5.11
Construction	Construction Materials	£ 619,274.45	3.41	6	5.77	6067	64.48
Social Care & Services	Other Social Care & Services	£ 453,899.71	2.50	6	5.77	252	2.68
Social Care & Services	Children's Services	£ 288,535.69	1.59	11	10.58	124	1.32
Human Resources	Recruitment Services	£ 222,648.28	1.23	1	0.96	126	1.34
Construction	Construction Equipment	£ 162,671.77	0.90	3	2.88	547	5.81
Healthcare	Healthcare Services	£ 160,559.62	0.88	1	0.96	16	0.17
Facilities Management	Property & Estate Management	£ 157,594.08	0.87	4	3.85	143	1.52
ICT	Systems Integration & Services	£ 147,497.39	0.81	2	1.92	40	0.43
Other Goods & Services	Economic Development	£ 127,468.49	0.70	2	1.92	12	0.13
Arts, Sport & Leisure	Leisure Services	£ 104,450.17	0.58	2	1.92	14	0.15
Construction	Construction Trades	£ 67,080.08	0.37	4	3.85	28	0.30
Human Resources	Training	£ 57,406.55	0.32	2	1.92	15	0.16
Vehicles	Road Vehicles	£ 42,553.51	0.23	2	1.92	35	0.37
Transport	Logistics	£ 34,928.00	0.19	1	0.96	31	0.33
Facilities Management	Fittings	£ 33,475.73	0.18	4	3.85	95	1.01
Arts, Sport & Leisure	Sports & Playground	£ 26,100.00	0.14	2	1.92	15	0.16
Construction	Construction Consultants	£ 20,724.00	0.11	1	0.96	34	0.36
Arts, Sport & Leisure	Arts	£ 14,983.60	0.08	1	0.96	11	0.12
Retail & Wholesale	Retail	£ 14,059.25	0.08	1	0.96	7	0.07
Animals & Farming	Farming	£ 10,704.32	0.06	1	0.96	31	0.33
Food, Beverage & Catering	Food	£ 10,600.00	0.06	1	0.96	8	0.09

Top 20 Expenditure by Cost Centre

Org Level 3 Description	Total Spend	Total Suppliers
Balance Sheet	£ 20,215,566.35	102
Secondary Schools PPP	£ 9,985,812.52	1
Learning Disability Assessment & Care Management	£ 9,740,849.13	61
Physical Disability Assessment & Care Management	£ 9,244,660.49	56
Older People Assessment & Care Management	£ 5,178,941.73	59
HRA Operations	£ 4,322,031.26	81
Utilities Management	£ 3,019,347.79	18
Residential Placements	£ 2,877,405.69	14
Mental Health Assessment & Care Management	£ 2,672,625.48	38
External Foster Care	£ 2,272,019.66	14
Waste Treatment	£ 1,659,618.38	17
Early Years Centrally Held	£ 1,361,218.32	21
Homeless & Specialised Accom	£ 1,312,182.13	22
Building Repairs & Maintenance	£ 1,062,873.49	68
Roads Operations	£ 925,351.07	63
Central IT Software Maintenance	£ 907,651.04	14
ASSISTANCE TO PUPILS SPECIAL	£ 884,900.89	18
Fleet Operations	£ 764,949.29	70
Childrens Commissioned Services	£ 752,028.52	7
Whole Family Wellbeing	£ 713,935.39	27

Top 25 Expenditure by Nominal Code

Internal Spend Category Code	Internal Spend Category Description	Total Spend	Total Suppliers
40021	Home Care	£ 14,637,016.91	43
40025	Payments To Contractors	£ 13,184,038.00	186
40018	Private Nursing Homes	£ 11,782,538.61	37
60004	Asset Additions - Council Dwellings	£ 7,226,329.35	17
40017	Private Residential Homes	£ 4,512,238.27	30
60006	Asset Additions - Infrastructure	£ 4,160,527.00	28
40016	Educational Establishments Payment	£ 2,914,843.08	27
60002	Asset Additions - Vehicle, Plant and Equipment	£ 2,867,803.13	29
60005	Asset Additions - Other Land and Building	£ 2,474,907.89	29
20016	Electricity	£ 2,474,010.94	12
40042	Fostering & Kinship Payments	£ 2,234,872.92	13
40034	Payment To Subcontractor	£ 2,073,972.82	14
30006	Materials - Direct purchases from suppliers	£ 1,790,254.57	172
10066	Agency Staff Costs	£ 1,725,279.91	13
20007	Annual Maintenance External Providers	£ 1,692,439.85	67
40019	Supported Accommodation	£ 1,417,486.04	6
60001	Assets under Construction	£ 1,417,017.82	6
40015	Voluntary Organisations Payment	£ 1,388,063.79	25
30112	Computer Software Maint.	£ 1,386,419.29	19
20048	Pupil & Client Transport	£ 1,327,912.98	26
40026	Waste Contractors - Landfill	£ 1,260,931.99	1
30005	Materials (issued from Stock)	£ 1,210,692.84	48
40036	Other Agencies Payment	£ 1,023,302.82	84
30069	Provision Of Food	£ 879,534.60	17
30000	Purchase Of Equipment	£ 744,122.38	145

Appendix 10. Procurement Strategy Action Plan – Annual Update 23/24

The table below summarises the actions and initiatives planned over the Strategy period to achieve the outcomes set out in the Vision for Procurement at section 5.

A number of these are aspirational and priority will be given to statutory obligations.

Elements of the effectiveness of the procurement strategy will be measured via the [Procurement & Commercial Improvement Programme \(PCIP\)](#).

PCIP assessments occur approximately every three years for each public procurement sector in Scotland. The PCIP assessment process is not an audit but provides a means of measuring and reporting on the procurement and commercial capability of organisations. This is done through the provision of evidence based around a series of set questions.

Definitions

Responsible "The person or persons that will undertake the objective"

Accountable "The person that is answerable and has liability for the objective"

Consult "Prior to making a decision"

Inform "After decision is made"

PROCUREMENT ACTION PLAN March 2019 – March 2024

Strategic Theme 1 Straightforward Procurement

To make procurement as straightforward as possible for the Council and potential suppliers, in particular to improve access for local suppliers and SMEs and to eliminate anything that does not add value to the procurement

Action	Responsibility	Target Date	Update April 2024
Deliver electronic procurement systems to satisfy new legislative requirements.	TechnologyOne Project Team	Reviewed on an annual basis	No change to legislation Upgrade to the Technology One environment to the 2022B released November 2022
	Accountable		
	Chief Accountant		
	Consult		
	Procurement Manager		
Review impact of newly implemented EU Procurement Rules and UK legislation and make necessary changes to existing approaches.	Responsibility	A per Scottish Procurement policy notes, which are published on an ad hoc basis to provide advice on current policy issues.	No change to Scottish legislation All SPPN's have been noted Changes to UK (England & Wales) Legislation October 2024
	Procurement Manager		
	Accountable		
	Strategic Director (Partnership & Performance)		
	Consult		
Guidance produced for local/third sector suppliers and SMEs is clear concise and easy to follow, and includes a section with regard to local and national support bodies, and how they can improve access.	Responsibility	Reviewed on an annual basis	How to do business with Clackmannanshire Council updated for National meet the buyer events & Forth Valley events
	Procurement Manager		
	Accountable		
	Strategic Director (Partnership & Performance)		
	Consult		
Continue to use Public Contract Scotland portal as our main advertising media for all regulated procurements.	Responsibility	Ongoing	Continuing to use and update
	All Purchasing staff		
	Accountable		
	Heads of Service		
	Consult		
Procurement Manager			
Inform			
All Council staff			

PROCUREMENT ACTION PLAN March 2019 – March 2024

Strategic Theme 2 Embed procurement and contract management Skills			
To continue to embed professional procurement and contract management skills across the Council. This goes hand in hand with moves to increase the commercial acumen of the Council			
Action	Responsibility	Target Date	Update April 2024
Provide strategic professional advice to the corporate review of how to transform the way the Council procures its works, services and supplies and to propose a new model for procurement and purchasing activities across the Council.	Procurement Manager	Ongoing	Ongoing continuing to provide advice
	Accountable		
	CMT		
	Consult		
	CMT		
Provide support and learning and development opportunities to staff, contractors, stakeholders, unions and elected members engaged in procurement processes to ensure they are able to deliver effectively and are empowered to deal with and understand the impact of any procurement decisions/ issues.	Responsibility	Reviewed on an Annual basis	Various training Sessions delivered throughout the year SDP, Scotland Excel and Scottish Procurement training available
	Procurement Manager		
	Accountable		
	CMT		
	Consult		
Review the role of the Procurement Matters Group and the terms of reference for the group. The procurement matters group is a management model where employees identified as having responsibility for procurement within their job role would have this aspect of their role managed by the Procurement Manager.	Responsibility	Reviewed on an Annual basis	Meetings taking place quarterly
	Procurement Manager		
	Accountable		
	CMT		
	Consult		
Assist Clackmannanshire Third Sector Interface (CTSI) in the development and delivery of training with regard to 'Understanding Social Enterprise/Third Sector Legal Structures', and the impact/opportunities re Community Benefit Clauses	Responsibility	March 2024	Early discussions taken place. Delayed due to capacity issues
	Procurement Manager and CTSI		
	Accountable		
	Procurement Manager		
	Consult		
CTSI			
Inform			
Elected Members			

<p>Collaborate with CTSi on the production of a guide for analysing and measuring social value/impact in the assessment of bids.</p>	<p>Responsibility Procurement Manager and CTSi</p> <p>Accountable CTSi</p> <p>Consult CTSi</p> <p>Inform CMT</p>	<p>March 2024</p>	<p>Not started re profile to next year Delayed due to capacity issues</p>
<p>Brexit - Public Procurement Regulations have been implemented to UK law from four European Directives.</p> <p>The principles contained within the directives of equal treatment, non-discrimination, transparency and proportionality are enshrined within the Scottish Procurement Regulations and ultimately our procurement activity. Upon departure from the European Union it is unlikely that there would be any significant impact to procurement legislation and the way in which procurement activity is conducted</p> <p>However we will consider any of the implications of Brexit across our procurement portfolio, with focus on procurement regulations, trade, migrant labour workforce, and take all available practical steps. This will include working with the Scottish Government and Scotland Excel</p>	<p>Responsibility Purchasing staff</p> <p>Accountable Purchasing staff</p> <p>Consult Scottish Government & Scotland Excel</p> <p>Inform Purchasing Staff</p>	<p>March 2024</p>	<p>Awaiting Changes to UK (England & Wales) Legislation October 2024</p>

PROCUREMENT ACTION PLAN March 2019 – March 2024

Strategic Theme 3 Support and encourage the local supplier market			
To support and encourage an effective local supplier market including the voluntary sector and the promotion of local social value in contracts.			
Action	Responsibility	Target Date	Update April 2024
Revise guidance on Council’s website about selling to the Council.	Procurement Manager	Dec. 2019 There after on an annual basis	Updated April 2024
	Accountable		
	Procurement Manager		
	Consult		
	Procurement Matters Group		
Refresh and publish online schedule of proposed procurements to promote future contract opportunities.	Inform	As part of the procurement annual report and as per capital budget as agreed by Council February / March each year	Ongoing
	Strategic Director (Partnership & Performance)		
	Responsibility		
	Procurement Manager		
	Accountable		
Where possible, utilise the Public Contract regulations to enable Officers to place contracts with supported businesses more readily without having to resort to full tendering exercises, e.g. <ul style="list-style-type: none"> Identify third sector suppliers that meet ‘Supported Business’ criteria; and Identify opportunities to make use of reserved contracts for local supported businesses at monthly CTSI meetings. 	Heads of Service	Ongoing	Utilising APEX All Cleaned Up (Scotland) Ltd Alloa Community Enterprises Lady Haig Poppy Factory Royal National Institute for the Blind GTS Solutions CIC Scott Direct Limited
	Consult		
	Procurement Manager		
	Inform		
	Procurement Matters group		
For non regulated procurement exercises officers will purchase via local suppliers and will include at least one local supplier to tender where there is one available.	All Services	Every procurement journey route 1 procurement	Still being maintained and managed via quick quote process and Procurement governance documents form 1
	Inform		
	Responsibility		
	Purchasing Staff		
	Accountable		
	Heads of Service		
	Consult		
	Procurement Manager		
	Inform		
	Procurement Matters group		

<p>Support businesses local to Clackmannanshire through a range of initiatives including:</p> <ul style="list-style-type: none"> • Making it simpler to do business with the Council; • Reduce to a minimum the bidding burden on suppliers; • Have regard to the impact on small/local firms of the way in which a procurement is structured and how they are paid; • Provide clear information about selling to the Council on the Council's website. • Production of a clear and concise guide for Third Sector suppliers that includes guidance with regard to partnership/consortia bids • Run a series of 'Meet the Supplier' events to encourage greater engagement from the third sector with the procurement process, and to create greater understanding of Third sector suppliers amongst council officers 	<p>Responsibility</p>	<p>Throughout each year and reported in the procurement annual report</p>	<p>Ongoing</p>
	<p>Procurement Manager Supplier Development programme CTSI</p>		
	<p>Accountable</p>		
	<p>Procurement Manage</p>		
	<p>Consult</p>		
	<p>Stakeholders</p>		
	<p>Inform</p>		
<p>Elected Members</p>			
<p>Take in to account and align with the Council's Local Outcome Improvement Plan (LOIP) and that communication of its purpose, priorities and outcomes are better communicated across departments. Where possible align the procurement journey so that procurement exercises are attractive to local businesses and people and ensure fair opportunities for all.</p>	<p>Responsibility</p>	<p>Every procurement exercise</p>	<p>Written into all procurement Governance documentation</p>
	<p>Purchasing Staff</p>		
	<p>Accountable</p>		
	<p>Heads of Service</p>		
	<p>Consult</p>		
	<p>Procurement Manager</p>		
<p>Inform</p>			
<p>CMT</p>			
<p>Extend awareness of implications of Public Procurement Reform legislation through;</p> <ul style="list-style-type: none"> • Workshop discussions to brief third sector on Council procurement policy and changes in legislation; and • Establish monthly communication between Council procurement manager and CTSI. 	<p>Responsibility</p>	<p>March 2024</p>	<p>Early Discussions Delayed due to capacity issues</p>
	<p>Procurement Manager CTSI</p>		
	<p>Accountable</p>		
	<p>Procurement Manager CTSI</p>		
	<p>Consult</p>		
	<p>Procurement Manager CTSI</p>		
<p>Inform</p>			
<p>Procurement Manager CTSI</p>			

<p>Better Align Service Level Agreements with Alliance Priorities by:</p> <ul style="list-style-type: none"> • Mapping grant-aid and commissioned Expenditure from the Council to the local third sector; and • Initiating a review and appropriate changes to Service Level Agreements based on Alliance policy priorities. 	<p>Responsibility</p> <p>Purchasing staff</p>	<p>March 2024</p>	<p>Not Started Delayed due to capacity issues</p>
	<p>Accountable</p> <p>Heads of service</p>		
	<p>Consult</p> <p>CMT Elected members</p>		
	<p>Inform</p> <p>All grant aid funded suppliers</p>		
<p>Advise and work in partnership with the Integration Joint Board (IJB) in line with The Public Bodies (Joint Working) (Scotland) Act 2014 as the IJB are not able to contract or hold contracts with third parties as contractual arrangements remain with the local authority.</p>	<p>Responsibility</p> <p>Social Services Commissioning IJB</p>	<p>Every adult commissioning exercise</p>	<p>Ongoing work to be done on Awareness of individual procedures</p>
	<p>Accountable</p> <p>Social Services Commissioning IJB</p>		
	<p>Consult</p> <p>Procurement Manager</p>		
	<p>Inform</p> <p>CMT</p>		
<p>Increase local procurement expenditure by 2.5% per year from 14% to 21.5% or greater over the life of the strategy</p>	<p>Responsibility</p> <p>Purchasing Staff</p>	<p>21.5% Expenditure with local suppliers by March 2023 23.36% financial year 2020/21 25.40% financial year 2021/22 26.16% financial year 2022/23</p>	<p>23.01% financial year 2023/24</p>
	<p>Accountable</p> <p>Procurement Manager</p>		
	<p>Consult</p> <p>All Stakeholders</p>		
	<p>Inform</p> <p>Elected Members</p>		

PROCUREMENT ACTION PLAN March 2019 – March 2024

Strategic Theme 4 Sound procurement practices and innovative solutions

To use sound procurement practices and innovative solutions to promote sustainability and value for money, making use of clear and detailed procurement/purchasing data, collaboration and partnership opportunities where this accords with the Council's Principles of partnership working.

Action	Responsibility	Target Date	Update April 2024
Ensure that all regulated procurements comply with the sustainable procurement duty and in the case of commissioning ensure these are aligned to the Integration Joint Board joint strategic commissioning plans which pull together the forecast of overall need across the local authority area, together with the availability of services or resources to meet that need and makes recommendations following an option appraisal for how these should be met	Responsibility	All regulated procurement exercises	Ongoing
	Purchasing Officers Social services commissioning		
	Accountable		
	Heads of Service		
	Consult		
	Procurement Manager IJB		
	Inform		
Establish systems to record the impact of procurement policies and practices on the council's climate change duties.	Responsibility	March 2024	Not Started
	Procurement Manger		
	Accountable		
	Heads of Service		
	Consult		
	CMT		
Review scope for and deliver further corporate contracts to consolidate Expenditure.	Responsibility	Ongoing agenda item with the Procurement Matters Group	Ongoing
	Procurement Matters Group		
	Accountable		
	Heads of Service		
	Consult		
	CMT		
Revise template documents and guidance with intention of promoting scope for innovation by the market in appropriate procurements.	Responsibility	Ongoing agenda item with the Procurement Matters Group	Ongoing
	Procurement Manager		
	Accountable		
	Procurement Manager		
	Consult		
	Procurement Matters Group		
	Inform		
	Purchasing Staff		

When exploring outsourcing and private partnership solutions, these will not be procured in insolation and consultation with staff, service users, unions and stakeholders will be undertaken when market testing.	Responsibility	When required	Ongoing
	Heads of Service		
	Accountable		
	CMT		
	Consult		
	All Stakeholders		
Utilise the Scottish Government's sustainable prioritisation tool to identify and prioritise procurement activity.	Responsibility	March 2024	Tool being revised to web format Not Started Delayed due to capacity issues
	Purchasing Staff		
	Accountable		
	Heads of Service		
	Consult		
	Procurement Manager		
Utilise the Flexible Framework Self-Assessment Tool (FFSAT) to provide a Sustainable Action Plan to establish the performance level of sustainable procurement across the council.	Responsibility	March 2024	Tool being revised to web format Not Started Delayed due to capacity issues
	Purchasing Staff		
	Accountable		
	Heads of Service		
	Consult		
	Procurement Manager		
Create and manage a sustainable register to capture, monitor and report on the sustainable outcomes achieved via procurement activity, and link to related internal and external reporting requirements.	Responsibility	March 2024	Not Started Delayed due to capacity issues
	Procurement Manager		
	Accountable		
	Procurement Manager		
	Consult		
	All stakeholders		
	Inform		
	CMT		

Explore innovative solutions through greater collaborative approaches between the Council and the local Third sector	Responsibility	March 2024	Early Discussions Delayed due to capacity issues
	Purchasing Staff CTSI		
	Accountable		
	Purchasing Staff CTSI		
	Consult		
	Procurement Matters Group CTSI		
Explore the development of a subcontractor community benefit directory	Responsibility	December 2020	Completed https://ctsi.org.uk/community-benefits
	CTSI		
	Accountable		
	CTSI		
	Consult		
	Procurement Manager		
Inform	Procurement Matters Group		

PROCUREMENT ACTION PLAN March 2019 – March 2024

Strategic Theme 5 Fair procurement

To ensure that, contractors comply with our Living Wage and Blacklisting Policies and to ensure that we take account of the possible impact that our approach to major projects might have on different groups of people.

Action	Responsibility	Target Date	Update April 2024
Ensure that all procurement follows the fundamental principles of (transparency, equal treatment and non-discrimination, proportionality and mutual recognition), the legal requirements of the Procurement Reform (Scotland) Act 2014, The Public Contracts (Scotland) Regulations 2015, The Procurement (Scotland) Regulations 2016, statutory guidance issued under the Act and Scottish public procurement policy generally and including the Scottish specific equality duty.	Purchasing Staff	Every Regulated procurement exercise	Ongoing
	Accountable		
	Heads of Service		
	Consult		
	Procurement Manager		
	Inform		
Establish simple methodology for assessing best value case for using the Living Wage requirement in service and works contracts,	Responsibility	July 2022	Completed Living wage accreditation Obtained 2021 – extensive procurement data mining exercise and correspondence has been undertaken
	Procurement Manager		
	Accountable		
	Procurement Manager		
	Consult		
	Procurement Matters Group		
Procurement will also foster and adopt the Fair Work directive where legally permissible by removing contractors who use Zero Hour Contracts and contractors who do not provide a minimum of pay in line with the living wage	Responsibility	Where Identified	Ongoing
	Procurement Manager		
	Accountable		
	Procurement Manger		
	Consult		
	Procurement Matters group		
Inform			
Purchasing Staff			

Embed Blacklisting protocols in procurement processes for construction contracts.	Responsibility	Ongoing	Ongoing
	Procurement Manager and Works purchasing officers		
	Accountable		
	Procurement Manger		
	Consult		
	Procurement Matters group		
Procurement will encourage, through the tender process and support to contractors, provision of apprenticeships and promote health and safety and utilise environmentally sustainable solutions	Responsibility	Every appropriate regulated procurement exercise	Ongoing
	Purchasing officers		
	Accountable		
	Purchasing officers		
	Consult		
	Procurement Manager		
Ensure that where appropriate EQIA's are completed for regulated procurements.	Responsibility	Every appropriate regulated procurement exercise	Ongoing
	Purchasing officers		
	Accountable		
	Purchasing officers		
	Consult		
	Stakeholders		
Inform	Procurement Manager		

PROCUREMENT ACTION PLAN March 2019 – March 2024

Strategic Theme 6 Compliance			
Procurement will continue to identify, manage and control risk by developing policy and procedures which consider risk, and balance operational effectiveness and compliance.			
Action	Responsibility	Target Date	Update April 2024
Update Council Contract Standing Orders to support compliance with the new procurement rules and cascade changes to informed clients and key stakeholders.	Responsibility	March 2024	Awaiting legislative changes revised to account for structural changes
	Procurement Manager		
	Accountable		
	Strategic Director (Partnership & Performance)		
	Consult		
	Elected Members, CMT and procurement Matters group		
Adapt internal procedures, processes and documentation to reflect the required legislative changes.	Inform	On going	On going
	Purchasing Officers		
	Responsibility		
	Procurement Manager		
	Accountable		
	Procurement Manager		
Produce a procurement workforce plan to consider what skills and development requirements will be necessary within the Council to comply with the procurement rules.	Consult	March 2024	Not Started Delayed due to capacity issues
	Procurement Matters group		
	Inform		
	Purchasing Officers		
	Responsibility		
	Procurement Manager		
Implement measures in conjunction with Internal Audit to ensure that the opportunity for procurement fraud is minimised	Accountable	Ongoing	Ongoing
	Procurement Matters Group		
	Consult		
	Purchasing Officers OD Officer		
	Inform		
	CMT		

Produce an annual procurement report in line with legislative requirements as soon as possible after the financial year end.	Responsibility	Quarter 3 Annually	Ongoing
	Procurement Manager		
	Accountable		
	Strategic Director (Partnership & Performance)		
	Consult		
	CMT and Elected members		
	Inform		
Scottish Government			

Report to Audit and Scrutiny Committee

Date of Meeting: 24th October 2024

Subject: Police Performance Report for Clackmannanshire October 2023 to March 2024

Report by: Local Police Commander

1.0 Purpose

- 1.1. The purpose of this report is to provide the committee with information on the performance of Police Scotland in the Clackmannanshire local authority area for the period 1st October 2023 to 31st March 2024.
- 1.2. The report is aligned with the headings of the priorities [Clackmannanshire - Police Scotland](#) (i.e. **Responsive to the concerns of our communities, Enhancing our collective resilience to emerging threats, Protecting people most at risk from harm and Promoting confidence through our actions Road Safety and Road Crime**).
- 1.3. The Clackmannanshire Police Performance Report (Appendix 1) contains the current information on performance against selected performance indicators. This report provides complementary information to that in the table to present a summary of performance of policing in Clackmannanshire Council area and also identifies emerging trends, threats and issues.
- 1.4. Data for this report is sourced from Police Databases that are subject to changes as enquiries progress. They can be best regarded as Point in Time figures. 3 year average figures are not available for all measures. The information in the table should be regarded as provisional.

2.0 Recommendations

- 2.1. It is recommended that committee notes, comments on and will scrutinise the report as appropriate.

3.0 Considerations

- 3.1. Attention of members is drawn to the Management Information now published via Police Scotland Website which can be found at the following location - <https://www.scotland.police.uk/about-us/what-we-do/how-we-are-performing/>
- 3.2. Some of the risks and threats which continue to present in Clackmannanshire are:
- Domestic Abuse
 - Crimes of Violence
 - Possession and Supply of Controlled Drugs
 - Anti-Social Behaviour
 - Crimes of Dishonesty
- 3.3. By their nature, these remain longer-term threats and Forth Valley Division continues to focus on intervention and enforcement to address them.
- 3.4. There were no significant new operational issues emerging during the previous reporting period.
- 3.5. There were no significant new operational issues emerging during the current reporting period.

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

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

Complies with relevant Council Policies

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".

Police Performance Report - Audit and Scrutiny October 2023 - March 2024

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
CI Kat Thompson	Local Area Commander, FV	101
PC Lisa MacDonald	Command Support	

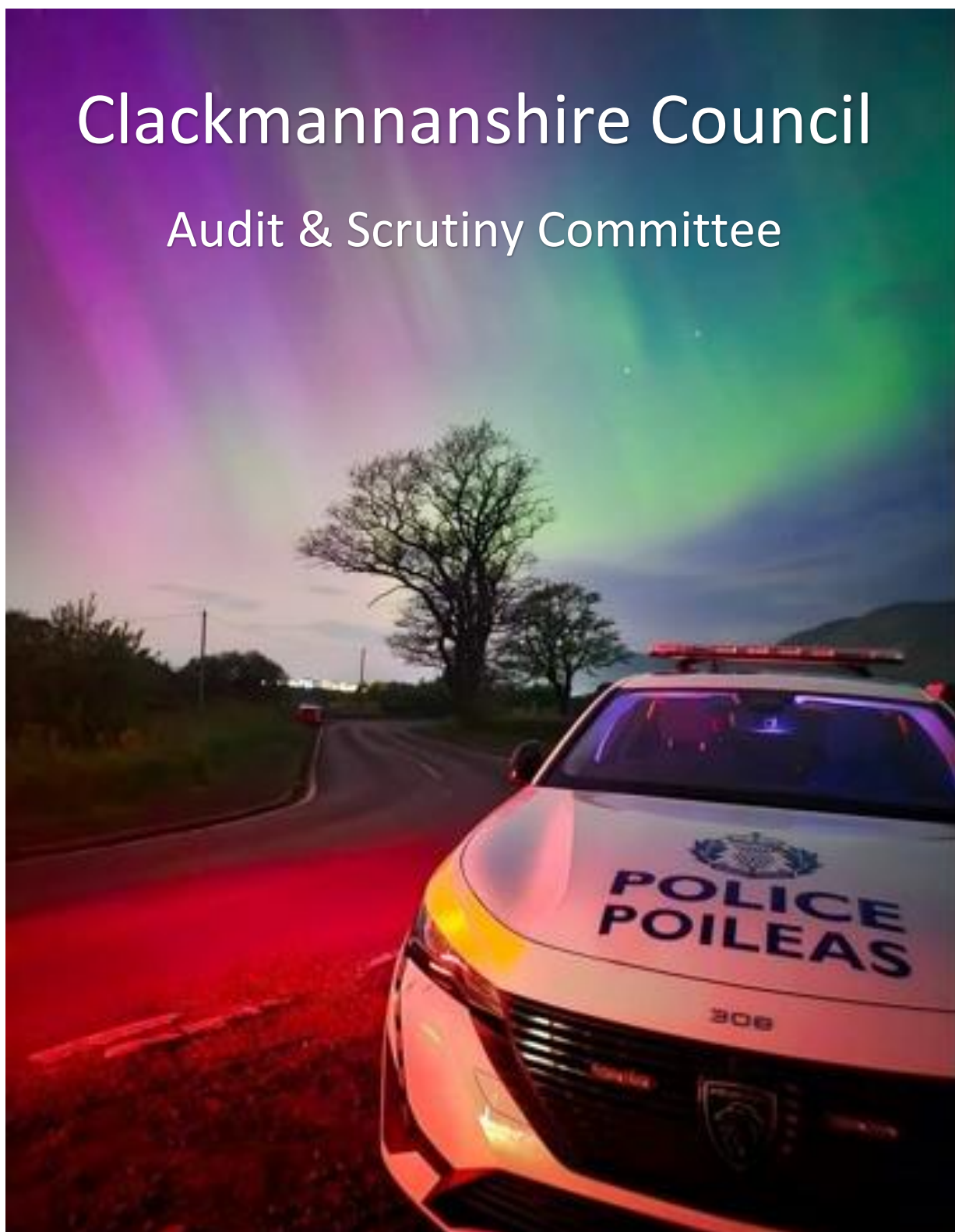
Approved by

NAME	DESIGNATION	SIGNATURE
Roddy Irvine	Chief Superintendent Forth Valley Division	

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Clackmannanshire Council

Audit & Scrutiny Committee



**Police Performance Report
October 2023 – March 2024
Chief Superintendent Roddy Irvine**

1

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Contents

Background to this Report page 3

Local Policing Priority Updates:

Responsive to the concerns of the community	pages 4-8
Protecting people most at risk from harm	pages 9-12
Promoting confidence through our actions	pages 12-15
Enhancing our collective resilience to emerging threats	pages 15-16
Road Safety and Road Crime	pages 16-18
Performance Figures	pages 19-24

BACKGROUND TO THIS REPORT

From April 2013, the Police and Fire Reform (Scotland) Act 2012 has required Police Scotland to produce and publish a Local Policing Plan (LPP) for each local authority area. The LPP clearly sets out the policing priorities for Clackmannanshire.

Performance in relation to the identified policing priorities is monitored on an ongoing basis. Six monthly reports are produced to allow scrutiny by Clackmannanshire Council Audit and Scrutiny Committee. The quantitative information in this report covers the period from 1 April 2023 to 31 March 2024. The supporting qualitative information in this report highlights some of the notable activities undertaken by local and national officers in support our local policing priorities during the period 1 October 2023 and 31 March 2024 as well as any notable developments at a national level that have an impact on the delivery of local policing services.

In order to support effective scrutiny and determine whether our preventative approach is having a lasting positive impact, members of the Public Safety Committee will consider information linked to the priorities outlined within this plan which include:

- Responsive to the concerns of our communities
- Protecting people most at risk from harm
- Promoting confidence through our actions
- Enhancing our collective resilience to emerging threats
- Road Safety and Road Crime

This report will refer to crime groupings. Groups 1-5 refer to an amalgamation of five crime groups. They are Group 1, consisting of violent crime; Group 2 covering sexual offences; Group 3 covers a wide range of crimes of dishonesty, Group 4 includes vandalism, fire-raising and malicious mischief; and group 5 includes proactive crimes. All statistics are provisional and should be treated as management information.

RESPONSIVE TO THE CONCERNS OF OUR COMMUNITIES

We will work to prevent antisocial behaviour, hate crime, violence and disorder and aim to prevent acquisitive crime

Anti-Social Behaviour

In response to Antisocial Behaviour in Alloa Town Centre, the Community Policing Team carried out high visibility reassurance and preventative patrols and investigations in response to reported criminality during the reported period. Following investigation, in October 2023, it was identified local youths were congregating around one premises, of which the occupant was instigating and encouraging the youths to commit disorder. The Community Team worked closely with all partners and several problem-solving partnership discussions were held, resulting in individual being re-housed away from the town centre, for their protection and to reduce Antisocial Behaviour in the area, which appears to have had the desired effect. The individual also received ongoing support from partners as part of their move.



During October 2023, the Community Policing Team also varied their shifts to ensure they were on duty at the relevant times and patrolled identified areas, to prevent congregation and the escalation of disorder. Our officers increased foot patrols in this area, which were also maintained throughout the festive period.

In December 2023, officers were contacted by staff at Alva Academy, following receipt of information one of their pupils had been in possession of a knife whilst on the school bus the previous day. Based on the information received, the pupil was spoken to by staff and police officers and found to be in possession of a flick knife. As a result, the pupil was cautioned and charged with the offence of carrying a knife in school and reported to the Childrens Reporter.

During the reported period School Based Officers also carried out talks at Alva, Alloa and Lornshill Academies in relation to knife crime, vaping and fighting/violence.

Hate Crime

Throughout this reporting period, the Clackmannanshire School Based Police Officers and Community Officers delivered several inputs to both high school and primary school pupils, in relation to hate crime. These inputs covered hate crimes including, protected characteristics, race, religion, sexual orientation, and age discrimination. These inputs were done jointly with faculty staff to ensure all pupils are aware of the impact of such crimes and the importance of respect and caring for their fellow pupils.

Clackmannan Crime Prevention

Between January and March 2024, the Bruce Memorial Hall and attached Manse were the target of repeated acts of vandalism. Despite identification of those responsible and being reported to the Children's reporter, the incidents continued to occur causing considerable distress to the congregation.



To assist with preventing the acts of vandalism, a new hedge was planted to prevent those responsible from accessing the roof of the hall. Margaret from the Clackmannan Community Garden provided saplings which she had been caring for and support and advice was received from community partners, including Clackmannanshire Council expediting wall repairs to allow the planting of the hedge to proceed. PC's Reiter and Ritchie, Community Policing Team, attended to support the work.



On taking a short break from digging, PC's Reiter and Ritchie, said, 'This has been a great example of partnership working between the Police and community, all to prevent incidents of youth related disorder, damage to historic buildings and keeping people safe. We will also continue our high visible patrols in this area'.

Liquor and Civic Licensing

The Liquor and Civic Licensing Department based at Stirling Police Office are responsible for the oversight and administration of matters relating to Licensed Premises, Personal Licence Holders, Taxi Drivers, Private Hire Drivers, Taxi Operators and Private Hire Operators. The department has oversight for all Forth Valley Division, including Clackmannanshire Area Command.

Liquor and Civil Licensing work collaboratively with partners to maintain the licensing objectives set out in the Licensing (Scotland) Act 2005, as follows:

- Preventing crime and disorder
- Securing public safety
- Preventing public nuisance
- Protecting and improving public health
- Protecting children from harm

In relation to the Clackmannan Area Command, representatives from the department attend the Civic Licensing Committee and Licensing Board as well as having a place at forums relating to both licensing areas. Over the reporting period the department has made valuable contributions to the Committee, Board and Forums.

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The department has a strong working relationship with the Licensing Department at Clackmannanshire Council. Regular dialogue is undertaken with the Licensing Standards Officer and joint visits were conducted during the period. At a local level, police officers in Clackmannanshire have carried out 583 visits to licensed premises. This proactivity builds and maintains strong relationships with the licensed trade and allows officers to support licensed premises.

The festive period is always a busy time for licensed activities, and the department ensured that support and guidance was provided to partners and businesses. Once again, the 'Ask Angela' campaign was successful during the festive period where local officers assisted with distribution of posters and advice around personal safety within licensed premises.

Clackmannanshire Area Command once again supported the extended trading hours during the festive period. Due to successful planning and delivery the five licensing objectives were maintained, providing a safe and welcoming environment in the Clackmannanshire area with no adverse effect on service delivery.

Clackmannanshire Area Command benefits from a clear understanding of Licensing matters and the officers work closely with the Liquor and Licensing Department and partners to ensure effective policing around licensable activities.

Operation Christmas

Throughout December 2023, Officers from Community Policing, Divisional Alcohol Violence Reduction Unit (DAVRU), Schools Based Officers and Response Policing, undertook Operation Christmas. This operation provides a dedicated police presence within the retail areas of Clackmannanshire, focussing on Alloa Town Centre and Sterling Mills Outlet Village, all to reduce the instances of shoplifting and to ensure visitors enjoy a safe and crime free visit to Clackmannanshire. This operation was also supported by partners in Transform Forth Valley, Change Grow Live, Clackmannanshire Council Licensing Department, Scottish Fire and Rescue Service and Trading Standards. These patrols extended into the evenings and weekends, incorporating extensive licensed premises visits, and increased high visible patrols, around the nighttime economy areas.

Drugs Warrants

During this reporting period, a total of 11 Misuse of Drugs Act 1971 search warrants were executed by the Clackmannanshire Community Policing Team. A total value of drugs seized being £11,800 including Cannabis, Diazepam, Cocaine and Heroin, and £3,780 Cash seized.

Intelligence received by our local officers led to these warrants being craved and executed, the below examples are some of the highlights of these proactive drugs warrant operations:

In January 2024, Misuse of Drugs Act 1971 search warrants were executed at two neighbouring addresses in Tullibody. There was nothing criminal found within one of the addresses, however the second address resulted in the recovery of 43g Cannabis (£430), 4g Cocaine (£400) and £1,111.60 in cash. A male was

apprehended for being concerned in the supply of controlled drugs and a report was submitted to the Procurator Fiscal.

In March 2024, a Misuse of Drugs Act 1971 search warrant was executed at a residential premises in Alva, resulting in the recovery of £140.00 in cash, 35 packets of Cannabis edibles (£350), 4 unidentified tablets, 2.5g of Cocaine (£250) 92g of Cannabis Resin (£1000), 47g of Herbal Cannabis (£500), Cannabis Vape Oil (£100), 2 Cannabis based drinks (£20). A number of the recovered items have been sent for forensic analysis and pending these results the suspect will be interviewed and reported to the Procurator Fiscal.

A number of other proactive intelligence led searches were also carried out during the reporting period, as follows:

In November 2023, information was received from members of the public indicating a male known to Police was involved in the supply of controlled drugs in the Clackmannanshire area. Police officers observed the male on foot in the company of another known male and both appeared to be under the influence of drink or drugs. Due to the recent intelligence, the male and associate were detained for the purposes of a search under Section 23 Misuse of Drugs Act 1971. As a result, £1280 cash was seized from the male along with other additional information linking the proceeds of crime to the sale and supply of controlled drugs. A report was submitted to the Procurator Fiscal.

In March 2024, officers observed a vehicle believed to be used by a known male for which there had been recent intelligence relating to its potential use in the supply of controlled drugs. Officers stopped the vehicle and recovered 14g cocaine (£1400) and 10g herbal cannabis (£120) and £540 in cash. Officers from the Roads Policing Unit also attended, and the driver failed a drug wipe test for cocaine and cannabis. He was transported to Falkirk Custody where a blood sample for analysis was obtained. A report was submitted to the Procurator Fiscal.

Acquisitive Crime

Theft by Housebreaking

In December 2023, a residential address in Fishcross was subject to a housebreaking. The suspect person had forced entry and thereafter stole high value gold jewellery and cash. The Forth Valley Priority Crime Team were tasked with investigating this crime and soon established that it was linked to similar housebreakings in rural Stirlingshire, Fife and Edinburgh via a vehicle which had been stolen from Dunblane as part of this crime series. The vehicle was subject to forensic examination and latterly two well-known Edinburgh nominals were identified for this housebreaking. These males have since been traced and reported to the Procurator Fiscal.

In February 2024, an address within the Dollarbeg estate was subject of housebreaking. Suspect persons forced entry and thereafter stole jewellery. The suspects were disturbed by returning neighbours and they made their escape in a vehicle. Enquiries by Forth Valley Priority Crime Team identified this vehicle and established that it had been used in similar circumstances in the Edinburgh area. Some weeks later the vehicle was found on cloned plates and established as being

stolen. Forensic and CCTV enquiries have now identified two males linked to the vehicle, who will be reported to the Procurator Fiscal in due course.

In March 2024 a theft by housebreaking occurred in Alva. Occupants at the address were disturbed by persons within the address who had taken their vehicle keys. The occupant's vehicle was observed leaving the street at high speed and in convoy with another vehicle. Police resources were deployed to the area and shortly thereafter the stolen vehicle and convoy vehicle were observed heading towards the motorway network. A police pursuit then ensued. The stolen vehicle was eventually stopped in the Grangemouth area and one male arrested. He has since been reported to the Procurator Fiscal.

Shoplifting

Crime Series Detected

In February 2024, on commencement of his duty, the Community Police Officer for Tillicoultry, PC Miller, reviewed the crimes committed in the Tillicoultry area during his days off. PC Miller observed several reports of shopliftings at the Co-op store in Tillicoultry. He attended and reviewed CCTV, confirming all crimes were committed by the same suspect. Staff reported again that the male had been in a further two times that morning. PC Miller obtained all the details and quickly traced and apprehended the male. He was charged with five separate shopliftings along with a breach of bail due to existing bail conditions not to enter the Co-op store, due to previous shopliftings. The male was kept in custody to appear at court.

In February 2024 the community officers for Tillicoultry, PC Miller and PC Roebuck, identified a rise in shopliftings at Home Bargains, Sterling Mills, Tillicoultry. Officers conducted enquiry, gathered sufficient evidence, and identified the suspect. As a result, the suspect was traced and apprehended, being charged with four separate thefts by shopliftings.

Investigation Prevented Community Unrest:

In March 2024, a robbery was reported by a 36-year-old male stating he was robbed of his motor vehicle, whilst stationary at traffic lights. The allegation involved four youths gaining access to the vehicle whilst stopped and using threats of violence to take the vehicle from the victim. Colleagues in Community Policing, Response Policing and CID investigated the circumstances. During the enquiry, officers established through CCTV evidence and witness statements, that there had been no robbery, instead it appears the victim crashed his vehicle whilst intoxicated. He thereafter provided a false statement to Police instigating the robbery enquiry. As a result, the robbery has now been recorded as 'no crime' and the male person has been apprehended and reported for wasting police time. This quick resolution prevented an increased community unrest following the allegation of four persons robbing a victim of his car.

PROTECTING PEOPLE MOST AT RISK FROM HARM

We will work proactively with partners to protect vulnerable adults, children and young people and tackle sexual crime and domestic abuse

Public Protection Related Demand

Between 1 October 2023 and 31 March 2024, the Forth Valley Concern Hub processed 1260 concern reports relating to incidents in the Clackmannanshire area. These reports cover a range of circumstances including domestic abuse, adult concerns, child protection, hate concerns and youth offending. Reports are commonly shared with our statutory partners in social work, education, health, SCRA as well as support services such as Women's Aid, Transform and Barnardo's where appropriate. During this period, we assessed information in respect of these 1260 incidents, and shared information with partners in relation to 790 of these incidents to facilitate discussion and support the identification of the most appropriate response.

An Initial Referral Discussion (IRD) is held between statutory partners in response to child or adult protection referrals in order to agree a plan for the investigation. These meetings ensure relevant information is shared and risk assessed to determine what course of action should be taken either by a single agency, through a joint investigation or whether a referral to a case conference is required. During the period for review 94 IRDs (27 adults, 67 child) took place in relation to vulnerable adults and children.

A child protection case conference is held when partners are concerned that a child or young person is experiencing or at risk of experiencing significant harm and a plan around the care and wellbeing of the child requires to be developed. As an outcome of such meetings, children can be added to or removed from the child protection register. 43 such conferences were held in respect of children in Clackmannanshire during this reporting period.

Adult Support and Protection (ASP) is the overall term that Social Work use in relation to the duties, responsibilities and actions undertaken to ensure that adults who may be more at risk of harm are kept safe. Different types of multi-agency meeting types exist for ASP, including but not limited to: case conferences, core groups, professionals meetings, escalating concern reviews. Discussions consider risks that the vulnerable adult is exposed to and how best they can be protected or enabled to make informed decisions concerning these risks. 47 meetings of this kind were requested for adults in Clackmannanshire during the reporting period.

Early and Effective Intervention

Early and Effective Intervention (EEI) is available to deal with offences of a non-serious nature which are committed by young people under the age of 18 who have

reached the age of criminal responsibility (12 years). This route offers a means to divert young people from the standard justice route which would normally involve a referral to the Scottish Children's Reporter Administration (SCRA). The EEI process is a multi-agency approach which incorporates the values and principles of Getting it Right for Every Child (GIRFEC). During this period there were approximately 76 incidents reported to police which resulted in youth offenders being charged. Of these, 21 incidents were discussed at multi-agency meetings by partners within the forum. There were a further 12 instances of persons being referred to other agencies through the EEI process, where there were existing statutory or 3rd sector support in place for the child or young person. 23 were given a warning (FJW / RJW / RPW). The remainder of the YO were reported to SCRA or PF either directly by the reporting officers prior to EEI Assessment being carried out or after having been assessed as not fitting the remit for EEI.

Disclosure Scheme for Domestic Abuse Scotland

The Disclosure Scheme for Domestic Abuse Scotland (DSDAS) gives people the right to ask about the background of their partner and also allows concerned relatives and friends to ask if their loved ones partner has been abusive in the past. This scheme also gives Police Scotland the power to tell people they may be at risk of domestic abuse by their partner, even if this information has not been asked for. For Clackmannanshire, we received 47 applications during this period and made 23 disclosures during this time to protect vulnerable victims from Domestic Abuse within our communities.

STRIVE

In January 2024, an adult female was referred to STRIVE after she was the victim of a domestic incident. It became clear when the Police attended that the female had numerous vulnerabilities in addition to the initial domestic abuse concerns. Her home was in extremely poor condition, and she admitted that she was unable to manage daily living tasks due to her excessive alcohol use. She informed the attending officers that she had no support currently but was open to any help that could be offered.

STRIVE were able to confirm that she had previously been known to substance misuse services. She had recently been discharged after intervention for alcohol use and referred to mental health services with whom she had failed to engage.

The female consented to a referral to Transform to assist with her alcohol use however prior to any intervention she came to Police attention again numerous times due to further domestic incidents. Despite bail conditions being in place to prevent the perpetrator approaching her, the female was allowing him back into her home.

It was assessed that this placed her at higher risk and that she was potentially unable to safeguard herself and as such this was escalated by STRIVE to adult services where it was decided that an adult support and protection investigation would take place. The adult services substance misuse team worked closely with the female during this time.

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The female continues to be supported under ASP and is working with relevant services during this time. The initial involvement from STRIVE ensured that concerns were escalated quickly which allowed supports to be put in place prior to the situation deteriorating further.

In February 2024, a 19-year-old male was referred by Police to STRIVE due to concerns about his drug misuse and mental health. At that time the male was living with and being supported by family members, but they had made it clear that this was not a long term solution as their own lives and health were becoming impacted.

STRIVE was able to confirm that the male had previously been known to mental health services and childcare social work services. As the male had previously been looked after he was entitled to support by through care services but he had failed to engage with them.

STRIVE initiated contact with the relevant services where their collated concerns were highlighted. Assistance was provided to the male through STRIVE to make a homeless application and he was allocated a housing support worker to offer short term help in managing to live independently in his own accommodation.

Through the positive influence and encouragement of the housing support worker, the male agreed to engage with the through care service which can provide longer term support.

Kinship support was also offered to the male's family who were clearly struggling with the emotional strain of the situation. Mental health services also made an appointment for the male to attend in order that he could be assessed, and appropriate supports explored. The male is now engaging with the appropriate services and is making progress towards reducing his substance misuse to allow him to work on living independently.

Protecting vulnerable individuals

In January 2024 an officer was proactively seeking to trace a known recidivist shoplifter who was wanted for five shopliftings locally. After some rigorous investigation the officer established that the male was residing with a partner with whom he had a Non-Harassment Order against and which he was in breach of. The male was apprehended for the domestic breach of NHO he was committing, along with the outstanding five shopliftings and was held in Police custody to appear at court on the next working day.

In March 2024, a female was within her home address in the company of a male, who had committed previous domestic offences against her. After consuming alcohol, the male became aggressive and abusive and the female persuaded the accused to go to the shop and when he left, she contacted the Police. Due to the quick response by Police, they traced the accused as he was re-entering the female's home, where he was quickly arrested for breaching a Non-Harassment Order in place, along with specific bail conditions, all preventing him from approaching or contacting the victim or entering her home. The victim has received additional security measures to protect her.

Forth Valley Safer Communities Department

During February 2024, Police Scotland delivered a County Lines Intensification week. Officers from Forth Valley Safer Communities Department held an input at the Ben Cleuch Centre, Tillicoultry. This input was to local carers and social workers for Clackmannanshire on County Lines and risks their young people and communities may face. As part of this campaign, officers also worked with Transform Forth Valley in Dollar and Menstrie delivering leaflets raising awareness of County Lines and Cuckooing and other crime prevention advice.

School Based Police Officer – Intervention / Education:

Alloa, Lornshill and Alva Academies all have dedicated School Based Officers (SBOs). During this reporting period, the SBO's have presented inputs to all high school year groups, covering a variety of subjects to keep them safe, both in the community and online. These inputs include:

All S1s – input/assemblies re social media including sextortion, vaping, fighting/assault including One Punch and hate crime offences.

All S2s – inputs/assemblies regarding solvent misuse/abuse, social media including sextortion, vaping, fighting/assaults including One Punch and hate crime offences.

All S3s – inputs regarding drugs and knife crime.

All S4s and S5s – inputs regarding drugs and knife crime.

In all the Clackmannanshire Academies, during PSE classes, the faculty staff incorporate a 5-week input on Violence Against Women whereby external speakers and partner agencies, including Women's Aid, attended at each school and delivered inputs. This provides advice and support, not only to keep the children and young people safe, but also provide support for the families of our children and young people experiencing such abuse.

PROMOTING CONFIDENCE THROUGH OUR ACTIONS

We will deliver our service by engaging communities and developing and supporting our staff to ensure sustainability for the future

Anti-Bullying Week – 13 to 17 November 2023

In support of Anti-Bully week Clackmannanshire Community Policing Team gave inputs into different types of bullying over the course of the week. This included inputs and discussions on cyber related bullying when playing online games or use of social media as well as bullying in the real world. These inputs were delivered to all the local primary schools and Academies, along with youth groups in Sauchie, Tillicoultry, Tullibody and Clackmannan.

Community Engagement

In February 2024, children from Christines Childcare attended Alloa Police Office to meet their local Police Officers.

PC Stowe and PC Bunning from Clackmannanshire Community Policing and Response Policing met them and spent the morning with them.

The children were given inputs on what the Police do to keep them safe, along with safety advice to keep themselves safe. The highlight was playing in the Police vehicles and putting PC Stowe in the prisoner cage. The children had an excellent morning and were thrilled at meeting their local Police Officers.

Events like these are fundamental in breaking down the barriers and engaging early with our community.



Following a successful pilot in Dundee, the Digital Evidence Sharing Capability (DESC) programme has now been scheduled for a phased roll out across Police Scotland over the next year, with Forth Valley Division now in receipt of the programme.

DESC is a collaboration between Police Scotland and our criminal justice sector partners, the Crown Office and Procurator Fiscal Service (COPFS), Scottish Courts and Tribunals Service (SCTS), and the defence community, supported by the Scottish Government.

It has been designed to deliver an end-to-end service which will collect, manage and share digital evidence throughout the criminal justice process. Ultimately DESC will allow members of the public and businesses to submit digital evidence online quickly and easily, which can be reviewed immediately on receipt by officers and can thereafter be shared with our criminal justice partners - in one digital solution.

The benefits the introduction of DESC will bring have already been realised across the Tayside area, they include:

- The reduction of our carbon footprint collecting physical productions.

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- The prosecution has quicker access to evidence, which has provided the opportunity for cases to be resolved without the need for a trial.
- More efficient court processes has reduced the amount of time of officers attending court, reducing abstractions from frontline policing.

The DESC solution will also support the delivery of our Body Worn Video Project that we have recently agreed a national contract for it to be delivered to over 10,000 frontline officers and staff across Scotland over the next three years.

Events and Emergency Planning

During the reporting period, policing was provided at eight events in the Clackmannanshire area. This included a variety of events such as football matches, festive events including the Alloa Christmas Lights Switch-on and the Dollar Winter Festival, running events and parades. November 2023 also saw the annual firework displays in Dollar and Alloa. These events attracted crowds of several thousand people and provide a focal point for the local communities to gather and enjoy a safe yet spectacular show on Bonfire Night. Police assisted at the events with crowd control and road safety and were involved throughout the planning stages. As always, the Safety Advisory Group process was key to allow organisers, Local Authority and partner agencies to come together and discuss any potential issues well in advance of the event and make sure all are happy with the event plans.

Football

January and February 2024 saw Alloa Football Club host Scottish Football League One fixtures against local rivals Falkirk and Stirling Albion respectively. With youth disorder having been prevalent in several local derby matches throughout the course of the season, police met with the club safety officer in advance of the fixtures to agree an appropriate level of policing to ensure the safety of the fans and players and minimise any disruption to local residents and businesses. Over the course of the matches police dealt with several incidents involving pyrotechnics, and dispersed groups of fans who were attempting to engage in disorder. This meant the matches passed without issue, and the fans were able to enjoy the action on the pitch.

Alloa Half Marathon

The annual Alloa Half Marathon took place on 17th March 2024. Over 2000 runners took part in the event, which started and finished at Lornshill Academy. Prior to the event, Police and Clackmannanshire Council, met several times with the event organiser and other partner agencies, including the Scottish Ambulance Service and Scottish Fire and Rescue Service to ensure a safe event and minimise disruption to the community. Detailed partnership planning is vital to ensure emergency services can still reach anywhere they are required in the event of an emergency. This is a fantastic event and allows people in the local area to enjoy a challenging, fun event with all the associated health benefits of taking part, with many participants raising money through sponsorship for a variety of good causes.

Police Scotland Youth Volunteers



Alloa PSYV Adult Volunteers attended training in No Knives Better Lives and in turn trained the youths in the 'imagine a man' program which concentrates around positive masculinity. The Youths also completed the Nae Danger and No Knives Better Lives programme, which involved an interactive game where they learned about knife crime.

The group were lucky enough to attend and find out more information on what it takes to become part of Mountain Rescue and how they work closely with the police but more importantly what you should do in an emergency on the hills.

The youth volunteers continue to help at community events throughout the winter months and were present at the Christmas light switch on, Fireworks events, Alloa Half marathon where they helped provide assistance to the organiser by handing out medals, water, t-shirts and helping competitors or members of the public at the event stay safe.

The group were represented at Alva academy remembrance evening by two of our students.

The Youths have also received a Young Hero divisional award in relation to charity work they had carried out on behalf of Connect Alloa.



ENHANCING OUR COLLECTIVE RESILIENCE TO EMERGING THREATS

We will focus on tackling cybercrime, serious and organised crime and counter terrorism, as well as planning for emergencies

Sextortion (Sexual Extortion)

Sextortion is recognised as being committed when threats are made to the victim of having sexual information including photos or videos shared unless a demand is met (usually financial).

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The crime is perpetrated across the internet using various platforms including Social Media/Dating Apps/Web Cams. It is increasing across Scotland with males aged 16 – 20 forming the largest number of victims. We have seen tragic outcomes following Sextortion offences where victims have taken their own life.

The threat to our communities has been recognised by Police Scotland as well as the National Crime Agency, there is ongoing work across schools/education establishments to explain what Sextortion is and how young people in particular can protect themselves or spot an attempt to engage with them. In Forth Valley we are also delivering inputs to the Adult Protection and Child Protection Committees to highlight the increasing risk and raise awareness.

Counter Terrorism

The Forth Valley Counter Terrorism Liaison Officer continues to drive the UK government's counter terrorism strategy (CONTEST). The strategy aims to reduce the risks from terrorism, so that people can go about their lives freely and with confidence. CONTEST has four strands: Prevent, Pursue, Protect, and Prepare.



We continue to provide support and guidance to our statutory partners, further education establishments and elected members. This can take the form of awareness training sessions or signposting to online E-Learning and guidance.

More information can be found at www.gov.uk/crime-justice-and-law/counter-terrorism.

ROAD SAFETY AND ROAD CRIME

We will aim to reduce casualties and crime on our roads through collaboration with our partners

Priority Routes, General Focus

There is one Priority Route in the Clackmannanshire area, namely, the A91 road. This remains unchanged from previous years.

Officers patrol this road daily to provide a visible presence/deterrent and to detect offences including those comprising the 'fatal 5'.

The 'fatal 5' are as follows:

- Careless driving
- Drink and drug driving
- Not wearing a seatbelt
- Using a mobile phone
- Speeding

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Road users who commit one of the Fatal Five offences are far more likely to be involved in a fatal collision than those who do not.

In the reporting period, Road Policing Officers took part in several National Operations including Drink Drug Drive, Vulnerable Road Users, Speeding and Mobile Telephone Campaigns.

Several Local Response and Community Officers were trained by Road Policing Officers in the use of speed detection equipment so that they could also tackle the issue of speeding in the communities of Clackmannanshire.

Campaigns operating during this reporting period are as follows:

October 2023	National Speed Campaign, Get Ready for Winter/Vulnerable Road Users (pedestrians)
November 2023	Operation Drive Insured
December 2023	Festive Drink Drive Campaign
January 2024	Seatbelt Campaign
February 2024	National mobile phone campaign
March 2024	Vulnerable Road Users and national speeding campaign

Road Safety Week – 20 to 24 November 2023

Road Safety week took place with officers attending in the vicinity of Clackmannanshire schools to educate and enforce (where necessary) on parking and driver behaviour. PC Smith also carried out a bike safety session at Sauchie Nursery.

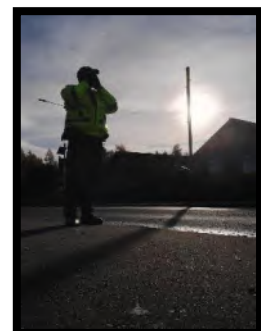
Officers assisted Sunnyside Primary in highlighting the issue of inconsiderate and illegal parking around their school grounds.



The pupils were tasked with designing a banner to show the dangers to those persons dropping off and picking up. Here are the pupils who designed the banner, which is proudly displayed.

Speed Patrols

During each month of this reporting period, PC Barry Ritchie and PC Barry Reiter, the Community Police Officers for Clackmannan, conducted speed patrols on Alloa Road, Clackmannan. These patrols were a result of complaints from residents. No drivers were recorded speeding however the



visible Police presence worked to reduce speed and protect the public.

Drink Drive Campaign

In December 2023, McDonalds restaurant and drive-thru reported a possible drink driver who had gone through the drive-thru with what appeared to be spilled drink down his clothes, slurring their speech and admitting to having been drinking as well as falling asleep in the drive-thru. Officers traced the male in control of a vehicle, relevant procedures were carried out and the male provided a positive breath specimen and was arrested for drink driving. A report was submitted to the Procurator Fiscal.

In December 2023, a staff member at Asda was informed by his colleagues that there was an intoxicated male walking around the store making a nuisance of himself with the staff. On leaving he was seen to enter the driver's seat of a parked vehicle and Police were contacted immediately and attended. Police carried out the relevant road traffic requirements and obtained a specimen of breath, which the male failed. He was arrested and placed within the rear of the cell van and kept in custody to appear at court the next day.

In February 2024, a disqualified driver known to be involved in drug supply, was observed driving in Sauchie. When stopped by Police the driver provided false details and maintained this even when challenged on his identity. He was searched under Section 23 of the Misuse of drugs Act 1972 and a quantity of cannabis was recovered from the vehicle as well as the handle from a large tool and a box cutter knife. The male was arrested for the possession of the offensive weapons, Road Traffic offences and attempting to pervert the course of justice. Upon being presented at the custody charge bar and being searched the male was found to be in possession of five bags of cocaine (£500). A report was submitted to the Procurator Fiscal.

In February 2024, on witnessing a vehicle well documented for use in the supply of controlled drugs, being driven on Tullibody Road, Alloa, officers followed the vehicle and signalled for it to come to a safe stop. Officers engaged with the driver, during which time it became apparent that she was intoxicated through drink or drugs. Road Traffic procedures were carried out and the female passed the roadside breathalyser test. Road Policing officers were asked to attend and assist whereby they carried out a roadside drug wipe on the female driver. This tested positive for cocaine. The female was arrested and taken to Falkirk custody centre where a blood specimen was taken to be sent for further analysis. A report was submitted to the Procurator Fiscal.

**LOCAL AUTHORITY SCRUTINY BOARD - CLACKMANNANSHIRE
April 2023- March 2024**

Violence, Disorder & Antisocial Behaviour						
		Apr 2022 - March 2023	Apr 2023 - March 2024	Victims	% Change	3-year average
1	Total No Group1: Crimes of Violence	110	106	4 less	-3.6%	-13.1%
2	Murder	2	-	2 less	-100%	-100%
3	Attempted Murder	4	3	1 less	-25.0%	-18.2%
4	Culpable Homicide (common law)	-	-	-	-	-
5	Culpable Homicide (other)	-	-	-	-	-100.0%
6	Serious Assault detection rate	82.9%	82.8%		-0.2%	1.1%
7	Serious Assault	41	29	12 less	-29.3%	-36.0%
8	Robbery & assault with intent detection rate	63.6%	66.7%		3.0%	-10.4%
9	Robbery & assault with intent	22	15	7 less	-31.8%	-26.2%
10	Common assault detection rate	73.6%	72.8%		0.8%	-1.7%
11	Common assault	522	514	8 less	-1.5%	-0.1%

OFFICIAL

12	Number of complaints regarding disorder	2150	2128	22 less	-1.0%	x

LOCAL AUTHORITY SCRUTINY BOARD - CLACKMANNANSHIRE
April 2023- March 2024

Violence, Disorder & Antisocial Behaviour (continued)						
		Apr 2022 - March 2023	Apr 2023 - March 2024	Victims	% Change	3-year average
13	Number of Domestic Abuse Incidents Reported to the Police	656	730		11.3%	0.3%
14	Total Crimes and offences in domestic abuse incidents	265	279		5.3%	-7.8%
15	Percentage of Domestic Incidents that result in a crime being recorded	40.4%	38.2%		-2.2%	-3.4%
16	Total crimes and offences in domestic abuse incidents detection rate	69.6%	76.9%		7.4%	x
17	Total Detections for Domestic Bail Offences	29	25		-13.8%	-34.8%
18	Ensure 95% of domestic abuse initial bail checks are conducted within a prescribed timeframe (24hrs)*	94.0%	94.2%		0.2%	x
19	Hate Crime and offences detection rate	76.9	66.9%		-10.0	-15.0
Violence, Disorder & Antisocial Behaviour - Stop and Searches						
		Apr 2022 - March 2023	Apr 2023 - March 2024 (Positive)	Victims	% Change	3 year average
20	Number of stop and searches conducted (total)	130	127 (51)			
<p>On the 11th May 2017 Police Scotland adopted a new code of practice on the use of stop and search. At this time the use of non-statutory (Consensual) search ceased. Further information on Police Scotland's use of stop and search and on the code of practice is available on the Police Scotland Website.</p>						

**LOCAL AUTHORITY SCRUTINY BOARD - CLACKMANNANSHIRE
April 2023- March 2024**

Additional Identified Local Priorities						
		Apr 2022 - March 2023	Apr 2023 - March 2024	Victims	% Change	3-year average
21	Number of detections for supply of drugs (incl. possession with intent)	36	49		36.1	26.7
22	Number of detections for drugs production, manufacture or drugs cultivation	3	5		66.7	-11.8
23	Theft by housebreaking (including attempts) detection rate	14.9%	45.8%		30.8%	13.5%
Context: Includes dwelling house, non-dwelling and other premises.						
24	Theft by housebreaking (including attempts)	67	59	8 less	-11.9%	-17.3%
Context: Includes dwelling house, non-dwelling and other premises.						
25	Theft by shoplifting detection rate	63.6	62.6%		-1.0%	-9.1%
26	Theft by shoplifting	335	489	154 more	46.0%	115.1%
27	Vandalism & Malicious Mischief detection rate	33.1%	37.4%		4.3%	0.7%
28	Vandalism & Malicious Mischief	387	417	30 more	7.8%	-4.9%
29	Number of detections for Consuming Alcohol in a designated place (where appropriate byelaws exist)	3	2		-33.3%	-71.4%
Public Protection						
		Apr 2022 - March 2023	Apr 2023 - March 2024	Victims	% Change	3-year average
30	Number of Sexual Crimes	117	132	15 more	12.8%	1.3%
31	Sexual Crimes detection rate	56.4%	50.0%		-6.4%	-7.3%
32	Rape detection rate	46.2%	54.2%		8.0%	12.1%

LOCAL AUTHORITY SCRUTINY BOARD - CLACKMANNANSHIRE
April 2023 – March 2024

Road Traffic Casualty Statistics					
	Apr 2022 - March 2023	Apr 2023 - March 2024	Victims	% Change	3-year average
People Killed	2	2	-	0.0%	x
People Seriously injured	12	12	-	0.0%	x
People Slightly Injured	18	16	2 less	-11.1%	x
Children (aged<16) Killed	0	0	-	0.0%	x
Children (aged<16) Seriously Injured	3	1	2 less	-66.7%	x

Road Safety & Road Crime - Detected					
	Apr 2022 - March 2023	Apr 2023 - March 2024	Victims	% Change	3-year average
33	Dangerous driving	22	8	-63.6%%	-67.1%%
34	Speeding	54	49	-9.3%	-35.2%
35	Disqualified driving	16	10	-37.5%	31.8%
36	Driving Licence	53	37	-30.2%	-41.9%
37	Insurance	153	104	-32.0%	-36.1%
38	Seat Belts	13	6	-53.8%	-47.1%
39	Mobile Phone	7	8	14.3%	41.2%

**LOCAL AUTHORITY SCRUTINY BOARD - CLACKMANNANSHIRE
April 2023- March 2024**

Public Confidence					
Apr 2023 - March 2024					
		Number of Complaints about the Police		Complaint rates per 10,000 Police Incidents	
40	Complaints received about the Police	64		12.4	
		On Duty Allegations	Off Duty Allegations	Quality of Service Allegations	Total Number of Allegations
41	Total Allegations Recorded	66	-	34	100

Conventions:

– means null or zero

x = not calculated

Crime Analysis Summary

The overall number of Group 1 crimes (crimes of violence) recorded has decreased by 3.6% compared to the same period last year. This includes crimes of Murder (down from 2 to zero), Attempt Murder (down from 4 to 3), Serious Assault (down from 41 to 29), Robbery (down from 22 to 15) and Common Assault (down from 522 to 514).

There has been a 11.3 % increase in the number of Domestic Abuse Incidents compared to the same period last year which has led to a small increase (5%) in recorded domestic related crimes/offences. That said, the detection rate for domestic related crimes has risen from 69.6% to 76.9%.

The number of detected offences related to supply of drug charges has increased by 36.1% (from 36 to 49). This can be attributed to the focus on intelligence led proactivity and disruption in relation to drug supply which saw 11 x MDA warrants executed over the reporting period.

Reported Housebreaking and Attempt Housebreaking fell by 11.9% compared to the same period last year with the detection rate increasing from 14.9% to 45.8%.

This reporting period saw a significant increase in reported shoplifting, rising from 335 to 489 incidents (46% increase). Despite this increase in recorded shoplifting, the detection rate has maintained at a similar level compared to last reporting period (62.6%). The increase in this acquisitive crime type is replicated across the country and is likely to be directly linked to the cost-of-living.

Complaints about the Police

The complaints received are the total Complaints about the Police received and logged on our system. One complaint about the Police can have several allegations contained within, similar to one crime report having several charges contained within. The allegations are similar to individual charges, for example a member of the public can submit a complaint about the Police which is recorded as one complaint, within this complaint they could outline their dissatisfaction in relation to not receiving adequate updates in relation to the crime reported (allegation 1), not being satisfied with the time taken to progress their crime report (allegation 2) and the uncivil manner of the subject Police Officer investigating their crime (allegation 3).

OFFICIAL

26

OFFICIAL

100

Report to: Audit and Scrutiny Committee

Date of Meeting: 24 October 2024

Subject: Fire Annual Performance Report 1st April 2023 – 31st March 2024

Report by: Local Senior Officer, Clackmannanshire, Fife and Stirling

1.0 Purpose

- 1.1 The purpose of this report is to provide committee with:
- 1.2 An overview of the year performance of the Scottish Fire and Rescue Service (SFRS) in Clackmannanshire covering the period 1st April 2023 to 31st March 2024. The report (Appendix One) is based on performance against objectives and targets set out in the Local Fire and Rescue Plan for Clackmannanshire. Performance indicators are detailed in the summary report.

2.0 Recommendations

- 2.1. It is recommended that committee note and challenge the report as appropriate.

3.0 Considerations

- 3.1. A number of significant trends are worth highlighting.
- 3.2. There have been no fire related fatalities and 4 fire casualties in the reporting period.
- 3.3. **Deliberate Primary Fires** accounted for 15 incidents within the Clackmannanshire Council area for the reporting period 2023-24.
- 3.4. The SFRS deliver Seasonal Thematic Action Plans from 1st April 2023 to 31st March 2024. Targets include reducing accidental dwelling fires, reducing fire fatalities and casualties, reducing deliberate fire setting, reducing the number of outdoor fires, and reducing fire related anti-social behaviour. This is a particular area of focus leading up to the Bonfire period (Autumn).
- 3.5. There were 35 Accidental Dwelling Fires (ADF), an increase of 12 when compared with the same period the previous year. The cause of these fires has predominantly been cooking related activities which in Scotland is the number one cause of fires in the home. This will continue to be a focus of our on-going prevention work.

- 3.6. Work continues to identify and support vulnerable people in Clackmannanshire, through the Home Fire Safety Visit (HFSV) Programme and fire safety referrals through multi-agency activity. The quantity and quality of referrals from partners allow the service to target resources within Clackmannanshire, with the aim of reducing the number of accidental dwelling fires and casualties from these fires in the long term.

During the reporting period, local operational crews and the Community Action Team carried out 428 HFSV's. Post fire advice was also offered on 83 occasions after an ADF.

- 3.7. A Youth Volunteer scheme continues to be a success at Alloa station and will become a pivotal part of youth engagement within the Clackmannanshire area.
- 3.8. There were 15 deliberate primary fires, an increase of 5 compared with the same period last year. There were 81 deliberate secondary fires, which is a decrease of 12 compared with the same period last year.
- 3.9. Following the introduction of changes to the way SFRS respond to Unwanted Fire Alarm Signals (UFAS) incidents, it is pleasing to note the reduction from 221 UFAS incidents in 2022/23 to 82 UFAS incidents during this reporting period. SFRS continue to work with duty holders to discuss the implications of UFAS and identify where improvements can be made. We are also informing duty holders of the latest fire detection technology available which has a proven record in reducing unwanted signals.

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

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

Complies with relevant Council Policies

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".


Annual Performance Report 2023-2024

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
Des Donnelly	Group Commander for Clackmannanshire, Fife and Stirling	
Kenneth Barbour	Area Commander & LSO for Clackmannanshire, Fife and Stirling	



SFRS ANNUAL PERFORMANCE REPORT

April 2023- March 2024

Covering the activities and performance in support of the Local Fire and Rescue Plan for Clackmannanshire



**SCOTTISH
FIRE AND RESCUE SERVICE**
Working together for a safer Scotland

**Working together
for a safer Scotland**

About the statistics in this report

The activity totals and other statistics quoted in this report are provisional in nature and subject to change because of ongoing quality assurance and review.

Because all statistics quoted are provisional there may be differences in the period totals quoted in our reports after original publication which result from revisions or additions to the data on our systems.

From 2015-16 onwards responsibility for the publication of end-year statistical data transferred from the Scottish Government to the SFRS. This change of responsibility does not change the status of the figures quoted in this and other SFRS reports reported to the Committee.

Contents

Definitions	4
Introduction	6
12 Monthly Performance Report Summary	7
Priority 1: Local Risk Management and Operational Preparedness	8
Priority 2: Unintentional Harm and Injury	9
Priority 3: Domestic Fire Safety	10
HI 1 – Accidental Dwelling Fires (ADF).....	10
HI 2 – ADF Fatal Casualties.....	10
HI 3 – ADF Non-Fatal Casualties	10
Priority 4: Deliberate Fire Setting	12
HI 4 – Deliberate Primary Fires.....	12
HI 5 – Deliberate Secondary Fires	13
Priority 5: Built Environment.....	14
HI 6 – Non-Domestic Building Fires.....	14
HI 7 – Fatal Fire Casualties in Non-Domestic Buildings	15
HI 8 – Non-Fatal Fire Casualties in Non-Domestic Buildings	16
Priority 6: Unwanted Fire Alarm Signals.....	17
HI 9 – Unwanted Fire Alarm Signals.....	18
Priority 7: Transport and Environment.....	20
HI 10 – Road Traffic Collision (RTC) Incidents	20
HI 11 – Fatal RTC Casualties & HI 12 – Non-Fatal RTC Casualties.....	20

Definitions

Accidental Dwelling Fire

Building occupied by households, excluding hotels, hostels and residential institutions. In 2000, the definition of a dwelling was widened to include any non-permanent structure used solely as a dwelling, such as caravans, houseboats etc. Caravans, boats etc. not used as a permanent dwelling are shown according to the type of property. Accidental includes fires where the cause was not known or unspecified.

Fire Fatality

A person whose death is attributed to a fire is counted as a fatality even if the death occurred weeks or months later.

Fire Casualty

Non-fatal casualties consist of persons requiring medical treatment including first aid given at the scene of the fire, but not those sent to hospital or advised to see a doctor for a check-up or observation (whether or not they actually do). People sent to hospital or advised to see a doctor as a precaution, having no obvious injury are recorded as precautionary 'check-ups'.

Deliberate Fire

Includes fires where deliberate ignition is merely suspected and recorded by the SFRS as "doubtful".

Non-Domestic Fires

These are fires identified as deliberate other building fires or accidental other building fires.

False Alarms

Where the FRS attends a location believing there to be a fire incident, but on arrival discovers that no such incident exists, or existed.

Unwanted Fire Alarm Signal

Where the FRS attends a non-domestic location believing there to be a fire incident, but on arrival discovers that no such incident exists, or existed.

Primary Fires:

- Buildings (including mobile homes) fit for occupation (i.e. not wholly derelict) and those under construction.
- Caravans, trailers etc.
- Vehicles and other methods of transport (not derelict unless associated with business e.g. scrap metal).
- Outdoor storage (including materials for recycling), plant and machinery.
- Agricultural and forestry premises and property.
- Other outdoor structures including post-boxes, tunnels, bridges, etc.

Secondary Fires

- Single derelict buildings.
- Grassland etc., including heath, hedges, railway embankments and single trees.
- Intentional straw or stubble burning.
- Outdoor structures, including lampposts, traffic signs and other road furniture, private outdoor furniture, playground furniture, scaffolding, signs and hoarding etc.
- Refuse and refuse containers.
- Derelict vehicles (a vehicle without a registered keeper).

1. Introduction













1.1 This is the annual report covering the SFRS's performance and activities in support of the seven priorities in the Local Fire and Rescue Plan for Clackmannanshire, namely:

- Priority 1 – Local Risk Management and Operational Preparedness
- Priority 2 – Unintentional Harm and Injury
- Priority 3 – Domestic Fire Safety
- Priority 4 – Deliberate Fire Setting
- Priority 5 – Built Environment
- Priority 6 – Unwanted Fire Alarm Signals
- Priority 7 – Transport and Environment

1.2 As well as supporting the seven priorities in the Local Fire and Rescue Plan for Clackmannanshire, this monitoring report shows how SFRS activities and performance contribute to the wider priorities of the Clackmannanshire Council Community Planning Partnership (CPP), as set out in the Clackmannanshire Community Plan (LOIP).

2. Annual Performance Summary

2.1 The table below provides a summary of the Annual activity from 1st April 2023 to 31st March 2024 compared to the Annual activity for same period from 2021/22 and 2022/23.

<p>HI 1 Accident Dwelling Fires</p>  <p>Apr 21 / Mar 22 – 42 Apr 22 / Mar 23 – 22 Apr 23 / Mar 24 - 35</p>	<p>HI 2 ADF Fatal Casualties</p>  <p>Apr 21 / Mar 22 – 0 Apr 22 / Mar 23 - 0 Apr 23 / Mar 24 - 0</p>	<p>2 HI 3 ADF Non-Fatal Casualties</p>  <p>Apr 21 / Mar 22 – 03 Apr 22 / Mar 23 - 01 Apr 23 / Mar 24 - 04</p>
<p>HI 4 Deliberate Primary Fires</p>  <p>Apr 21 / Mar 22 – 16 Apr 22 / Mar 23 - 10 Apr 23 / Mar 24 - 15</p>	<p>HI 5 Deliberate Secondary Fires</p>  <p>Apr 21 / Mar 22 – 81 Apr 22 / Mar 23 – 93 Apr 23 / Mar 24 - 81</p>	<p>HI 6 Non-domestic Building Fires</p>  <p>Apr 21 / Mar 22 – 23 Apr 22 / Mar 23 - 14 Apr 23 / Mar 24 - 11</p>
<p>HI 7 Fatal Casualties in Non-Domestic Building Fires</p>  <p>Apr 21 / Mar 22 – 0 Apr 22 / Mar 23 – 0 Apr 23 / Mar 24 - 0</p>	<p>HI 8 Non-Fatal Casualties in Non-Domestic Building Fires</p>  <p>Apr 21 / Mar 22 – 0 Apr 22 / Mar 23 – 4 Apr 23 / Mar 24 - 3</p>	<p>HI 9 Unwanted Fire Alarm Signals</p>  <p>Apr 21 / Mar 22 – 185 Apr 22 / Mar 23 - 221 Apr 23 / Mar 24 - 82</p>
<p>HI 10 Road Traffic Collision (RTC) Incidents</p>  <p>Apr 21 / Mar 22 – 14 Apr 22 / Mar 23 – 16 Apr 23 / Mar 24 - 05</p>	<p>HI 11 Fatal RTC Casualties</p>  <p>Apr 21 / Mar 22 – 1 Apr 22 / Mar 23 - 0 Apr 23 / Mar 24 - 0</p>	<p>HI 12 Non-Fatal RTC Casualties</p>  <p>Apr 21 / Mar 22 – 05 Apr 22 / Mar 23 - 10 Apr 23 / Mar 24 - 02</p>

Performance is measured against headline targets for each KPI.

	Below previous year		Above previous year
	Less than 10% above headline target		

3. Priority 1: Local Risk Management and Operational Preparedness

Description

Risk Management and operational preparedness is a key area of work for the SFRS. In Clackmannanshire, this means:

- Knowing what the risks are in Clackmannanshire and then making plans, so we are resilient to respond to any event.
- Being prepared to respond to national threats or major emergencies.
- Developing flexibility to deploy crews, to take on a broadening role within the community.
- Firefighters being quipped to deal with emergencies safely and effectively and our stations being in a constant state of readiness.
- Ensuring that firefighter safety is paramount in everything we do. This will ensure that our personnel are able to meet the challenges we face
- Undertake Operational Reassurance Visits to Hotels within the Clackmannanshire Council region and support best fire safety practices.

Activity

During 1 April 2023 – 31 March 2024 we delivered our training commitment to operational firefighters, whereby we trained and tested their preparedness to deal with:

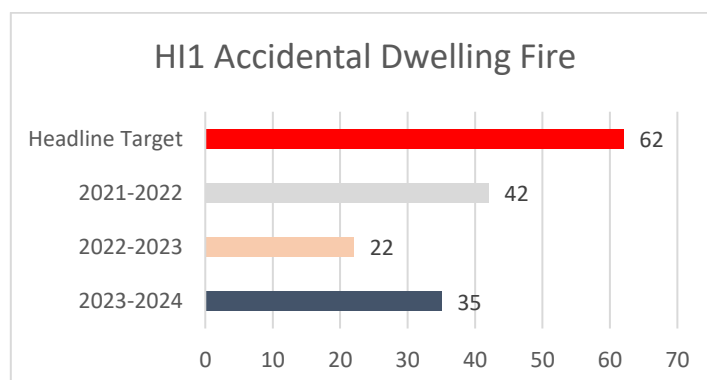
- Breathing Apparatus
- Fire Behaviour
- Road Traffic Collision
- Trauma training
- Pumps
- Ladders
- Rope
- Water Rescue
- Fire Behaviour
- Tactical Ventilation
- Incident Command

4. Priority 2: Unintentional Harm and Injury

- 4.1 The Building Safer Communities programme is a collaborative initiative which seeks to help national and local partners and communities work together to make Scotland safer and stronger. The programme vision is of a flourishing, optimistic Scotland in which resilient individuals, families and communities live safe from crime, disorder, danger and harm.
- 4.2 In October 2016 a strategic assessment of Unintentional Harm in Scotland was completed. This assessment aims to provide a picture across Scotland and is intended for use as a resource of information for policy makers and local practitioners. This is the first time that the different sources of relevant data and information that inform incidents of unintentional harm in Scotland has been put together into one single strategic assessment.
- 4.3 The strategic assessment is designed to complement the wide range of good work that is underway across the country, both at national and local partnership level. In so doing it provides a snapshot in time of trends and is designed to inform strategic planning and help direct future action and intervention.
- 4.4 In setting this out, the strategic assessment identifies five areas of priority, representing both those identified as most at risk of unintentional harm; and those areas for focus of partnership activity:
- Under 5s
 - Over 65s
 - areas of increased deprivation
 - strategic data gathering, analysis and sharing
 - bridging the gap between strategy and delivery
- 4.5 The strategic assessment is complimented by a summary document that captures the main findings and recommends for some next steps to action. Case studies and a short literature review of interventions to prevent and reduce unintentional harm have also been produced.
- 4.6 In addition, a number of thematic briefing papers are available for practitioners which cover key points relating to specific unintentional harm and set out in clear format the key trends and considerations relating to:
- Children and Young People
 - Older People
 - Deprivation
 - Home Safety
 - Road Safety
 - Outdoor Safety
- 4.7 SFRS continue to be an active member of the Forth Valley Local Resilience Partnership and share appropriate information
- 4.8 Appendix 1 provides a summary of activities SFRS has undertaken to improve community resilience through preventative and multi-agency initiatives.

5. Priority 3: Domestic Fire Safety

5.1 **Accidental Dwelling Fires (ADF)** have increased by 13 incidents when compared to the previous 12-month reporting period.



Graph 1: HI1 - Accidental Dwelling fires 1st April – 31st March 2023-24 and previous two years of reporting figures.

5.2 The reporting figure is below the headline figure of 62 incidents although is higher than the three-year average experienced within the council area of 33 incidents.

5.3 33% of ADF fires were linked to cooking with the remainder being linked to various human factors including careless disposal/distraction.

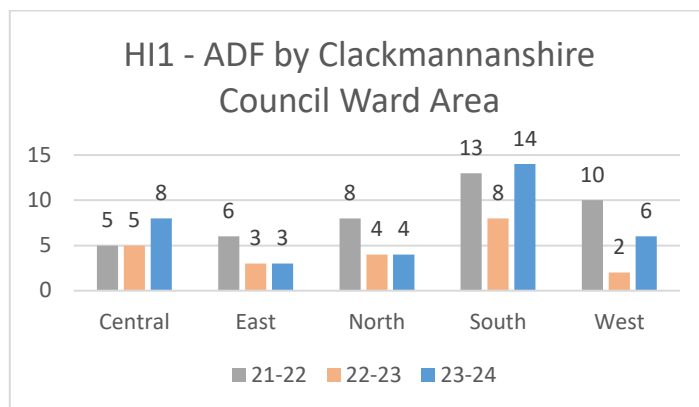
5.4 The main location of fire was identified as the Kitchen, with the following locations being identified as main seats of fire; Livingroom, Hallway, Bedroom and External structures.

5.5 It is reported that over 50% of these addresses had smoke detection present and that the majority of these operated and assisted in raising alarm (on a number of occasions there were insufficient products of combustion to activate alarm, fire discovered by person). Where no detection was present, crews provided advice and, in some cases, fitted detection prior to leaving the scene.

5.6 54% of the incidents required direct SFRS intervention with the remainder either extinguished prior to SFRS arrival or by removal from property.

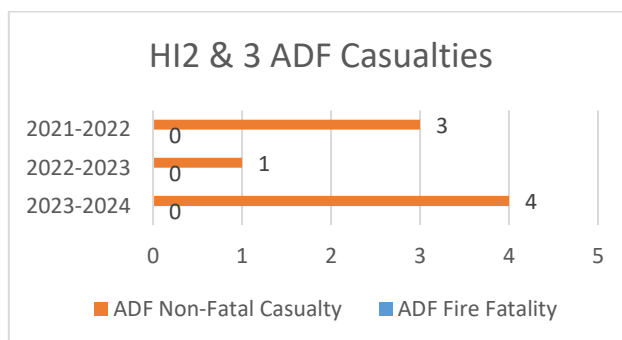
5.7 Of the incidents recorded there was a requirement on twelve instances for SFRS support to assist occupants either remove themselves from the property or assist relocate products of combustion from the property.

5.8 The information above describes a continued trend of reduction in severity. This can be attributed to the high number of detection systems being fitted by SFRS and partners, which give an early warning of fire.



Graph 2 – 3 Year Breakdown of ADF incidents by Clackmannanshire Council Ward.

- 5.9 Of the 35 incidents, eight (8) were linked to the suspected use of alcohol, drugs and other banned substances.
- 5.10 It is encouraging to report that only 4 incidents were directly linked to smoking materials.
- 5.11 Other demographics of note include; Main occupant age was between 18-64 (20 incidents), most prevalent time of day for an ADF was between 18:00 – 19:00 and Sunday had the greatest instances of ADFs.
- 5.12 SFRS are pleased to inform that there were zero **ADF Fatal Casualty** within this reporting period.



Graph 3 – HI2 and HI3 – ADF Fatalities and Non-Fatal casualties.

- 5.13 **ADF Non-fatal fire casualties** have continued to remain low with only four recorded within 2023-24.

Indicator Description

The largest single type of primary fire in Clackmannanshire is accidental fires in the home and their prevention is a key focus of the Service’s community safety activity.

HI 1 – Accidental Dwelling Fires (ADF)

As a headline target, the aim is to reduce the rate of ADF’s, in a growing Clackmannanshire population, by keeping these fires **below 62**, each year.

HI 2 – ADF Fatal Casualties

This indicator counts those people for whom fire has been clearly identified as the cause of death, even if they die some-time after the actual fire. Those who die at, or after, the

fire but where fire is **not** identified as the cause of death are not included in these figures. As a headline target, the aim is to have **zero** ADF Fire Fatalities

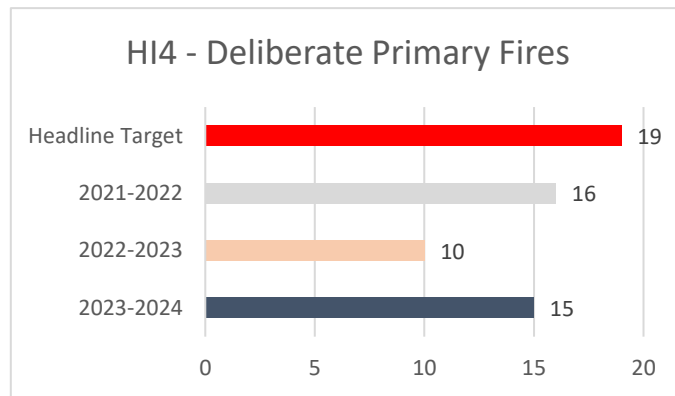
HI 3 – ADF Non-Fatal Casualties

This headline target counts all types of non-fatal fire injury in the home, including precautionary checks. As a headline target, the aim is to reduce the risk of injury from fire in the home, in an increasing Clackmannanshire population by keeping fire injuries **below 13** each year.

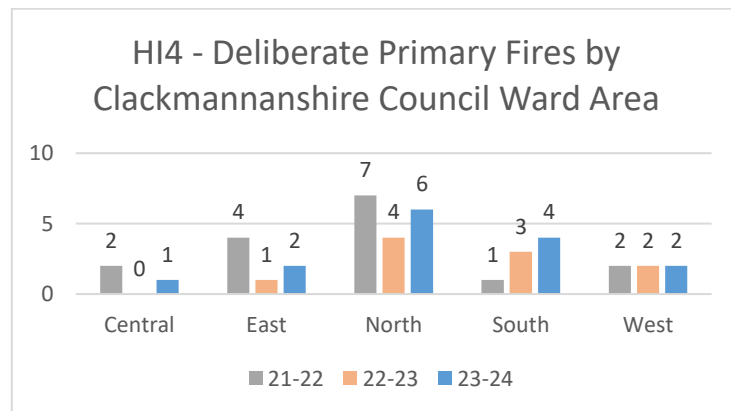
6. Priority 4: Deliberate Fire Setting

6.1 **Deliberate Primary Fires** accounted for 15 incidents within the Clackmannanshire Council area for the reporting period 2023-24. This sees an increase of 5 incidents from the previous reporting period and slightly above the 3-year average of 14.

6.2 Five of these incidents were linked to matches/candles and four incidents have been linked to fuel/chemicals.

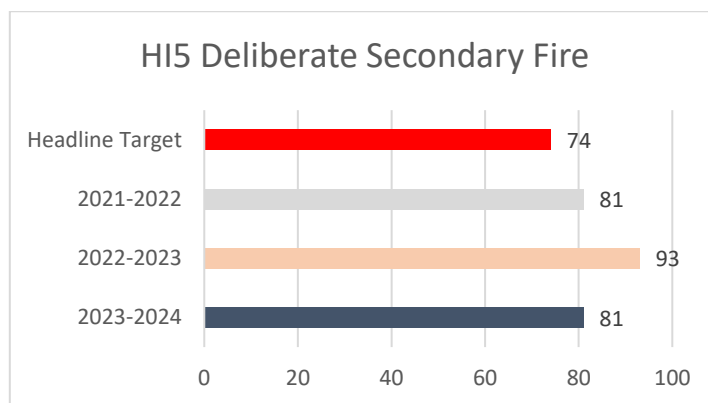


Graph 4 – HI4 Deliberate Primary Fires 1st April – 31st March 2023-24 and previous two years of reporting figures



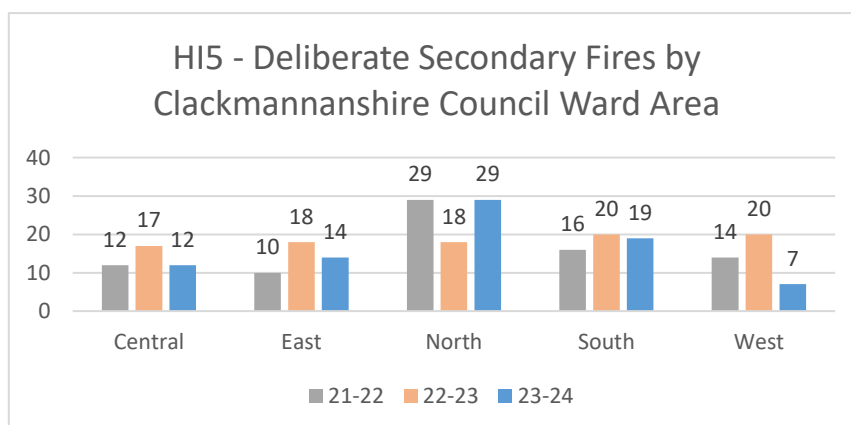
Graph 5 – Breakdown of Deliberate Primary Fires by Clackmannanshire Council Ward

- 6.3 Clackmannanshire Council experienced 81 **Deliberate Secondary Fires** within this reporting period. This is a decrease from 93 for the same reporting period last year.
- 6.4 Incidents linked to Secondary fires include e.g., Loose refuse (13), Tree scrub and vegetation (6), Scrubland (7), Wheelie-bins/small refuse container (5), Roadside vegetation/hedges (9)
- 6.5 Secondary Fires were typically identified between the hours of 18:00-22:00 with Thursday to Saturday being the period of the week when secondary fires were at an average high.

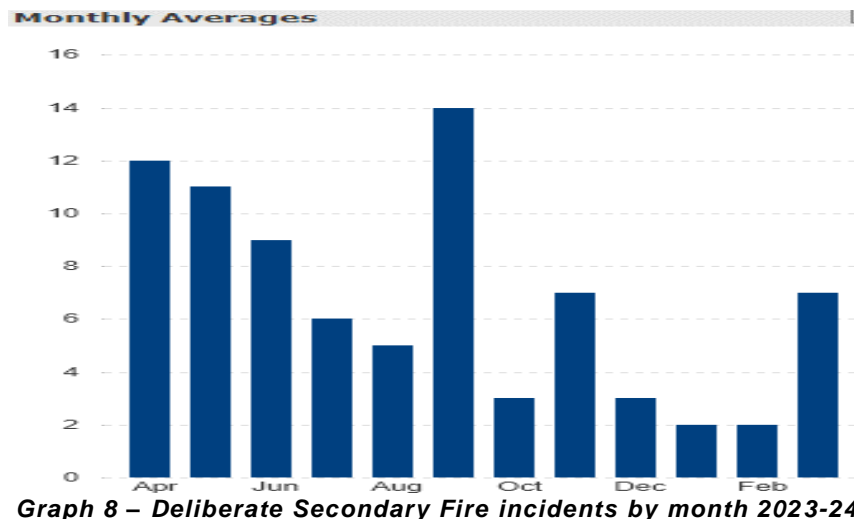


Graph 6 – HI5 Deliberate secondary fires 1st April – 31st March 2023-24 and previous two years of reporting figures

- 6.6 As part of SFRS’ deliberate fire reduction strategy we continue to actively target schools in high activity areas to deliver talks regarding the dangers and consequences of deliberate fire setting. These talks take place normally in April and October, which are the peak periods of activity.
- 6.7 We will continue to work with our Police and Local Authority partners to identify deliberate fire setting incidents early to ensure that solutions are implemented to prevent further incidents. We will also liaise with premises occupiers, particularly in town centres, to give advice on refuse storage and security which can be a cause of deliberate fires.



Graph 7 – Deliberate Secondary Fires 2023-24 by Clackmannanshire Council Ward



Indicator Description

These headline and indicator targets account for all types of fire that are believed to have been started intentionally and are categorised as Deliberate Fires and Deliberate Secondary Fires.

HI 4 – Deliberate Primary Fires

These deliberate fires cover the following types:

- Fires in the home
- Fires in non- domestic buildings
- Fires in motor vehicles

As a headline target the aim is to reduce the rate of deliberate primary fires in Clackmannanshire by keeping these fires **below 19** each year

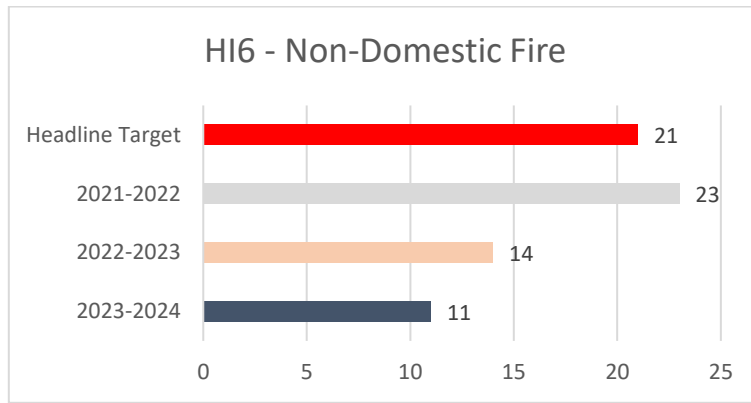
HI 5 – Deliberate Secondary Fires

These deliberate fires cover many outdoor fires including grassland and refuse fires and includes fires in derelict buildings, but not chimney fires.

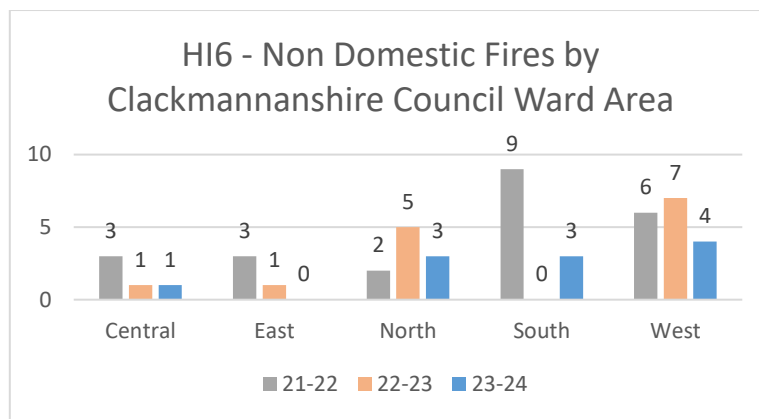
As a headline target the aim is to reduce the rate of deliberate secondary fires in Clackmannanshire by keeping these fires **below 74** each year

7. Priority 5: Built Environment

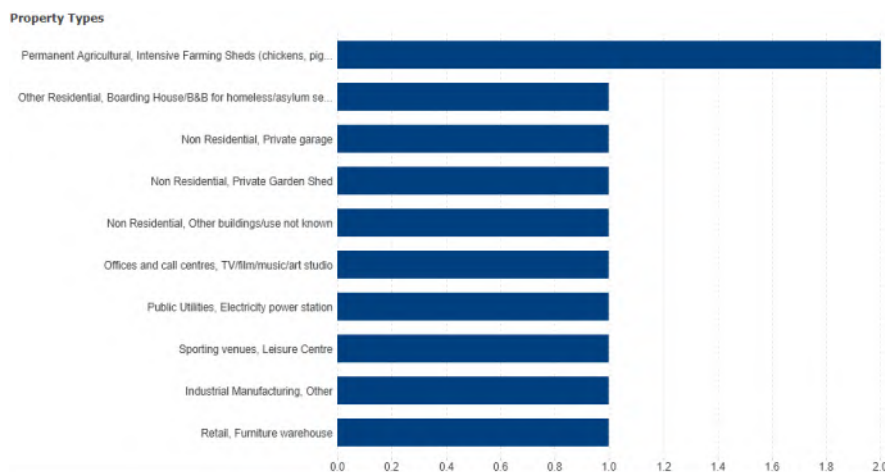
- 7.1 **Non-Domestic Building Fires** equated to 11 incidents for this reporting period. This sees a reduction of three (3) from the previous reporting year and a 32% reduction over a three-year average.



Graph 9 – HI6 non-domestic building fires 1st April – 31st March 2023-24 and previous two years of reporting figures

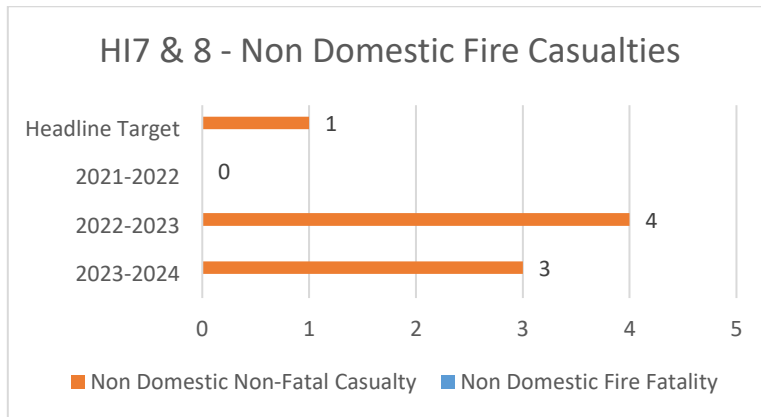


Graph 10 – Non-Domestic Building Fires by Clackmannanshire Council Ward



Graph 11 – Non-domestic Building fires recorded by property type 2023-24

- 7.2 Seven (7) of the reported incidents were identified as accidental with the main causes of fire being reported as Faulty Equipment (3).
- 7.3 Two (2) incidents identified that damage was contained to the initial item ignited, and two (2) of which resulted in damage to the entire building.
- 7.4 SFRRS are pleased to advise that there were no reported **Fire fatalities** in non-domestic buildings and only three recorded **Non-Fatal Fire Casualty** within this reporting period.



Graph 12 – HI7 & 8 Non-Domestic Fire Fatalities and Non-Fatal Casualties 2023-24

- 7.5 We continue to deliver a programme of fire safety audits in relevant premises - as detailed within section 78 of the Fire (Scotland) Act 2005 - identified as high risk on an ongoing basis. We also complete thematic audit programmes where patterns emerge of incidents in a particular risk group such as Hotels.
- 7.6 As well as the audit programmes described above, we also deliver 'post fire audits' which take place as soon as possible after a fire has occurred in premises. The purpose of these audits is to deliver further fire safety advice to the premise's occupier, and to identify any issues which could be used to inform other similar premises types in order to prevent further incidents of a similar nature.

Indicator Description

These headline and indicators targets cover the types of non-domestic buildings applicable to Part 3 of the Fire (Scotland) Act 2005 and is designed to reflect the effectiveness of fire safety management in respect of these types of building. These include buildings like Care Homes, Hotels, and hospitals

HI 6 Non-domestic Building Fires Applicable to the Act

As a headline target, the aim is to reduce the rate of accidental fires in non-domestic buildings (where the Act applies), by keeping these fires **below 21**, in Clackmannanshire each year.

HI 7 Fatal Fire Casualties in Non- Domestic Building Fires Applicable to the Act

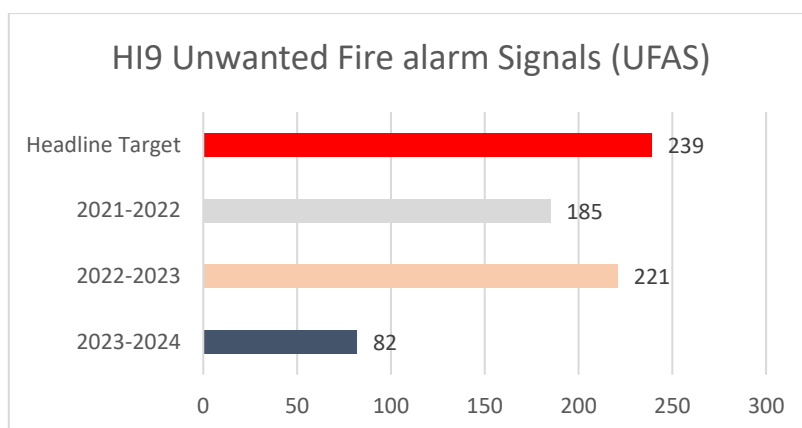
As a headline target the aim is to have **0 Fatal Fire Casualties** in Non- Domestic buildings.

HI 8 Non – Fatal Fire Casualties in Non-Domestic Building Fires Applicable to the Act

As a headline target, the aim is to reduce the rate of Non-Fatal Fire Casualties in Non-Domestic Buildings by keeping these below 1, in Clackmannanshire each year

8. Priority 6: Unwanted Fire Alarm Signals

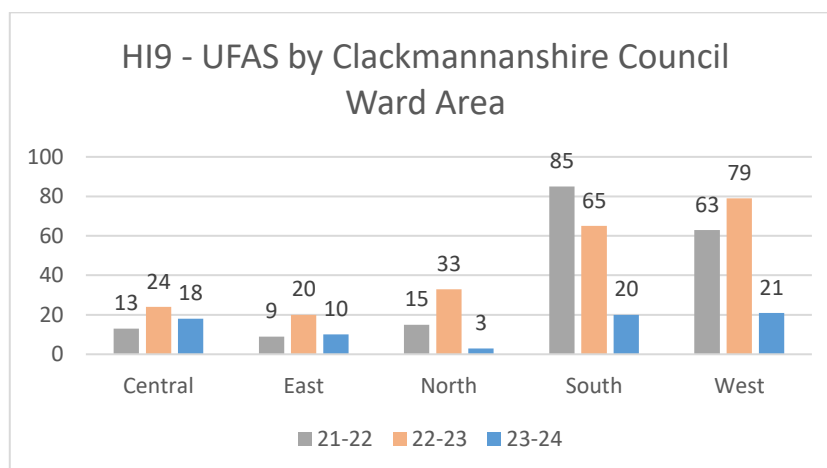
8.1 From 01 July 2023 SFRS changed its response model to UFAS incidents as briefed in the previous Audit and Scrutiny Committee, May 2023. We remain committed to supporting Premises Duty Holders achieve high levels of fire safety and the UFAS Champion will continue to engage robustly with Clackmannanshire Council Education and NHS stakeholders in order to address spikes and drive these types of incidents down.



Graph13 – HI9 UFAS 1st April – 31st March 2023-24 and previous two years of reporting figures

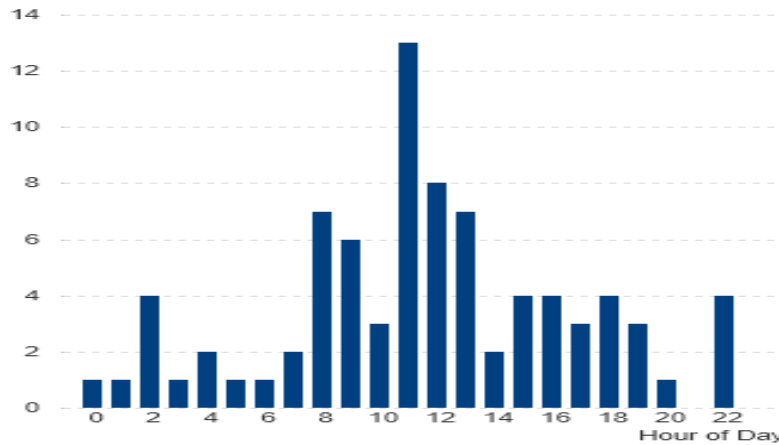
8.2 The SFRS have seen a decrease of Unwanted Fire Alarm Signals (UFAS) of 63% from the previous reporting period. This is a decrease of 139 incidents from the 2022-23 reporting period and well below the headline target.

8.3 UFAS Reduction Strategies continue to be managed and monitored by a 'UFAS Champion' who contacts premises occupiers after each UFAS incident, to discuss the activation, as well as strategies to reduce or eliminate.

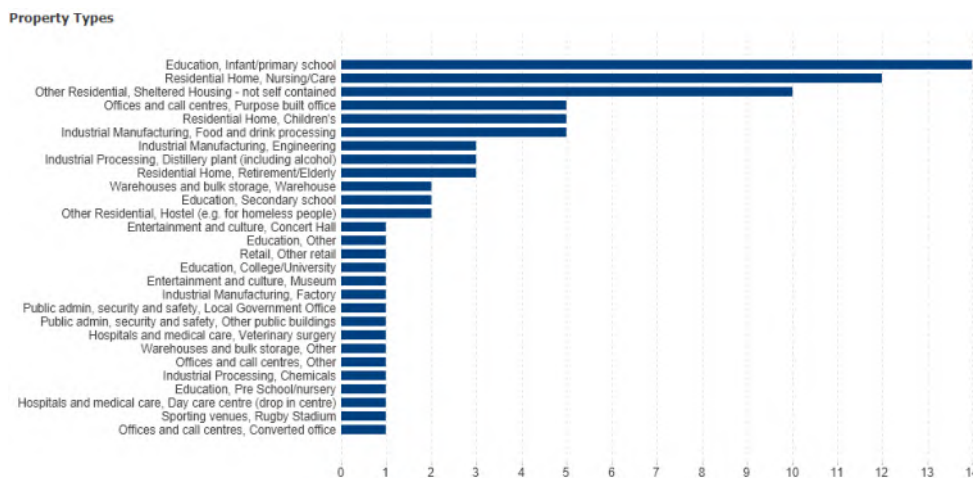


Graph 14 – Unwanted Fire Alarm Signals (UFAS) by Clackmannanshire Council Ward

24 Hour Clock - Hourly Breakdown

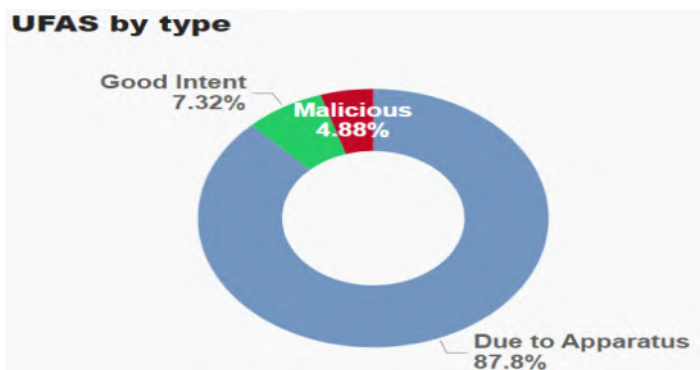


Graph 15 – Unwanted Fire Alarm Signal (UFAS) reported by time of day within Clackmannanshire Council area 2023-24



UFAS Incidents by year/quarter

Fiscal Yr	Q1	Q2	Q3	Q4	Total
2023-24	53	9	8	12	82



Graph 16 – Unwanted Fire Alarm Signal (UFAS) by premises type, Quarter and incident type within Clackmannanshire Council area 2023-24

Indicator Description

Automatic Fire Alarms (AFA) are fundamental to providing early warning from fire, giving people the chance to evacuate safely. However, to be effective, they must be properly installed, and a good fire safety management regime must be in place by the duty holder, so they do not activate where there is no fire.

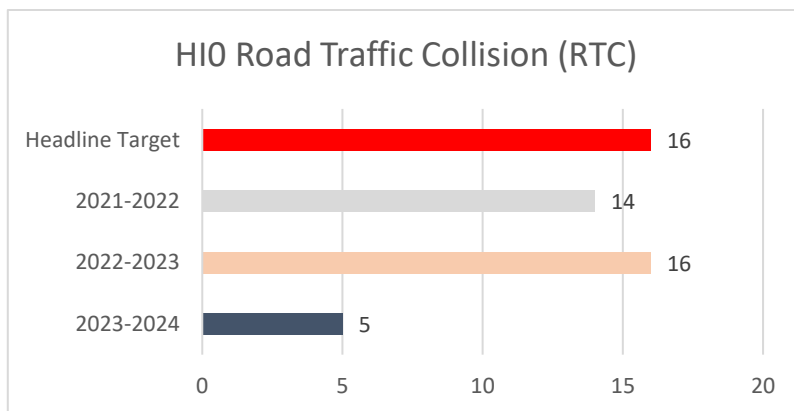
Every Unwanted Fire Alarm Signal (UFAS) from an AFA has an impact in terms of unnecessary blue light journeys, redirecting SFRS resources away from other activities such as community safety work and causing considerable disruption to businesses.

HI 9: Unwanted Fire Alarm Signals (UFAS)

As a headline target, the aim is to improve fire safety management and awareness, by reducing the number of attendances to unwanted fire alarm signals from automatic systems in non-domestic buildings to **less than 239** each year.

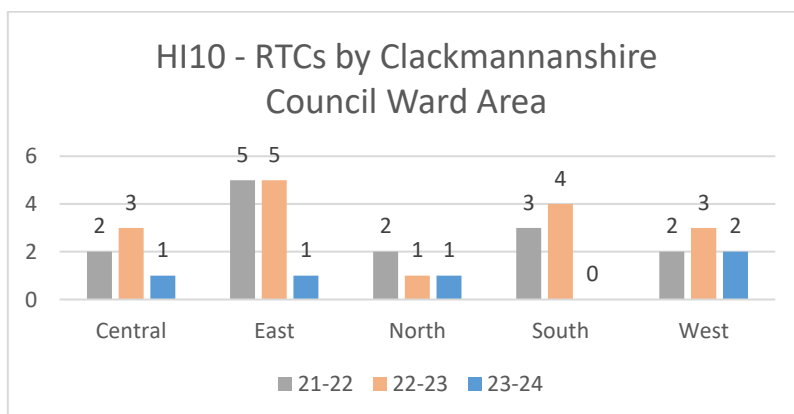
9. Priority 7: Transport and Environment

9.1 SFRS attended five (5) **Road Traffic Collision (RTC)** Incidents within 2023-24 which sees a decrease of eleven (11) from the previous reporting period and demonstrates a significant reduction against previous years data.



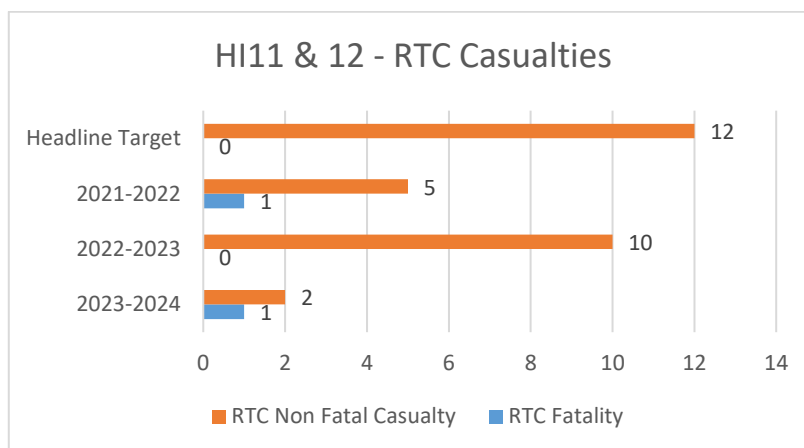
Graph 17 – HI10 Road Traffic Collision (RTC) attendances 1st April – 31st March 2023-24 and previous two years of reporting figures

9.2 All 5 incidents involved a private vehicle (car).



Graph 18 – RTC incidents by Clackmannanshire Council Ward

9.3 SFRS can report that there was one (1) **Fatal RTC Casualty** for this reporting period and report two (2) associated **RTC Non-Fatal Casualties**. All casualties were identified at RTCs involving cars.



Graph 19 – HI11 & 12 RTC related Fatal and Non-Fatal Casualties 2023-24

9.4 **Water Related Incidents** - Water related incidents caused by environmental factors are thankfully rare. Only one (1) flooding incident was attended during this period.

There were no reported incidents which required trained SFRS Water Rescue personnel to enter waterways to perform rescues or assist in removal of persons from inland water.

Indicator Description

The SFRS has become increasingly involved in more non-related fire prevention work, in support of its role in promoting the wider safety and wellbeing of its communities. The headline indicators and targets reflect the fact that most of the non-fire related incidents attended by the SFRS in Clackmannanshire are RTC incidents.

HI 10: RTC Incidents

As a headline target, the aim is to reduce the rate of RTC's in Clackmannanshire, by keeping them **below 16** each year.

HI 11: Fatal RTC Casualties

As a headline target, the aim is to reduce the risk of death from RTC's in Clackmannanshire, by keeping **0** Fatal RTC Casualties

H12: Non- Fatal RTC Casualties

As a headline target, the aim is to reduce the risk of injury from RTC's in Clackmannanshire by keeping them **below 12** each year

10. Conclusions

Specific indicators, including Accidental Dwelling Fires and Fire Casualties have continued to remain low in frequency. The severity of those accidental dwelling fires has also decreased significantly. This statement remains the same for the number of Deliberate Primary, Non-Domestic fires, RTC's and RTC casualties.

SFRS has seen an increase in the number of Deliberate secondary fires and Unwanted Fire alarm signals however we are confident that subsequent annual performance reports will see a significant reduction in such events following the implementation of our new UFAS "Time for Change" response policy which went live on the 01 July 2023.

We will continue to manage demand reduction strategies linking in with key partner agencies to create a safer place to live, work and visit with some wider partnership work examples undertaken below.

Appendix 1 – Community Safety Engagement Activities – Clackmannanshire Council Area

Home Fire Safety Visits (HFSV) – 01/04/23 to 31/03/24	
High Risk	187
Medium Risk	158
Low Risk	82
Total Completed	428
Adult Protection (AP1) Referrals	21
Adult Protection (AP1) Case Conference	1
Safe and Well Visits	15
Post Domestic Incident Response	83

Safety Equipment Dispensed – 01/04/23 to 31/03/24	
Fire retardant bedding	6
Fire retardant throws	8
Ashtrays / Bins	10 / 3 (Bins no longer available to supply)
Letterbox defenders	18

Community Safety Engagement Activities – 01/04/22 to 31/03/23	
Partner Training	168 people trained (across Stirling & Clacks) Partner Training sessions – 16 partner training sessions on risk recognition and referring into SFRS. Scottish Gas Networks, Occupational Therapists, social workers, third sector community groups, Alcohol & Drug dependant partnership, Transform Forth Valley, MECS, etc.
Fire Skills	7 young people - 5 completed course
Deliberate Fire Reduction School talks	2
Youth Volunteer System	Active in Alloa
Youth Engagement	College Freshers Fair – 2 events, approx. 80 young people – discussing Home Fire Safety to young people potentially moving into new homes as well as Road Traffic Collision safety
Anti-Social Behaviour (ASB)	ASB Talks – 8 talk and approx. 476 young people. Some large events and some smaller more targeted events in problem areas. Additionally, schools who did not accept / want visits were given information for their digital boards and presentations. Bonfire Night Talks – 11 talks to approx. 825 young people with a focus on problem areas and across a range of schools, youth groups etc. Again, digital information was given to schools to promote and presentations for them to use is they did not want SFRS attending.

	<p>Fire setter interventions – 6 complete</p> <p>Glenochil Prison inputs – 2 – Part of their Life Skills programme discussing home fire safety, road safety & CPR / Defib use. All have less than 6 months left of sentence.</p>
Water Safety School Talks	<p>Events – 13 events attended to promote water safety, these included joint patrols with the police and engaging with the public at problem areas</p> <p>Talks – 7 talks to @ 535 young people ahead of the summer holidays as well as some winter ice safety. All schools were sent additional digital information / presentations if they did not want SFRS attending.</p>
Water Risk Community Events	Continuation of PAWS (Water Safety) Forum initiatives and preventative signage at inland water courses. Patrols of known hot spots in area & public engagement
Road Safety Event	<p>Young Driver event @ 100 Police Scotland Youth Volunteers (PSYV) at Tulliallan</p> <p>Car seat checks - @ 40 and group talks to 3 under 1 parent groups</p>
Safe Drive Initiative	Safe Drive Stay Alive – All Schools within Clacks offered attendance at SDSA for S4 / S5 / S6 to include all years missed through Covid. All bar 1 school attended. Approx 4,000 students total across Forth Valley.
Corporate Parenting	<p>Regular attendance at Oor Clacks Voices and forum.</p> <p>Ongoing attendance for care experienced young people within our Youth Volunteer Scheme programme at Alloa.</p> <p>Ongoing involvement in MCR pathways mentoring programme including care experienced young people</p>

Appendix 2 - Acts of Violence

There were **no** reports of acts of violence towards firefighters during the reporting period, which reflects on the positive partnership working carried out within the Clackmannanshire Council area.

Appendix 3 – On-Call Recruitment and Retention

	Target Operating Model	No. Of Personnel	Vacancies	Notes of Interest	Recruitment Pathway
Alloa	16	12	4	6	4
Tillicoultry	14	11	3	3	2

SFRS continues to experience challenges on a national scale in recruitment and retention of On Call Firefighters. Clackmannanshire Council is no different however in 2023-24 we are embarking on a local recruitment drive *#YouareSFRS* accompanied by increased visibility and open-door events. SFRS would like to thank elected members for their support and contributions towards preparation for this.

Background Papers

SFRS Local Fire and Rescue Plan for Clackmannanshire Local Authority Area. Link - <https://www.firescotland.gov.uk/your-area/east/east-local-plans.aspx>

Report Contact:

Des Donnelly

Group Commander

Clackmannanshire, Fife and Stirling LSO Area

Scottish Fire and Rescue Service



CLACKMANNANSHIRE COUNCIL

Report to: Audit and Scrutiny Committee

Date of Meeting: 24 October 2024

Subject: Digital Learning Strategy and Action Plan 2023-2025

Report by: Catriona Scott, Senior Manager, People

1.0 Purpose

- 1.1 To provide a progress report on the Clackmannanshire Digital Learning Strategy and Action Plan 2023-2025

2.0 Recommendations

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

3.0 Considerations

- 3.1. The Clackmannanshire Digital Learning Strategy and Action Plan 2023-2025 was approved by Council in May 2023, following a review of the previous Digital Learning Strategy and Implementation Plan 2019-2022.
- 3.2. The Digital Learning Strategy and Action Plan 2023 - 2025 is underpinned by the National Improvement Framework's long-term commitment to achieving excellence and equity through raising attainment and improving outcomes, and the priorities of the strategy align with the four objectives of Scottish Government's Digital Learning and Teaching Strategy for Scotland: **Skills, Access, Curriculum and Leadership**.
- 3.3. The Digital Learning Strategy and Action Plan 2023-2025 recognises the significant impact the global pandemic had on the way we deliver learning and teaching and seeks to ensure that our children and young people have the opportunity to build and use their digital skills throughout their learning, increasing their confidence and maximising their opportunities to fully prepare for life, learning and work in this digital age.

4.0 Progress Update

4.1 The full interim report of progress to date is included at Appendix 2. Some key highlights to note under specific actions are:

Priority 1 - To further develop the skills and confidence of all educators in the appropriate and effective use of digital technology

- The digital leads group champion and support the use of digital within their schools and this work extends to supporting pupils to become digital leaders and support their fellow pupils.
- A digital system to arrange trips and excursions has been developed in conjunction with Health and Safety colleagues and will go live in October 2024. This will ensure there is a more robust process in place and will minimise any human error, which could arise through the previous paper-based system.

Priority 2 - To improve access/remote access to a range of digital technology for all learners and families

- The use of Google Classroom to extend and support learning beyond the walls of our classrooms continues and is embedded across all schools. There are an average of between 800-900 active Google classrooms every day across Clackmannanshire schools.
- Chrome Extensions that help support and broaden functionality of Google Workspace have been deployed to our Google Workspace for Education tenancy. Pupils have access to ColorVeil and Natural Reader to help support their learning needs.

Priority 3 - To ensure that digital technology is evident in all areas of curriculum design, delivery and assessment.

- Clackmannanshire Regional Improvement staff have been key to the creation of an Ai Lesson planning assistant and an interactive teaching and assessment tool, which have been shared with all schools and are available for staff to access through a Glow tile.
- Chrome Extensions that help support and broaden functionality of Google Workspace have been deployed to our Google Workspace for Education tenancy. Pupils have access to ColorVeil and Natural Reader to help support their learning needs. In August 2024 all pupils gained access to Adobe Express suite through Glow.

Priority 4 - To empower leaders to drive forward and further develop innovation and investment in digital technology.

- The following Clackmannanshire schools have their digital schools award: Banchory Primary, Sunnyside Primary, Lornshill Academy, Tillicoultry Primary, Menstrie Primary and Redwell Primary, Lornshill Academy.

- Our primaries use the 'Speak Up Stay Safe' by NSPCC and our schools also take part in activities and use resources highlighted as part of Safer Internet Day.
- Digital Leads are in place in all schools.

5.0 Resource Implications

5.1 None

6.0 Exempt Reports

6.1 Is this report exempt? No

7.0 Declarations

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

(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 checked="" type="checkbox"/> |
| Women and girls will be confident and aspirational, and achieve their full potential | <input checked="" type="checkbox"/> |
| Our communities will be resilient and empowered so that they can thrive and flourish | <input checked="" type="checkbox"/> |

(2) **Council Policies**

- | | |
|---|-------------------------------------|
| Complies with relevant Council Policies | <input checked="" type="checkbox"/> |
|---|-------------------------------------|

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

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.

Appendix 1: Interim Progress Report on the Digital Learning Strategy and Action Plan 2023 - 2025

11.0 Background Papers


- Digital Learning Strategy and Action Plan 2023 - 2025
- Clackmannanshire Council's Digital Strategy 2019-2025
- Enhancing Learning and Teaching through the use of Digital Technology - A Digital Learning and Teaching Strategy for Scotland (Scottish Government)

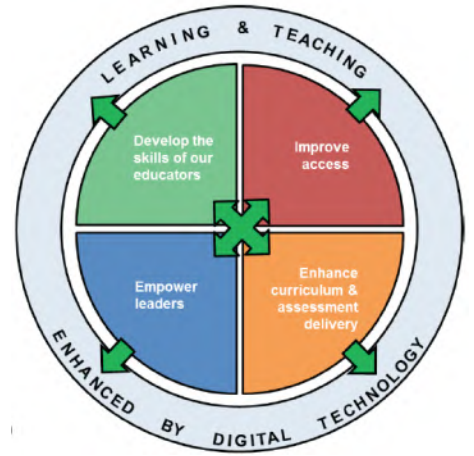
11.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

No

NAME	DESIGNATION	TEL NO / EXTENSION
Catriona Scott	Senior Manager	2469

Approved by

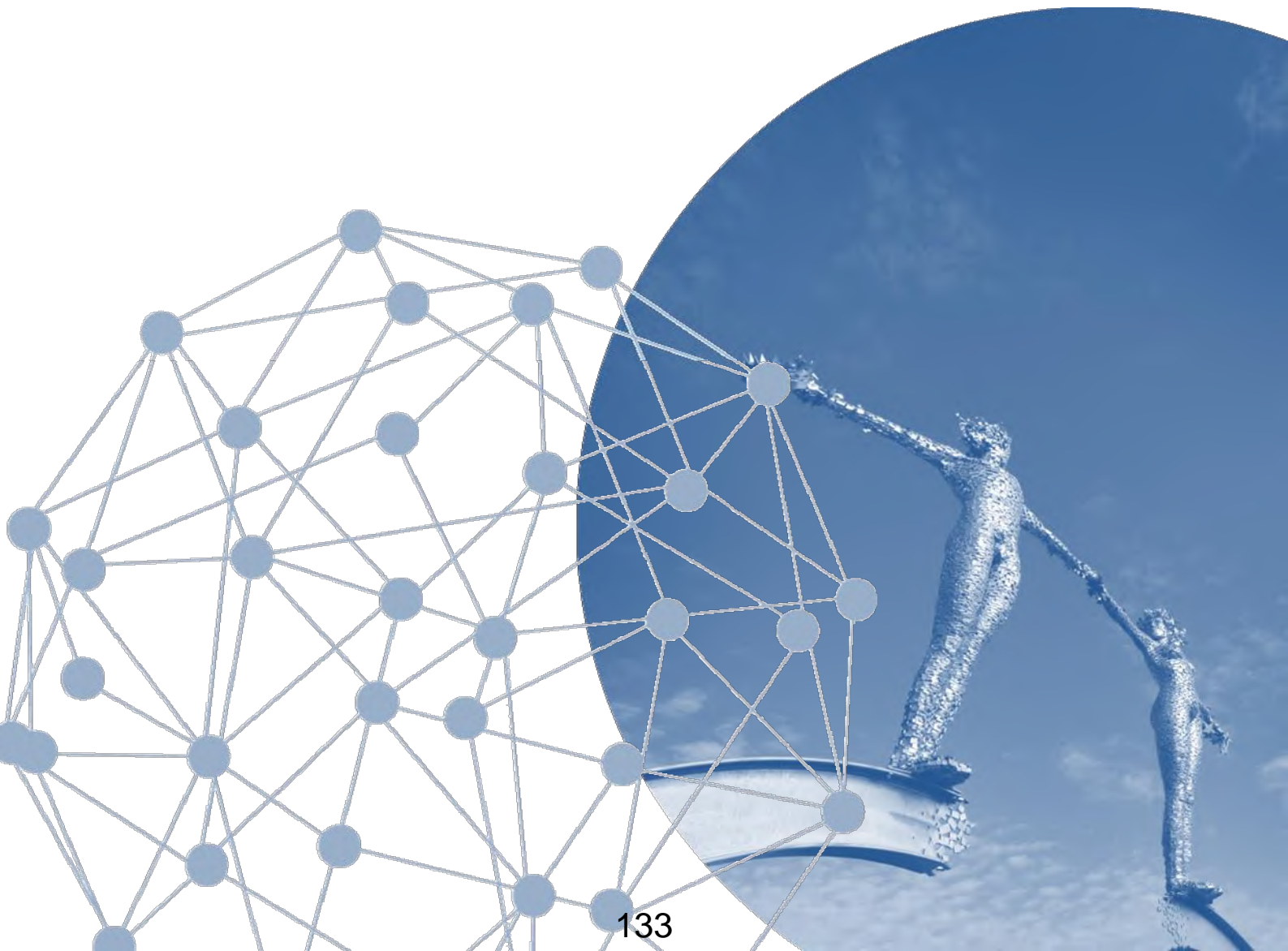
NAME	DESIGNATION	SIGNATURE
Lorraine Sanda	Strategic Director, People	



Digital Learning Strategy

2023-2025

Annual Report - September 2024



Introduction

This report provides an annual update on the progress with the priorities set out in the Digital Learning Strategy 2023-2025 (**Appendix 2**) which was approved by Clackmannanshire Council in May 2023 and runs parallel to Clackmannanshire Council's Digital Strategy 2019-2025.

The Digital Learning Strategy 2023-2025 is underpinned by the National Improvement Framework's long term commitment to a collaborative approach to improving Scotland's education system and to achieving excellence and equity through raising attainment and improving outcomes. The priorities of the Strategy align with the four objectives of Scottish Government's Digital Learning and Teaching Strategy for Scotland: *Skills, Access, Curriculum* and *Leadership*.

An integral part of tracking progress is a commitment to review and report annually on the impact of the Strategy to ensure the priorities remain relevant and responsive to new and emerging needs.

This report reflects the progress made to date in Year 1 (May 2023 - September 2024).

Progress with Digital Learning Strategy 2023-2025 – Year 1

Progress with the Actions in the Digital Learning Strategy to achieve the four priorities is noted below. This work will continue into 2024-2025 in Year 2 of the Strategy.

Priority 1 – To further develop the skills and confidence of all educators in the appropriate and effective use of digital technology

- A Digital working group has been formed, with representatives from our ELCs, primary and secondary schools. This group plays a pivotal role in sharing good practice across the authority and members have established an Outlook Group for sharing documentation, communication and resources. The group also serves as a point of contact and support with digital technology in their establishments. Every establishment has now appointed a Digital Lead, who is key in supporting the smooth deployment of 6,447 individual Chromebooks and 1,285 individual I-pads as part of the 1:1 Device Rollout to enable children and young people to access digital technology to support their learning.
- All establishments have digital learning as part of their improvement plans and have embedded Google classrooms as an integral component of learning and teaching. The use of Google Classroom has a number of benefits for learners and staff and can be used for an array of purposes, e.g. research, presentations, videos, assessment preparation, drawing and writing. It also enables learners who are unable to be present due to illness the opportunity to catch up on work they have missed at a time that suits their situation. The Google Admin console evidences that every day in Clackmannanshire, an average of 800-900 Google Classrooms are live, enabling learners and staff to share classwork, homework, assignments, ideas and suggestions. An evaluation of the 1:1 Digital Rollout was undertaken in May 2024 in schools and the views captured highlight the positive impact this has had on children and young people, particularly in establishing equity for all.
- Teaching and support staff have taken advantage of a wide range of training opportunities organised by Education Scotland, including sessions on Artificial Intelligence, Cyber Security and Adobe Express. 34 staff took up Google Certified training offered by Canopy, through Education Scotland. Clackmannanshire has the most Chrome extensions enabled for local authorities using the Glow tenancy, which was highlighted by Education Scotland at national level during a meeting of Glow Key Contacts. This demonstrates that we are leading the way in terms of functionality and tools to support learners, enabling them to access additional learning opportunities by utilising the following Chrome extensions: Natural Reader (text to speech tool), Google Translate (for English as an Additional Language learners), Reader view (to support visual impairment), Immersive Reading (help with focus on reading skills), Music Snippet (enables adding musical notation to documents), Equat IO (enables the use of mathematical formulae to documents), Lego Education (supports coding and STEM learning), Obit Note (allows annotation and writing on PDF files). Feedback from schools in May 2024 has highlighted the positive impact this is having on learners and is noted in this report under Priority 4.
- A professional learning calendar of Digital sessions has been produced and shared with all establishments and has been added to the Connecting Clacks Educators site for ease of access. Digital Modules are also a mandatory part of training through Clacks Academy.

- The Forth Valley West Lothian Regional Improvement Collaborative (RIC) has worked collaboratively on a number of digital priorities, which are having resultant positive impact on learning and teaching. We link in with our RIC colleagues through monthly Glow Key Contacts meetings and also share knowledge from and with other RIC local authorities.
- The Artificial Intelligence (AI) lesson planning tool was launched in May 2024 and has been used over 6000 times to date. This tool is designed mainly for use at all stages of the Broad General Education. The informal feedback from Clackmannanshire staff has been very positive, with particular reference to the following advantages:
 - *It is unique as it is based on the Scottish Curriculum and identifies the Experiences and Outcomes covered.*
 - *It is comprehensive in that it suggests differentiation strategies as well as a range of possible assessment strategies.*
 - *The suggestions are all for active learning methodologies, in line with Curriculum for Excellence recommendations and are cognisant of UNCRC.*
 - *The tool was designed to assist teachers and save time, providing creative suggestions that they can modify and adapt for their classroom.*
- 'Ask RIC' is an AI pupil assistant that is being developed to support children with numeracy development. This will answer queries and offer strategies to assist the pupil in solving numeracy/maths problems. RIC staff have continued to work with an Education Data Officer to share knowledge and help create and develop a new tool to manage data and improve tracking of learners' achievements. The RIC is currently in discussions around creating a national RIC resource centre i.e. a place where practitioners and pupils can access the best resources created by all of the RICs across Scotland. This would be searchable and accessible to all and would provide access to the best learning and resources created by our RICs. This would be available for all staff and learners to use.
- GDPR training is mandatory for all staff and is accessed through Clacks Academy modules and is completed annually. School staff completed this on In-service Days. Senior Managers have tracked the uptake of this and followed up with any instances where staff have not completed required elements.
- The Digital Leads in each school are well established and take forward any required updates, as directed by the Local Authority. This includes troubleshooting and liaising with the central IT team on matters pertaining to digital technology. Additionally, the Digital Leads champion and support the use of digital technology in their schools and this has extended to supporting learners to become Digital Leaders and supporting their peers.
- A digital system to arrange trips and excursions has been developed in collaboration with Health and Safety colleagues, a presentation of which was shared at a recent Heads of Establishments meeting and a session with Community Learning and Development (CLD) staff. This will go live in October 2024 for the planning and approving of all trips and excursions in ELCs, Primaries, Secondaries and CLD, ensuring a more robust process in place, which will minimise any potential for human error, which could arise through the previous paper-based system.

Priority 2 – To improve access/remote access to a range of digital technology for all learners and families

- The Digital Device 1:1 Deployment Programme has continued as part of the 10 year programme. All P4s were issued with a Chromebook before the summer 2024. 1:1 iPads have been set up and delivered to all primary schools, meaning all children in P3 now have their own individual iPads. In terms of P3 and P4 deployment, this breaks down as 530 iPads to P3 and 513 Chromebooks to S4. This year's P4 deployment has been managed by re-deploying the returned devices from P7 leavers. New Chromebooks have been deployed to the new S1 cohorts, the plan being that these devices should see them through their secondary education. Chromebooks are supported for 8 years.
- All staff are kept updated with regard to digital learning offers from Google, Apple and Education Scotland. All staff have completed Google Educator training, delivered by Canopy. The next step is to establish Outlook Groups for all teaching and support staff and to develop a system to keep this updated.
- Aspects of digital delivery of individual subjects are being piloted in our Academies as part of their

consortia arrangements, by offering elements of Senior Phase Geography courses online. This is a continuing focus and will be rolled out to other subjects as the pilot is evaluated.

- Every learner from P3 to S6 now has access to their own device, as a result of the success of the 1:1 Digital Device rollout programme. Chrome extensions specifically for learners with Additional Support Needs have been deployed for our Google Workspace for Education tenancy. Learners have access to Color Veil , an extension which allows learners to add their own customized colour filter over any website or document to support those with dyslexia, visual stress and eye strain. The Natural Reader extension is a text to speech tool which converts text online into natural sounding audio, to help support their learning needs.
- Staff from the Open University have linked with Clackmannanshire Council to outline opportunities for online learning. The Virtual Headteacher (VHT) supported 18 learners through a trial Clackmannanshire Active Learning Academy (CALA) programme linked to reaching positive destinations, which required them to enrol on to Open University to complete 10 hours of digital learning. This was linked to the work of Skills Development Scotland to ensure support. Each learner was enrolled in their own home, with parents/carers involved as part of the discussion. This use of digital technology re-engaged the young people with learning, by removing barriers that were preventing them from doing so.
- The Qualifications Group is led by the Virtual Headteacher and is currently working with 8 young people across 3 Academies utilising digital technology to support qualifications, aiming to achieve Levels 3 and 4 Scottish Credit and Qualifications Framework (SCQF). The young people have been reintroduced to Google Classroom to access resources and using programmes such as MS Word to overcome access challenges around spelling and literacy. Additionally, the VHT has linked around a further 10 young people onto Open University as part of bespoke programmes for learning. Working directly with families to show how to use KOOH, and QWELL mental health supports using digital technologies has ensured that parents/carers know what supports are on offer for their young people.

Priority 3- To ensure that digital technology is evident in all areas of curriculum design, delivery and assessment

- Google Classroom is embedded across all schools to support learning and teaching and to extend and support learning beyond the walls of classrooms. There is an average of 800-900 Google Classrooms active every day across Clackmannanshire schools. There are approximately 4,500 devices in use by Clackmannanshire learners every day. The Bandwidth that Chromebooks can use has been doubled to help manage internet traffic. The need to improve infrastructure is a constant feature when driving forward with digital technology. The central IT Team manage, support and upgrade infrastructure. There are plans to upgrade computers used by teachers and also upgrade connectivity between school and to the internet. This will help to deliver the aims of the Digital Learning Strategy.
- Clackmannanshire staff have worked with the Forth Valley West Lothian RIC and are using AI to help to create a series of micro learning programmes from the Learning, Teaching and Assessment (LTA) 'thinglink' (an App based programme for annotating digital items). Staff complete a common self-evaluation process, yielding information at school and Local Authority (LA) level, which will be collected and analysed to identify areas for development within the LTA cycle for the school and the LA. For the individual member of staff, a bespoke micro learning programme will be available to support them in areas identified for development. A whole LA approach will offer data to support National Improvement Framework planning and will support LA evaluation, providing a quantifiable measure of progress in specific areas, when repeated the following year. The report that the individual practitioner will receive will be augmented by a link to the micro learning programme for the relevant identified areas for development. The establishment and the LA data (but not the individual data) will be available for Heads of Establishments and Council Officers to analyse. This data will help to inform professional learning provision within establishments and across the LA.
- In addition to the micro learning courses above, the planned next step is to add further micro learning courses for a range of areas including early years, anti-racism, attendance, data champion programme, care experienced and Additional Support Needs. These micro learning programmes will form the basis of a RIC Academy which can be added to with further courses, moving forward. It is envisioned that the academy will have two sections, a practitioner section and a learner section. Within the learner section there will be a range of courses for those with significant Additional Support Needs, including courses for children learning elsewhere on needs based timetables.

Priority 4 – To empower leaders to drive forward and further develop innovation and investment in digital technology.

- A Digital Lead has been appointed in each establishment and is pivotal in leading digital technology, tracking progress with the actions of the Digital Learning Strategy and evaluating its impact. Their role includes the dissemination of all professional learning opportunities pertaining to digital technologies. Almost all schools have now signed up to be Gemini AI Champions and have committed to participating in three separate champion sessions to then train staff in their own schools, which will build capacity and enable more learners to benefit from this particular App, which supports with writing, brainstorming and research.
- Work has commenced to support schools to achieve their Digital Schools Award and currently five primary schools and two Academies have secured this, whilst others continue to work towards it. This will be carried forward into Year 2 of the Strategy, so that our remaining establishments are supported to achieve the Digital Schools Award.
- The importance of responsible digital citizenship, cyber security and being safe online is an integral part of lessons involving the use of the internet. 12 of our primary schools signed up to 'Speak Up, Stay Safe'; a programme delivered by the NSPCC, delivering assemblies, lesson plans and resources and face-to-face workshops. All Heads of Establishment attended a talk given by the Police about the dangers for young people online, with a particular focus on the mental health of young people and the risk of 'sextortion'. All our establishments participated in activities and used resources produced for Safer Internet Day 2024 and will work towards the follow-up event in February 2025.
- All Heads of Establishment were asked to evaluate the impact of the Digital Strategy and the 1:1 Device Rollout and have provided feedback which highlights the positive impact to date, whilst also offering ideas and suggestions of what they need to support next steps, examples are noted below:

"Digital learning is a golden thread of our curriculum. As we grow and develop our digital knowledge and skills, we have seen an improvement in attainment, engagement and motivation to learn, whilst ensuring our learners know how to be safe in a connected world and how to use technology to enhance their learning." (Primary Headteacher)

"The 1:1 Project has established equity across all learners in our school. All young people have the same device and access to the same resources, training and supports. This has singlehandedly done more to level the equity playing field for secondary pupils more than any other initiative." (Secondary Headteacher)

"The 1:1 Digital Rollout has made such a difference in our school. In terms of writing, many of our children now see themselves as writers and are producing more literacy work with less frustration at the writing process. Digital technology supports our learners with ASN and breaks down barriers." (Primary Headteacher)

"In our recent HMIE inspection, the effective use of technology was highlighted as a strength: 'Children use these devices very effectively to enhance their own learning and to support younger children with their digital skills' "(Primary Headteacher)

"The 1:1 project has been transformational for us as a school in terms of learning and teaching. Our school staff have worked hard to update their digital skills and ensure they are at the cutting edge of new technologies. Our Digital Ninjas are visible throughout the school, helping staff, parents/carers and learners." (Primary Headteacher)

"Digital Learning has increased across our staff but we would welcome further professional learning that could support teacher knowledge." (Primary Headteacher)

Report to: Audit and Scrutiny Committee

Date of Meeting: 24 October 2024

Subject: Health and Safety Annual Report 2023/24

Report by: Health & Safety Manager

1.0 Purpose

- 1.1. This report provides the 2023/24 annual report on Health & Safety performance across the Council.

2.0 Recommendations

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

3.0 Considerations

- 3.1. The Council has a legal duty to ensure the health and safety of its employees and anyone who comes into contact with the services we provide as well as ensuring no person comes to harm. This helps prevent loss or damage to property, disruption due to incidents and claims being made against the Council.
- 3.2. The Health & Safety Strategy 2022-2025 was approved by Council on 6th October 2022 followed by the approval of a Wellbeing Strategy on 1st December 2022. These strategies provide a framework for the work the Health and Safety Team leads on.
- 3.3. Significant work has been undertaken over the last year to continue improvements in the health and safety culture across the organisation.
- 3.4. The report as presented provides detail of this activity, enforcement activity by external bodies and performance measures that took place over the year.
- 3.5. During 2023/24 the Health & Safety Team focussed on ensuring that managers understood the risks that their team face and that appropriate risk assessments are in place and understood.
- 3.6. Work continues to ensure the Council fully meets its legal obligations. No enforcement action was taken against the Council for Health & Safety breaches during 2023/24.

4.0 Sustainability Implications

4.1. None noted.

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

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

Complies with relevant Council Policies

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: Health and Safety Annual Report 2023/24

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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Seonaid Scott	Health & Safety Manager	x2174

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Strategic Director – Partnership and Performance	



Health and Safety

Annual Report 2023–2024

Be the
Future

Be the Future

CONTENTS	PAGE
1 Introduction	3
2 Executive Summary	5
3 Performance - H&S Management System	6
3.1 Key Performance Indicators	6
3.2 Statutory Breaches & Enforcement	6
3.3 Significant Incidents/Accidents	6
3.4 Accident Data	7
3.5 Audits	8
3.7 Training	9
4 Occupational Health Provision	11
4.1 OH (Management) Referrals	11
4.2 Health Surveillance	11
4.3 Employee Assistance Programme	12
4.4 Physiotherapy	13
5 Stress Risk Assessments	13
6 Priority Areas for Improvement	14
7 Conclusions	15
Appendix 1 – Health & Safety Strategy Update	16
Appendix 2 – Wellbeing Strategy Update	21

1. INTRODUCTION

1.1 Aims and Objectives

In order to manage Health and Safety (H&S) effectively, it is essential to carry out and report on periodic reviews of H&S performance. This report aims to provide senior management and Elected Members with insight into the deployment of H&S across the Council. Management information is included for the period 1st April 2023 to 31st March 2024. Information relating to the use and performance of the Occupational Health contract is also considered.

The report also provides information on H&S risks and any enforcement action / Health and Safety Executive (HSE) involvement where the effectiveness of internal controls and H&S risk management have not achieved their intended aim(s).

The Council uses the system set out in the HSE publication *Managing for Health and Safety (HSG65:2013)* as the basis for its H&S Management System. This is based on the principles of Plan, Do, Check and Act which are common to many management systems.



The ultimate objective of this report is to monitor performance and to provide an indication of the level of assurance on the achievement of statutory compliance.

1.2 H&S Team goals

The H&S Team aims to ensure, as far as is reasonably practicable, that Council business is conducted and services are delivered without causing harm or ill health to our staff, or any others affected by our activities. Advice provided on the management of H&S will be reasonable, proportionate to the level of risk and benchmarked with similar organisations. The team also manages the Council Occupational Health Services contract. The H&S service contributes to maintaining a healthy workforce, improving efficiency, reducing costs and claims, managing risk and reducing absence.

The central H&S Team satisfies the statutory requirement to appoint an adequate number of competent persons to assist the Council to comply with its legal duties, without removing the direct responsibility on Services to assess risk and operate in a safe manner.

Over the 2023/24 financial year the main focus of the team has been in ensuring that managers understood the risks that their team faced in their day to day activities. Work has then been ongoing to ensure that these risks are covered by appropriate risk assessment. The introduction of an internal IOSH Managing Safely programme supports this by ensuring that managers understand their legal responsibilities.

2. EXECUTIVE SUMMARY

Highlights from the range of work undertaken from the period 2023-24 include:

- No enforcement action taken against the Council.
- An incident rate which remains around one quarter of the average for UK Public Administration organisations.
- Development or review of 9 policies,
- Completion of 78 training courses
- Completion of 66 risk profiling meetings,
- Completion of 720 Health Surveillance checks,
- Support provided through 172 contacts with PAM Assist and 26 referrals to Physiotherapy,
- Completion of the analysis of 37 Stress Risk Assessments,
- Support across the organisation to review and update 1254 risk assessments,
- Ongoing development of Evotix system.

All of the above activities support the Council in achieving statutory compliance and enhancing the health, safety and wellbeing of staff.

3. PERFORMANCE - H&S MANAGEMENT SYSTEM

3.1 Key Performance Indicators

In October 2022 Council approved a new Health & Safety Strategy. This set out an action plan with key performance indicators around five themes:

- Leadership & Management
- Competence
- Risk Management
- Health and Wellbeing
- Collaborative/Partnership working

A Wellbeing Strategy was approved in December 2022 which included 6 key objectives of:

- Promote and improve positive mental health and wellbeing for all employees
- Promote an open and supportive leadership culture where mental health and wellbeing issues can be raised and dealt with effectively.
- Ensure effective and consistent wellbeing communication to help identify and tackle organisational issue that negatively affect mental health and wellbeing within teams.
- Adopt and implement a more proactive approach to managing work related stress.
- Provide employees experiencing mental health and wellbeing problems with access to professional assistance and support
- Reduce barriers to employment and support employees who have experienced, or are experiencing, mental health and wellbeing problems/issues.

The performance against both strategies is available at Appendix 1 & 2.

3.2 Statutory Breaches & Enforcement Action

There was no enforcement action taken against the Council by the Health & Safety Executive in the 2023/24 period.

Scottish Fire and Rescue Service have continued to carry out regular fire safety audits across the Council estate with no major improvements required.

3.3 Significant Incidents/Accidents

During 2023/24 there were no full HSE investigations following the reporting of accidents under the RIDDOR Regulations. There was only one case where we were asked to provide additional information to HSE.

3.4 Accident Data

Incident reporting is now well established using the Evotix Assure online system.

Table 1 below summarises the accident data for the financial year 2023/24. Previous years are included for comparison. The Accident Incidence Rate is a standard calculation for reporting accident rates across different industries. Our incident rate has fallen slightly compared to last year and our rate remains around a quarter of the average for Public Administration organisations.

TABLE 1 – COUNCIL ACCIDENT STATISTICS				
Number of Reports	2020/21	2021/22	2022/23	2023/24
Staff	264	532	670	787
Others*	Not available	1903	1191	1178
RIDDOR (HSE) reportable accidents within the above				
Staff	7	9	10	15
Others	Not available	6	3	17
Staff accident incidence rate (AIR) (Total RIDDOR reportable x 100,000 / FTE employees)	7 x 100000 / 2090 = 334.93	9 x 100000 / 2127 = 423.13	10 x 100000 / 2094 = 477.55	15 x 100000 / 3338 = 449.37

*Others include school pupils, care home residents and general members of the public

There has been a further increase in the number of incidents reported, which is due to regular promotion of the need to and benefits of reporting. The biggest increase has been in reporting of incidents of violence and aggression, particularly across People and HSCP services.

There has been an increase in the number of incidents which required reporting to the Health & Safety Executive under the Reporting of Injuries, Diseases and Dangerous Occurrences Regulations (RIDDOR). Three incidents involved specified injuries while twelve were due to injuries which prevented the employee carrying out their normal duties for more than seven days. Table 2 illustrates the proportion of incidents across all services areas.

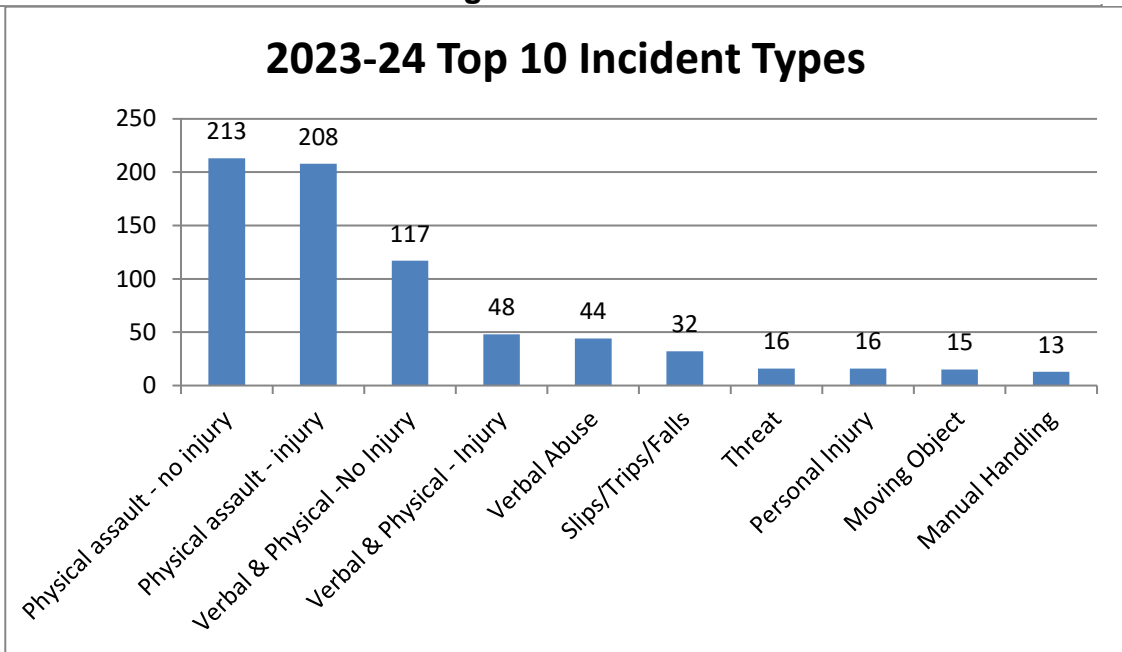
TABLE 2 – COUNCIL STAFF ACCIDENT STATISTICS – by Directorate												
	P&P			People			Place			HSCP		
	21/22	22/23	23/24	21/22	22/23	23/24	21/22	22/23	23/24	21/22	22/23	23/24
Non RIDDOR	0	1	5	468	596	650	46	55	58	9	11	57
RIDDOR	0	0	0	5	9	8	3	1	5	1	0	2
Total	0	1	5	473	605	658	49	56	63	10	11	59

All accident reports are scrutinised by the H&S team, and action is taken where required to prevent a reoccurrence (in particular where trends are identified). From April 2021 all incidents were reported via the Evotix Assure system, which allows all managers to see accident data in real time.

The number of incidents reported in 2023-24 increased, but it should be noted that 2021-22 year was impacted by changing work practices as a result of the Covid pandemic (with fewer employees in the workplace for significant periods).

Figure 1 displays the top ten incident types for 2023-24. The highest type of incident was physical assaults, with over 90% of these taking place within educational establishments. As such, the Council is taking part in a national project with the HSE to look at reasons for this trend and possible control measures to reduce the number of incidences.

Figure 1



In 2023/24 the proportion of near miss events had continued to increase. This is a result of significant effort by the Health & Safety Team to encourage Near Miss reporting.

3.5 Audits

Site Visits

The programme of general site audits was paused during this year to allow the team to undertake risk profiling sessions with all team/section leads instead. This involved taking a systematic look at a range of potential hazards to ascertain whether they were of no risk, or a high, medium or low risk for each team. This will allow us to develop a much better understanding of the risks faced across the Council and will help prioritise the visits to take place in 2024/25.

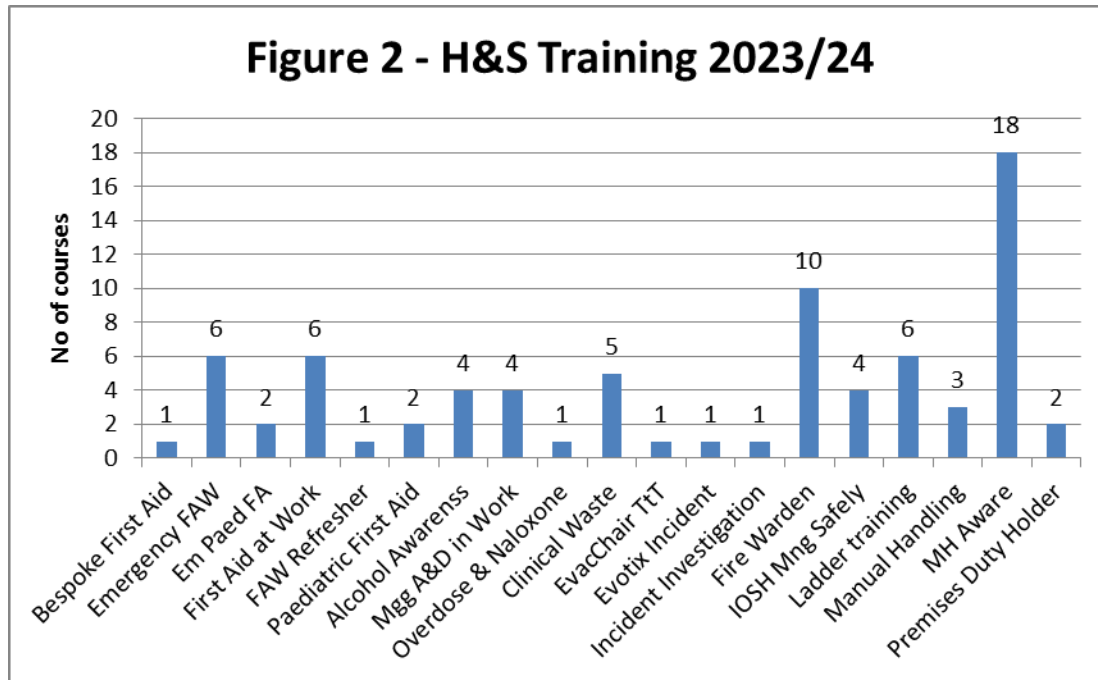
The Health & Safety team have also used this risk profiling to identify key topics for themed audits of all service areas. These will start in late 2024 and will involve all managers being asked to complete a short question set on a topic and supplying evidence to back up their answers.

In addition to this, the Health & Safety team have completed a number of visits to worksites. The main issue identified from these visits has been a failure to wear Personal Protective Equipment (PPE) correctly. Toolbox talks have been undertaken to help resolve these issues.

3.6 Training

H&S training plays a significant role in reducing overall H&S risk. In 2023/24 there were 78 events arranged through the Health & Safety team to address aspects of health and safety.

Figure 2 details the H&S training courses during the financial year 2023/24.



This was the first year of having a full time First Aid & Training Officer. This has increased the amount of training available to employees, while reducing the cost of such training to the Council (by delivering courses in house, rather than relying on external providers). It has also allowed courses to be run more flexibly to accommodate different working patterns. We have also offered some places on courses to external parties to help generate income for the Council and the intention is to increase this over coming years.

A growing number of courses are being run as e-learning, allowing employees to choose where and when they access the course. Table 3 shows the number of employees completing key courses across each of the last three financial years. These were deemed to be mandatory courses for all employees, and despite significant communication around this, the figures for 2023/24 represents a completion rate of 33%. Videos of these courses were made available to those without regular computer access which has helped to boost uptake. A revised approach is being taken in 2024/25.

TABLE 3 – H&S E-learning			
Course	2021/22	2022/23	2023/24
H&S Intro	60	856	873 (31.8%)
Electricity	39	987	925 (33.7%)
First Aid	64	945	889 (32.4%)
Fire	1503	1367	917 (33.4%)
Slips & Trips	44	953	936 (34.1%)
Manual Handling	n/a	1016	846 (30.8%)
Total	1710	6124	5386 (32.7%)

In addition, Toolbox Talks have been developed for key aspects of Health & Safety. Table 4 shows the number of employees who have received these since 2021.

TABLE 4 – H&S Toolbox Talks (staff attendance levels)			
Subject	2021/22	2022/23	2023/24
H&S Policy	55	319	
Fire Safety Policy	203	326	
Construction (Design & Management) Policy		4	
Accident Reporting & Investigation Policy	71	337	32
Management of Asbestos Policy		4	
Management of Contractors Policy		4	
Catheter Care Guidance	30		
Covid 19 Guidance for Care Homes	73	40	42
Covid Social Care Setting Update	25		
Covid Visiting Guidance update	21		
Employee Health Assessment	26		
Infection Control	19		
OPUS Guide to Safeguarding Issues with Medication	13		
Returning to work for HSCP staff	26		
Service Users Meaningful Activity	32		
SI for residents in Adult Care Homes	24		
Updated Public Health Actions	32		
Winter Working	32		14
Care Assured and Clinical Outreach Team	17		
Adverse Conditions		21	
Air Suspension		7	
Clinical Support Access		16	
Risk Assessment		4	13
Electrical Cooking Appliances		21	
Electrical Safety		11	
First Aid		11	
Seat Belts		11	
Health Surveillance		4	
Healthcare Framework		19	
Introduction to Health & Safety		16	
Slips, Trips & Falls		16	
Legionella Prevention		4	
Lifting Equipment & Lifting Operations (LOLER)		13	
SSSC Registration		21	
Isolation Procedures		10	
Personal Protective Equipment		4	
Provision & Use of Work Equipment (PUWER)		4	
Rewiring / Electrical Equipment		20	
Portable Heaters & Fans		21	
Working on Vehicles		8	
Working at Height			4
Menopause support			16
Vaccination			14
Mental Health			27
Fire Evacuation			17
Healthy Eating			11
TOTAL	717	1296	180

The number of toolbox talks has decreased significantly as there have not been any new talks issued by the Health & Safety Team. Work is continuing to ensure that all staff have received those already issued.

4. OCCUPATIONAL HEALTH PROVISION

The Occupational Health Provision (OHP) is an important risk/absence management tool, allowing the Council to optimise productivity whilst reducing costs related to health issues. OHP's perform the following functions:

- Identification of the legacy of impairment/disease in new employees and the establishment of a 'baseline' of health.
- Pre employment health assessment.
- Advising on adjustments as required to comply with the Equality Act 2010.
- Identification of work-related disease and defence in the event of legal challenge.
- Provision of advice on preventing/minimising work-related illness.
- Compliance with statutory health surveillance requirements.
- Assessment of fitness for work during and after illness/disease onset and recommending adjustments and restrictions to reduce absence costs.
- Employee Assistance such as Counselling, CBT, EDMR.
- Physiotherapy.

The main OH provider was Health Partners, with Employee Assistance provided by PAM Assist and Physiotherapy provided by Framework.

4.1 OH (Management) referrals

Table 5 below shows the number of referrals made to our OHP. These are mainly made by managers in relation to employee attendance issues, but occasionally may be made to request advice in cases where there has not been any absence.

The number of management referrals has decreased partly due to a change in provider in April 2023 which saw a high number of referrals submitted in 2022/23 before the change took place. However, there was a significant increase in the number of management referrals requiring an Occupational Health Physician which lead to greatly increased costs. The number of pre employment screening requests reflects recruitment activity across the Council.

TABLE 5 – REFERRALS TO OCCUPATIONAL HEALTH SERVICE – CONTRACT USAGE				
Referral Type	Number of referrals 2020/21	Number of referrals 2021/22	Number of referrals 2022/23	Number of referrals 2023/24
Management referrals	365	489	511	353
Pre employment screening	318	439	562	473
Case conferences	0	0	0	1

4.2 Health surveillance

Health surveillance checks are required by legislation and include checks for:

- Noise Induced Hearing Loss;
- Hand Arm Vibration Syndrome;
- Occupational Asthma / lung function;
- Occupational Dermatitis (skin);
- Night worker medicals;

Table 6 below shows the number of staff attending OH for statutory health surveillance appointments over the last three years. There are 277 individual staff members currently included in the health surveillance programme and 39 staff on the night worker medicals programme.

Health Partners provide the initial surveillance checks in a mobile van which attends Council workplaces for employees to attend their appointments. This reduces the time away from work for employees to attend.

	2021/22	2022/23	2023/24
HAVS	29	68	114
Audiometry	58	124	136
Skin checks	108	199	234
Lung checks	108	201	234
Night worker assessment	23	5	2

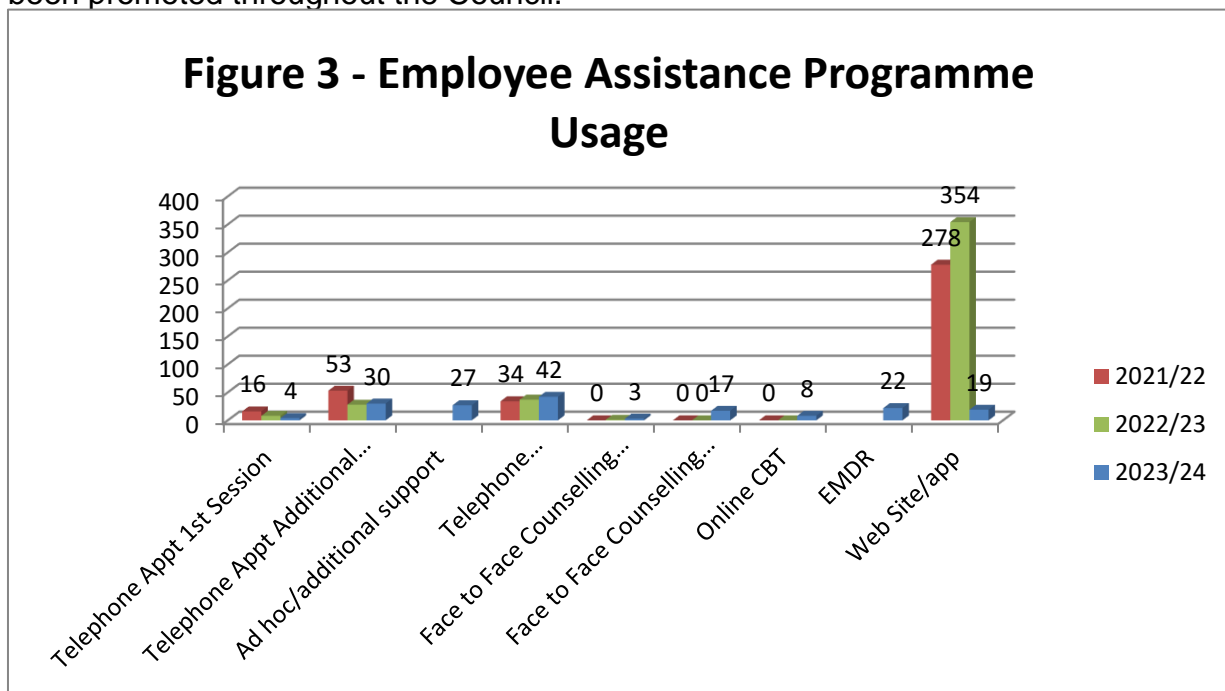
* Health surveillance checks are cyclical, some of which take place on a 3 year rotation. These figures highlight the usage of the contract and are not performance indicators.

Where symptoms are identified during routine health surveillance managers are then provided with recommendations from OH in order to ensure exposures are reduced. A structured feedback form is now used to ensure the outcome of health surveillance appointments is formally passed to staff.

4.3 Employee Assistance Programme

The Employee Assistance Programme provides for online and telephone assistance on a wide range of topics. If more specific support is provided such as counselling, Cognitive Behaviour Therapy (CBT) or Eye Movement Desensitization and Reprocessing (EMDR), this is charged separately to the relevant service.

Figure 3 shows the use made of this provision over the last three years. A total of 981 contacts were made with PAM Assist, with most types of access seeing a small increase. The PAM Assist website was withdrawn in April 2023 and replaced with an app which has been promoted throughout the Council.



The topics for contact are summarised in Table 8.

TABLE 8 – Employee Assistance Topics			
Topic	2021/22	2022/23	2023/24
Bereavement		5	1
Covid-19	1		
Domestic Violence			1
Family & Relationships	3	1	1
Finance		3	
Legal Advice	2	2	
Mental Health	18	18	51
Traumatic Incident			2
Workplace Conflict	1		1
Work Related Stress		5	1
Work / Life Balance		1	
TOTAL	25	35	58

4.4 Physiotherapy

The primary purpose of the Physiotherapy Service is to either prevent absence or to facilitate a return to work as a result of a musculoskeletal injury or illness. The Service was set up as part of the Council's absence management initiatives with the aim being to provide faster access to physiotherapy as staff could wait several months for NHS provision. The physiotherapy provision is delivered by 'Frameworks Clinics'.

There were 26 referrals to Physiotherapy with 57 appointments during 2023/24.

5. STRESS RISK ASSESSMENT

Stress risk assessments aim to assist managers in the identification of stressors and the subsequent identification of risk control measures. Table 9 below summarises the demand for assessments from each Service. The number of assessments has been increasing steadily.

TABLE 9 – Stress Risk Assessments by Service 2021-24			
	2021/22	2022/23	2023/24
P&P	4	2	3
People	23	28	25
Place	7	9	6
HSCP	1	5	3
Total	35	44	37

Work was undertaken throughout the year to develop an online version of the assessment in order to streamline the process. It is hoped this will launch early in 2024/25.

6. PRIORITY AREAS FOR IMPROVEMENT

While good progress has been made in health and safety performance, there are still significant challenges to ensure robust Health & Safety arrangements are in place across the Council.

The Health & Safety and Wellbeing Strategies set the framework for our improvement activity over the coming year. During 2023/24, progress against these indicators with 11 now progressing as planned, 10 progressing out with expected timescales and 1 with little or no progress (9 are not expected until 2024/25). The key priorities for 2024/25 will be:

- 1) Rollout of a robust audit programme including visits and topic audits by managers, both with the involvement of trade union colleagues.
- 2) Ensuring the roll out of the Health & Safety induction programme as part of the wider review of the Corporate Induction process.
- 3) Development of a Competency Matrix outlining the key skills and knowledge required to work safely in different roles.
- 4) Completion of a follow up Behavioural Safety Culture Study to measure progress since the initial study in 2022.
- 5) Development of Key Performance Indicators for Health & Safety for each service to reflect the different risks and cultural maturity across the Council.
- 6) Implementation of a Wellbeing Campaign including:
 - a. Renewal of the Healthy Working Lives group
 - b. Rollout of Wellbeing Champions across the Council
 - c. Rollout of online and team Stress Risk Assessments

7. CONCLUSIONS

The aim of this report is to review H&S performance and to provide general assurance on the level of compliance with statutory requirements. From the review limited assurance can be provided on the uniform compliance with statutory H&S duties across the Council. This is defined by Internal Audit as

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.

While pockets of good practice exist, there is still significant work to do to ensure that this is embedded across all service areas.

Significant work has been undertaken to build the foundations of a strong Health and Safety Management System. 1 policy has been developed and eight reviewed over the past year. 66 risk profiling meetings have been carried out, building up a picture of the risks across the Council. A total of 78 training courses were undertaken during the period. This meant good progress against the key performance indicators outlined in the Health & Safety strategy.

The key area of work towards the Wellbeing strategy was to increase Wellbeing awareness, engagement and training. All managers have been offered training in Mental Health awareness to support this. A Wellbeing article is included in every issue of Connected and messages with different opportunities to improve wellbeing were sent to managers throughout the year.


A key role for the Health & Safety Team is to share good practice to help those who may not be performing as well. The development of the Evotix system is greatly assisting with this as many aspects can be copied across from one team to another.


A key challenge for the team over the next year will be to ensure that Health & Safety remains a priority in all areas of the Council despite a challenging financial picture and increased demand for Council services.

The H&S Team will continue to closely monitor performance and work towards reducing the key risks facing the Council as detailed above; adjusting priorities as required in order to safeguard the health, safety and wellbeing of staff, as far as is reasonably practicable.









Health & Safety Strategy Progress as at 31st March 2024


Appendix 1


 Progress in line with expectation

 Some progress but not as much as expected.








 No/Minimal progress

Theme 1: Leadership & Management					
Objective	KPI	Success indicator	Owner	Status	Commentary
1.1 Maintaining and strengthening an effective communication system through the Council's management structure	Record of corporate and service health and safety meetings, publication of health and safety briefings. Number of Toolbox talks delivered at service levels.	Meetings are being held and accurate minutes are kept and published.	Senior Managers /H&S Team		21 meetings recorded between April 2023 and March 2024
		Toolbox talks are recorded and uptake reported through the SLG and published on the Council intranet.			303 toolbox talks recorded.
1.2 Demonstrating that Health and Safety management is integrated in all business decisions.	Inclusion of health and safety consideration as part of the decision making process.	Documented evidence that health and safety is being considered e.g. where there is a planned reduction in staff have H&S considerations been considered and risks identified.	SLG / Senior Managers		Committee template change being considered by SLG
1.3 Maintaining regular reviews of health and safety performance.	Health and safety audit programme in place including thematic audits of service areas.	Successful completion of audit programme. Two thematic audits per year and publication of all completed health and safety management audit findings.	H&S Team		Risk profiling exercise ongoing to inform future Audit programme.
1.4 Ensuring appropriate resources are provided for the effective management of health and safety.	Inclusion of appropriate health and safety considerations as part of the budget setting process.	Evidence of resource allocation for compliance with health and safety legislation.	SLG		All budget proposals must identify H&S risks of the proposal being accepted.
1.5 Ensuring all staff receive appropriate Health and Safety induction and training.	All new staff complete the health and safety induction programme.	Records of completed training are up to date and reported to management.	Line Mangers / H&S Team		6 completed but full roll out delayed as part of wider programme on induction.
1.6 Ensuring strategic health and safety aims are communicated and embedded throughout the Council.	Strategy communicated across Council on approval.	Strategy is communicated to all staff via health and safety briefings. Engage with staff during premises and site visits to ensure cascaded, understood and is being effectively implemented.	SLG/ Line managers /H&S Team		Ongoing articles in Connected. Email cascades on different topics.
1.7 Develop communications plan in conjunction with Communications Team to ensure ongoing delivery of key health and safety messages	No of Comms campaigns delivered	Health and Safety messages communicated to all levels of the organisation using the most effective channels	Comms Team / H&S Team		First one expected September 2024.

 Progress in line with expectation

 Some progress but not as much as expected.

 No/Minimal progress


Theme 2: Competence					
Objective	KPI	Success indicator	Owner	Status	Commentary
2.1 Ensuring we have competent staff who ensure all policies and procedures are up to date and reflect best practice.	Development of health and safety competency matrix for each job role.	Progressive implementation of competency matrix. Up to date policies, procedures and risk assessments in place.	H&S Team / Senior Managers	- 	Expected early 2025 Programme of policy reviews in progress. Risk Assessment review in progress.
2.2 Making sure internal policies, procedures, guidance and advice are understood and easily accessible to staff and, where applicable, visitors and contractors.	Development and deployment of learning and development tools and information sources suited to the needs of all levels of staff within the Council. Clear improvement in the results of the Behavioural Safety Culture Study.	Increased understanding and wide spread use of the learning and information resources provided. Regular reporting of toolbox talks and uptake of mandatory core H&S training to SLG. This will include the use of Clacks Academy and bespoke tools for hard to reach staff. Improvements in results of Behavioural Safety Culture Study, completed biennially. Aim to reach Proactive level by 2024.	H&S Team / Line Managers	 	Regular reporting is now in place. Still some gaps in the uptake of mandatory training, although results last year were significantly better than previous years. Delayed until October 2024 due to other work.
2.3 Ensuring staff are aware of how to they can access competent and professional advice.	Level of contact established between staff and the Health and Safety Team.	Increased contact with Health and Safety Team from staff at all levels within the Council. Promotional Campaign of who the H&S Team are, their role and how they can be contacted.	H&S Team	 	Attendance at team meetings across the organisation. Connected article Spring 2024.
2.4 Using appropriate risk management/ risk assessment techniques across all service areas.	Level of use of the health and safety risk management tools and forms provided by the Health & Safety Team	Increase in the number of appropriate forms used and submitted to the H&S Team. Increased use of technological solutions such as Evotix Assure.	Senior Managers		Risk Assessments, COSHH Assessments, and DSE Assessments starting to be used on Evotix
2.5 Ensuring comprehensive training programs and opportunities are available to staff to ensure they develop the right skills and knowledge.	Number of appropriate Health & Safety courses available to staff.	Increased take up of health and safety training opportunities in all formats i.e. e-learning, classroom based learning and blended learning formats.	H&S Team / Line Managers		31 Clinical Waste, 48 Ladder Training, 96 First Aid (various), 86 Fire Warden, Premises Duty Holder 25, Manual Handling 7, IOSH 30.


🟢 Progress in line with expectation

⚠️ Some progress but not as much as expected.



🔴 No/Minimal progress


Theme 3: Risk Management					
Objective	KPI	Success indicator	Owner	Status	Commentary
3.1 Systematically identifying all hazards across the Council.	Risk assessment programme developed and in place.	Year on year increase in the number of risk assessments documented with their findings implemented appropriately.	Line Managers	⚠️	1245 Risk Assessments submitted and in process of review. Some gaps still likely.
3.2 Ensuring that health and safety is always an integral part of the planning and review processes at Council and directorate/service area levels.	Documented evidence of the inclusion of relevant health and safety matters e.g. Bipartite minutes, TU Management, Executive H&S, Operational H&S, Budget discussions	Evidence of the positive impact health and safety considerations have made during the processes.	SLG	-	H&S is a standing item on all Bipartite, TU/Management meetings but no formal way of recording.
3.3 Ensuring the effective implementation of the Council's fire safety policy in all premises	Implementation of actions from fire risk assessment programme for all Council owned buildings.	Fire risk assessment findings/recommendations effectively implemented. Escalation process in place for any continued non-compliance	Premises Duty Holders / Property Team / H&S Team	⚠️	30 actions identified. 8 completed and 2 in progress. Regular reports to SLG on issues of non-compliance.
3.4 Developing a suite of lagging / leading health and safety performance indicators.	Suite of indicators developed.	Staged introduction of indicators based on service area maturity levels.	H&S Team / Senior Managers	-	Expected September 2024
3.5 Ensuring a robust Health and Safety Audit programme is in place	Areas audited according to audit plan.	Year on year increase in audit and inspection activity carried out by managers. Year on year improvement in audit outcomes measured with the audit finding implemented by the agreed time scale.	Line Managers H&S Team / Line Managers	-	Risk profiling programme ongoing which is the first step in setting up the self-audit programme.
3.6 Improving reporting, recording and investigation of accidents, incidents and near misses.	All incidents are reported timeously and investigated.	Levels of reporting & investigation increased. No adverse outcomes from enforcement agency follow-up.	Senior Managers	🟢	Incidents reported increased 240%. Within 5 days – 94%. Investigated – 72%. No enforcement action against Council.


 Progress in line with expectation

 Some progress but not as much as expected.

 No/Minimal progress



Theme 4: Health & Wellbeing					
Objective	KPI	Success indicator	Owner	Status	Commentary
4.1 Promoting and encouraging participation and support initiatives that enhance occupational health and wellbeing for staff.	Greater awareness amongst staff of occupational health and wellbeing issues.	Reduction in reporting of occupational health and wellbeing issues. Increased uptake in wellbeing initiatives.	Senior Managers	-	Expected mid 2024
4.2 Implementing the measures outlined in the Mental Health & Wellbeing Strategy.	Increased competence in supporting mental ill-health related issues	Increase in managers and staff trained to support mental ill health.	H&S Team		171 managers trained. Identification of Wellbeing Champions who will receive training ongoing.
4.3 Promoting and maintaining a Healthy Working Lives programme	Activities and promotions aimed at the health and wellbeing of staff	Increase in employees taking up activities to support their health and wellbeing.	H&S Team		Weekly walking sessions. Weekly Smoking cessation clinics, Alcohol Awareness sessions, Mental Health week promotion, PAM Assist promotion.

 Progress in line with expectation

 Some progress but not as much as expected.

 No/Minimal progress

Theme 5: Collaborative and Partnership Working


Objective	KPI	Success indicator	Owner	Status	Commentary
5.1 Developing initiatives to encourage collaborative/partnership working with key stakeholders, partners and union colleagues.	Progress made with joint working between employee representatives, management and the Health and Safety team.	Effective joint inspections, task based risk assessments and health and safety initiatives. Number and frequency to be agreed.	TUs / H&S Team	-	Expected September 2024
5.2 Ensuring appropriate and effective communication channels exist for the dissemination of all health and safety information.	Increased take up of available health and safety resources.	Greater health and safety awareness throughout the workforce, evidenced through health and safety management audits, risk assessment reviews and training outcomes. Improved performance in Behavioural Safety Culture Study.	H&S Team / Comms Team		Biennial only – expected October 2024
5.3 Developing occupational health and safety system in accordance with HSE H&S management system (HSG65) principles.	Quarterly update reports and annual meetings with managers.	Increased awareness and ownership of safety system evidenced, evidenced through health and safety management audits, risk assessment reviews etc.	H&S Team / Strategic Directors / Senior Managers	-	Expected early 2025
5.4 Identify, develop, implement and embed technological solutions to improve compliance monitoring and reporting arrangements	Solutions reduce burden of compliance monitoring.	Evidence of improved compliance recorded through systems such as Evotix.	H&S Team		Risk, DSE & COSHH Assessments on Evotix. PVP, Stress and Audit solutions all in development.
5.5 Maintaining effective and efficient management and control of contractors within our premises and on our work sites.	All contractors engaged by the Council have been subject to a health and safety management system /competency assessment evaluation.	All contractor HS documentation evaluated prior to the commencement of work and the results published on Evotix. Effective co-operation and consultation maintain with contractors regarding Council expectations.	Senior Managers	-	Expected early 2025


✔ Progress in line with expectation

⚠ Some progress but not as much as expected.





● No/Minimal progress


Objective 1: Promote and improve positive mental health and wellbeing for all employees					
Priorities	Actions	Indicators of Success	Owner	Status	Commentary
1.1 Improve employees awareness of mental health and wellbeing	Programme of mental health awareness training in place for managers and staff	<ul style="list-style-type: none"> Number of staff attending training 	H&S team / Senior Manager	✔	171 managers trained. (226 cumulative) Identification of Wellbeing Champions who will receive training ongoing
1.2 Promote and support good lifestyle choices, and support employees to better manage their psychological wellbeing and build resilience	Continue to develop and promote good lifestyle choices activities through the Healthy Working Lives group.	<ul style="list-style-type: none"> Number of activities held, and staff engagement in activities. 	Healthy Working Lives Group.	●	A number of key personnel on the HWL group have left – action being taken to revitalise the group. Smoking cessation clinics, alcohol awareness training introduced and existing supports still available and promoted.
1.3 Ensure health promotion and health checks are in place to support employees stay healthy and identify early signs of serious health issues.	Continue to offer health promotion activities and routine health checks for employees across a variety of Council sites.	<ul style="list-style-type: none"> Number of staff engaging in routine health checks. 	Healthy Working Lives Group	⚠	Health checks are available to staff through NHS. Uptake is low and work will be progressed to raise awareness in order to increase uptake.
1.4 Promote and support employees' financial wellbeing	Offer opportunities to employees to become more aware of, and better manage, their finances.	<ul style="list-style-type: none"> Number of opportunities and programmes offered. Number of staff accessing opportunities 	Healthy Working Lives Group	⚠	Regular pension/AVCs webinars are available for staff. In addition preparing for retirement course are offered across the Council. Online support through staff benefits and employee assistance portals to help staff manage their money.


 Progress in line with expectation

 Some progress but not as much as expected.





 No/Minimal progress

Objective 2: Promote an open and supportive leadership culture where mental health and wellbeing issues can be raised and dealt with effectively.					
Priorities	Actions	Indicators of Success	Owner	Status	Commentary
2.1 Ensuring managers have the skills to support an open leadership culture	Continue to ensure that suitable training is provided for managers at all levels to change the leadership culture.	<ul style="list-style-type: none"> Numbers trained Improved outcomes in Staff Survey. 	SLG & HR&WD		37 courses run and programme ongoing.
2.2 Ensuring opportunities are created where mental health and wellbeing can be discussed.	Revamp of PRD/121 process to ensure wellbeing covered as part of these discussions.	<ul style="list-style-type: none"> Revised PRD/121 process developed and implemented. 	SLG & HR&WD		Constructive Conversations launched May 2023.
Objective 3: Ensure effective and consistent wellbeing communication to help identify and tackle organisational issues that negatively affect mental health and wellbeing within teams.					
3.1 Improve wellbeing Communication	Develop and implement a clear wellbeing communication plan, including a more interactive staff wellbeing hub and opportunities to engage hard to reach groups and those working from home.	<ul style="list-style-type: none"> Wellbeing communication plan in place and actions completed. 	H&S and Communications Teams		Plan to be developed in conjunction with plan for H&S strategy.
3.2 Enhance Wellbeing Engagement	Collect feedback from staff about wellbeing activities and act on this.	<ul style="list-style-type: none"> Improved results in staff wellbeing questions within staff survey 	Healthy Working Lives Group / HR&WD		Results in the 2023 staff survey show that mental and physical wellbeing has decreased since 2021


 Progress in line with expectation


 Some progress but not as much as expected.


 No/Minimal progress

Objective 4: Adopt and implement a more proactive approach to managing work related stress.					
Priorities	Actions	Indicators of Success	Owner	Status	Commentary
4.1 Ensuring sources of work related stress are identified; stress risk assessments carried out and outcomes of risk assessments are acted upon.	Carry out team based stress risk assessments to identify the likely sources of stress and ensure suitable control measures are put in place, and regularly reviewed and updated	<ul style="list-style-type: none"> Number of stress risk assessments and actions completed 	H&S Team. Senior & Line managers, Team leaders.		1 team risk assessment carried out and action plan developed. Tool being developed on Evotix to support further roll out.
4.2 Manage organisational and staff changes in a manner that does not lead to stress	Communicate and promote the Council's Change Protocol to all managers and team leaders, and ensure it is followed.	<ul style="list-style-type: none"> Increased understanding and compliance with the change protocol. 	SLG / HR & WD		Ongoing engagement with services as they seek to restructure.
Objective 5: Provide employees experiencing mental health and wellbeing problems with access to professional assistance and support					
5.1 Provide occupational health support, employee assistance programme and other relevant support	Increase awareness and understanding of the benefits of the wide range of supports available to staff.	<ul style="list-style-type: none"> Increased uptake in programmes we can monitor Staff survey results indicate better awareness of support. 	Healthy Working Lives Group		1214 OH appointments and 128 EAP contacts. Staff survey shows 72% of employees know how to access support.
Objective 6: Reduce barriers to employment and support employees who have experienced, or are experiencing, mental health and wellbeing problems/issues.					
6.1 Put in place supportive arrangements and promote good rehabilitation practices	Ensure relevant HR policies and procedures are in place and used appropriately by managers.	<ul style="list-style-type: none"> Number of employees who have, or experiencing mental health, kept in work. 	HR & WD / Line Managers.		Maximising Attendance Policy & Procedure reviewed June 2023.

Wellbeing Strategy Progress as at 31st March 2024

 Progress in line with expectation

 Some progress but not as much as expected.

 No/Minimal progress

Report to: Audit and Scrutiny Committee

Date of Meeting: 24 October 2024

Subject: Regulation of Investigatory Powers (Scotland) Act 2000

Report by: Senior Manager Legal & Governance

1.0 Purpose

- 1.1. To provide an update to Committee on the Council's use of The Regulation of investigatory Powers (Scotland) Act 2000 (RIPSA) during the period March 2023 to April 2024.

2.0 Recommendations

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

3.0 Considerations (Background)

- 3.1. In limited circumstances, it may be necessary for Clackmannanshire Council employees, in the course of their duties, to make observations of a person in a covert manner (i.e. without that person's knowledge). Actions of this sort are potentially intrusive and may give rise to legal challenge. RIPSA was introduced to make sure that such surveillance was properly regulated and to ensure compliance with Human Rights legislation. There are statutory codes of practice which sit alongside the Act.
- 3.2. The Council has a RIPSA Policy, along with staff guidance and standard forms, which require completion and authorisation by the Chief Executive or a Director who are the Council's Authorising Officers.
- 3.3. No authorisations were granted under RIPSA during the period March 2023 to April 2024.
- 3.4. The Council is subject to an inspection on its use of RIPSA powers by an inspector from the Investigatory Powers Commissioner's Office (IPCO) every three years. Our next inspection is due in June 2025. Ahead of the next inspection the Council's RIPSA policy, associated forms and guidance documentation will be reviewed.
- 3.5. Updated RIPSA training will be undertaken by Authorising Officers and the Coordinating Officer due to changes in staff.

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

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

Complies with relevant Council Policies

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".

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)

Yes (please list the documents below) No

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Evelyn Paterson	Senior Governance Officer	x2112

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Strategic Director – Partnership and Performance	

Report to Audit & Scrutiny Committee

Date of Meeting: 24 October 2024

Subject: Partnership & Performance: 2023/24 Year End Business Plan Update

Report by: Strategic Director, Partnership & Performance

1.0 Purpose

- 1.1. The report updates the Committee on the year-end status of the 2023/24 Partnership and Performance Business Plan.

2.0 Recommendations

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

3.0 Considerations

- 3.1. Partnership & Performance delivers a diverse range of services, including a number of statutory and essential support functions. This report provides the Committee with an update on performance, risks and achievements, relating to the Business Plan 2023/24 agreed by Council in autumn 2023. (link can be found at <https://www.clacks.gov.uk/document/meeting/1/1202/7748.pdf>)
- 3.2. Partnership and Performance continues to play a key part in the coordination and management of response, transformation and business as usual activity. This work ranges from emergency planning, business continuity and major incident response; communications; health and safety; governance improvement actions and further developments in digital approaches.
- 3.3. Appendix 1 provides a more detailed description of performance and risk within our Business Plan, this cover report draws out a number of highlights, including achievements and areas for improvement.

3.4. HR and Workforce Development

- 3.5. Ongoing progress continues to be in a number of areas. This includes:
- 3.6. Further development work with the HR Chatbot, utilising AI technology so as to streamline the process for answering common HR related queries. During the period, the HR Chatbot was developed and refined by colleagues in the HR Admin and Digital Transformation teams, with further testing now needed prior to roll out.
- 3.7. The H&S team continue to ensure, as far as is reasonably practicable, that Council business is conducted and services are delivered without causing harm or ill health to our staff or any others affected by our activities. Work undertaken during the reporting period includes:
- Development or review of 9 policies
 - Completion of 78 training activities
 - Completion of 66 risk profiling sessions with Team Leaders
 - 172 contacts with PAM Assist and 26 referrals for physiotherapy
 - Analysis of 37 Stress Risk Assessments
 - Ongoing development of Evotix focussing on DSE self assessment, Educational Excursions, Potentially Violent People and Stress Risk Assessments
 - Support across the organisation to review and update 1254 risk assessments
- 3.8. The HR & WFD continued to innovate over the period with the use of new communication methods, including renewed use of multimedia screens within Kilncraigs, and monthly video updates from the Chief Executive sharing key messages from throughout the organisation. In addition, the Workforce Development team continues to support other service areas with multimedia production, ensuring that teams can effectively communicate their work both internally and externally.
- 3.9. Additionally, the Workforce Development team continues to deliver a range of learning and development opportunities for staff. Team members continue to deliver a range of soft skills and policy focussed courses, both hybrid (online) and face to face as part of the annual corporate training calendar, and on request (i.e. bespoke course requirements) from across Council service areas (such as supporting Education colleagues with recruitment and selection training). In addition, H&S colleagues, continue to deliver a range of courses such as First Aid, and IOSH training, in order to address critical H&S requirements from across all Council service areas.

- 3.10. The HR business partner team continue to provide a range of supports to all areas of the Council, including supporting managers with maximising attendance, capability processes, and a range of other HR services. In addition, the team delivers a range of training courses across all Council service areas so as to upskill managers in key Council HR policies and procedures.

Finance and Revenues

- 3.11. The annual budget process for 2024/25 was progressed, starting in the summer which worked towards ensuring the Council agreed a balanced budget. There was also continued oversight of an ambitious 20-year Capital Programme, supporting Be the Future, contributing significantly to an investment-led recovery in Clackmannanshire. The draft accounts for 2022/23 were also prepared and consider by Council over this period along with the majority of the external audit work.
- 3.12. Annual billing for both Council Tax and Non Domestic rates was completed in advance of the start of the 2024/25 financial year. Online forms for requesting reliefs were also developed and made available to rate payers to make it easier to apply. The customer portal for Council Tax was enhanced to allow Council tax payers to view their council tax bills on line.
- 3.13. In addition, the service continued to facilitate core governance processes, including supporting, advising and providing solutions for services with outturns, business cases and major procurement and commissioning enabling progression with Be the Future priority areas. Whilst the service has continued to face challenges with recruitment due to ongoing labour market shortages, considerable progress was made on local expenditure targets and enabling Living Wage accreditation, contributing to the Council's Community Wealth Building programme.

Partnership and Transformation

- 3.14. The service continued to improve operational service delivery across a range of areas whilst ensuring a focus on transformational activities. This work included an ongoing focus on civil contingencies response and preparedness including developments in business continuity; cyber preparedness; National Power Outage and resilient telecoms; Care for People plans and a range of exercise and debrief activity as well as supporting response and recovery during numerous weather related incidents. Events management through the Safety Advisory Group continue to work well, and collaboration on community based events including Armed Forces Day and Freedom of Clackmannanshire provide good examples of partnership working. Work with community resilience groups has continued to go from strength to strength over the summer months with arrangements well-embedded in a number of communities.. Preparatory work has also continued ahead of the Protect Duty and is well underway.

- 3.15. An ongoing focus on customer service continued. The refresh of the Customer Charter and Customer Contact Policy; provision of training for all customer services staff and planning for reopening Kilncraigs reception were all completed in early 2024.

ICT and Digital Transformation projects continued at considerable pace and have included the implementation of a new telephony system, major security programme of work for the reaccreditation of Public Sector Network compliance, Implementation of ICT capital programme including future ways of working; IT infrastructure improvements and supporting the continued roll out of digital devices and ICT equipment in schools, roll out of a technical design authority and Programme and Risk Management Office for IT and Digital, preparatory information security work and foundation work to enable migration to Microsoft applications. The service provided considerable support to a number of core Council and partnership strategies, including a significant period of engagement on a new Wellbeing LOIP with Clackmannanshire Alliance Board members and communities and a refreshed statement of Corporate Priorities. Support on consultation of key strategies and budget engagement was also delivered in the reporting year.

Legal & Governance

- 3.16. Similar to many services, Legal & Governance has continued to see volatility during a period of high demand for its services, with a number of increasingly complex projects developing through Be the Future and Transformation. The service continues to work towards a redesign to improve overall capacity and resilience.
- 3.17. The Legal Services has lost legal officers due to retirement and/or general turnover. Recruitment of solicitors has been very challenging in a very competitive market but the demand for legal advice remains and/or has increased. New legislation, service requirements and reactionary work continue to impact on the legal service provision for the Council.
- 3.18. The Licencing. Team continue to support Licencing Board responsibilities, with increased demand. A major achievement included a significant development in Short Term Lets regulations introduced during the year in line with legislative requirements.
- 3.19. Information Governance service was strengthened with the recruitment of a Records Management officer as well as Data Protection lawyer. Information Governance continues to work closely with services and their monitoring officers in terms of training and general assistance. The Customer Service Hub software specific to Freedom of Information/Subject Access Requests was rolled in 23/24 which has provided a comprehensive tool to record and manage such requests from the public.
- 3.20. The public archive service was fully restored in 2022, with continuing high demand. The Registrar continues to provide an important public service to citizens in the registration of births, marriages and deaths and goes over and above what is required. The Scotland's People service is fully reopened and the team continued to provide a high quality Scottish Certificates service.

- 3.21. Risk and performance management staff overhauled the cross service risk and integrity forum and ensured the Council’s public performance reporting system remained maintained to a high standard. This included reporting of a number of statutory reports, including the Local Government Benchmarking Framework and complaints reporting. The team is also instrumental in facilitating submission of the Annual Governance Statement as part of the annual accounts.

Conclusion

- 3.22. Partnership and Performance continues to demonstrate impact in terms of delivering business critical and essential governance functions, whilst also playing a crucial role in enabling delivery of the Council’s transformational priorities, whether through Be the Future or the supporting an investment-led recovery through the capital plan.
- 3.23. Not all of the intended actions within the 23/24 plan have been delivered to date, h these actions have been taken forward into the 24/25 business plan, agreed by Council in August 2024.. Staff continue to be stretched and tested over a prolonged period, and capacity and skills gaps have impacted on some plans. Despite ongoing challenges and risks, whether these are inflation, cyber security or labour supply, the Portfolio demonstrates achievement and response in the context of enabling delivery of Council priorities. This is testament to the flexibility, expertise, experience and resilience of its many dedicated staff.

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 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**

- Complies with relevant Council Policies

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 Not applicable

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 – 2023/24 Performance Report

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

Business Plan 2023/24-23 (link can be found at <https://www.clacks.gov.uk/document/meeting/1/1202/7748.pdf>)




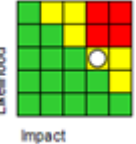













Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Chris Alliston	Strategic Director	2184

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Strategic Director	

Key to symbols used in this report

PIs		ACTIONS		RISKS	
Long Trend (Overall trend over longer term)	Status (Compares actual performance with target)	Status	Current Rating Likelihood x Impact (1 - 5)	Status	
 Performance has improved	 Alert	 Completed		 Rating 16 and above	
 Performance has remained the same	 Warning	 In progress/Not started		 Rating 10 to 15	
 Performance has declined	 OK	 Check progress		 Rating 9 and below	
 No comparison available - May be new indicator or data not yet available	 Unknown	 Overdue	The likelihood of a risk occurring, and the impact if it does occur are each scored on a scale of 1 to 5, with 1 being the least likely or the least significant impact. Detailed guidance on scoring is provided in the Risk Management Policy and guidance.		
		 Cancelled			

Key Organisational Performance Results

Code	INDICATOR	2022/23	2023/24	2023/24	2023/24	Lead
		Value	Target	Value	Note	
ALL FRD L&D	Instances of Fraud detected	0	n/a	0	No recorded incidents of fraud in the recorded period.	Senior Manger Legal & Governance
ALL HO1 HWD	Percentage of Health & Safety risk assessments up to date – Council	40%	100%	70%	All teams have now submitted at least one assessment. Work ongoing with managers to ensure assessments are appropriate and complete. Risk profiling exercise being concluded with support from the WFD team. IOSH Managing Safely training continues to be rolled out providing the basis for managers to understand and identify H&S risks.	Senior Manager HR & Workforce Development

Code	INDICATOR	2022/23	2023/24	2023/24	2023/24	Lead
		Value	Target	Value	Note	
ALL AB1 GOV	Average FTE days lost through sickness absence per employee (All Council staff)	14.02	8.5	14.9	<p>The average FTE days lost for 23/24 was 14.9 days as compared to 14.02 for 22/23. As was previously advised to Committee a number of measures are in place to support attendance including a comprehensive maximising attendance policy and procedure, mental health and wellbeing policy, and wellbeing strategy. Absence reporting is a standing item at bipartites which includes figures on completed return to works and support and guidance – this is discussed in detail at each meeting. In addition, we continue to offer a range of support measures for wellbeing which are available on the council website and these resources are regularly updated.</p> <p>HR also continue to work with services to ensure appropriate supports are in place but also that the relevant agreed process are being followed.</p>	Senior Manager HR & Workforce Development

Code	INDICATOR	2022/23	2023/24	2023/24	2023/24	Lead
		Value	Target	Value	Note	
P&P CNQ BUS	% Councillor Enquiries responded to within timescale - Partnership & Performance	62%	100%	75%	The service received 4 Councillor enquiries. 1 was not responded within the timeframe. Though the service has not met its target, continued efforts are being made to do so.	Strategic Director - Partnership & Performance
P&P C02 CUS	% formal complaints closed within timescale - Partnership & Performance	33%	100%	63.6%	11 complaints were received and 7 were responded to within the timescales The performance trend is positive with the percentage of formal complaints managed with the timeframes, although the service remains some way of reaching the 100% target. An ongoing focus is being maintained on performance and a positive direction of travel can be evidenced.	Strategic Director - Partnership & Performance
P&P C04 CUS	% formal complaints dealt with that were upheld/partially upheld - Partnership & Performance	54%	N/a	27%	Of the 11 complaints received 3 were upheld and 8 not upheld,	Strategic Director - Partnership & Performance
P&P FOI GOV	% Freedom of Information requests responded to within timescale - Partnership & Performance	88%	100%	67.9%	84 FOIs were received, 27 were responded to out with the 20 day period, The unfavourable movement is being monitored, with continued efforts to improve performance.	Senior Manager - Legal & Governance


Code	INDICATOR	2022/23	2023/24	2023/24	2023/24	Lead
		Value	Target	Value	Note	
P&P MPQ BUS	% MP/MSP enquiries responded to within timescale - Partnership & Performance	50%	100%	25%	4 enquiries were received with 3 responded to out with timescale.	Strategic Director - Partnership & Performance



Partnership & Performance: People Results





Code	INDICATOR	2022/23	2023/24	Q4 2023/24	2023/24	Lead
		Value	Target	Value	Note	
P&P AB1 GOV	Average FTE Days Sickness Absence (Partnership & Performance)	8.85	8.5	9.99	The average FTE days sickness for 23/24 was 9.99 days lost as compared to 8.85 days lost for 22/23. A number of longer-term absences have contributed to the increase in levels within the portfolio. These are managed in line with Council procedures and appropriate and supportive interventions put in place.	Strategic Director - Partnership & Performance

Improvement Actions




Code	ACTION	By When	Progress	Expected Outcome	Latest Note	Lead
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Code	ACTION	By When	Progress	Expected Outcome	Latest Note	Lead
NEW	Co-ordinate major incident response/recovery and ensure that statutory plans for resilience are in place, updated and tested as part of a scheduled programme of work. This includes implementing workforce development around Integrated Emergency Management and Business Continuity Management.	31-Mar-2024	100%		Over the reporting period work has been taken forward in preparation for the new Protect Duty (Martyn's Law) and Clackmannanshire Council had led the development of a regional National Power Outage framework and has contributed to the refresh of Fuel and Care for People plans. As part of the Scottish Risk Assessment work has also been taken forward to ensure preparedness in respect of Cyber Security. Pro-active work to further develop corporate and service business continuity plans and arrangements has also been taken forward with support provided to key service areas. Multi-agency Safety Advisory Groups have continued to be implemented to ensure public events are carried out safely; and engagement work with Community Resilience Groups continues with arrangements working well. Over the reporting period a number of incidents have required a coordinated response and recovery; most notably around severe and adverse weather events.	Strategic Director - Partnership & Performance





Code	ACTION	By When	Progress	Expected Outcome	Latest Note	Lead
NEW	Ensure robust plans and processes are in place for managing CONTEST risks and ensuring compliance with statutory duties	31-Mar-2024	<div style="width: 100%;"><div style="width: 100%;"></div></div> 100%		Plans are in place to ensure compliance with the national CONTEST Strategy with oversight of this work provided through the Risk and Integrity Forum. Nationally work is being taken forward to review the Prevent guidance for authorities along with revised training models. Prevent remains part of the Councils mandatory training programme for all employees. Arrangements are in place for Prevent Multi-agency Panels (PMAP) and training has been undertaken by key staff on the processes to ensure compliance with Prevent duties. Early preparatory work is underway for the new Protect Duty which is anticipated to commence in 2025. This duty has requirements for buildings and premises security arrangements with an audit across Clackmannanshire on the implications and requirements for this work well underway. The service continues to engage with national and regional multi-agency groups relating to CONTEST delivery.	Senior Manager Partnership & Transformation
P&P 20 003	Support consultation and engagement activities (budget and corporate strategies).	31-Mar-2024	<div style="width: 100%;"><div style="width: 100%;"></div></div> 100%		Significant engagements undertaken and completed on LOIP and budget. Consultation has also taken place on a number of significant corporate strategies including on the Sport and Active Living refresh; Anti-social behaviour strategy and Accessibility Strategy. Where appropriate feedback has been reported using the 'you said we did' functionality on Citizen Space.	Senior Manager Partnership & Transformation







Code	ACTION	By When	Progress	Expected Outcome	Latest Note	Lead
P&P 20 004	Develop and publish key corporate and partnership strategies and annual reports to comply with statutory reporting duties.	31-Mar-2024	<div style="width: 100%;"><div style="width: 100%;"></div></div> 100%		Corporate and partnership strategies relating to legislative requirements are up to date with plans published as required	Senior Manager Partnership & Transformation
P&P 20 005	Refresh our Corporate Communications Strategy, related policies and Communications channels in line with Be the Future and the Strategic Roadmap.	31-Mar-2024	<div style="width: 80%;"><div style="width: 80%;"></div></div> 80%		A corporate communications strategy has been developed which aligns with the Councils Statement of Priorities and Be the Future and is based on previous engagement. The draft plan will shortly be subject to further engagement and is anticipated to be taken forward to Council for approval later on in 2024.	Senior Manager Partnership & Transformation
P&P 20 006	Implement approved Mainstreaming Equalities and Diversity Report 2021/25.	31-Mar-2024	<div style="width: 100%;"><div style="width: 100%;"></div></div> 100%		The Council's progress on Mainstreaming Equalities and Diversity report was agreed at Council in July 2023 and published on the Council's website thereafter. Equality and Fairer Scotland Impact Assessments on key policy changes are published on the relevant section of the Councils website.	Senior Manager Partnership & Transformation
P&P 20 007	Finalise a new Wellbeing Local Outcomes Improvement Plan with Alliance partners and review Community Planning partnership structures and operating arrangements to ensure effective leadership and collaboration to implement the plan	31-Mar-2024	<div style="width: 80%;"><div style="width: 80%;"></div></div> 80%		A significant period of engagement has been carried out on the draft strategic priorities and enablers for the Wellbeing Economy Local Outcomes Improvement Plan. A draft of the plan is anticipated to be taken to Council in the Summer with the final version to be approved in the Autumn.	Senior Manager Partnership & Transformation

Code	ACTION	By When	Progress	Expected Outcome	Latest Note	Lead
P&P 20 010	Develop and deploy a refreshed Interim Workforce Plan	31-Mar-2024	<div style="width: 100%;"><div style="width: 100%;"></div></div> 100%	✔	Interim Workforce Strategy 2023-25 was approved by Council in November 2023.	Senior Manager HR & Workforce Development
P&P 20 012	Significantly extend reach of new Health & Safety Management System	31-Mar-2022	<div style="width: 100%;"><div style="width: 100%;"></div></div> 100%	✔	Ongoing progress and development of the system which will continue for the foreseeable future.	Senior Manager HR & Workforce Development
P&P 20 013	Substantially conclude and Implement P&P Redesign, including implementation of immediate workforce plan priorities	31-Mar-2024	<div style="width: 75%;"><div style="width: 75%;"></div></div> 75%	⚠	Revenues complete, though finance ongoing. ICT being progressed as part of security and M365 review and work on a capacity and skills audit which will inform the redesign. Legal & Governance complete..	Strategic Director - Partnership & Performance
NEW	Enable approved Annual Accounts	31-Mar-2024	<div style="width: 50%;"><div style="width: 50%;"></div></div> 50%	⚠	The Annual Accounts for 23/24 have been impacted by the delay in finalising the 22/23 accounts. Whilst there were capacity issues within the finance section delays for 22/23 also occurred as a result of the external auditors including change in resource and lack of sector knowledge.	Senior Manager Finance & Revenues
NEW	Ensure completion of Internal Audit Actions as per agreed timelines	31-Mar-2024	<div style="width: 50%;"><div style="width: 50%;"></div></div> 50%	⚠	Ensuring a focus on completing internal audit actions remains an important priority for the management team.	Strategic Director - Partnership & Performance


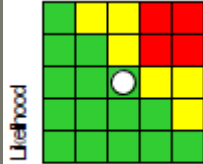
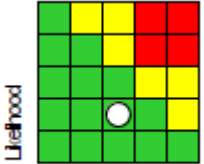
Code	ACTION	By When	Progress	Expected Outcome	Latest Note	Lead
NEW	Make required preparations for the General Election	31-Mar-2024	<div style="width: 100%;"><div style="width: 100%;"></div></div> 100%			Senior Manager - Legal & Governance
P&P 20 022	Complete a review Standing Orders & Scheme of Delegation	31-Mar-2024	<div style="width: 75%;"><div style="width: 75%;"></div></div> 75%		The Scheme of Delegation has been reviewed by the Monitoring Officer and will be submitted to Council in due course. Thereafter the review of the Standing Orders will commence.	Senior Manager - Legal & Governance
P&P 20 023	Enable an approved balanced budget 2024/25	31-Mar-2024	<div style="width: 100%;"><div style="width: 100%;"></div></div> 100%		Completed and approved by Council	Senior Manager Finance & Revenues

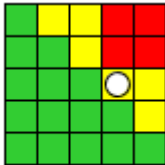
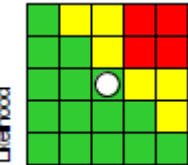
Code	ACTION	By When	Progress	Expected Outcome	Latest Note	Lead
P&P 20 028	Refresh the Councils Digital and ICT Strategy incorporating: review of appropriate plans, policies and asset plans; embed sound programme and project governance arrangements. Ensure PSN compliance and Sound Cyber Security Foundations Migration to M365 platform	31-Mar-2024	<div style="width: 75%;"><div style="background-color: #4f81bd; color: white; padding: 2px;">75%</div></div>		Significant work has been taken forward over the reporting period which has included the establishment of robust Digital and IT programme management arrangements including embedding project and programme management methodology and technical design processes. This includes the Digital and IT programme board which meets monthly. Significant focus for the Board has been around Cyber Security and Public Services Network re-accreditation, and also on migration to M365 applications. This work provides a necessary foundation for other Digital and IT work streams, including Digital transformation and implementation of M365 alongside a replacement programme of major ICT systems. Plans to refresh the Digital and IT strategies and supporting policies is part of this work. Oversight of this work is taken through the Strategic Oversight Group.	Senior Manager Partnership & Transformation
P&P 20 031	Consolidate corporate support Information management approaches and develop an action plan to address gaps	31-Mar-2024	<div style="width: 50%;"><div style="background-color: #4f81bd; color: white; padding: 2px;">50%</div></div>		New information governance officer is now in post. Work has now commenced on records management.	Senior Manager - Legal & Governance

Code	ACTION	By When	Progress	Expected Outcome	Latest Note	Lead
NEW	Review, streamline and integrate Performance Management Framework incorporating: Implementing revised Business Planning Guidance Self Assessment and Annual Governance Statement Process Improvements to management information and data Risk management Streamlined reporting	31-Mar-2024	<div style="width: 80%;"><div style="background-color: #4f81bd; height: 10px;"></div></div> 80%		New business planning guidance and corporate performance management framework approved by Council. New self assessment approach agreed and being progressed with support from the Improvement Service. A new Risk management Strategy has been approved by Council. The Annual Governance Statement process has been completed for 2022/23. Plans are well underway to consolidate and streamline planning and reporting in line with Best Value. This work will be continued throughout 2024/25 however good progress is being made.	Senior Manager Legal & Governance
P&P 21 007	Review Procurement Strategy	31-Mar-2024	<div style="width: 0%;"><div style="background-color: #4f81bd; height: 10px;"></div></div> 0%		Work has not started due to conflicting priorities as a result of major corporate procurement activity.	Senior Manager Finance & Revenues
NEW	Achieve Armed Forces Silver Accreditation	31-Mar-2024	<div style="width: 75%;"><div style="background-color: #4f81bd; height: 10px;"></div></div> 75%		Work is underway in preparation for an application for Silver level Armed Forces Employers Recognition Scheme, with applications due in Late 2024.	Senior Manager Partnership & Transformati on
NEW	Refresh the Social Media and Networking Policy and associated guidance.	31-Mar-2024	<div style="width: 50%;"><div style="background-color: #4f81bd; height: 10px;"></div></div> 50%		Work is underway to refresh the Social Media and Networking Policy and Guidance. It is anticipated this will be completed in late Autumn 2024; slightly later than the previous target date.	Senior Manager Partnership & Transformati on

Code	ACTION	By When	Progress	Expected Outcome	Latest Note	Lead
NEW	Finalise the Fraud Strategy and Fraud risk management arrangements and implementing a programme of training for Directors and managers.	31-Mar-2024	<input type="text" value="0%"/>		Initial discussions have taken place with Internal Auditors on training. There is currently no dedicated fraud resource. Currently reviewing fraud approaches and resourcing more generally.	Senior Manager Legal & Governance
P&P 21 011	Develop and deploy a refreshed Customer Charter	31-Dec-2023	<input type="text" value="100%"/>		Approved and complete.	Senior Manager Partnership & Transformation
P&P 21 012	Develop and deploy a refreshed Unacceptable Behaviour Policy	31-Dec-2023	<input type="text" value="100%"/>		Approved and complete.	Senior Manager Partnership & Transformation
P&P 21 013	Develop and deploy a refreshed Whistleblowing Policy	31-Mar-2024	<input type="text" value="100%"/>		Approved and complete.	Senior Manager Legal & Governance
P&P 21 014	Complete Financial Regulations Review	31-Mar-2024	<input type="text" value="100%"/>		Completed	Senior Manager Finance & Revenues
P&P 21 015	Complete Contract Standing Orders Review	31-Mar-2024	<input type="text" value="0%"/>		Work not started at 30/09/23 due to competing priorities and resource constraints – this will now be undertaken during 2025/2026	Senior Manager Finance & Revenues

Risk Register

ID & Title	P&P SRR 001	Breakdown or significant interruption in service provision for internal and or external customers as a result of catastrophic systems or knowledge loss or major incident.	Status		Managed By	Strategic Director - Partnership & Performance	Current Rating	9	Target Rating	6
Potential Effect	Breakdown or significant interruption in service provision for internal and or external customers as a result of catastrophic systems or knowledge loss or major incident.									
Related Actions	P&P 20 001	Co-ordinate major incident response/recovery and ensure that statutory plans for resilience are in place, updated and tested as part of a scheduled programme of work which included Covid response and recovery and EU Withdrawal risk and mitigation. Implementing workforce development around Integrated Emergency Management and Business Continuity Management will also be taken forward in 2021/22.	Internal Controls		Business Continuity Plans					
Latest Note	Concurrent risks from supply chain and labour issues, the cost of living crisis, adverse weather, geopolitical events or major outage continue to pose an ongoing risk to business continuity. IMTs continue to be convened as necessary and a substantial review of business continuity plans is being progressed. Significant efforts have been progressed to ensure the security of our networks and systems with PSN compliance likely to be achieved in 2024.									

ID & Title	P&P SRR 003	Sub optimisation of community empowerment opportunities and the risk that we will not be able to achieve our corporate priority to empower families and communities. Ineffective communication and engagement with communities may result in poor relationships, breakdown of trust and loss of confidence which impacts on the Councils reputation.	Status	▲	Managed By	Senior Manager Partnership & Transformation	Current Rating	12	Target Rating	9
Potential Effect	Sub optimisation of community empowerment opportunities and the risk that we will not be able to achieve our corporate priority to empower families and communities. Ineffective communication and engagement with communities may result in poor relationships, breakdown of trust and loss of confidence which impacts on the Councils reputation.									
Related Actions	P&P 20 003	Support consultation and engagement activities (budget and corporate strategies).	Internal Controls	Customer Consultation & Engagement						
	P&P 20 005	Refresh our Corporate Communications Strategy, related policies and Communications channels in line with Be the Future and the Strategic Roadmap.		Community Learning & Development Strategy						
	P&P 20 007	Finalise our Local Outcomes Improvement Plan and operating arrangements.		Mainstreaming Equality & Diversity						
	P&P 20 006	Implement Mainstreaming Equality and Diversity Plans.		Community Asset Transfer Guidance						
Latest Note	P&P resources for this area of work are modest however Council has agreed additional resources as part of the recent budget, which will enable capacity building, alongside 3 rd sector efforts . Engagement on the refresh of the Local Outcomes Improvement Plan 2024/34 is well underway, with plans to review the operating arrangements of the Community Planning Partnership following approval.									

ID & Title	P&P SRR 004	Ineffective or poor engagement with staff resulting in poor relations and an inability to be unable to embed our values and achieve our vision. Workforce gaps as a result of difficulties with recruitment and retention and or displacement leading to difficulties in meeting statutory or regulatory requirements both now and possibly more acutely in the future.	Status		Managed By	Senior Manager HR & Workforce Development	Current Rating	12	Target Rating	9
Potential Effect	Ineffective or poor engagement with staff resulting in poor relations and an inability to be embed our values and achieve our vision. Workforce gaps as a result of difficulties with recruitment and retention leading to difficulties in meeting statutory or regulatory requirements both now and possibly more acutely in the future.									
Related Actions	P&P 20 005	Refresh our Corporate Communications Strategy, related policies and Communications channels in line with Be the Future and the Strategic Roadmap.	Internal Controls	Staff Survey		Likelihood Impact	Likelihood Impact			
	P&P 20 010	Undertake Staff Survey		Strategic Workforce Plan						
	P&P 20 013	Substantially conclude and Implement P&P Redesign, including implementation of immediate workforce plan priorities								
Latest Note	<p>Progress continues to be made in relation to our approach to communication and engagement with staff. Various methods are being used to ensure messaging is cascaded to all levels of the organization (e.g. Video messaging, CONENCTED, Briefings, All Managers circulation) although it is recognised that there are still hard reach groups which we need to address. The most recent staff survey showed that 55% of staff responded positively to being kept up to date with what is happening in their team and around the organisation. This highlights the need for further exploration of how the Council communicates with its staff members. Further 55% of employees also feel they can access information about the Council.</p> <p>A Staff / TU working group will be created to analyse results of the staff survey and make recommendations for development. In addition, the Workforce Development & Learning team continues to develop approaches to staff communication, with monthly video updates with the CEO being agreed and rolled out (starting February 2024 and continuing for the next 12 months). Service based workforce plan for P&P has been agreed, with the WFD & Learning team continuing to support other Directorates in the creation of their plans.</p>									

ID & Title	P&P SRR 006	There is a risk that the labour shortage environment amplifies the risk of a significant governance failure that could lead to a potential for serious financial,	Status		Managed By	Strategic Director - Partnership &	Current Rating	16	Target Rating	9
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		reputational or workforce harms.				Performance			
Potential Effect	There is a risk that the current pandemic environment amplifies the risk of a significant governance failure that could lead to a potential for serious financial, reputational or workforce harms.								
Related Actions	P&P 20 006	Implement approved Mainstreaming Equalities and Diversity Report 2021/25.	Internal Controls	Internal Audit Programme					
	P&P 20 012	Embed new Health & Safety Management System		External Audit Assurance & Improvement Plan					
	P&P 20 019	Lead on the approach to deliver approved Annual Accounts		Annual Governance Statement					
	P&P 20 029	Implement Scottish Cyber Security Resilience Framework and identify associated improvement plan.							
	P&P 20 031	Consolidate corporate support Information management approaches and develop an action plan to address gaps							
	P&P 21 001	Refresh the Councils Prevent strategy and approaches including implementing a programme of training and reviewing the Prevent Multi-agency Panel (PMAP) process in line with CONTEST statutory duties and as part of the Corporate Risk and Integrity approach.							
	P&P 21 007	Procurement Strategy Review							
	P&P 21 014	Financial Regulations Review							
Latest Note	Staff turnover and a stretched workforce has resulted in increased risks of failures of governance. Capability and remains variable across the directorate, and therefore this risk will require ongoing significant focus for the immediate future. Corporate and service workforce plans are in place to support a more sustainable and stable workforce.								

ID & Title	P&P SRR 007	Risk that current resource base cannot meet rising demand resulting from emerging environmental factors including Brexit, the cost of living crisis, high	Status		Managed By	Strategic Director - Partnership &	Current Rating	16	Target Rating	9
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		inflation and climate change.				Performance			
Potential Effect	Risk that current resource base cannot meet rising demand resulting from Covid pandemic and other environmental factors including Brexit and climate change.								
Related Actions	P&P 20 023	Lead on the approach to deliver an approved balanced budget 2022/23	Internal Controls	Budget Strategy & Monitoring					
	P&P 21 015	Contract Standing Orders Review		Corporate Transformation Programme					
				Procurement Strategy					
Latest Note	Demand pressures are indicating a high degree of uncertainty in regard of short to medium term budget planning, though there are signs that current acute inflationary costs pressures may start to ease to some extent in the next 18 months. Ongoing geopolitical events in Eastern Europe, and an uncertain world economic climate suggesting our greatest challenges continue to lie ahead. Whilst this is impacting on costs to the Council, it is also impacting on our communities, which in turn is increasing service demands. Given the extent of external environmental factors there is a large element of this risk that the Council may need to tolerate and react to in the short to medium term.								

ID & Title	P&P SRR 008	Covid biosecurity requirements and then increasing financial constraint have driven accelerated demand and expectation for increased digital service provision. There is a risk that the Council will not be	Status		Managed By	Strategic Director - Partnership & Performance	Current Rating	16	Target Rating	9
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		able to meet these changes or that increased reliance on digital services increases the risks associated with outages or related to information security.						
Potential Effect	Covid biosecurity requirements have driven accelerated demand and expectation for increased digital service provision. There is a risk that the Council will not be able to meet these changes or that increased reliance on digital services increases the risks associated with outages or related to information security.							
Related Actions	P&P 20 029	Implement Scottish Cyber Security Resilience Framework and identify associated improvement plan.	Internal Controls					
	P&P 20 031	Consolidate corporate support Information management approaches and develop an action plan to address gaps						
	P&P 20 032	Implement M365 and the Digital Champions Programme to support deployment across the workforce.						
	P&P 20 033	Deliver the agreed IT capital plan						
Latest Note	The Council has made significant investment in digital infrastructure, including M365, the digital hub and IoT. Additional capacity has been agreed to accelerate progression of ICT infrastructure and digital roadmaps.							

Report to: Audit and Scrutiny Committee

Date of Meeting: 24th October 2024

Subject: Exceptions from the Application of Contract Standing Orders

Report by: Strategic Director, Partnership and 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. **Four** exceptions have been considered since the last report in August 2024:
- 3.3.1. To permit the continuation of the appointment of Technology One UK Ltd to supply Technology One Financials (SAAS financial ledger system) up to a period of nine years to the value of £1,070,556 (including annual 3% inflationary uplift).

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.

Reference 2/6/2172

Granted

Based on the information provided the recommendation to approve the request for an exception to Council would allow Technology One to continue to deliver a market recognised, accurate and legislatively compliant financial ledger system.

Maintaining the supply of the system ensures consistency and continuity operational delivery of a financial ledger system to all areas of the Council as well as to the Central Scotland Valuation Joint Board. It ensures that the Council can continue to pay its suppliers.

It also ensures that users existing skills and knowledge are maintained, and that the Council continues to benefit from the technical support and systems upgrades.

The Contract will be in line with the terms and conditions of a national contract through a Crown Commercial contact via G-Cloud 13 call-off contract.

Conditions

The Crown Commercial G-Cloud 13 Call-Off Contract should be completed and signed by an appropriate authorised officer.

An authorised Procurement form 2 should be completed.

A Purchase order should be raised to cover value requested to the value of £1,070,556 in line with the CC Order form.

A Call off award notice against the Crown Commercial framework should be published in Public Contracts Scotland.

- 3.3.2. To permit the appointment of Shepherd Commercial to undertake the valuations of a sample of Council properties for the 2023/24 statutory Annual Accounts value of £28,000 over a 4 to 6 week period.

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.

Reference 2/6/2186

Granted

Based on the information provided the Council has used the Shepherd Commercial to value its properties for the annual accounts since 2019

To engage an alternative estate surveyor would require significant time and resource to scope, procure and supply detailed information on the sample properties and any other market or regional information for the supplier to determine valuations. The statutory annual accounts are required to be presented to the Council and external auditors as soon as possible.

The exception report was requested to cover the revaluation for the 2023/24 accounts. However, a tender is currently being taken forward for all future valuations including the five yearly revaluation or all properties which may include a programme of annual review of a sample of properties for the accounts and other purposes such as insurance valuations. This tender will not conclude in time to provide the valuations required to produce the statutory annual accounts for 2023/24.

Conditions

A Procurement Form 2 should be completed and authorised
A Purchase order should be raised to cover value requested
An award notice should be published in Public Contracts Scotland

- 3.3.3. To allow the Council to extend the current contract with Ricoh UK Ltd for a period of 12 months from 01.10.2024 to 30.09.2025. This extension will allow the continuation of Multi-Functional Device (MFD) services while a thorough assessment of future requirements is undertaken.

Reference 2/6/1681

Granted

Based on the information provided the proposed extension is necessary to maintain continuity of essential printing and scanning services during a period of uncertainty. The current supplier, Ricoh, is already integrated into the Council's operational framework, and transitioning to a new supplier at this stage would introduce unnecessary risks and disruption. As Ricoh is familiar with the existing infrastructure and has been providing services at competitive rates, this request is made to ensure service continuity while longer-term arrangements are put in place through a new procurement process in 2025.

Conditions

An authorised Procurement form 2 should be completed
A Purchase order should be raised to cover the additional value requested
The Scottish Procurement and Ricoh UK Ltd's Order form should be completed
A Revised award notice should be published in Public Contracts Scotland

- 3.3.4. To permit DIAL A Journey to provide a Door-to-Door Accessible Transport Service from 13/08/24 – 31/03/25

Reference 2/6/2181

Based on the information provided

No request was received for consideration of an exception from contract standing order, however a direct award was made after assurance of Financial Governance and was at the Services risk in terms of procurement legislation."

The contract with Dial a Journey has been ongoing for a number of years and the service was due to cease on 11 August 2024. Legal advice was sought to confirm that a new contract could be put in place with Dial a Journey that resulted in no change to policy. The revised contract is to run from 12 August 2024 to 31 March 2025 on a reduced basis of 4 days rather than 5. This reduction was confirmed as not being material from a contractual / procurement perspective.

Following this award a Prior Information Notice (PIN) should be issued in the next couple of months to notify the market of the Councils intentions to review its transportation requirements and that any requirements will be tendered for following completion of this work.

Conditions

An award of a contract without prior publication of a call for competition notice is required to be published in Public Contracts Scotland
An authorised Procurement form 2 should be completed
A Purchase order should be raised to cover the value requested

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

- 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

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**

Complies with relevant Council Policies

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".

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)

Yes (please list the documents below) No

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Derek Barr	Procurement Manager	x2017

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Strategic Director – Partnership and Performance	

Report to: Audit & Scrutiny Committee

Date of Meeting: 24 October 2024

Subject: Draft Council Financial Performance for 2023/24

Report by: Chief Finance Officer

1.0 Purpose

1.1 This paper provides an update on the financial performance for the Council, for the 2023/24 financial year as at March 2024, in respect of:

- the General Fund (GF) revenue and capital spend and the achievement of savings for the current financial year 2023/24,
- the Clackmannanshire element of the Stirling & Clackmannanshire Health and Social Care Partnership (H&SCP) revenue spend; and
- the Housing Revenue Account (HRA) revenue and capital spend, for the financial year, 2023/24.

2.0 Recommendations

2.1 Committee is asked to note the report, commenting and challenging as appropriate on:

- 2.1.1 The General Fund revenue underspend of £(1.977)m for the year to 31 March 2024 before earmarked reserves;
- 2.1.2 The Clackmannanshire element of the Health and Social Care Partnership (H&SCP) spend on budget for the year to 31 March 2024, after allocation of reserves;
- 2.1.3 The HRA revenue surplus of £(4.709)m, £(0.891)m greater than the budgeted surplus for the year to 31 March 2024;
- 2.1.4 The HRA Capital programme underspend of £(5.260)m, of which £6.906m is proposed to be carried forward;
- 2.1.5 The overspends on the HRA Capital Programme and the management review that is underway to investigate these and identify actions to avoid reoccurrence;
- 2.1.6 The General Fund Capital Programme underspend of £(12.803)m, and proposed carry forward of £10.043m

2.1.7 The progress to date in delivering the £3.814m approved savings programme, with £2.642m, 69.3%, achieved as at 31 March 2024.

3.0 Background

3.1 This report summarises the draft financial position of the Council for the financial year ending 31 March 2024. This report consolidates all of the detailed financial data to provide a summary position for the Council. The report also provides detail of individual Directorate positions and their service areas within the appendices. The final position will be confirmed following the external audit of the 2023/24 Annual Accounts.

4.0 General Fund Revenue

4.1 The General Fund is reporting an underspend for the year of £(1.977)m. This includes earmarked reserves of £3.012m resulting in a net reduction in reserves of £1.035m.

4.2 The Council Summary (**Appendix 1**) provides the breakdown of the outturn position by each Directorate and centrally held Corporate Service areas along with the position for Partnerships and Sources of Funding. The overall net underspend before earmarked is made up as follows:

- People Directorate - £(0.551)m underspend,
- Place Directorate - £(2.152)m underspend,
- Partnership & Performance Directorate - £0.276m overspend and
- All other corporate service areas - £0.450m overspend, which includes centrally held savings achieved within the individual services.

4.4 The reported underspend of £(1.977)m is a favourable movement of £(1.242)m from the forecast underspend as at December, reported to Council at its meeting in May 2024.

4.5 **Appendices 3 to 6** provide details of individual Directorate financial performance including movement from previous outturn.

Earmarked Reserves

4.6 At 1 April 2024, earmarked reserves of £17.597m were held. During the year £9.066m were applied to revenue spend which included the approved £4.643m to support the 2023/24 budget and £0.037m was applied to capital spend. Following a review of the remaining reserves, £0.801m was identified as no longer required and was released to general reserves. This left an earmarked reserve balance of £7.730m as at 31 March 2024. Further detail of the committed reserves held at 31 March 2024 will be provided in the 2023/24 draft annual accounts to be presented to Council later in the year.

5.0 Clackmannanshire & Stirling Health and Social Care Partnership (H&SCP)

5.1 The Clackmannanshire element of the H&SCP was previously reporting an overspend for the 2023/24 financial year of £3.719m which is £0.035m greater than the forecast of £3.684m reported as at December. To bring spend in line with budget, reserves held by the Partnership have been allocated to offset this overspend, resulting in a nil variance for the year. Details of the spend against budget for each service area are shown in **Appendix 7**.

5.2 As the use of reserves is not a sustainable measure, the Integrated Joint Board (IJB) will need to ensure close scrutiny of the financial position for 2024/25 and the realisation of savings to ensure spend is met within budget.

6.0 General Fund Capital

6.1 For 2023/24, the approved General Fund Capital programme set out significant gross investment in Clackmannanshire amounting to £17.760m. A further £5.188m was added as a result of carry forwards from 2022/23 and £4.022m has been added to reflect additional grant income for various projects and initiatives. These additional amounts have increased the approved budget for 2023/24 to £26.970m.

6.2 The total spend on the General Fund capital programme for the year is £14.168m. This is a decrease of £2.964m on the forecasted £17.132m reported as at December. As a result, the underspend on the programme is £12.803m. Whilst work on capital projects has been progressed, delays are still being incurred due to internal and external factors and as such £10.043m is proposed to be carried forward to 2024/25 which is £2.151m greater than that included within the 2024/25 approved budget. **Appendix 10** provides detail of the expenditure to 31 March 2024 and variance against budget by project.

6.3 A summary of the projected outturn position for each of the Asset plans with main variances are shown in the table below:

Asset Management Strategy	Budget	Forecast to 31 March 2024	Forecast Over / (under) Spend	Main Variances
	£m	£m	£m	
Community Investment Strategy	11.201	3.243	(7.958)	<p>£1.007m underspend on Free School Meals Equipment (removal of grant funding), £0.180m to be carried forward to 2024/25</p> <p>£1.488m underspend on Clackmannan Regeneration to be carried forward to 2024/25</p> <p>£3.177m underspend on Wellbeing Hub and resourcing to be carried forward to 2024/25</p> <p>£0.456m underspend on City Deal Resourcing due to reprioritisation of projects to be carried forward</p> <p>£0.400m underspend on Innovation Hub delivery to be carried forward to 2024/25</p> <p>£0.245m underspend on Town Centre Regeneration to be carried forward to 2024/25</p>
Property	4.586	1.648	(2.939)	<p>£0.201m underspend on Alloa Leisure Bowl Demolition as costs less than expected.</p> <p>£0.314m Kilncraigs roof to be carried forward</p> <p>£0.315m Strategic Enhancements no longer required</p> <p>£0.320m underspend on resourcing due to vacant posts, £0.040m to be carried forward to 2024/25</p> <p>£0.647m underspend Cemetery Walls Upgrade to be carried forward to 2024/25</p> <p>£0.165m Clackmannan town hall to be carried forward</p> <p>£0.801m underspend on Learning Estate Option appraisals and contingency £0.0639m to be carried forward to 2024/25</p>
Roads	4.937	4.991	0.054	<p>£0.288m overspend on Carriageways</p> <p>£0.092m underspend on Flood Prevention, £0.030m to be carried forward to 2024/25</p> <p>£0.082m underspend on lighting replacement</p> <p>£0.072m Community Bus Fund, to be carried forward</p>

Land	1.344	0.761	(0.583)	<p>£0.077m underspend on Polmaise Waste Transfer Station to be carried forward to 2024/25</p> <p>£0.035m underspend on Gartmorn Dam Country Park to be carried forward to 2024/25</p> <p>£0.270m underspend on Clackmannan Tolbooth to be carried forward to 2024/25</p> <p>£0.063m underspend on Renewable Energy Projects, £0.050m to be carried forward to 2024/25</p> <p>£0.32m underspend on playparks to be carried forward</p>
Fleet	0.733	0.580	(0.153)	Orders committed, delivery delayed
IT	3.678	2.719	(0.959)	<p>£0.743m Various underspends across multiple IT infrastructure projects grouped together as M365 and cybersecurity progressed.</p> <p>£0.205m underspend on Analogue to Digital to be carried forward to 2024/25.</p> <p>£0.080m Social Service IT System - MVP superceded by revised plan approved by Council in August 2024</p>
Place Based Investment	0.491	0.226	(0.265)	Underspend on grant funding to be carried forward into 2024/25.
Gross Capital Expenditure	26.971	14.168	(12.803)	
Allocation of Capital Funding	(12.309)	(9.835)	2,474	Funding is allocated to projects as it is spent. Any funding that is not utilised in full will be carried forward to 2024/25, where grant conditions allow, or repaid.
Net Capital Programme	14.662	4.333	(10.329)	

7.0 Delivery of 2023/24 Approved Savings

7.1 At its budget meeting in March 2023, Council approved savings of £3.814m for the financial year 2023/24. The table below shows the split of these savings across Directorates and the achievement of those savings by 31 March 2024.

General Services Revenue Budget 2023/24 - Achievement of Approved Savings by Directorate

Directorate	Total Approved Savings £000	Achieved £000	Unachieved £000
People	2,019	1,657	362
Place	1,254	753	501
Partnership & Performance	541	232	309
Total Approved Savings	3,814	2,642	1,172
		69.3%	30.7%

7.2 The above table indicates that 69.3% of savings have been achieved, with 30.7% unachievable in 2023/24. Savings that have not been achieved have been offset by underspends within services and will carry forward to 2024/25. Detail of individual savings within each directorate is provided in **Appendix 2**.

8.0 Housing Revenue Account (HRA)

Revenue

8.1 The HRA surplus at 31 March 2024 is £4.709m which is £0.891m greater than budgeted. This is a favourable movement of £0.713m from that forecasted as at 31 December. **Appendix 8** provides a summary of the variances.

Capital

- 8.3 The net HRA Capital Programme for 2023/24 is £17.096m. This includes the addition of £0.530m carry forward of underspend from the 2022/23 Budget and an additional £1.305m of budget for the Westthagh new site project, agreed at Council on the 18th May 2023. **Appendix 9** provides the detail for all the projects along with comments on their progress as at 31 March 2024.
- 8.4 The net expenditure at the year end is £13.089m which is £(5.260)m less than budget with a proposed carryforward to 2024/25 of £6.906m.
- 8.5 A significant impact on the underspend is delays with the Westthagh Travelling Site and Lochies Road projects. Budget has been carried forward to future years for both of these projects. The Kitchen replacement project is also underspend and carryforward of the underspend is requested.
- 8.6 At the conclusion of the financial year 2023/24, it has been noted that several housing capital projects exceeded their budget allocations which was not in accordance with the Councils' financial regulations.
- 8.7 A number of these projects operate under term contracts, which impose both financial and timeline limits. As a result, in some cases, the improvements to tenants' homes were completed ahead of schedule, allowing the Council to meet tenants' expectations sooner than anticipated.
- 8.8 For example, certain tenants who were scheduled to have new energy-efficient windows installed in the future have benefited from early installation, which would be particularly welcome to those tenants during the current cost of living crisis.
- 8.9 However, moving forward, it is essential that the service enhance the accuracy of financial projections in the HRA and implement robust management strategies to address potential overspending. This includes the need to halt budget overruns promptly and seek appropriate governance approvals where necessary.
- 8.10 To address these challenges, the Place service is introducing a Strategic Housing Finance Board. This board will closely monitor expenditure, analyse trends, and assess the potential impact on future business plan decisions. The terms of reference for this board will be shared with the Council as part of the upcoming financial update report, which will also detail the effect of the additional capital spend on current revenue.
- 8.11 The service proposes to revise the Capital Plan to mitigate and manage the increased interest charges over the remaining term of the plan, which was approved by the Council in February. This approach is designed to ensure that tenants are not disadvantaged by the overspending. This will also be reported to the next Council meeting.
- 8.12 A full internal review by Senior Management is currently underway into how these overspends were allowed to occur. The outcome of this review will document the management actions including those noted above that will be put in place to avoid this in the future.

9.0 Conclusions

- 9.1 General Fund Revenue Services are reporting an underspend of £(1.977)m for the year to 31 March 2024 before earmarked reserves;
- 9.2 The Clackmannanshire element of the H&SCP is reporting an spend in line with budget for the year to 31 March 2024 after allocation of reserves;
- 9.3 The HRA revenue has achieved a surplus of £(4.709)m which is £(0.891)m greater than the budgeted surplus for the year to 31 March 2024.
- 9.4 The HRA Capital programme is reporting an underspend of £(5.260)m for the year to 31 March 2024.
- 9.5 The General Fund Capital programme is reporting an underspend of £(12.803)m.
- 9.6 Of the £3.814m approved savings programme, £2.642m (69.3%) has been achieved by 31 March 2024.

10.0 Sustainability Implications

- 10.1 There are no direct environmental sustainability implications arising from this report.

11.0 Resource Implications

11.1 *Financial Details*

- 11.2 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



- 11.3 Finance has been consulted and has agreed the financial implications as set out in the report. Yes

11.4 *Staffing*

- 11.5 There are no direct staffing implications arising from this report.

12.0 Exempt Reports

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

13.0 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**

Complies with relevant Council Policies

14.0 Equalities Impact

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

Yes

No

15.0 Legality

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

16.0 Appendices

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

Appendix 1 – Draft Council Summary at 31 March 2024

Appendix 2 – Summary Savings by Directorate at 31 March 2024

Appendix 3 – People Variances at 31 March 2024

Appendix 4 – Place Variances at 31 March 2024

Appendix 5 – P&P Variances at 31 March 2024

Appendix 6 – Corporate Variances at 31 March 2024

Appendix 7 – HSCP Variances at 31 March 2024

Appendix 8 – HRA Revenue Variances at 31 March 2024

Appendix 9 – HRA Capital Spend as at 31 March 2024

Appendix 10 – General Fund Capital Spend as at 31 March 2024

17.0 Background Papers

17.1 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


Council Financial Performance 2023/24 as at December 2023

General Services Revenue and Capital Budget 2023/24

Author(s)

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

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Strategic Director – Partnership and Performance	

Council Summary 2023/24

APPENDIX 1

As at March 2024

	Annual Budget 24GLBR £'000	Actual to Mar-24 £'000	Variance £'000	Earmarked Reserves £'000	Variance after Earmarked £'000
Directorate					
People	81,885	81,334	(551)	1,130	579
Place	35,482	33,330	(2,152)	1,882	(270)
Partnership & Performance	11,942	12,218	276	0	276
Directorate Expenditure	129,309	126,882	(2,427)	3,012	585
Corporate					
Corporate Centrally Held	525	539	14	0	14
Corporate Services	(1,172)	(144)	1,028	0	1,028
Misc Services - Non Distributed Costs	1,424	1,424	(0)	0	(0)
	777	1,819	1,042	0	1,042
	130,086	128,701	(1,385)	3,012	1,627
less allocated to non general fund	(1,305)	(1,348)	(43)	0	(43)
	128,781	127,353	(1,428)	3,012	1,584
Add Requisitions from Joint Boards					
Central Scotland Valuation Joint Board	462	462	0	0	0
Corporate Expenditure	129,243	127,815	(1,428)	3,012	1,584
Add/Deduct					
Interest on Revenue Balances	(205)	(453)	(248)	0	(248)
Loans Fund Contribution	5,792	5,504	(288)	0	(288)
Contribution to Bad Debt Provision	100	87	(13)	0	(13)
Total Expenditure	134,930	132,953	(1,977)	3,012	1,035
Health & Social Care Partnership	26,209	26,209	(0)	0	(0)
Sources of Funding					
General Revenue Funding/Non-Domestic Rates	(124,208)	(124,257)	(49)	0	(49)
Council Tax	(25,547)	(25,547)	0	0	0
Contribution from Reserves	(2,318)	0	2,318	0	2,318
Contribution from Earmarked Reserves	(4,423)	0	4,423	0	4,423
Contribution from Uncommitted Reserves	(4,643)	0	4,643	0	4,643
Total Funding	(161,139)	(149,804)	11,335	0	11,335
Projected (Surplus)/Shortfall	(0)	9,358	9,358	3,012	12,371

Management Efficiency Savings 2023/24

Saving Reference	Directorate	Department	Responsible Officer	Description	Cash/ Permanent	2023/24 £	Achieved £	Unachieved £	Total	£
P&PMGT1	P&P	Corporate	N Bridle	Hybrid Working - Reduction in Mileage	Cash	15,000	15,000			15,000
P&PMGT8	P&P	Partnership & Transformation	C Jarvie	Capitalisation of ICT and Digital posts supporting capital plan implementation	Cash	124,200	124,200			124,200
P&PMGT12	P&P	Finance & Revenues	L Sim	Increase in Water Agency Fee	Permanent	40,681	40,681			40,681
P&PMGT13	P&P	All	S Crickmar	Voluntary Severance	Permanent	328,179	18,997	309,182		328,179
PEMGT16	People	Education & Learning	L Sanda	CLD	Permanent	38,133	38,133			38,133
PEMGT02	People	Education & Learning	C Bruce	Review of Devolved School Management	Cash	400,000	400,000			400,000
PEMGT11	People	Education & Learning	L McDonald	Primary Schools Efficiency (Falling Rolls)	Permanent	57,175	57,175			57,175
PEMGT04	People	Education & Learning	C Bruce	Capitalisation of Project Manager for Digital Technology within People for Digital Rollout	Cash	50,155		50,155		50,155
PEMGT05	People	Education & Learning	L McDonald	ELC Centre Support	Cash	10,481	10,481			10,481
PEMGT13	People	Care & Protection	S Robertson	Review of supported accommodation (further saving 23/24)	Cash	63,000		63,000		63,000
PEMGT14	People	Care & Protection	S Robertson	Reduction in external foster places (further saving 2023/24)	Cash	33,000	33,000			33,000
PEMGT01	People	Care & Protection	S Robertson	Reduction in hours, various posts	Permanent	27,600	27,600			27,600
PEMGT12	People	Care & Protection	S Robertson	Youth Justice Mileage	Permanent	3,971	3,971			3,971
PEMGT19	People	Care & Protection	S McDonald	CAB 2nd yr of 2022/23 saving	Permanent	16,500	16,500			16,500
PEORED03	People	Care & Protection	S Robertson	Children Services Redesign	Permanent	119,621	119,621			119,621
PEORED02	People	Care & Protection	S Robertson	Review of Residential Placements	Permanent	98,500		98,500		98,500
PEMGT15	People	Support & Wellbeing	L Sanda	Leisure Bowl management fee	Cash	300,000	300,000			300,000
PEMGT06a&b	People	Strategic Director	L Sanda	External Recharge to Regional Improvement Collaborative	Cash	81,640	81,640			81,640
PEMGT20	People	All	L Sanda	Voluntary Severance	Permanent	222,620	222,620			222,620
PLMGT13	Place	Property	A Morrison	Change in PAT Testing policy	Permanent	45,000	45,000			45,000
PLMGT15	Place	Property	A Morrison	Schools PPP management fee	Cash	80,000		80,000		80,000
PLMGT14	Place	Property	A Morrison	Insurance premium recharge to Commercial tenants	Permanent	77,420	77,420			77,420
PLMGT14a	Place	Property	A Morrison	Delay filling maintenance officer post	Cash	14,340	14,340			14,340
PLMGT20	Place	All	P Leonard	Voluntary Severance	Permanent	462,080	235,329	226,751		462,080
PLMGT1	Place	Development	E Fyvie	Trading Standards	Cash	50,000	50,000			50,000
PLMGT2	Place	Development	E Fyvie	GIS	Permanent	39,900	39,900			39,900
PLMGT3a	Place	Development	E Fyvie	Legacy Developer Contributions	Cash	136,000		136,000		136,000
PLMGT10	Place	Housing	T Cain	HRA post reallocation	Permanent	20,880	20,880			20,880
PLMGT11	Place	Housing	T Cain	Reallocation of operational costs	Permanent	44,214	44,214			44,214
PLMGT12	Place	Housing	T Cain	Reallocation of strategic housing costs	Permanent	5,530	5,530			5,530
PLMGT8	Place	Environment	I McDonald	Fleet - Removal of vacant posts	Permanent	21,000	21,000			21,000
PLMGT18	Place	Environment	I McDonald	Reduction in overtime within Waste service	Permanent	5,000	5,000			5,000
						3,031,820	2,068,232	963,588		3,031,820

Policy Savings 2023/24

	Directorate	Department	Responsible Officer	Description	Cash/ Permanent	2023/24 £	Achieved £	Unachieved £	Total £
PEOPOL1	People	Education & Learning	C Bruce	Review of Early Learning and Childcare provision	Permanent	483,333	333,043	150,290	483,333
PEOPOL9	People	Education & Learning	C Bruce	Review of Secondary School Support Services	Permanent	13,015	13,015		13,015
P&PPRED01	P&P	Various	Various	Review of Community Access Points	Permanent	18,000	18,000		18,000
P&PPOL3	P&P	HR & Workforce Dev	C Alliston	Reduction in Training Budget	Permanent	15,000	15,000		15,000
PLPOL03	Place	Environment	I McDonald	Increase Charge for Brown Bin Permits	Permanent	75,000	75,000		75,000
PLPOL10B	Place	Environment	I McDonald	New Charge to Developers for new communal bins	Permanent	3,000		3,000	3,000
PLPOL04	Place	Environment	I McDonald	Roads Income - Increase Fees and Charges	Permanent	5,000		5,000	5,000
PLPOL05	Place	Environment	I McDonald	Increase Burial Charges	Permanent	10,000	10,000		10,000
PLPOL09	Place	Environment	I McDonald	Transition to Net Zero *(see appendix E - Electric Vehicle Charging Policy)	Permanent	160,000	110,000	50,000	160,000
						782,348	574,058	208,290	782,348

People	2,018,744	1,656,799	361,945	2,018,744
Place	1,254,364	753,613	500,751	1,254,364
P&P	541,060	231,878	309,182	541,060
Total	3,814,168	2,642,290	1,171,878	3,814,168
	-	69.3%	30.7%	-

People	Annual Budget 2023/24	Actual to March 2024	Variance Actual to Budget at March 2024	Previous variance at Dec 2023	Variance movement Dec to March 2024	Narrative
	£'000	£'000	£'000	£'000	£'000	
Strategic Director	(16)	73	89	88	1	Overspend reflects historic restructure saving not achieved £0.085m and £0.004m staffing pay award shortfall.
Support & Wellbeing						
Customer Services	662	615	(47)	(33)	(14)	Libraries & Customer services: - £(0.047)m underspend due to staffing vacancies £(0.047)m with shortfall in income of £0.003m and other minor non staffing underspends £(0.003)m. Movement of £(0.014)m relates to staff turnover £(0.007)m and Library Books £(0.007)m
Leisure & Sports Development	1,029	676	(353)	(289)	(64)	Sports Development: £(0.213)m underspend - Savings from discontinued programmes (Rugby Development, Multi Sports & Active Start) totalling £(0.025)m, Staff turnover/vacant posts £(0.144)m and underspend on Swimming Programs of £(0.148)m (identified as 2024/25 budget saving), offset by overspends on Sports Programs (Active communities, Holiday Sports, Sports Classes) totalling £0.079m, Ski-ing £0.044m overspend mainly in relation to one off purchase of equipment and various other non staffing underspends totaling £(0.019)m Leisure: £(0.140)m underspend - Staff turnover and vacancies underspend £(0.120)m, Supplies and Services (£0.006m) various small underspends, £(0.056)m underspend in Wellbeing Hub operating costs not required, partially offset by Income shortfall £0.020m mainly in halls & Community Centres Internal hires, and £0.022m pay award funding shortfall. The movement of £(0.064)m relates to staff turnover £(0.023)m, further staffing recharges to EAC & Youth Trust £(0.028)m, additional Income £(0.012)m and minor other non staffing £(0.001)m.
Total Support & Wellbeing	1,690	1,291	(400)	(322)	(78)	
Education & Learning						
Devolved Schools	36,197	35,691	(506)	(506)	0	Devolved Schools are reporting an underspend of £(0.506)m. This consists of £(0.556)m underspend within Primary schools - staffing turnover and vacant posts £(0.572)m and a over spend on per capita budgets of £0.016m. Underspend of £(0.005)m within Secondary schools consists of staffing £(0.146)m vacant posts & turnover and per capita £0.141m overspend. ASN is forecasting an overspend of £0.053m - consisting of an underspend in staffing (£0.016m) offset by overspends on per capita £0.036m and external placement income shortfall £0.033m. Early Years have a minor overspend of £0.002m Per Capita. Any underspend in Devolved budgets is carried forward at year end into DSM earmarked reserves and is available for use in the next financial year. The movement of £0.001m relates to additional staffing £0.015m, per Capita £(0.016)m and placement income £0.002m

People	Annual Budget 2023/24	Actual to March 2024	Variance Actual to Budget at March 2024	Previous variance at Dec 2023	Variance movement Dec to March 2024	Narrative
	£'000	£'000	£'000	£'000	£'000	
Early Years	10,115	10,451	336	347	(11)	<p>Early Years are forecasting an overspend of £0.336m. Kidzone out of school care £0.014m overspend due to shortfall in income, a review of fees ongoing to rectify. Mainstream Nursery provision including 1140hrs expansion is currently forecasting an overspend of £0.322m of which £0.452m relates to inflationary pressures on 1140 hrs cash limited (Grant) budget, Nursery meals 10% increase £0.023m, Catering, Cleaning & Janitorial staff & utilities recharges inflation £0.039m and Early Years staffing 1140 hrs, increments and pay awards £0.389m, this is partly mitigated by the draw down of remaining DSM earmarked reserve of £(0.173)m and £(0.095)m which was held centrally within Corporate to partially offset 2023/24 pay inflation. There is an estimated shortfall in 2023/24 saving "Review of Operating Models " of £0.150m, Supply costs £0.062m, Fee Income surplus £(0.039)m, staff turnover Teachers & Central Team £(0.045)m and various non staffing £0.016m. The Movement of (£0.011m) consists of reduction in inflationary Pressures on 1140 hrs areas £(0.010)m, an improvement in "review of Operating Models ELC " saving due to staffing reduction in Early Years Nursery settings (£0.009)m, further fee income £(0.006)m, Nursery Meals (excluding inflation) £(0.012m), further Supply costs £0.023m, and various other minor movements totalling £0.006m. Kidzone OOSC £(0.003)m non staffing.</p>
ASN Non Devolved	7,626	7,817	191	173	18	<p>ASN Non Devolved is forecasting an overspend of £0.191m. Accessibility Strategy £0.017m overspend (demand led), Pupil transport costs are overspent by £0.063m due to increased demand and additional school days this financial year, Travel Escorts £0.042m overspent as demand continues to increase, Other staffing is forecast as £0.061m overspent, Learning Assistants have a overspend of £0.023m, there is an underspend on Community Mental Health budget of £(0.034)m, Insurance overspend of £0.005m and other minor variances totalling £0.014m. The movement of £0.018m consists of Community Mental Health previously assumed utilised £(0.034)m, Accessibility Strategy £(0.010)m staffing Learning Support £0.015m, Learning Assistants £0.039m being staffing £0.015m Income £0.020m and non staffing £0.004m minor others £0.008m</p>
Primary Non Devolved	1,839	2,707	868	179	689	<p>Primary Non Devolved is reporting an over spend of £0.868m. Within the Core Primary Non Devolved areas a £0.161m overspend is made up from staff turnover / vacancies £(0.124)m, Pupil Transport £(0.022)m offset by overspends on Teachers Supply £0.097m, £0.170m non staffing (Parent Pay fees £0.007m, Cleaning £0.042m, Seemis £0.071m, equipment & property works £0.045m), Salary Recharge to Capital now not valid £0.050m and other non staffing £(0.005)m. Within Teachers flexibility an overspend of £0.707m reflects a shortfall in SS pay funding of £0.279m and Teachers pay funding shortfall of £0.427m (Re determination not forthcoming) The movement of £0.689m consists of Teachers pay funding £0.427m previously assumed would be allocated, staffing recharge to Capital no longer valid £0.050m, Teachers Supply £0.237m coding issue with Secondary Supply now resolved and increase in demand, staff training costs additional budget £(0.010)m, Clothing Grants previously forecast on budget £(0.017)m and Property costs £0.002m.</p>
Secondary Non Devolved	1,991	1,862	(129)	29	(158)	<p>Secondary Non Devolved is reporting an underspend of £(0.129)m. Unachievable Income on Parents contribution to travel as no longer chargeable £0.009m, Gaelic (Pupil Transport) £0.010m, staff vacancy £(0.029)m, Teachers Supply costs underspend £(0.152)m, Music tuition £0.034m overspend as expected 23-24 funding not valid, school transport underspend of (£0.012)m and various others totaling £(0.002)m. The movement of £(0.158)m relates to Teachers Supply costs £(0.163)m due mainly to miscoding issue with Primary Supply now corrected and School transport cost £0.007m adverse movement</p>
Pupil Equity Funding	2,451	1,891	(560)	0	(560)	<p>Pupil Equity Funding (PEF) is allocated on an Academic Year basis and any underspend is carried forward with the requirement that it is fully spent by July of the following year. The underspend and movement relate to previously being forecast on Budget as any underspend moved to earmarked reserves and made available in following year.</p>

People	Annual Budget 2023/24	Actual to March 2024	Variance Actual to Budget at March 2024	Previous variance at Dec 2023	Variance movement Dec to March 2024	Narrative
	£'000	£'000	£'000	£'000	£'000	
Business Management	783	744	(40)	(33)	(7)	Business Management is reporting an underspend of £(0.040)m, historic saving Head Of Education - post re-instated £0.052m, offset by vacant post & staff turnover (£0.030)m, EMA admin fee surplus £(0.009)m, EAC & FWP staffing recharge £(0.048m) and minor other non staffing £(0.005)m. The movement of £(0.007)m relates to Staff Turnover.
Other Areas	1,071	959	(111)	9	(120)	In other areas , Psychology Service £(0.065)m, School Crossing Patrols Officers £(0.018m) and CLD £(0.028)m combines to an underspend of £(0.111)m being staffing vacancies and turnover £(0.018)m in SCPO's, £0.028m staffing overspend, £(0.010)m Underspend in Supplies & Services and Staffing Recharges from FWP £(0.046)m in CLD and Psychology £(0.065)m underspend being "Mental Health Trauma" funding earmarked for use in 24-25 . The movement of £(0.120m) consists of Psychology "Mental Health Trauma" funding previously forecast on budget £(0.065)m, CLD FWP staffing recharges £(0.046)m not previously forecast and various other minor Supplies & Services movements totaling £(0.009)m.
Education & Learning Total	62,072	62,122	50	198	(148)	

People	Annual Budget 2023/24	Actual to March 2024	Variance Actual to Budget at March 2024	Previous variance at Dec 2023	Variance movement Dec to March 2024	Narrative
	£'000	£'000	£'000	£'000	£'000	
Care & Protection						
Children's Commissioned Services	760	766	6	0	6	Small additional payments made to a provider, not forecasted £0.006m not part of contractual commissioned services.
Corporate Parenting	7,042	6,969	(73)	(3)	(70)	Overspends: Woodside Childrens Unit £0.086m , mainly on Employee costs £0.074m with additional overspends on Payments to clients (£0.005m), Transport costs £0.004m and Third Party Payments £0.003m Throughcare/Aftercare £0.115m , with overspends on Payments to individuals £0.052m such as leaving care grant, normally £ 2,500, weekly statutory payments to clients, Third Party payments £0.040m such as payment of rent and accommodation on behalf of service users, Employee Costs £0.018m and Transport and other costs £0.005m Statutory Legal Costs associated with permanent adoptions £0.178m with 10 young people being placed with permanent adopter during 2023/24 Adoption Costs £0.111m , with 60% increase in Adoption payments from previous year. Staffing throughout the remainder of Corporate Parenting £0.035m , as a result of reliance on agency staff throughtout the year Underspends: Kinship and Residence order payments £(0.364)m . The underlying trend is that spending on Kinship and Residence Order payments has increased by 8% from previous financial year, Net underspend on External Fostering-£ (0.191)m, with 5 placements ending in the closing months of the financial year. An additional factor is income of £100K from the Home Office's Unaccompanied Asylum Seeker scheme which subsidises the cost of placements. Movement in forecast of £(0.008)m due to increase in income from UASC children.
Fieldwork Children And Families	1,856	1,731	(125)	(160)	35	Overspends: SCIM (Scottish Child Interview Model) Project spending £0.051m , a new initiative from Scottish Government, no additional funding provided. The spend is payment to Falkirk Council, the lead partner working with Clacks. Transport Costs £0.040m , this is a combination of staff mileage/fares £0.002m and client transport costs £0.038m. Supplies and Services £0.016m , main overspends being in the areas of Legal & Professional fees £0.007m, Subscriptions £0.003m, purchase of equipment £0.002m and others £0.004m. Underspends: Employee Costs £(0.177)m , as a result of a number of social worker vacancies throughout the financial year. Section 22 emergency grant payments £(0.035)m . Movement of £0.035m is made up of additional Scom costs of £0.014m, higher agency costs £0.015m and professional fees £0.006m.
Residential Placements	3,682	3,809	127	117	10	Overspend of £0.127m in high costs placements as a result of 3 new placements in the second half of the financial year, 2 of which include schooling costs as well as care which make up the movement.
Management and Support	948	977	29	51	(22)	Overspends of £0.062m in Third Party payments such as Emergency Duty Team £0.032m, salary recharges from 2021 £0.030m and offset by income of £(0.033)m from Criminal justice and Glenochil Scottish Prison recharges Movement relates to increase in internal income from Criminal Justice due to increased recharges to Scottish Proson Service.
Permanence Team	252	210	(42)	(74)	32	Underspend of £(0.042m) in employee costs as a result of social worker vacancies throughout the year of. Movement of £0.032m relates to late invoicing of agency costs not previously forecast

People	Annual Budget 2023/24	Actual to March 2024	Variance Actual to Budget at March 2024	Previous variance at Dec 2023	Variance movement Dec to March 2024	Narrative
	£'000	£'000	£'000	£'000	£'000	
Early Interventions	1,676	1,620	(56)	22	(78)	Underspends: Disability Team £(0.047)m , with reduced spending on self directed support £(0.029)m and payments to NHS £(0.062)m plus additional income from recharges to NHS £(0.012)m; partially offset by overspends in payments to other agencies £0.032m, Homecare £0.026m, Respite Costs £0.008m, Equipment purchased for clients £0.004m, Employee Costs £0.003m, Emergency Accommodation for a young person while main carer was hospitalised £0.002m, Others £0.001m. Partnership Posts £(0.032)m , with increased income from training of post-grad social work students £(0.016)m and public protection income from partners £(0.016)m Overspends: Early Help Hub £0.013m , with overspends in Supplies & Services £0.006m, Employee costs £0.005m and Staff travel costs £0.002m. Movement of (£0.089)m made up of complex care payments to NHS Forth Valley £(0.061)m and payments to third parties £(0.028)m being less than anticipated owing to a reduction in the number of children requiring complex care managed by NHS Forth Valley. The movement of £(0.078)m is made of saving in complex care cases £(0.050)m and £(0.028)m for a child who was in temporary for a much shorter period than expected.
Criminal Justice Service	1,617	1,505	(112)	(62)	(50)	Section 27 Service - Net Underspend £(0.116)m Overspends: Employee Costs £0.111m , with 3 positions funded from additional income generated by the service, Payments to Voluntary Organisations £0.013m , Rent £0.004m , Others £0.004m Underspends : Section 27 - Increased Income £(0.248)m . from Government Covid Grant £(0.062)m, Income from Bail Supervisions £(0.080)m and Other grant income £(0.006)m Glenochil -Scottish Prison Service - Net Underspend £(0.016)m Overspends: Third Party Payments £0.046m , mostly related to payment to Childrens Services in management fee £0.037m Underspends: Employee Costs as result of regular vacancies £0.062m MAPPA - Net Overspend £0.021m Overspends: Employee Costs £0.021m , which includes cost of chairperson (no budget) £0.015m. Movement of £0.050m due to increase in income from bail supervision cases that was higher than originally forecast. Movement of £(0.050)m is for additional income from bail supervision cases with much higher volume than originally forecast.
Community Justice	305	261	(44)	(36)	(8)	Underspend of £(0.044)m relating to £(0.010)m additional income for Violence Against Women and Girls and £(0.040)m in payments to voluntary organisations offset by overspend in £0.010m in agency costs. Movement of £(0.008)m due to less than forecast payments to voluntary orgs.
Total Care & Protection	18,138	17,848	(290)	(145)	(145)	
Directorate Total	81,885	81,334	(551)	(181)	(370)	

Place	Annual Budget 2023/24	Actuals to March 2024	Variance Actuals to Budget	Previous variance at Dec 2023	Variance movement Dec 2023 to March 2024	Narrative
	£'000	£'000	£'000	£'000	£'000	
Strategic Director	(62)	242	304	255	49	Directorate 2023/24 VS saving only partly achieved.
Development	2,125	1,796	(329)	(116)	(213)	<p>Planning and Building standards: £0.053m overspend, £(0.084)m movement: £0.136m overspend due to unachieved cash saving, previously outturned as achieved; £(0.083)m underspend and movement due to increased income for planning applications and increased income for building warrants; £(0.001)m small movement.</p> <p>Economic Development: £(0.189)m underspend, £(0.117)m movement; This underspend is to continue the employability programmes next year (2024/25) and the underspend is to be earmarked for this purpose.</p> <p>Environmental Health: £(0.113)m underspend, £(0.034)m movement: £(0.066)m underspend due to staffing vacancies, £0.001m small staffing movement ; £(0.018)m increased income, £(0.008)m favourable movement due to an increase in pest control income; £(0.017)m underspend and movement in contractor costs; £(0.010)m various small underspends and movement.</p> <p>Energy & Sustainability: £(0.043)m underspend due to staffing turnover due to costs from historic HEEPS programme, £(0.012)m movement.</p> <p>Trading Standards: £(0.038)m underspend due to a lower charge from Stirling Council for service carried out and £0.029m movement due to Stirling Council carrying out further work than had been anticipated in the last quarter.</p> <p>Total Proposed EMR: £0.0271m Economic Development</p>
						<p>Fleet: £(0.122)m underspend, £(0.043)m movement: £(0.036)m underspend in tyres due to less wear and tear; £(0.076)m underspend, £(0.038)m movement due to increased income from avoidable repairs and recharges to HRA and Criminal Justice; £(0.007)m underspend in general consumables; £(0.003)m various small underspends, £(0.005)m movement.</p> <p>Land: £(0.027)m underspend, £(0.129)m movement: £(0.216)m underspend and £(0.050)m movement in income due to an increase in work carried out; Offset by £0.084m overspend and movement of £0.020m due to reduced income from external sources; £0.004m overspend, £(0.077)m movement due to staffing; £0.100m increase in contractor / operating costs, movement of £(0.067)m.</p> <p>Roads: £0.707m overspend, £0.683m movement: £0.077m overspend and £0.050m movement in staffing; £0.056m overspend and £0.054m movement on contract end agreement for street lighting columns; £0.275m overspend, £0.189m movement on street lighting power due to increase in energy prices; £0.330m overspend and movement in payments to contractors; £(0.031)m underspend, £0.060m movement on various other spends.</p>

Place	Annual Budget 2023/24	Actuals to March 2024	Variance Actuals to Budget	Previous variance at Dec 2023	Variance movement Dec 2023 to March 2024	Narrative
	£'000	£'000	£'000	£'000	£'000	
Environment	9,688	9,214	(475)	(399)	(76)	<p>Transportation: £(0.246)m underspend, £(0.109)m: £(0.153k)m underspend due to staffing vacancies, £0.005m small staffing movement; £(0.007)m underspend and movement in drainage & flooding costs as milder winter than anticipated; £(0.006)m underspend and movement in public transport; £0.003k overspend, £(0.009)m movement in Transport Co-ordination and due to decreased charges from other local authority than anticipated; £(0.038)m underspend, £(0.032)m movement due to reduced bus services; £(0.034)m underspend and movement in Traffic Signals, Signs & Crossings as no TM manager in post to fully utilise budget; £(0.002)m underspend, £(0.010)m movement in Road Markings due to less costs than initially anticipated; £(0.009)m underspend & £(0.016)m movement on various small spends.</p> <p>Waste: £(0.788)m underspend, £(0.477)m movement: £(0.300)m underspend, £(0.243)m movement due to more favourable waste disposal prices as a result of the introduction of the grey bins; £(0.445)m increase in income, £(0.113)m movement from property contracts (HRA), £(0.145)m underspend, £(0.054)m movement in staff due to a delay in filling posts; These are offset by the following overspends: £0.013m overspend, £(0.002)m movement in diesel due to increase in fuel prices; £0.026m overspend, £(0.002)m movement on short term vehicle hire for a hookloader vehicle due to current vehicle being unreliable; £0.031m overspend, £(0.015)m due to reduced income for small trader tipping tickets and commercial income. This has not recovered to pre covid levels; £0.026m overspend due to a previous years unachieved saving relating to opening hours; £0.006m underspend, £(0.048)m on various small spends.</p> <p>Senior Manager: £0.002m overspend on small spends.</p> <p>Total Proposed EMR: £0.010m Winter Maintenance; £0.020m Transportation</p> <p>Housing & Community Safety: £(0.024m) underspend, £0.001m movement, due to staffing and secondment.</p> <p>Housing Operations: (£0.116m) underspend, (£0.170m) movement: £0.061m overspend due to unachieved funding; £0.063m overspend due to additional spend on homelessness furnishing; Off set by Rapid rehousing funding not spent of (£0.244m) Movement due to additional funding.</p> <p>Housing Services: (£0.444m) underspend, (£0.237m) movement: (£0.367m) Ukraine Refugee funding propose EMR as underspend; £(0.054)m Affordable housing income council tax second homes EMR as underspend; £(0.019)m Other small variances</p>
Housing	731	148	(583)	(177)	(406)	
Property	23,000	21,931	(1,070)	(43)	(1,026)	<p>Catering: £(0.374)m underspend, £(0.276)m movement: £(0.223)m underspend, £(0.133)m movement on school meal income as a result of increase nursery meals and increased funding for rollout of free school meals; £(0.111)m underspend, £(0.107)m movement in food and disposables due to a lower than expected uptake of school meals; £(0.030)m underspend and movement due to reduced spend on equipment; £(0.010)m underspend, £(0.006)m movement on staffing due to delay in filling vacancies.</p> <p>Building Operations: (£0.390m) underspend, £(0.453)m movement: £0.110m overspend, £(0.502)m movement due to increased electricity costs for electric vehicle charging points and school estate. There are 32 live supplies for electric charging, with 5 of these installed this year. Electricity costs have increased 41% since 2022/23; £0.063m overspend, £0.028m movement on various small costs within property administration; £(0.184)m underspend for LLP now ended; £(0.019)m underspend and movement on office moves; £(0.360)m underspend, £0.038m movement on repairs and maintenance. £(0.349)m Corporate building repairs offset by an overspend of £0.227m in annual Maintenance due to using more internal resource. Rates is underspent by (£0.238)m due to the change of tenancy during the year.</p> <p>Facilities: £(0.292)m underspend, £(0.230)m movement: £(0.209)m underspend, £(0.167)m movement instaffing due to delay in filling vacancies; £(0.073)m additional income, £(0.063)m movement for additional cleaning relating to the rollout of 1140hours in Education; £(0.010)m underspend on internal window cleaning.</p> <p>Rental Income: £(0.039)m overspend, £(0.015)m movement due to an unachievable income budget.</p> <p>Secondary Schools PPP: £(0.052)m underspend and movement.</p>
Directorate Total	35,482	33,330	(2,152)	(480)	(1,672)	

Partnership & Performance	Annual Budget 2023/24	Actual at March 2024	Actual to Budget at March 2024	Previous variance at December 2023	Variance movement Dec to Mar 2024	Narrative
	£'000	£'000	£'000	£'000	£'000	
Strategic Director - P&P	(230)	147	376	350	26	Strategic Director : Overspend due to historic VS saving and unrealised VS savings in year.
						<p>Finance: Underspend £(0.166)m, movement £0.089m: £(0.116)m underspend, £(0.011)m movement on Staffing costs due to vacancies; £(0.075)m underspend, movement nil payfunding not utilised; £(0.020)m underspend, movement £(0.020)m IFRS16 software not yet required; £(0.016)m underspend, £0.001m movement due to income from Procurement Rebates; £(0.006)m underspend on Publications; £0.038m overspend, movement £0.002m on Professional Fees for Finance system support offset by vacant software developer post; £0.006m overspend on recruitment fee offset by staffing vacancies; £0.022m overspend for procurement contract advice offset by procurement assistant vacancy;</p> <p>Revenues: Overspend £0.019m, movement £(0.099)m : £(0.108)m underspend, movement £(0.041)m on staffing due to vacancies; £(0.206)m, movement £0.088m, Billing & Assessment £(0.153)m, movement £0.140m, Collection £0.003m, movement £(0.001)m, Non Domestic Rates £0.418m, movement £(0.224)m Rent Allowances and Rebates: due to increased homelessness £0.046m, movement £(0.043)m, Revenues Admin</p> <p>SWF: £0.070m overspend, movement £0.003m : £0.184m overspend for Professional fees for external staffing provision partially offset by £(0.111)m staffing vacancies and funded from vacancies within revenues.</p>
Finance & Revenues	4,588	4,511	(78)	(166)	89	
HR & Workforce Development	1,874	1,922	47	12	35	<p>HR & Payroll: Overspend £0.047m, movement £0.035m: £0.003m overspend on staff costs; movement £0.029m £0.029m overspend on apprenticeship levy; movement of £(0.005)m £0.030m overspend, £0.007m movement on contractor spend for WOW, H&S testing equipment and PVG scheme; £0.010m overspend on legal fees for settlement costs; movement of £(0.001)m £0.010m overspend on various minor budgets: movement of £0.033m. £(0.029)m underspend Corporate Trainin; movement of £(0.029)m as previously expected on Budget</p>
Legal & Governance	1,623	1,510	(113)	(92)	(21)	<p>Elections: £(0.094)m underspend, movement of £(0.066)m due to no electoral activities in 2023/24 Registrars: £0.024m overspend, movement of £0.015m, staffing £0.036m, Income £(0.016)m, non staffing £0.004m - movement is reduction in Fee income from previous forecast Members services: £(0.013)m underspend, movement of £(0.002)m, staffing Legal and Democracy: £(0.024)m underspend, movement of £0.037m, staffing turnover & vacancies £(0.108)m part offset by £0.084m on external provision. Movement all relates to further external provision costs Business Support: £(0.002)m underspend, movement of £(0.001)m, staffing</p>

Partnership & Performance	Annual Budget 2023/24	Actual at March 2024	Actual to Budget at March 2024	Previous variance at December 2023	Variance movement Dec to Mar 2024	Narrative
						IT: £0.163m overspend, £(0.287)m movement: £(0.107)m underspend, movement nil on computer hardware purchases & maintenance; £(0.107)m underspend, £(0.076)m movement due to vacancies; £(0.174)m underspend, movement £(0.174)m on capitalisation of salaries; £0.021m overspend, movement £0.021m on printing and photocopying; £0.055m overspend, movement £(0.034)m on telephony costs; £0.070m overspend, movement £0.001m on mobile phones; £0.186m overspend, movement £0.186m on VS savings unallocated; £0.224m overspend, movement £(0.150)m on Software Maintenance; Strategy & Performance: Underspend £(0.120)m, movement £(0.098)m: £(0.152)m underspend, £(0.009)m movement due to vacancies and pay award; £(0.075)m underspend, £(0.000)m movement pay funding; £(0.027)m underspend, movement £0.007m on voluntary organisation payments; £(0.014)m overspend, movement £0.009m Grants and Donations; £(0.004)m underspend and movement on various small underspends; £0.030m overspend, £0.030m movement due to unallocated savings not achieved; £0.007m overspend, £(0.002)m movement due to other income not achieved; £0.100m overspend, £0.100m movement professional fees
Partnership & Transformation	3,891	3,934	44	(342)	386	
Working Smarter	195	195	(1)	(76)	76	Working Smarter: £(0.001)m, movement £(0.076)m agency costs.
Directorate Total	11,942	12,218	276	(315)	591	

**Corporate Budgets & Sources of Funding
Variances as at 31 March 2024**

Appendix 6

Corporate	Annual Budget 2023/24	Actual to March 2024	Variance to Budget at March 2024	Previous variance at Dec 2023	Variance movement Dec to March 2024	Narrative
	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	
Corporate Services & Centrally Held	(647)	395	1,042	236	806	Corporate savings centrally held achieved within services - family friendly, turnover and mileage. Achievement monitored throughout year.
Misc Services - Non Distributed Costs	1,424	1,424	0	0	0	No variance
Central Support	(1,305)	(1,348)	(43)	(6)	(37)	Inflationary increase on recharge to VJB
Central Scotland Valuation Joint Board	462	462	0	0	0	Spend in line with budget
Interest on Revenue Balances	(205)	(453)	(248)	(200)	(48)	Higher interest rates on short term deposits
Loans Fund Contribution	5,792	5,504	(288)	(204)	(84)	Based on actual borrowing - less than expected in line with underspend on capital programme.
Contribution to Bad Debt Provision	100	87	(13)	0	(13)	Provision calculated at year end - less than budgeted
Total expenditure	5,621	6,071	450	(174)	624	
Sources of Funding	(161,139)	(149,804)	11,335	0	11,335	£11m utilised from committed reserves, only calculated at year end
Total	(155,518)	(143,733)	11,785	(174)	11,959	

HSCP	Annual Budget 2023/24	Actuals to March 2024	Variance Actual to Budget at March 2024	Previous Variance at December 2023	Variance Movement December to March 2024	Narrative
Employees						
Employee Expenditure						Budget provided for a 2% pay award compared to actual costs of 6%. Underspends across Day Care £(0.063)m, Assessment and Care Management £(0.075)m and Rapid/MECS £(0.007)m. This position is offset by overspends across Residential Care and Respite of £0.022m as a result of staff absence and the use of agency staff and Management £0.042m. The adverse movement is the result of recruitment and the full impact of the pay award.
	9,788	9,720	(67)	(60)	(7)	
Employees Total	9,788	9,720	(67)	(60)	(7)	
Long Term Care						
Nursing Homes						The budget provides for approx. 208 places compared to the current number of 246. The favourable movement is the result of the allocation of reserves £1.633m from reserves.
	10,288	10,221	(67)	1,313	(1,380)	
Residential Homes						The budget provides for approximately 40 places whilst current numbers are stable at 44. Although the number of placements is low, the costs of individual placements can be high, 25 of the placements cost more than £1,300 per week. The movement is due to the allocation from reserves of £0.367m.
	2,966	2,870	(96)	442	(538)	
Long Term Care Total	13,254	13,091	(163)	1,755	(1,918)	
Community Based Care						
Care at Home						The budget provides for approximately 12,800 hours of care per week compared to commitments of 15,600/week, an increase of 700 hours since the start of the year. The favourable movement from December is the result of a reduction in committed costs as well as the allocation of £1.178m from reserves.
	12,880	12,926	47	2,082	(2,035)	
Day Care						This budget support day care for approx. 27 service users. The favourable movement reflects adjustments to packages of care.
	210	272	62	104	(42)	
Direct Payments						The service continues to see growth in Direct Payments with committed costs growing by £0.400m since the start of the year, (much of this being within Learning Disability where numbers have increased by 10). The movement since December results from adjustments to care plans.
	1,239	1,490	251	404	(153)	
Housing Aids and Adaptations						Payments are lower than previously forecast as a result in delays in completion of projects.
	159	103	(56)	0	(56)	
Housing with Care						Expenditure broadly in line with forecast.
	58	68	10	11	(1)	
Respite						Expenditure slightly lower than forecast.
	61	105	44	8	36	
Community Based Care Total	14,607	14,964	357	2,609	(2,252)	
Other Third Party Payments						
Voluntary Organisations						The adverse movement reflects the re-alignment of budgets across Third Party Payments.
	201	201	0	(60)	60	
Misc. Third Party Payments						This budget covers payments to other Local Authorities and NHS. The favourable movement reflects the re-alignment of budgets and final payments.
	777	687	(90)	(172)	82	
Other Third Party Payments Total	979	888	(90)	(232)	142	
General Supplies						
Premises Expenditure						The favourable movement reflects reduced expenditure post pandemic.
	12	40	27	77	(50)	
Supplies and Services						This budget covers a range of equipment and operational materials. The movement follows a updated forecast for insurance costs.
	405	411	6	13	(7)	
Transport Expenditure						Staff travel costs have increased following the expansion of the Rapid/Reablement service.
	48	58	10	10	(0)	
General Supplies Total	465	508	43	100	(57)	
Income						
Income						Client income is lower than previously forecast due to a fall in contributions for non personal care and reduced occupancy at Menstrie House.
	(5,168)	(4,957)	211	217	(6)	
Resource Transfer (Health)						Final position includes allocation of Covid Reserve funds of £0.646m for 2023/24 only to fund; Menstrie House £0.337m. IT equipment £0.028m, Reviews backlog £0.120m and Long Term Care growth £0.161m.
	(7,715)	(8,007)	(292)	(704)	414	
Income Total	(12,883)	(12,964)	(80)	(487)	409	
						At the year end HSCP recorded an overspend of £3.719m, which has been matched by a draw down from reserves held by the IJB, to deliver a outturn balanced position. Overall the service received "one off" funding of £4.365 in 2023/24.
Total	26,208	26,208	(0)	3,684	(3,684)	

Place Directorate
HRA Variances at 31 March 2024

Appendix 8

Housing Revenue Account	Annual Budget 2023/24	Actuals to March 2024	Variance Actuals to Budget	Previous variance at Dec 2023	Variance movement Dec 2023 to March 2024	Narrative
	£'000	£'000	£'000	£'000	£'000	
Employee Related Expenditure	9,459	8,972	(486)	(376)	(111)	£(0.486)m underspend, movement by £(0.111)m driven by: £(0.200)m continued support to the General Fund by Property; £(0.534)m underspend on staffing costs due to recruitment freeze, partly offset by £0.174m overspend relating to overtime; £0.074m small variances in other areas;
Premises Related Expenditure	2,612	2,091	(521)	(648)	127	£(0.521)m underspend, movement of £0.127m: £(0.559)m in relation to additional funds for voids not being spent to date, of which £(0.444)m is requested to carry to the next financial year; £(0.077)m bad debt provision; £0.076m overspend relating to void rent loss; £0.039m overspend in the internal account from Land due to clean up of premises.
Transport Related Expenditure	420	491	71	47	24	£0.071m overspend, movement £0.024, overspend of £0.071m driven by increase in costs of running fleet, mainly on maintenance and fuel price increases. A review of the number of vehicles required is ongoing.
Supplies and Services	3,045	2,689	(356)	(89)	(267)	£(0.356)m underspend, movement of £(0.267)m: £(0.164)m of direct materials under budget; £(0.082m) of professional fees not utilised; £(0.049)m of legal fees not utilised; £(0.033)m of equipment spend not utilised; £(0.028)m of other small variances
Third Party Payments	1,891	3,295	1,404	1,448	(44)	£1.404m overspend, movement £(0.124): £1.284m relating to payments to subcontractors, these payments are offset by an increase in income via HRA supporting GF; £0.102m overspend in other council accounts; £0.080m overspend in relation to RAAC costs £(0.061)m reduction on payments to voluntary organisations.
Support Services	1,204	1,204	0	0	0	On budget
Capital financing costs	1,681	1,546	(136)	(0)	(135)	Underspend in the year due to budget assumption being high
Total Gross Expenditure	20,312	20,288	(24)	382	(406)	
Income	(24,130)	(24,997)	(866)	(560)	(306)	£(0.866)m underspend, movement of £(0.306)m: £(0.638)m income from internal recharge; £(0.354)m interest income higher than budget due to favourable interest rates; £0.070m decrease in general rents due to voids and sale of lockups reducing income; £0.040m of WestHaugh rent not achieved; £0.016m small variances.
Total Net Expenditure	(3,818)	(4,709)	(891)	(178)	(713)	

Period to March 2024

	2023/24 Budget Expenditure	Actual March 2024	Actual to Budget Variance	Comment	Carry Forward to 2024/25
SCOTTISH HOUSING QUALITY STANDARD					
TACKLING SERIOUS DISREPAIR PRIMARY BUILDING ELEMENTS					
Structural Works					
Structural Upgrades	180,000	500,231	320,231	£360k relates to spend as a result of storm damage - now trying to reclaim via storm funding - no procurement in place.	
Asbestos Testing for Council Houses	20,000	14,818	(5,182)	No proactive plan to remove asbestos - therefore these budgets are minimal to catch the odd project that arises through discovery	
Asbestos Removal Works for Council Houses	50,000	41,595	(8,405)	No proactive plan to remove asbestos - therefore these budgets are minimal to catch the odd project that arises through discovery	
Structural Works	250,000	556,644	306,644		
SECONDARY BUILDING ELEMENTS					
Damp/Rot					
Damp & Rot Works	120,000	141,976	21,976	Budget is for large discovery of damp within properties - it's hard to predict the capital impact of this as it depends on the scope and nature of the dampness and treatment works. By it's nature we spend in accordance with the discovery at the time. Has procurement until 2027 and is spending ahead of it's lifecycle.	
Damp/Rot	120,000	141,976	21,976		
Roofs / Rainwater / External Walls					
Roof & Render Upgrading Works	1,500,000	1,487,160	(12,840)	Planned programme ahead of time that we've managed to keep within budget.	
Roofs / Rainwater / External Walls	1,500,000	1,487,160	(12,840)		
Windows & Doors					
Window Replacement	2,175,000	2,364,938	189,938	Has procurement until March 2026 and is spending ahead of that lifecycle.	
External Door Replacement	50,000	0	(50,000)	No discovery or planned works - budget held as a provision incase the situation arises	
Windows	2,225,000	2,364,938	139,938		
	3,845,000	3,994,074	149,074		
ENERGY EFFICIENCY					
Central Heating - Design and Installation	650,000	650,278	278	Spent on target	
Renewable Central Heating Systems	60,000	42,096	(17,904)	work complete- Everwarm - trial installation of air sourced heat pumps	
Energy Performance Certificates Programme	50,000	50,000	0	Spent on target	0
Internal Wall Insulation	50,000	50,000	0	Work complete	
Full/Efficient Central Heating	810,000	792,373	(17,627)		
MODERN FACILITIES & SERVICES					
Kitchen Renewal					
Kitchen Replacement	1,175,000	681,430	(493,570)	Cwfd required	(493,570)
Kitchen Renewal	1,175,000	681,430	(493,570)		(493,570)
Bathrooms					
Bathroom Replacements	50,000	19,370	(30,630)	No planned programme, reactive when discovery of rip out required	
Bathrooms	50,000	19,370	(30,630)		
	1,225,000	700,800	(524,200)		(493,570)
HEALTHY, SAFE & SECURE					
Safe Electrical systems	1,490,000	1,681,622	191,622	Work on testing programme delayed during covid. No remedials being undertaken this year. Runovers due to catchups post covid. Has procurement and is spending ahead of the lifecycle, procurement lasts to 2027.	0
Safe Electrical Systems	1,490,000	1,681,622	191,622		0
Communal Areas (Environmentals)					
External Works : Fencing, Gates, Paths	225,000	185,105	(39,895)	Only £180k planned for year. Land service cannot commit to other works. Capped due to constraints.	(39,895)
Secure Door Entry Upgrade & CCTV Security	300,000	298,859	(1,141)	Planned programme spend on budget	
Communal Areas (Environmentals)	525,000	483,965	(41,035)		
	2,015,000	2,165,587	150,587		0
NON-SHS ELEMENTS PARTICULAR NEEDS HOUSING (CITC)					
Conversions & Upgradings					
Conversions & Upgradings	0	22,265	22,265	Charges have come from servitor therefore outwith procurement	0
Conversions & Upgradings	0	22,265	22,265		

	2023/24 Budget Expenditure	Actual March 2024	Actual to Budget Variance	Comment	Carry Forward to 2024/25
Disabled Adaptations					
Aids & Adaptations	570,000	773,544	203,544	Everwarn contract, has procurement, however we're spending ahead of the lifecycle	
Disabled Adaptations	570,000	773,544	203,544		
Environmental Improvements					
HRA Roads & Footpaths Improvements	300,000	297,272	(2,728)		
Environmental Improvements	300,000	297,272	(2,728)		0
	870,000	1,093,081	223,081		0
Council New Build Housing					
Off The Shelf Purchase	4,277,000	4,989,923	712,923	Overspend relates to the purchase of the properties. The management of this project slipped due to resource.	
Westhaugh Travelling Site - Alva	5,474,000	322,602	(5,151,398)	Various issues progressing this project, expected progression in 2024/25	(5,151,398)
Lochies Road Clackmannan	2,033,000	88,247	(1,944,753)	Delay with Contractor. Budget still required for future but it's felt that due to resourcing this won't commence until 2025/26 financial year	(1,944,753)
Council New Build Housing	11,784,000	5,400,771	(6,383,229)		(7,096,151)
	11,784,000	5,400,771	(6,383,229)		(7,096,151)
OTHER					
Other Costs / HBMS					
Construction Design Management	30,000	18,871	(11,129)	Overspend not related to property - housing requirement for reports for off the shelves - virement from electrical budget project 10265	
Computer Equipment - New (HBMS)	744,000	0	(744,000)	Procurement at early stages. Planned spend for 2024/25	(744,000)
Lock Up Strategy	100,000	2,039	(97,961)	no advancement with project - still to progress	(97,961)
IT Infrastructure - Clacks IT	21,000	14,131	(6,869)		
Demolitions	150,000	5,000	(145,000)	Carry forward to 2024/25	(145,000)
Other Costs / HBMS	1,045,000	40,041	(1,004,959)		(986,961)
TOTAL CAPITAL EXPENDITURE	21,844,000	14,743,372	(7,100,628)		(8,616,577)
Income					
Westhaugh	(2,500,000)		2,500,000	Limited spend in year therefore grant not drawn down due	1,091,000
Off the shelf purchases	(1,600,000)	(1,654,000)	(54,000)	More funding than budgeted	0
Lochies	(648,000)		648,000	Project not progressed in year so grant unable to be drawn down	620,000
TOTAL INCOME	(4,748,000)	(1,654,000)	1,840,741		1,711,000
NET BUDGET	17,096,000	13,089,372	(5,259,887)		(6,905,577)

Capital Projects Outturn to 31st March 2024

Appendix 10

Expenditure as at 18-09-24

Project ID	Project ID Description	Amended Budget	Expenditure As at 31 Mar 2024	(Under)/Overspend	C/fwd included in 2024/25 Budget Approved by council	Additional Q4 Outturn CFWD Requests
		£	£	£	£	
Community Investment Strategy						
10306	SG EES ABS Grant 23/24	973,243	0	-973,243	0	
10307	UK GOV Shared Prosperity Fund UKPF	87,000	81,603	-5,397	0	5,397
10272	Free School Meals Equipment	1,038,000	30,905	-1,007,095	180,000	0
10304	ISACS Sunnyside Primary	50,000	0	-50,000	0	
10305	ISACS Lochies School	25,000	18,986	-6,014	0	6,014
10183	Forthbank Recycling Centre Improvements	0	0	0	0	
10174	Fitness Suite Replacement	12,000	6,555	-5,445	0	
10006	Park Primary School - School Development	0	54,848	54,848	0	
10017	School Estate - Tullibody South Campus	10,000	0	-10,000	0	
10042	Community Investment Grants	0	0	0	0	
10140	Village and Small Town - Alva	0	14,362	14,362	0	
10149	Clackmannan Regeneration	2,525,233	1,037,062	-1,488,171	1,087,311	400,860
10164	Clackmannan CAP	93,000	0	-93,000	93,000	
10029	Street Lighting Improvements - Tillicoultry & Alva	0	0	0	0	
10032	Alva Community Campus/Locality Hub/Primary School	0	0	0	0	
10085	Dumyat Visitor Hub	0	75,701	75,701	0	
10014	Craigbank Primary School Refurbishment	0	0	0	0	
10015	Safer Routes to School	74,484	73,595	-889	0	
10024	Clackmannan Primary School Refurbishment/Locality Hub	0	0	0	0	
10043	Lochies Primary School - School Development	0	0	0	0	
10125	Banchory Primary School - School Development	16,000	0	-16,000	0	16,000
10168	Forthbank Road Operational Facilities	20,000	20,000	0	0	
10209	City Deal RPMO	100,000	80,868	-19,132	0	
10213	Innovation Hub Delivery	400,000	0	-400,000	370,000	30,000
10283	City Region Deal	61,000	0	-61,000	0	
10296	Transformation Zones - Resourcing	28,000	0	-28,000	0	
10191	Town Centre Regeneration Fund	285,332	39,852	-245,480	260,000	-14,520
10290	City Region Deal - Resourcing	469,000	13,481	-455,519	55,000	292,717
10266	City Region Deal - Regional Energy Masterplan	31,358	31,359	1		0
10251	Wellbeing Hub - Permanent	3,300,000	1,436,347	-1,863,653	1,794,000	69,653
10281	Lochies School - New Build	1,195,000	-1	-1,195,001	1,195,000	
10254	Capital Program Legal Resource	94,576	32,647	-61,929	0	61,928
10292	Wellbeing Hub & Lochies - Resourcing	313,000	195,093	-117,907	108,000	9,907
x		11,201,226	3,243,263	-7,957,963	5,142,311	877,956
Fleet Asset Management Strategy						
10062	Vehicle Replacement	732,664	579,989	-152,675	0	152,675
x		732,664	579,989	-152,675	0	152,675
IT Asset Management Strategy						
10041	Schools ICT Replacement - All Primaries	164,794	28,774	-136,020	0	136,020
10031	Schools ICT Replacement - Alva Academy	42,000	32,101	-9,899	0	
10011	Schools ICT Replacement - Lornshill	42,000	7,230	-34,770	0	
10000	Schools ICT Replacement - Alloa	41,000	22,159	-18,841	0	
10230	ICT Replacement (Secondary Schools)	0	0	0	0	
10064	IT Infrastructure	184,953	744,430	559,477	0	
10187	Digital Infrastructure	604,152	401,430	-202,722	0	15,000
10202	Digital Learning Strategy	250,000	249,940	-60	0	
10210	Homeworking	100,000	116,119	16,119	0	-16,119
10255	Digital Transformation - Work Smarter	1,051,409	166,824	-884,585	492,000	474
10256	IT Resourcing - Corporate	124,000	123,974	-26	0	
10257	IT Resourcing - Digital Rollout	50,000	50,000	0	0	
10282	Social Care System MVP	80,000	0	-80,000	0	80,000
10285	Digital Transformation - Future Ways of Working	0	0	0	0	
10294	Working Smarter (IOT, RPA) - Resourcing	279,000	341,576	62,576	0	
10295	Future Ways of Working - Resourcing	94,000	0	-94,000	0	0

Project ID	Project ID Description	Amended Budget	Expenditure As at 31 Mar 2024	(Under)/Overspend	C/fwd included in 2024/25 Budget Approved by council	Additional Q4 Outturn CFWD Requests
		£	£	£	£	
10067	Digital Transformation	0	0	0	0	
10207	Digital Foundations : M365	0	0	0	0	
10225	Upgraded Telephony System	0	112,652	112,652	0	
10231	Building Energy Management System	39,882	0	-39,882	39,882	
10065	Social services adaptations	68,000	64,288	-3,712	0	
10253	Tech Analogue to Digital Trans	462,413	257,846	-204,567	150,000	54,567
x		3,677,603	2,719,343	-958,260	681,882	269,942
Land Asset Management Strategy						
10245	West End Park Improvements	46,713	46,713	0	0	
10284	National play park and open space improvements	93,000	61,201	-31,799	0	31,799
10005	Park, Play Area & Open Space Improvements - Alloa	16,224	1,255	-14,969	0	
10061	Wheeled Bins	30,000	44,171	14,171	0	
10278	Wheeled Grey Bins (RIF80)	583,890	597,364	13,474	0	
10289	Polmaise Waste Transfer Station	77,000	0	-77,000	77,000	
10258	Kilncraigs - Stone Preservation	120,000	0	-120,000	0	120,000
10096	Gartmorn Dam Country Park	35,000	0	-35,000	35,000	
10279	Clackmannan Tolbooth	280,000	10,310	-269,690	280,000	-10,310
10086	Renewable Energy Projects	62,509	0	-62,509	0	50,000
x		1,344,336	761,013	-583,323	392,000	191,489
Place Based Investment Fund						
10300	Tullibody Civic Centre - Outdoor Playing Surface	54,250	53,646	-604	0	604
10301	Hawhill Community Centre - Outdoor Playing Surface	35,250	25,721	-9,529	0	9,529
10302	New Cycle Facilities	91,900	7,484	-84,416	0	84,416
10308	Place Based Investment Programme 2023/24	10,000	28,789	18,789	310,000	-138,861
10313	PBIF Carsebridge Cultural Campus 23/24	96,500	0	-96,500	0	
10314	PBIF Menstrie Cycle Path Lighting 23/24	82,500	0	-82,500	0	
10315	PBIF Menstrie Active Travel Orientation Improvements 23/24	11,000	0	-11,000	0	
10316	PBIF Improvements to Paths and Park - Tillicoultry 23/24	110,000	110,073	73	0	
x		491,400	225,712	-265,688	310,000	-44,312
x						
Property Asset Management Strategy						
10226	Wellbeing Hub - Demolition of ALB	352,447	151,823	-200,624	0	2,000
10268	Nature Restoration Fund	195,000	184,280	-10,720	0	10,720
10303	Vacant & Derelict Land IP	537,491	522,048	-15,443	0	15,443
10176	Electric Vehicle Charge Points	0	11,528	11,528	0	
10208	Bowmar Community Hub	9,000	0	-9,000	0	
10214	Kilncraigs - Roof	900,000	585,948	-314,052	0	314,052
10045	Statutory Compliance DDA Schools	14,000	11,938	-2,062	0	
10046	Compliance - Asbestos Removal (Schools)	8,000	6,315	-1,685	0	
10221	Cemetery Walls Upgrade	675,445	28,315	-647,130	625,445	21,685
10224	Learning Estate Cleaning Equipment	10,000	13,825	3,825	0	
10259	Strategic Estates Enhancements	315,000	0	-315,000	0	
10286	Alva Primary School Bridge	35,000	0	-35,000	0	35,000
10287	Land Welfare Facilities - Replacement	46,000	0	-46,000	0	46,000
10288	Local Care Provision (Woodside)	16,000	0	-16,000	16,000	
10293	Property - Resourcing	37,000	0	-37,000	0	37,000
10297	Climate Change - Resourcing	19,000	0	-19,000	0	
10298	Capital Programme Support - Resourcing	380,000	60,419	-319,581	40,000	
10220	Clackmannan Town Hall Roof and Wall Upgrade	228,256	63,076	-165,180	0	165,000
10260	Learning Estates - Option Appraisals	365,000	8,226	-356,774	265,000	20,000
10261	Learning Estates - Contingencies	444,000	0	-444,000	354,000	
x		4,586,639	1,647,741	-2,938,898	1,300,445	666,900
x						

Project ID	Project ID Description	Amended Budget	Expenditure As at 31 Mar 2024	(Under)/Overspend	C/fwd included in 2024/25 Budget Approved by council	Additional Q4 Outturn CFWD Requests
		£	£	£	£	
Roads Asset Management Strategy						
10051	Carriageways - Roads	1,800,000	2,087,505	287,505	0	
10054	Bridge Improvements	75,000	75,416	416	0	
10056	Lighting Replacement	160,000	77,701	-82,299	0	
10291	Roads & Fleet - Resourcing	56,000	0	-56,000	0	0
10055	Road Safety	0	2,743	2,743	0	
10172	Parking Management Scheme	0	0	0	0	
10222	Active Travel Route - Alloa-Alva-Menstrie	1,759,999	1,810,744	50,745	0	
10309	SG Road Safety Improvement Fund	75,978	75,953	-25	0	
10049	Flood Prevention	179,650	87,324	-92,326	30,000	
10050	Cycle Routes	100,000	112,649	12,649	0	
10311	Community Bus Fund	121,000	49,213	-71,787	35,000	36,787
10310	National Cycle Network Accessibility Improvements	250,000	249,625	-375	0	
10312	Cycling, Walking and Safer Routes 2023/24	359,000	361,728	2,728	0	
x		4,936,627	4,990,601	53,974	65,000	36,787
x						
x						
Total Capital Programme		26,970,495	14,167,662.21	-12,802,833	7,891,638	2,151,437

Report to: Audit & Scrutiny Committee

Date of Meeting: 24 October 2024

Subject: Council Financial Performance 2024/25 as at June 2024

Report by: Chief Finance Officer

1.0 Purpose

1.1 This paper provides an update on the financial performance for the Council, as at June 2024, in respect of:

- the General Fund (GF) revenue and capital spend and the achievement of savings for the current financial year 2024/25,
- the Clackmannanshire element of the Stirling & Clackmannanshire Health and Social Care Partnership (H&SCP) revenue spend; and
- the Housing Revenue Account (HRA) revenue and capital spend, for the financial year, 2024/25.

2.0 Recommendations

2.1 Committee is asked to note the report, commenting and challenging as appropriate on:

2.1.1 The General Fund revenue forecasted overspend of £0.669m for the year to 31 March 2025;

2.1.2 The Clackmannanshire element of the Health and Social Care Partnership (H&SCP) forecasted overspend of £6.471m as at June 2024, for the year to 31 March 2025;

2.1.3 The balances of earmarked reserves held and used to date and remaining balances;

2.1.4 The allocation of £0.288m COVID earmarked reserve in 2024/25 to support ongoing costs of COVID recovery;

2.1.5 The HRA revenue forecasted surplus of £(1.001)m greater than the budgeted surplus for the year to 31 March 2025;

2.1.6 The HRA Capital programme forecasted underspend of £(1.145)m.

- 2.1.7 The General Fund Capital Programme forecasted to underspend by £(2.442)m, with proposed carryforward of £2.010m
- 2.1.8 The progress to date in delivering the £5.383m approved savings programme, currently forecast to achieve £4.791m, 89%, as at 31 March 2025.

3.0 Background

- 3.1 This report summarises the forecasted financial position of the Council for the financial year ending 31 March 2025. This report consolidates all of the detailed financial data to provide a summary position for the Council. The report also provides detail of individual Directorate positions and their service areas within the appendices.

4.0 General Fund Revenue

- 4.1 As at 30 June 2024 the General Fund is forecasting an overspend for the year of £0.669m, including allocation of COVID consequential funding as detailed in paragraphs 4.7 and 4.8 below. At this point in the year, the forecast reflects spend in full of any ringfenced funds that are required to be earmarked for future years if not fully utilised in the current financial year.

- 4.2 The Council Summary at **Appendix 1** provides the forecast position by each Directorate and centrally held Corporate Service areas along with the position for Partnerships and Sources of Funding. The overall net overspend is made up as follows:

- People Directorate - £0.329m overspend,
- Place Directorate - £0.253m overspend,
- Partnership & Performance Directorate - £0.011m overspend, and
- Chief Executive and Corporate Services - £0.075m overspend, which includes centrally held savings achieved within the individual services.

- 4.3 In line with Financial Regulations, a recovery plan should be prepared for every significant overspend to mitigate the overspend by the end of the year. The People and Place Directorates are currently developing these recovery plans and some actions are already in place to reduce spend in line with budget. The recovery plans will be presented to this Committee at its next meeting along with an update on progress.

- 4.4 Along with the above recovery plans, measures to reduce spend in year in light of the challenging financial budget gap for 2025/26 are also in place. This includes continuation of essential spend, meaning that only spend that is currently committed or business critical should be undertaken and recruitment to business critical posts only. Progress on the impact of these measures will be monitored throughout the year and further measures could be taken if forecasted spend continues to exceed the approved budget.

- 4.5 **Appendices 3 to 6** provide details of individual Directorate financial performance, with variance by Service area and reason for variance.

Earmarked Reserves

4.6 At 1 April 2024, the council held earmarked reserves of £23.242m to be applied to future spend. At the end of June 2024, £1.593m has been allocated to spend for 2024/25 leaving a balance of £21.649m as set out in the table below:

Earmarked Reserve	Balance at 1 April 2024	Allocated to spend as at June	Remaining balance
	£'000	£'000	£'000
Devolved School Management	(505)	400	(105)
Pupil Equity Funding	(560)	560	0
Ringfenced Housing Grants	(1,181)	0	(1,181)
Organisational Change fund	(198)	0	(198)
Other Miscellaneous Commitments	(1,891)	49	(1,842)
Employment Fund	(515)	0	(515)
Transformation fund	(1,928)	126	(1,802)
COVID - General funding	(288)	288	0
COVID - Specific Funding	(251)	0	(251)
Specific Employability Funding	(523)	170	(353)
Developer Contributions	(816)	0	(816)
Ukrainian refugee support	(599)	0	(599)
Homeless Accommodation	(1,950)	0	(1,950)
Service Concessions	(5,958)	0	(5,958)
Support 2024/25 budget	(6,079)	0	(6,079)
TOTAL	(23,242)	1,593	(21,649)

4.7 As part of the Councils earmarked reserves reported as at 1 April 2024, Covid Recovery Funds of £0.288m were held. These funds are discretionary with the purpose of funding activity related to the recovery from the COVID pandemic. Whilst most ongoing costs incurred due to COVID have been embedded into recurring costs, there are a number of areas of work that were delayed or postponed due to prioritising support for individuals and businesses during this time.

4.8 From review of the financial outturn, areas of spend linked to COVID have been identified which amount to £0.383m which includes £0.008 carried forward from 2023/24. As the requested amount exceeds the available funds, requests have been allocated on a pro rata basis fully utilising the available balance of £0.288m. This has been agreed by Chief Executive, the Directors and the Chief Finance Officer. **Appendix 11** shows how this funding has been allocated.

5.0 Clackmannanshire & Stirling Health and Social Care Partnership (H&SCP)

5.1 The Clackmannanshire element of the H&SCP is forecasting an overspend of £6.471m based on financial information as at June 2024. Details of the forecast variances that make up this overspend are shown in **Appendix 7**.

5.2 A report presented to the IJB Board on 2 October 2024 indicated a forecasted overspend across the Partnership of £12.552m based on forecasts at August subject to NHS Forth valley meeting financial pressures in relation to the set aside budget. The Clackmannanshire forecasted overspend at August has reduced slightly by £(0.544)m to £5.927m. As a consequence of the projected overspend and in line with the integration scheme, a financial recovery plan is being developed and areas identified as part of this plan were presented to the Integrated Joint Board (IJB) for consideration.

5.3 It is essential that this recovery plan is fully developed and actions implemented to ensure the Partnership can manage spend within its budget. The partnership has limited reserves and the forecast above includes a contribution of £3.947m from these reserves. If the recovery plan does not mitigate the forecasted in year overspend by the end of the year the integration scheme gives the option for partners to provide additional one-off contributions or contributions that may be refunded in future years and in previous years partners have made additional contributions on a risk share basis. Whilst the integration scheme does not specifically require partners to fund the overspend, this is a significant risk for the Council considering its own challenging financial position. Uncommitted reserves are just over 2% and with its own in year pressures reflected in the outturn shown above, the Council has a diminishing capacity to support any additional contribution.

5.4 Alongside the recovery actions there requires to be robust scrutiny over the financial projections to ensure these are accurate. This will also measure any reductions in spend as a result of the action plan and identify if any further recovery action is required.

6.0 General Fund Capital

- 6.1 For 2024/25, the approved General Fund Capital programme set out significant gross investment in Clackmannanshire amounting to £20.011m. A further £2.151m was added as a result of carry forwards from 2023/24 and £0.921m has been added to reflect additional grant income for various projects and initiatives. These additional amounts have increased the approved budget for 2024/25 to £23.083m.
- 6.2 Work on capital projects is being progressed however delays are still being incurred due to internal and external factors. On review of the forecasts as at June, spend is estimated to be £20.641m for the year resulting in an underspend of £(2.442)m against the approved budget. It is estimated that as a result of delays and reprioritisation, the proposed carry forward to 2025/26 will be £(2.010)m. **Appendix 10** provides detail of the forecasted expenditure to 31 March 2025 and variance against budget by project.
- 6.3 A summary of the projected outturn position for each of the Asset plans with main variances are shown in the table below:

Asset Management Strategy	Revised Budget 2024/25	Forecast to 31 March 2025	Forecast Over / (under) Spend	Main Variances
	£m	£m	£m	
Community Investment Strategy	12.649	11.738	(0.911)	Underspends on: Shared Prosperity Fund £(0.128)m due to timing of projects, carry forward to 2025/26 Town Centre Regeneration £(0.195)m to be carried forward City Region Deal resourcing £(0.293)m not required due to delays in programme Wellbeing Hub and Lochies Resourcing £(0.187)m carried forward to 2025/26 in line with more accurate phasing of requirements
Property	2.283	1.092	(1.191)	

				Underspends on: Learning Estate option appraisals £(0.582)m to be carried forward Kilncraigs roof £(0.199)m to be carried forward Clackmannan Town hall £(0.151)m project complete under budget Capital Programme Resourcing £(0.174)m to be carried forward Alva Primary School Bridge £(0.035)m to be carried forward Cemetery wall upgrade £(0.022)m Vacant & Derelict Land £(0.015)m to be carried forward
Roads	3.339	3.296	(0.043)	Underspends on: Community Bus Fund project £(0.037)m and Road Safety Improvements funded by SG £(0.006)m
Land	0.878	0.590	(0.288)	Underspends on: Kilncraigs stone preservation £(0.120)m to be carried forward Polmaise Waste Transfer Station £(0.077)m to be carried forward Renewable energy projects £(0.050)m to be allocated to solar and food growing project Playparks £(0.032)m underspend
Fleet	0.578	0.471	(0.107)	Vehicle Replacement £(0.107)m spend committed but may not take delivery until following year – carryforward to 2025/26
IT	3.090	3.148	0.058	Underspend on: Schools ICT replacement £(0.126)m Social Work IT System MVP £(0.080)m to be carried forward in line with revised approved plan for this project August 2024 Tech Analogue to Digital £(0.055)m, implementation extended, carry forward to 2025/26 Working Smarter £0.337m to be realigned with project 10255

Place Based Investment	0.266	0.306	0.040	Cycle facilities - £0.051 overspend due to asbestos on site.
Gross Capital Expenditure	23.083	20.641	(2.442)	
Allocation of Capital Funding	8.439	8.439	-	Funding is allocated to projects as it is spent. Any funding that is not utilised in full will be carried forward to 2025/26, where grant conditions allow, or repaid.
Net Capital Programme	14.644	12.202	(2.442)	

7.0 Delivery of 2024/25 Approved Savings

7.1 At its budget meeting in March 2024, Council approved savings of £5.383m for the financial year 2024/25. The table below shows the split of these savings across Directorates and the forecasted achievement of those savings by 31 March 2025.

General Services Revenue Budget 2024/25 - Progress of Approved Savings by Directorate

Directorate	Total Approved Savings £000	Achieved/ Likely to be achieved £000	At Risk £000	Unachievable £000
People	1,713	1,693	20	0
Place	1,252	692	560	0
Partnership & Performance	2,418	2,406	12	0
Total Approved Savings	5,383	4,791	592	0
		89%	11%	0%

7.2 The above table indicates that 89% of savings are likely to be achieved, with 11% forecast to be at risk and 0% unachievable in 2024/25. Detail of individual savings within each directorate is provided in **Appendix 2**.

8.0 Housing Revenue Account (HRA)

Revenue

- 8.1 The HRA budgeted surplus was set at £(4.274)m and the forecast as at 30 June 2024 is £(5.275)m, which is £(1.001)m greater than budgeted. **Appendix 8** provides a summary of the variances.

Capital

- 8.2 The HRA Capital Programme for 2024/25 is £18.036m in line with the approved budget excluding any additional carryforwards. The forecast net expenditure at the year end is £16.891m resulting in an underspend of £(1.145)m. **Appendix 9** provides the detail for all the projects along with comments on their progress.
- 8.4 On review of the spending priorities, budget of £0.092m has been vired from the Conversions & Upgradings and Bathroom Replacement projects to the Aids & Adaptations project. This has been approved by the Director, Chief Finance Officer and Chief Executive in line with Financial Regulations.
- 8.5 There is forecasted spend for Structural Upgrades of £0.288m due to recent storm damage, which will exceed budget by £188k for this project. It is intended that this forecasted spend will be funded within the existing capital programme with a corresponding reduction in other projects. Detail of this and any governance requirements in line with financial regulation virement rules will be reported to committee or Council as appropriate.
- 8.6 It is thought that the Lochies Road HRA rebuild will not progress until 2025/26. Current forecasted spend is for Feasibility studies on the site.
- 8.7 The project at Westhaugh is currently delayed due to contractual issues and awaiting confirmation of grant from Scottish Government

9.0 Conclusions

- 9.1 General Fund Revenue Services are forecasting an overspend of £0.669m for the year to 31 March 2025;
- 9.2 The Clackmannanshire element of the H&SCP is forecasting to overspend £6.471m as at 30 June 2024 for the year to 31 March 2025.
- 9.3 The HRA revenue is forecast to achieve a surplus of £(1.001)m over and above the budgeted surplus for the year to 31 March 2025.
- 9.4 The HRA Capital programme is forecast to underspend by £(1.145)m for the year to 31 March 2025.
- 9.5 The General Fund Capital programme is forecast to underspend by £(2.442)m.
- 9.6 Of the £5.383m approved savings programme, £4.791m (89%) are forecast to be achieved by 31 March 2025.

10.0 Sustainability Implications

10.1 There are no direct environmental sustainability implications arising from this report.

11.0 Resource Implications

11.1 *Financial Details*

11.2 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

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

11.4 *Staffing*

11.5 There are no direct staffing implications arising from this report.

12.0 Exempt Reports

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

13.0 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**

Complies with relevant Council Policies

14.0 Equalities Impact

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

Yes No

15.0 Legality

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

16.0 Appendices

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

Appendix 1 – Draft Council Summary at 30 June 2024

Appendix 2 – Summary Savings by Directorate at 30 June 2024

Appendix 3 – People Variances at June 2024

Appendix 4 – Place Variances at June 2024

Appendix 5 – P&P Variances at June 2024

Appendix 6 – Corporate Variances at June 2024

Appendix 7 – HSCP Variances at June 2024

Appendix 8 – HRA Revenue Variances at June 2024

Appendix 9 – HRA Capital Forecast as at June 2024

Appendix 10 – General Fund Capital Forecast as at June 2024

Appendix 11- Allocation of Covid Recovery Funding 2024/25

17.0 Background Papers

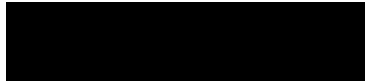
17.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

Yes (please list the documents below) No

Author(s)

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

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Strategic Director - Partnership & Performance	

Council Summary 2024/25

	Annual Budget 2024/25 £'000	Actual to June £'000	Forecast to March 2025 £'000	Variance Forecast to Budget £'000
Directorate				
People	83,691	20,421	84,021	329
Place	35,062	8,716	35,315	253
Partnership & Performance	12,424	4,343	12,435	11
Directorate Expenditure	131,177	33,480	131,771	594
Corporate				
Chief Executive	326	140	316	(10)
Corporate Services	(1,153)	0	(1,068)	85
Misc Services - Non Distributed Costs	1,100	(43)	1,100	(0)
	273	97	348	75
	131,450	33,577	132,118	669
less allocated to non general fund	(1,315)	0	(1,315)	(0)
	130,135	33,577	130,803	669
Add Requisitions from Joint Boards				
Central Scotland Valuation Joint Board	490	0	490	0
Corporate Expenditure	130,624	33,577	131,293	669
Add/Deduct				
Interest on Revenue Balances	(205)	0	(205)	0
Loans Fund Contribution	6,233	1,254	6,233	0
Contribution to Bad Debt Provision	100	0	100	0
Total Expenditure	136,752	34,830	137,421	669
Health & Social Care Partnership (HSCP)	28,762	(1,235)	35,233	6,471
Total Expenditure Including HSCP	165,514	33,596	172,654	7,140
Sources of Funding				
General Revenue Funding/Non-Domestic Rates	(130,708)	(33,829)	(130,708)	(0)
Council Tax	(25,602)	0	(25,602)	(0)
Contribution from Reserves	(1,531)	0	(1,531)	(0)
Contribution from Earmarked Reserves	(1,594)	0	(1,594)	0
Contribution from Uncommitted Reserves	(6,079)	0	(6,079)	0
Total Funding	(165,514)	(33,829)	(165,514)	(0)

Management Efficiency Savings 2024/25

Saving Reference	Directorate	Department	Responsible Officer	Description	Cash/ Permanent	2024/25 £	Achieved/ Likely to be achieved £	At Risk £	Unachieved £	Total £	Comments
P&PMGT03	P&P	HR & WFD	Chris Alliston	New Corporate Training Funding Model	Cash	86,000	86,000			86,000	On Track - Corporate Training Budget will be managed to existing budget
P&PMGT06	P&P	Corporate	Chris Alliston	Managed reduction of overtime budgets	Cash	106,976	106,976			106,976	Cross-service saving to be monitored throughout year.
P&PMGT07	P&P	HR & WFD	Chris Alliston	Budget realignment	Permanent	950	950			950	Achieved - Budget re-aligned
P&PMGT12	P&P	Legal & Governance	Lee Robertson	Centralisation of Service Legal Budgets	Permanent	7,000		7,000		7,000	Will be monitored throughout year
P&PMGT14	P&P	Corporate	Lindsay Sim	Reduction in Pension Contribution following triennial valuation	Permanent	1,327,000	1,327,000			1,327,000	Achieved, pension contribution reduced
P&PMGT15	P&P	Partnerships & Transformation	Cherie Jarvie	Budget Realignment - safe drive stay alive	Permanent	3,000	3,000			3,000	Fully achieved costs being met by Education
P&PMGT19	P&P	Finance & Revenues	Lindsay Sim	Reduce SWF resource - vacant post	Permanent	33,000	33,000			33,000	Achieved, post will not be recruited to.
P&PMGT23	P&P	Finance & Revenues	Lindsay Sim	Review VJB SLA - inflationary uplift	Permanent	10,000	10,000			10,000	Achieved, SLA agreed for 24/25
P&PMGT24	P&P	Partnerships & Transformation	Cherie Jarvie	Capitalisation of ICT posts supporting capital plan implementation	Permanent	62,500	62,500			62,500	Timesheets to be completed to recharge to capital
P&PMGT25	P&P	Corporate	Lindsay Sim	Reduction in Loans Fund interest charges	Cash	609,000	609,000			609,000	Likely to be achieved - will confirm at year end
PEMGT01	PEOPLE	Education	Adrienne Aitken	Change in contracted hours new ELC appointments	Permanent	52,843	52,843			52,843	On Track To Achieve
PEMGT02	PEOPLE	Education	Catrina Scott	Review of secondary education supply teaching staff budget	Permanent	100,000	100,000			100,000	On Track To Achieve
PEMGT03	PEOPLE	Education	Michael Boyle	Review of Devolved School Management	Cash	400,000	400,000			400,000	On Track To Achieve
PEMGT04	PEOPLE	Educational Psychology	Veronica Cully	Review of Education Psychology Management Structure	Permanent	20,000	20,000			20,000	On Track To Achieve
PEMGT05	PEOPLE	Education	Colin Bruce	Capitalisation of Project Manager for Digital Technology for Digital Rollout	Permanent	50,155	50,155			50,155	On Track To Achieve
PEMGT06	PEOPLE	CLD	Catrina Scott	Subscriptions budget for CLD	Permanent	2,000	2,000			2,000	Achieved
PEMGT07	PEOPLE	Sports and Leisure	Robbie Stewart	Review of Leisure Bowl budget	Cash	200,000	200,000			200,000	Achieved
PEMGT08A	PEOPLE	Sports and Leisure	Robbie Stewart	Review of Sports Development Service	Permanent	62,789	62,789			62,789	On Track To Achieve
PEMGT15	PEOPLE	Education	Michael Boyle	Delivering ASN School Transport - Budget realignment	Permanent	34,000	34,000			34,000	On Track To Achieve
PEMGT18	PEOPLE	Education	Lorraine Sanda	Alternative funding for SLA for Play Alloo	Permanent	15,685	15,685			15,685	Achieved
PEMGT19	PEOPLE	Education	Adrienne Aitken	Centralised ELC admissions	Permanent	228,505	228,505			228,505	On Track To Achieve
PLMGT01	Place	Economic Development	Emma Fyvie	Recovery of Staffing costs	Cash	170,000	170,000			170,000	Achieved
PLMGT02	Place	Trading Standards	Emma Fyvie	Trading Standards SLA Rebate	Cash	70,000	70,000			70,000	Achieved
PLMGT03	Place	Property	Pete Leonard	Building cleaning to pre-COVID policy standard	Permanent	25,000		25,000		25,000	To be monitored throughout the year
PLMGT04	Place	Public Buildings	Pete Leonard	Removal of LLP budget	Permanent	183,810	183,810			183,810	Achieved
PLMGT06	Place	Development	Emma Fyvie	Building Standards Agency	Permanent	12,710	12,710			12,710	Achieved
PLMGT07	Place	Environment-Land	Iain McDonald	Land income - budget realignment	Cash	80,000		80,000		80,000	To be monitored throughout the year
PLMGT09	Place	Environment-Waste	Iain McDonald	Increased income from Recycling Paper/Card	Permanent	180,050		180,050		180,050	To be monitored throughout the year
PLMGT10	Place	Property	Alison Morrison	New target operating model for public buildings R&M	Permanent	109,800		109,800		109,800	To be monitored throughout the year
PLMGT11	Place	Development	Emma Fyvie	Redesign vacant Environmental Health Officer post to Technical Officer	Permanent	4,500	4,500			4,500	Achieved
PLMGT12	Place	Property	Alison Morrison	Rent Review/Service Charge Review	Permanent	19,612		19,612		19,612	To be monitored throughout the year
PLMGT13	Place	Property	Alison Morrison	Revenue savings from Asset Disposal (Phase 1)	Permanent	12,600		12,600		12,600	To be monitored throughout the year
PLMGT14	Place	Property	Alison Morrison	Insurance Premium recharge to Commercial Tenants	Permanent	41,312		41,312		41,312	To be monitored throughout the year
PLMGT15	Place	Environment - Land	Iain McDonald	Land Re-Design - Staff	Permanent	14,450		14,450		14,450	Service has started process.
Total Management Efficiency Savings 2024/25						4,335,247	3,845,423	489,824	0	4,335,247	

Policy Savings 2024/25											
Saving Reference	Directorate	Department	Responsible Officer	Description	Cash/ Permanent	2022/23 £	Achieved/ Likely to be achieved £	At Risk £	Unachieved £	Total £	
P&PPOL01	P&P	HR & WFD	Chris Alliston	IOSH and First Aid Training Income	Perm	4,400	4,400			4,400	On Track to achieve additional Income
P&PPOL05	P&P	Legal & Governance	Lee Robertson	Income & Charging - Legal Admin Charge	Perm	2,000	2,000			2,000	On Track to achieve additional Income
P&PPOL06	P&P	Partnerships & Transformation	Cherie Jarvie	Remove funding to 3 community halls (Coalsnaughton, Clackmannan and Devonvale)	Perm	8,800	8,800			8,800	Reduction in funding has been actioned
P&PPOL07	P&P	Finance & Revenues	Lindsay Sim	Council Tax - Premium on 2nd Homes	Perm	55,000	55,000			55,000	Likely to be achieved based on number of 2nd properties at June - will be confirmed at year end
P&PPOL09	P&P	Corporate	Chris Alliston	No longer making payment to leavers who write in and request arrears	Cash	80,000	80,000			80,000	Will be realised by the end of the year.
P&PPOL23	P&P	Legal & Governance	Lee Robertson	Income & Charging - Licensing	Perm	2,500	2,500			2,500	On Track to achieve additional Income
P&PPOL25	P&P	Partnerships & Transformation	Cherie Jarvie	Income & Charging Full Cost Recover for Commercial Events	Perm	5,000		5,000		5,000	To be monitored throughout the year
P&PPOL26	P&P	Partnerships & Transformation	Stuart Crickmar	Digital Transformation - Redesign of Customer Services/CAP/Library Provision (joint proposal People and P&P)	Perm	15,000	15,000			15,000	Awaiting restructure of service area
PEPOL06	People	Care & Protection	Sharon Robertson	Review of third sector funding for children's services	Perm	44,760	44,760			44,760	To be monitored throughout the year
PEPOL07	People	Care & Protection	Sharon Robertson	Introduce multiagency equipment storage and recycling facility	Cash	20,000		20,000		20,000	To be monitored throughout the year
PEPOL10	People	Support & Wellbeing	Robbie Stewart	Review of Leisure Services charges	Perm	40,000	40,000			40,000	On Track - Charges Increased 24-25
PEPOL15	People	Support & Wellbeing	Catriona Scott	Reduce CLD service	Perm	71,804	71,804			71,804	On Track to achieve
PEPOL09A	People	Support & Wellbeing	Robbie Stewart	Review of Leisure Services - Option A	Perm	127,899	127,899			127,899	On Track to achieve
PEPOL18A	People	Education & Learning	Veronical Cully	Option A - Reduction 1fte in Psychological Service	Perm	46,741	46,741			46,741	Achieved
PEPOL21	People	Education & Learning	Michael Boyle	Review of Primary Class Sizes	Perm	195,450	195,450			195,450	On Track to achieve
PLPOL02B	Place	Property	Alison Morrison	Janitorial Service Redesign	Perm	33,500	33,500			33,500	On Track to achieve
PLPOL06	Place	Environment - Roads	Iain McDonald	Stop Winter footpath gritting by mechanical means and operate in core hours only	Cash	41,000	41,000			41,000	Achieved
PLPOL09	Place	Environment - Waste	Iain McDonald	Garden waste collection charge - increase from £45 to £48 (6.7%)	Perm	20,000	20,000			20,000	Achieved
PLPOL18	Place	Property	Alison Morrison	Property - Service Redesign	Perm	109,603	109,603			109,603	Restructure complete
PLPOL03C	Place	Property	Alison Morrison	Option C - School Meals income - 25p increase = £47k	Cash	46,689	46,689			46,689	Achieved
PLPOL15C	Place	Environment - Land	Iain McDonald	Option C - Reduce use of Agency staff for street cleaning 4 FTE to 2 FTE	Perm	60,000		60,000		60,000	To be monitored throughout the year
PLPOL23D	Place	Environment	Iain McDonald	Reduce Forestry by one FTE	Perm	17,522		17,522		17,522	Service has started process.
Total Policy Savings 2024-25						1,047,668	945,146	102,522	0	1,047,668	

People	1,712,631	1,692,631	20,000	-	1,712,631
Place	1,252,158	691,812	560,346	-	1,252,158
P&P	2,418,126	2,406,126	12,000	-	2,418,126
Total	5,382,915	4,790,569	592,346	-	5,382,915
		89.0%	11.0%	0.0%	

People	Annual Budget 2024/25	Forecast to March 2025	Variance Forecast to Budget at March 2025	Narrative
	£'000	£'000	£'000	
Strategic Director	36	105	69	Forecast overspend of £0.069m reflects historic restructure saving not achieved £0.084m and (£0.015m) staffing underspend due to SD post 50% recharged to RIC April - May
Support & Wellbeing				
Customer Services	671	641	(30)	Libraries & Customer services: - £(0.030)m underspend due to staffing vacancies £(0.050)m part offset by forecast overspend of £0.020m in service charges for card machine terminals
Leisure & Sports Development	932	796	(136)	Sports Development: £(0.012)m forecast underspend - various minor variances across various programs. Leisure: £(0.124)m underspend - being £(0.156)m underspend in Wellbeing Hub operating costs/Subsidy not required, partially offset by Income shortfall £0.032m mainly in halls & Community Centres Ben Cleuch & Sauchie Hall
Total Support & Wellbeing	1,603	1,437	(166)	
Education & Learning				
Devolved Schools	37,916	37,807	(109)	Devolved Schools are reporting an underspend of £(0.109)m. This consists of £(0.416)m forecast underspend within Primary schools - staffing turnover and vacant posts. An overspend of £0.024m within Secondary schools consists of staffing £(0.118)m underspend vacant posts & turnover and per capita £0.142m overspend. ASN is forecasting an overspend of £0.283m - consisting of an overrspend in staffing £0.119m, per capita £0.063m and external placement income shortfall £0.101m. Early Years per capita is currently forecasting on budget Any underspend in Devolved budgets is carried forward at year end into DSM earmarked reserves and is available for use in the next financial year.
Early Years	10,220	10,415	195	Early Years are forecasting an overspend of £0.195m. Kidzone out of school care £0.027m overspend due to shortfall in income and additional staffing costs (Janitors O/T) , a review of fees ongoing to rectify. Mainstream Nursery provision is currently forecasting an overspend of £0.168m which relates to inflationary pressures on Catering, Cleaning & Janitorial staff & utilities internal recharges pay inflation and payments to 3rd Party Nursery providers. There is an estimated shortfall in 2023/24 - 2024/25 saving "Review of operating Models" of £0.245m, Supply costs overspend £0.051m, Fee Income surplus £(0.043)m, staff turnover £(0.025)m and various non staffing underspends totalling £(0.018)m.
ASN Non Devolved	7,140	7,490	350	ASN Non Devolved is forecasting an overspend of £0.350m. Accessibility Strategy £0.013m overspend (demand led expenditure based on previous years trends), Pupil transport costs are forecast to overspend by £0.020m due to increased demand, Travel Escorts are forecasting a £0.020m overspend as demand continues to increase, Other staffing is forecast as £0.089m overspend, Learning Assistants have a forecast overspend of £0.199m (no additional funding in 2024/25) and various minor non staffing variances totalling £0.009m. Overall overspend position reflects trends in previous years of increasing pressures on ASN budgets in both Devolved & Non Devolved areas.
Primary Non Devolved	2,285	2,510	226	Primary Non Devolved is reporting an overspend of £0.226m. Within the Core Primary Non Devolved areas the £0.266m forecast overspend is made up from staff turnover / vacancies £(0.008)m, Teachers Supply costs £0.116m (demand led) and £0.118m non staffing (Parent Pay fees £0.008m, Cleaning £0.040m, Seemis £0.035m, equipment & property works £0.035m)
Secondary Non Devolved	2,028	1,987	(41)	Secondary Non Devolved is reporting an underspend of £(0.041)m. Gaelic (Pupil Transport) £0.010m over spend, Teachers Supply costs underspend £(0.062)m, Music Instructors £0.014m overspend staffing.

People	Annual Budget 2024/25	Forecast to March 2025	Variance Forecast to Budget at March 2025	Narrative
	£'000	£'000	£'000	
Pupil Equity Funding	2,223	2,223	0	Pupil Equity Funding (PEF) is allocated on an Academic Year basis and any underspend is carried forward with the requirement that it is fully spent by July of the following year.
Business Management	824	822	(1)	Business Management is forecasting a minor underspend of £(0.001)m, historic saving Head Of Education - post re-instated £0.052m, offset by vacant post & staff turnover (£0.053)m
Other Areas	825	788	(38)	In other areas , Psychology Service £nil, School Crossing Patrols Officers £(0.013m) and CLD £(0.025)m combines to an underspend of £(0.038)m being staffing vacancies and turnover £(0.013)m in SCPO's, CLD staffing (£0.025m) and Psychology forecast on budget .
COVID Consequentials Funding Allocation	117	15	(102)	Funding to partly offset overspend on ASN Learning Assistants, Transport and Free School Meal Holiday Payments

People	Annual Budget 2024/25	Forecast to March 2025	Variance Forecast to Budget at March 2025	Narrative
	£'000	£'000	£'000	
Education & Learning Total	63,579	64,058	479	
Care & Protection				
Children's Commissioned Services	750	707	(43)	Underspend of £(0.043)m in payments to voluntary organisations.
Corporate Parenting	7,136	6,997	(139)	Underspends are £(0.150)m income being forecasted from the Home Office in respect of young people being looked after from the Unaccompanied Asylum Seekers scheme. This income will be distributed across where the young people are looked after, i.e., Woodside, external fostering, residential placements etc at the end of the financial year; £(0.092)m underspend across Kinship and Residence Order payments Employee costs are underspent by £(0.056m) in mainly Family Placement and Throughcare Aftercare, offset by an £0.08m overspend in Woodside, £0.042 in external fostering costs and £0.004 across all other areas. Offset by Overspends as follows: £0.082m in non staff costs in Throughcare Aftercare in areas such as, Payments to individuals, rent payments, 0.123m in internal fostering and adoption costs, with a significant overspend of £0.150m in adoption payments being mitigated slightly by a £(0.027)m underspend in internal fostering.
Fieldwork Children And Families	1,618	1,698	80	Overspends of £0.040m in staffing, which includes forecasted agency staff costs of £0.255m and £0.040m in Pupil/Client transport costs.
Residential Placements	3,699	3,883	184	Overspend of £0.197m in residential placements. Current forecast is based on 4 day-Education placements at an average of £0.060m per annum each plus 10 full care or care/education packages at an average of £0.266m per annum. Underspend of £(0.013)m in Step Up placements. The budget is based on 6 Step Up placements which is also what the forecast is based on. Slight saving arises from the 6th placement starting in early July so not in place for the full financial year. Due to the high cost of residential placements this forecast is subject to volatility.
Management and Support	987	990	3	Overspends of £ 0.003m across the area.
Permanence Team	202	266	64	Overspends £0.060m in employee costs, with agency costs being a significant factor and £0.004m in miscellaneous other areas
Early Interventions	1,968	1,872	(96)	Underspends as follows £(0.069)m in Children with Disabilities payments, £(0.027)m in employees costs across the whole of Early Intervention, £(0.010)m in purchase of equipment by CWD team and £(0.007)m in payments to NHS Forth Valley, Complex Care packages Overspends £0.015m in Professional Fees, mainly costs associated with independent chair of Adult and Child Protection and £0.002m in other areas
Criminal Justice Service	1,693	1,680	(13)	Underspends:- £(0.212)m in S27 Income with covid recovery grant £(0.162)m, Bail Supervision income £(0.050)m, £(0.016)m in payments to voluntary organisations and £(0.006)m in MAPPA Overspends : £ 0.182m in employee costs in S27 as a result of additional staff being recruited to assist in work related to Bail Supervisions and justice services recovery from covid, £0.014m in premises cost as a result of having to find alternative premises for community service officers and equipment, £0.024m in payments to Children's Services as Management Fee (8% of core grant plus covid recovery grant) and £0.002m across other areas.
Community Justice	328	328	0	Expenditure projected to be on budget
COVID Consequentials Funding Allocation	93	0	(93)	Funding to partly offset spend on internal Childcare placements

People	Annual Budget 2024/25	Forecast to March 2025	Variance Forecast to Budget at March 2025	Narrative
	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	
Total Care & Protection	18,474	18,421	(53)	
Directorate Total	83,691	84,020	329	

Place	Annual Budget 2024/25	Forecast to March 2025	Variance Forecast to Budget March 2025	Narrative
	£'000	£'000	£'000	
Strategic Director	(1)	(59)	(58)	Directorate 2024/25 VS saving forecast to be partly achieved.
Development	1,886	1,863	(22)	<p>Planning and Building Standards: £(0.019)m underspend: Mainly relating to staff costs through delays in recruitment to vacancies and staff travel underspend.</p> <p>Economic Development: £(0.003)m underspend: Small underspends overall.</p> <p>Environmental Health: £(0.024)m underspend: Mainly relating to staff costs through a delay in recruitment to vacancies and an employee on maternity leave.</p> <p>Energy & Sustainability: £(0.013)m underspend due to staffing with a delay in recruitment to vacancies.</p> <p>Trading Standards: £0.037m overspend due to increased costs to Stirling Council.</p>
Environment	9,757	9,732	(26)	<p>Fleet: £(0.119)m underspend: £(0.003)m underspend in staffing; £(0.028)m underspend on tyres due to less wear and tear; £0.014m overspend in insurance due to increased costs; £(0.093)m underspend due to increased income from avoidable repairs and recharges to HRA, Criminal Justice & Education; £(0.007)m underspend in Computer Software Maintenance; £(0.002)m various small underspends.</p> <p>Land: £0.163m overspend: £(0.026)m underspend due to increased income re removal of household waste in Street Care £(0.179)m underspend due to staffing offset by £0.148m agency costs; £(0.168)m underspend due to income from other council accounts; £0.207m increase in contractor / operating costs; £0.065m increase in service charges; £0.011m overspend for purchase of waste bin and replacement ride on mower; £0.006m overspend in short term vehicle hire; £0.003m overspend in materials due to replacement shoring board; £0.004m increase in computer software maintenance as major upgrade required. £0.048m overspends in various others other areas</p> <p>Roads: £0.051m overspend: £0.067m overspend in Street Lighting Power Electricity due to increased costs; £(0.016)m underspend on staff costs mainly relating to a delay in recruitment to vacancies and (£0.005m) staff travel underspend.</p> <p>Transportation £(0.061)m: £(0.064)m underspend in staff costs due to delay in recruitment to vacancies; £0.003m overspend in Transport Co-ordination for costs to Stirling Council;</p> <p>Waste: £(0.061)m underspend: £0.083m overspend at Blackdevon landfill; £0.063m overspend in waste treatment; £0.052m overspend in handling and recycling; £0.017m overspend in commercial waste: These overspends are offset by favourable variances in; £(0.086)m Refuse Collection £(0.094)m Garden Waste, these offsets occur due to the nature of how waste disposal have changed over time; £(0.096)m Waste General Admin due to the team leader post still showing as a vacancy.</p> <p>Senior Manager: forecasting on budget</p>

Place	Annual Budget 2024/25	Forecast to March 2025	Variance Forecast to Budget March 2025	Narrative
	£'000	£'000	£'000	
Housing	158	54	(104)	<p>ASBO/CSP: £(0.081m) underspend from two vacancies currently not filled and not expected to fill before end of the year</p> <p>Homeless & Specialised Accom: £0.030m overspend due to a change in staffing to Strategic housing that show's an underspend.</p> <p>Housing and Community Safety: £(0.009)m underspend due to a budget for employee management costs not forecast to spend for the year.</p> <p>Strategic Housing Authority: £(0.125)m underspend offset by the £0.030m overspend in Homeless & Speacialised Accom (transfer of staffing).</p>
Property	23,262	23,725	463	<p>Catering: £0.218m overspend: £0.178m overspend within Secondary Schools arising from reduced income on sale of school meals £0.129m and increased costs in the provision of food £0.049m; £0.040m overspend within primary schools derived from the provision of breakfast and lunch schemes;</p> <p>Building Operations: £0.229m overspend: £0.187m overspend within other council accounts property admin due to a legacy income budget - to be realigned £0.194m overspend on repairs and maintenance. £0.109m related to a pritor year saving, Rates is overspent by £0.070m due to the change of tenancy during the year, Corporate buildings is overspent by £0.057m - budget to be reviewed and realigned, £(0.032)m income for HRA use of Killiebank higher than budget which requires a review.</p> <p>Facilities: £(0.030)m underspend £(0.072)m underspend in staffing due to delay in filling vacancies; £0.045m overspend in overtime within janitorial expected to come in higher than budget</p> <p>Rental Income: £0.046m overspend £0.066m of agency staff; £(0.018)m professional fees budget not forecast to spend.</p>
Directorate Total	35,062	35,315	253	

Partnership & Performance	Annual Budget 2024/25	Forecast at March 2025	Forecast to Budget at March 2025	Narrative
	£'000	£'000	£'000	
Strategic Director - P&P	(233)	(233)	(0)	Strategic Director : budget relates to historic VS saving and unrealised VS savings in year.
Finance & Revenues	4,839	5,215	376	<p>Finance: Underspend £(0.075)m: £(0.067)m additional income relating to Procurement Rebates £(0.008)m underspend on system for IFRS 16 leases due to statutory implementation date being moved back.</p> <p>Revenues: Overspend £0.451m : £(0.059)m underspend on staffing due to vacancies; £(0.103)m additional income from NDR reliefs; £0.008m reduction in Housing Benefit Admin subsidy; £0.025m overspend on professional fees relating to payment collection; £0.583m Rent Allowances and Rebates: due to increased homelessness.</p>
HR & Workforce Development	1,789	1,753	(36)	HR & Workforce Development: Forecast underspend of £(0.036)m relating to in year saving within staffing saving on HR Service Manager post less costs of acting up arrangements.
Legal & Governance	1,730	1,676	(54)	<p>Elections: £(0.089)m underspend no activity Local Elections - General Election fully funded Registrars: £(0.002)m underspend staffing casual registrars payments Members services: Currently forecasting on Budget Legal and Democracy: On Budget, Staffing underspend £(0.100)m vacancies offset by £0.100m overspend on external legal provision Business Support: £0.003m overspend on Performing Rights Audit & Fraud: Currently forecasting on Budget Scottish Certificates £0.034m overspend staffing</p>
Partnership & Transformation	4,121	3,846	(275)	<p>Central IT Hardware & Services: £(0.001)m budget being used for mobile phone replacements, small underspend Central IT Software & Telephony: £(0.017)m, negotiations of software maintenance contracts as they renew and timing of renewal contracts. IT: £(0.157)m mostly attributable to staffing in year cash savings. Total underspends of £(0.194)m made up of; Team Leader post not filled for 24/25 £(0.067)m, delays in recruitment of Technical Support Officer (6 mths vacant) £(0.021)m, Delay in recruitment to back fill Project Coordinator post (6 months) £(0.026)m, Part Time post of Gr 9 post not being filled £(0.042)m, underspend between 2 business analyst posts, one on secondment and one doing additional hours £(0.027)m, underspend due to new member of staff on lower SCP than previous post holder £(0.004)m, AVC NIC savings £(0.007)m. Offsets the overspends which total £0.037m, which are made up of £0.010m shortfall on TVR post for 24/25 as part year actual costs incurred. £0.008m in expected overtime costs. £0.019m MFD saving allocated in 19/20 but cannot be realised within IT as budgets and actual costs all sit out in the services areas, saving to be reallocated.</p> <p>Communications & Community: £(0.119)m, All due to staffing, decision made to not replace posts this year, for an in year cash saving, while also reduced staff in reception and contact centre while a redesign is being looked at to realign this with current requirements Strategy & Partnership: £(0.005)m Unachievable income budget of £0.108m, which was created alongside the funding officer post, but income has never been achieved on this as all funding sources will not pay additional fees on top of the project they are funding. For 2024/25 this is being offset with staff not being replaced and underspends in budgets not required. Strategy & Performance: £0.024m Unallocated saving of £0.030m is showing as unachieved. This related to a saving over 21/22 and 22/23 in relation to consolidating of cash handling and will be taken into account during the redesign stage of the contact centre, reception and Speirs</p>

Partnership & Performance	Annual Budget 2024/25	Forecast at March 2025	Forecast to Budget at March 2025	Narrative
Working Smarter	99	99	0	Spend in line with budget
COVID Consequentials Funding Allocation	79	79	0	Funding to partly offset spend on Scottish Welfare Fund and M365 support
Directorate Total	12,424	12,435	11	

**Corporate Budgets & Sources of Funding
Variances as at June 2024**

Appendix 6

Corporate	Annual Budget 2024/25	Forecast to March 2025	Forecast to Budget at March 2025	Narrative
	£'000	£'000	£'000	
Chief Executive and Corporate Services	(827)	(752)	75	£(0.010)m underspend on staffing vacancies offset by overspend of £0.085m for corporate savings centrally held achieved within services - family friendly, turnover and mileage. Achievement monitored throughout year.
Misc Services - Non Distributed Costs	1,100	1,100	0	Spend expected in line with budget
Central Support	(1,315)	(1,315)	0	Spend expected in line with budget
Central Scotland Valuation Joint Board	490	490	0	Spend will be in line with budget
Interest on Revenue Balances	(205)	(205)	0	Income from short term cash deposits in line with budget
Loans Fund Contribution	6,233	6,233	0	Dependent on actual borrowing and progress with capital programme.
Contribution to Bad Debt Provision	100	100	0	Calculated at the end of the year based on aged of debt
Total expenditure	5,576	5,651	75	
Sources of Funding	(165,514)	(165,514)	0	Funding expected in line with budget
Total	(159,938)	(159,863)	75	

Place	Annual Budget 2024/25	Forecast to March 2025	Variance Forecast to Budget March 2025	Narrative
Employees				
Employee Expenditure	10,357	10,356	(1)	Budget provides for a 3.0% pay award compared to forecast costs of 3.2%. Underspends across Learning Disability £(0.126)m, OP Assessment and Care Management £(0.036)m, Reablement/MECS £(0.039)m and Menstrie/Ludgate Residential £(0.179)m. Partly offset by overspends across Partnership shared management costs £0.304m.
Employees Total	10,357	10,356	(1)	
Long Term Care				
Nursing Homes	10,956	13,044	2,088	The budget provides for approx. 208 places compared to the current number of 240; an increase of 15 since the start of the June 2023. The average weekly cost has grown by £71/week as a result of rate increases, representing a cost pressure of £0.967m.
Residential Homes	3,158	3,235	77	The budget provides for approximately 40 places whilst current numbers are stable at 43. The average weekly rate has increased by £52/week resulting in an additional cost pressure of £0.124m. These pressures have been offset by additional budget allocation, resulting in a revised forecast outturn variance of £0.588m. Although the number of placements is low, the costs of individual placements can be high, 25 of the placements cost more than £1,300 per week. The forecast is therefore subject to volatility and associated risk.
Long Term Care Total	14,114	16,279	2,165	
Community Based Care				
Care at Home	14,115	17,674	3,558	The budget provides for approximately 12,800 hours of care per week compared to commitments of 15,500/week, an increase of 900 hours since the June 2023. The average hourly rate has increased by £1.20/hour amounting to a cost pressure of approximately £0.900m. Forecasts are subject to volatility, especially over the winter period.
Day Care	210	557	347	This budget support day care for 32 service users.
Direct Payments	1,239	1,508	269	The service continues grow with numbers standing at 76 compared to 72 in June 2023.
Housing Aids and Adaptations	159	159		Payments are projected to be on budget
Housing with Care	62	74	12	Support Package for one client
Respite	65	274	209	Respite for Clients approx. 155 clients and carers.
Community Based Care Total	15,850	20,247	4,397	
Misc Third Party Payments				
Voluntary Organisations	252	121	(131)	Underspend forecast as final allocation of funding still to be agreed in line with Strategic Commissioning Plan.
Misc Third Party Payments	686	686		This budget covers payments to other Local Authorities and NHS.
Misc Third Party Payments Total	939	808	(131)	
General Supplies				
Supplies	394	389	(4)	This budget covers a range of equipment and operational materials.
Transport Expenditure	48	61	13	Staff travel costs have increased following the expansion of the Rapid/Reablement service.
Premises Expenditure	12	41	29	Increasing expenditure on cleaning materials due to maintaining additional control measures and rent.
Supplies and Services Total	454	491	37	
TOTAL EXPENDITURE	41,713	48,180	6,467	
Income				
Client Contributions and other income	-4,944	-4,944		Client income is forecast for non personal care, MECS residents contributions at Menstrie House and Ludgate.
Resource Transfer (Health)	-8,007	-8,003	4	Resource transfer income from NHS
Income Total	-12,951	-12,948	4	
Total	28,762	35,233	6,471	

Housing Revenue Account	Annual Budget 2024/25	Forecast March 2025	Variance Forecast to Budget	Narrative
	£'000	£'000	£'000	
Employee related expenditure	10,148	9,291	(857)	Employee costs are forecast to underspend by £(0.857)m driven by: £(0.200)m continued support to the General Fund by Property; £(0.611)m underspend on staffing costs due to vacancies in Housing Tenancy; £(0.046)m relates to timing adjustments between secondments/placement to roles.
Premises related expenditure	1,706	1,944	239	£0.239m overspend: £0.198m of overspend relating to annual maintenance of external providers, this is void works and £444k to be allocated from earmarked surplus to cover part of this overspend; £0.040m overspend relates to void rent loss, the run rate implies we'll come in over budget for the year.
Transport related expenditure	449	477	27	£0.027m overspend: £(0.005)m underspend on staff mileage; £0.032m overspend in short term vehicle hire costs, comprises of the electric fleet.
Supplies and Services	3,186	3,048	(138)	£(0.138)m underspend: £(0.155)m relates to materials issued, the run rate implies we'll spend lower than budget for the year; £(0.018)m underspend on equipment maintenance; £(0.016)m underspend on mobile phones; £0.038m on scaffold hire which is greater than anticipated spend in this area at the time the budget was set £0.010m overspend on legal fees; £0.005m small overspends in other areas.
Third Party Payments	1,881	2,857	976	£0.976m overspend, £0.884m relating to payments to subcontractors, these payments are offset by an increase in income;
Support Services	1,204	1,204	(0)	£0.092m overspend in other council accounts based upon the run rate of current costs. On budget
Capital financing costs	1,793	1,793	0	On budget
Total Gross Expenditure	20,366	20,614	247	
Income	(24,640)	(25,889)	(1,249)	£(0.118)m increased rent due increase of property rentals due to off the shelf purchase scheme purchases now being available; £(1.186m) increased income from the servitor WIP estimate which is partially offset by 3rd party payments.
Total Net Expenditure	(4,274)	(5,275)	(1,001)	

Housing Revenue Account	Annual Budget 2024/25	Actual Spend to date	Forecast March 2025	Variance Forecast to Budget	Narrative
	£'000	£'000	£'000	£'000	
Village Town Centre Initiative	0	2,500	2,500	2,500	
IT Infrastructure - HRA	37,000	0	37,000	0	Expected to spend on budget
Conversions & Upgradings	0	0	0	0	£0.045m budget vired to Aids and Adaptions
Roads & Footpath Improvements	50,000	0	50,000	0	Expected to spend on budget
Bathroom Replacement 2016-20	3,382	3,382	3,382	0	£0.047m budget vired to Aids and Adaptions
Construction Design Management	50,000	0	50,000	0	Expected to spend on budget
Energy Performance Certificates Programme HRA	50,000	50,000	50,000	0	Expected to spend on budget
New Build	90,000	0	90,000	0	Expected to spend on budget
Lock-up Strategy	100,000	3,600	100,000	0	Expected to spend on budget
Structural Upgrades	100,000	0	288,000	188,000	Overspend in 2023/24 and forecasted overspend in 2024/25 - largely due to storm damage in the later part of 2023. Overspend will be funded within existing capital budget.
Landscaping and Communal Environment	150,000	0	150,000	0	Expected to spend on budget
Damp Rot Works 19-23	200,000	132,148	200,000	0	Expected to spend on budget
Renewable Central Heating Systems - HRA	225,000	0	225,000	0	Expected to spend on budget
MCB Tenant Community Imp Fund	229,000	78,088	229,000	0	Expected to spend on budget
Fencing, Gates & Paths	245,000	0	245,000	0	Expected to spend on budget
CCTV Security	275,000	166,996	275,000	0	Expected to spend on budget
Aids & Adaptations 2017-20	391,618	207,109	391,618	0	£0.092m vired from Conversions and Bathroom Replacement
Demolitions	445,000	0	445,000	0	Expected to spend on budget
Housing Business Mgt System	744,000	0	744,000	0	Expected to spend on budget
Central Heating Design & Installation 2022-26	750,000	195,655	744,870	(5,130)	Expected to spend close to budget
Safe Electrical Installations 2022-26	1,300,000	427,506	1,300,000	0	Expected to spend on budget
Roof & Render Upgrading 2023-27	1,500,000	492,283	1,500,000	0	Expected to spend on budget
Kitchen Replacement 2017/20	1,515,000	119,329	1,515,000	0	Expected to spend on budget
Window Replacement 2022-26	2,000,000	670,457	2,000,000	(0)	Expected to spend on budget
Lochies Road - HRA New Build	2,005,000	64,251	75,000	(1,930,000)	This project unlikely to progress until 2025/26. Current forecasted spend is for Feasibility studies on the site.
Westhaugh Travelling Site	3,578,000	138,424	3,578,000	(0)	Awaiting confirmation of grant funding to progress
Off the Shelf Purchase	4,008,000	2,791,105	4,008,000	(0)	Running with 17 properties as the estimate for the year, increased refurb costs are capping the number of purchases
Total Gross Expenditure	20,041,000	5,542,833	18,296,370	(1,744,630)	
Off the Shelf Purchase	(800,000)	0	(800,000)	0	Income from SG relating to project above
Westhaugh Travelling Site	(585,000)	0	(585,000)	0	Awaiting confirmation of grant funding to progress
Lochies Road - HRA New Build	(620,000)	0	0	620,000	This project unlikely to progress until 2025/26.
Sale of HRA Land	0	(20,000)	(20,000)	(20,000)	Sale of Land at Argyll Street, Alloa.
Total Income	(2,005,000)	(20,000)	(1,405,000)	600,000	
Total Net Expenditure	18,036,000	5,522,833	16,891,370	(1,144,630)	

Capital Projects Outturn to Quarter 1 2024/25

Appendix 10

Expenditure as at 25-09-24

Project ID	Project Manager	Project ID Description	Amended Budget	Expenditure As at 30 June 24	Projected Outturn at Q1	Projected (Under)/ Overspend	Anticipated C/fwd to 2025/26	Comment for Audit & Scrutiny Committee
			£	£	£	£	£	
Community Investment Strategy								
10307	KWELLS	UK GOV Shared Prosperity Fund UKPF	210,000	3,998	81,603	-128,397	128,397	Community Grant scheme has been established and has opened for applications. Budget will be committed in full 24/25 but may need to be carried forward into 2025/26
10272	N HERKES/MBOYLE	Free School Meals Equipment	180,000	0	180,000	0		Additional £256k allocation in the GCG October Payments Profile. Not included in this outturn
10305	MBOYLE	ISACS Lochies School	6,014	8,303	8,303	2,289		
10174	AMACKIE	Fitness Suite Replacement	6,000	0	6,000	0		Full spend anticipated
10149	KWELLS	Clackmannan Regeneration	1,487,860	92,093	1,487,860	0		Full spend anticipated
10164	CJARVIE	Clackmannan CAP	93,000	0	93,000	0		
10125	AMORRISON2	Banchory Primary School - School Development	16,000		0	-16,000		
10209	KWELLS	City Deal RPMO	100,000	0	81,776	-18,224		Staffing vacancies/turnover
10213	KWELLS	Innovation Hub Delivery	330,000	0	300,000	-30,000		
10283	KWELLS	City Region Deal	2,970,000	0	2,970,000	0		100% Grant Funded
10191	KWELLS	Town Centre Regeneration Fund	245,480	0	50,000	-195,480	195,480	
10290	KWELLS	City Region Deal - Resourcing	403,717	0	111,000	-292,717		
10251	LSANDA/RSTEWART	Wellbeing Hub - Permanant	5,704,653	1,507,222	5,663,126	-41,527	41,527	Phasing of expenditure now updated.
10254	LROBERTSON	Capital Program Legal Resource	61,928	-299	57,490	-4,438	4,438	
10292	KWELLS	Wellbeing Hub & Lochies - Resourcing	424,907	27,655	237,856	-187,051	187,051	New enhanced T&A contract in place phased over length of project. All underspend requested to be carried forward to offset this future expenditure.
10027	IMCDONALD	Allotment Extension	40,000	0	40,000	0		
10323	kphilliben	Above Ground Fuel Storage Tank Replacement	100,000	0	100,000	0		
10324	kphilliben	Vehicle Lift Replacement at Kelliebank Depot	60,000	0	60,000	0		
10325	kphilliben	Vehicle drive through wash bay upgrade at Kelliebank Depot	80,000	0	80,000	0		
10320	KWELLS	Alva Cemetery Extension	130,000	0	130,000	0		
			12,649,559	1,638,972	11,738,014	-911,545	556,893	
Fleet Asset Management Strategy								
10062	kphilliben	Vehicle Replacement	552,675	92,084	445,454	-107,221	107,221	Full commitments in 24/25 should be achieved so long as manufacturer order books are not closed. C/fwd of underspend may be requested due to long delivery dates
10322	CHARGROVE	New Amazone Grass Cutter & Collector	25,000	0	25,000	0		Full spend anticipated
			577,675	92,084	470,454	-107,221	107,221	
IT Asset Management Strategy								
10041	JALLAN	Schools ICT Replacement - All Primaries	226,020	33,859	90,000	-136,020		
10230	JALLAN	ICT Replacement (Secondary Schools)	125,000	0	125,000	0		
10064	JALLAN	IT Infrastructure	90,000	108,179	90,000	0		0
10187	JALLAN	Digital Infrastructure	15,000	1,050	1,050	-13,950		Fibre ducts dug and invoiced. Service to manage cable pull through commissioned. Next Phase expected £180K
10202	JALLAN	Digital Learning Strategy	250,000	238,873	250,000	0		0
10210	JALLAN	Homeworking	153,881	4,261	170,000	16,119		
10255	ABONNER	Digital Transformation - Work Smarter	892,474	118,150	892,000	-474		
10256	CJARVIE	IT Resourcing - Corporate	124,000	0	124,000	0		Network infrastructure improvements
10257	CJARVIE	IT Resourcing - Digital Rollout	51,000	0	51,000	0		
10282	CJARVIE	Social Care System MVP	160,000	80,000	80,000	-80,000	80,000	revised approved plan for this project August 2024
10294	ABONNER	Working Smarter (IOT, RPA) - Resourcing	0	11,186	337,036	337,036		Virement to be requested from Digital Transformation project
10295	CJARVIE	Future Ways of Working - Resourcing	94,000	81,108	83,156	-10,844		Network infrastructure contracted ICT services
10231	AMORRISON2	Building Energy Management System	40,000	0	40,000	0		Full spend anticipated
10065	lbarker	Social services adaptations	75,000	1,849	75,000	0		
10253	lbarker	Tech Analogue to Digital Trans	204,567	37,815	150,000	-54,567	54,567	Project implementation extended
10317	LROBERTSON	Case Management System	8,000	0	8,000	0		Expected to spend in full
10318	JALLAN	M365 Resourcing Implementation	153,000	97,239	153,000	0		Expected to spend in full
10326	CJARVIE	Digital and IT PMRO Resourcing	129,000	0	129,000	0		Expected to spend in full
10327	CJARVIE	IT Network Switching	300,000	0	300,000	0		Expected to spend in full
			3,090,942	813,569	3,148,242	57,300	134,567	
Land Asset Management Strategy								
10284	IMCDONALD	National play park and open space improvements	170,799	2,710	139,000	-31,799		
10005	IMCDONALD	Park, Play Area & Open Space Improvements - Alloa	25,000	0	25,000	0		
10061	GSTUART	Wheeled Bins	30,000	0	30,000	0		
10289	GSTUART	Polmaise Waste Transfer Station	77,000	0	0	-77,000	77,000	No capital works have been or will be undertaken this financial year by Stirling Council.
10258	AMORRISON2	Kilncraigs - Stone Preservation	150,000	0	30,000	-120,000	120,000	Capacity has delayed works until next financial year.
10096	KWELLS	Gartmorn Dam Country Park	55,000	0	55,000	0		Full spend anticipated. A list of priority paths for repair has been drawn up and procurement of a contractor is about to start.
10279	SGRAHAM	Clackmannan Tolbooth	269,690	106,550	260,550	-9,140	9,140	Project commenced mid April following Historic Environment Scotland approval.
10086	KWELLS	Renewable Energy Projects	100,000	0	50,000	-50,000		£50k to be allocated to Forthbank solar and food growing project

Project ID	Project Manager	Project ID Description	Amended Budget	Expenditure As at 30 June 24	Projected Outturn at Q1	Projected (Under)/Overspend	Anticipated C/fwd to 2025/26	Comment for Audit & Scrutiny Committee
			£	£	£	£	£	
			877,489	109,260	589,550	-287,939	206,140	
Place Based Investment Fund								
10300	KWELLS	Tullibody Civic Centre - Outdoor Playing S	604			-604		Project complete
10301	KWELLS	Hawkhill Community Centre - Outdoor Pla	9,529	19,680	0	-9,529		Project complete
10302	KWELLS	New Cycle Facilities	84,416	5,143	135,200	50,784		Project has suffered delays due to asbestos being found on the site. However once made safe, works will recommence. Budget with be spent in full 2024/25
10308	KWELLS	Place Based Investment Programme 2023/24 and 2024/25	171,139	3,167	171,139	0		2024/25 Grant confirmed at £112k. Budget to be reduced
			265,688	27,990	306,339	40,651	0	
Property Asset Management Strategy								
10226	AMORRISON2	Wellbeing Hub - Demolition of ALB	2,000	-1,849	0	-2,000		Project Complete - no spend in 2024/25
10268	KWELLS	Nature Restoration Fund	110,720	11,176	100,000	-10,720		Grant funding to be confirmed
10303	LHUNTER	Vacant & Derelict Land IP	15,443	23,125	0	-15,443	15,443	Carry forward to 24/25
10214	AMORRISON2	Kilncraigs - Roof	314,052	114,940	114,940	-199,112	199,112	Carry forward to 24/25
10045	AMORRISON2	Statutory Compliance DDA Schools	20,000	4,900	20,000	0		Full spend anticipated
10046	AMORRISON2	Compliance - Asbestos Removal (Schools)	12,000	0	12,000	0		Full spend anticipated
10221	AMORRISON2	Cemetery Walls Upgrade	371,685	3,500	350,000	-21,685		Procurement problems delaying spend
10224	AMORRISON2	Learning Estate Cleaning Equipment	10,000	0	10,000	0		
10286	IMCDONALD	Alva Primary School Bridge	35,000			-35,000	35,000	
10287	CHARGROVE	Land Welfare Facilities - Replacement	46,000	45,986	45,986	-14		Project completed July 24
10288	LSANDA	Local Care Provision (Woodside)	40,000	3,699	40,000	0		Full spend anticipated
10293	AMORRISON2	Property - Resourcing	93,000	0	28,000	-65,000	65,000	Phase 1 of structure due for approval August 2024. Phase 2 still to be approved.
10298	KWELLS	Capital Programme Support - Resourcing	324,000	293	215,200	-108,800	108,800	0
10220	AMORRISON2	Clackmannan Town Hall Roof and Wall Upgrade	165,000	13,960	13,960	-151,040		Project Complete
10260	AMORRISON2	Learning Estates - Option Appraisals	620,000	0	38,000	-582,000	582,000	Carry over to next financial year to address schools marked as category C.
10321	AMORRISON2	Remedial works at The Whins and Ludgate House	78,000	0	78,000	0		
10328	CHARGROVE	Dollar Changing Facilities	26,000	0	26,000	0		
			2,282,900	219,729	1,092,086	-1,190,814	1,005,355	
Roads Asset Management Strategy								
10051	GMACLACHLAN	Carriageways - Roads	1,800,000	1,232,670	1,800,000	0		
10054	SCULLEN	Bridge Improvements	75,000	26,456	75,000	0		
10056	GMACLACHLAN	Lighting Replacement	160,000	23,330	160,000	0		
10222	SCULLEN	Active Travel Route - Alloa-Alva-Menstrie	0	37,787	0	0		
10309	SCULLEN	SG Road Safety Improvement Fund	82,145	0	75,978	-6,167		Project 100% funded by Transport Scotland.
10049	SCULLEN	Flood Prevention	116,000	26,260	116,000	0		0
10050	SCULLEN	Cycle Routes	100,000	28,485	100,000	0		0
10311	SCULLEN	Community Bus Fund	71,787	19,519	35,000	-36,787		0
10310	SCULLEN	National Cycle Network Accessibility Impr	0	4,855	0	0		0
10312	SCULLEN	Cycling, Walking and Safer Routes 2023/24	359,039	0	359,039	0		Project 100% funded by Transport Scotland.
10319	SCULLEN	Active Travel Route - Fishcross to Alva	400,000	0	400,000	0		
10329	SCULLEN	People and Place Project	175,200	5,003	175,200	0		
			3,339,171	1,404,365	3,296,217	-42,954	0	
Total Capital Programme			23,083,424	4,305,969	20,640,902	-2,442,523	2,010,177	

EARMAREKD RESERVES 2024/25

APPENDIX 11

Proposed Uses of COVID Funding 2024-25

Balance of general COVID funds earmarked in reserves as at 1 April 2024 - £288k (£9k committed) £279k available

No restrictions/ conditions on how these funds were to be spent, although should tie into COVID direct support or recovery.

Directorate	Service	Title	Justification	Allocated Amount 2023/24 £	Total Spend 2023/24 £	Carry forward to 2024/25 £	Requested 2024/25 £	Additional Allocation 2024/25 £
People	Care & Protection	Childcare costs	Children continue to be cared for internally where no support was available externally during pandemic	600,000	600,000	0	127,000	92,586
P&P	Revenues	SWF – Crisis Grants	Hardship/Cost of Living – level of grant hasn't increased since 2021	120,000	114,000	0	51,000	37,180
People	Educ & Learning	FSM Holiday support - Overspend	Brought in during COVID. £20k is the difference between number of children entitled and allocation of funding from SG, circa 20k	20,000	20,000	0	20,000	14,580
People	Educ & Learning	ASN Learning Assistants	Funded by COVID specific funding in 2022/23 – not continued in 2023/24	200,000	200,000	0	100,000	72,902
People	Educ & Learning	Transport costs	Escorts	0	-	0	40,000	29,161
P&P	Partnerships & Transformation	Office 365 - Security and information governance tasks	Work postponed due to pandemic, rollout to staff was the minimum level. Further enhancements required. Form 1 & 2 now complete for extension of Agency, c£55,630 required for 2024/25	150,000	141,045	8,955	45,041	32,836
TOTAL		COMMITTED		1,090,000	1,075,045	8,955	383,041	279,246

Report to: Audit and Scrutiny Committee

Date of Meeting: 24 October 2024

Subject: 2023/24 External Audit Planning Report

Report by: Chief Finance Officer

1.0 Purpose

- 1.1. This report presents the External Audit Planning Report which sets out the planned audit activity by the Councils External Auditors – Deloitte, in respect of the audit of the 2023/24 draft annual accounts and wider audit activity including Best Value.

2.0 Recommendations

Committee is asked to:

- 2.1. Comment and note the proposed external audit plan, **Appendix A**, for the audit of the 2023/24 draft annual accounts, and
- 2.2. Note the timetable for presentation of the Annual Report and approval of the Final Audited Accounts (table1).

3.0 Considerations

- 3.1. The Council is required by law to prepare a statement of accounts in accordance with 'proper practices' which set out its financial position at the end of each financial year. This is defined as meaning compliance with the terms of the Code of Practice on Local Authority Accounting in the United Kingdom prepared by the CIPFA/LASAAC Joint Committee.
- 3.2. The Local Authority Accounts (Scotland) Regulations 2014, require the Chief Finance Officer, as the Council's s95 officer, to prepare the Statement of Accounts as soon as practicable after the end of each financial year and to submit for Audit to the Council's External Auditors.
- 3.3. The statutory deadlines for producing the draft annual accounts and approving the audited annual accounts are 30 June and 30 September respectively. These deadlines were previously extended during COVID which has caused the ongoing delay and the Council is working to meet the statutory deadlines for the 2024/25 annual accounts. The draft timetable as agreed with the external auditors, is set out below.

3.4. Table 1 – 2023/24 Annual Accounts Timetable

Action	Date
Draft Financial Statements submitted to Council for consideration	Council Meeting – November 2024/January 2025
Submission date of unaudited annual report and accounts with complete working papers package to External Audit	29 November 2024
Audited Financial Statements to be considered by Council	Council Meeting - 20 March 2024
Independent auditor's report signed	20 March 2025

4.0 External Audit Plan

- 4.1. Deloitte has been appointed by the Accounts Commission as the external auditor for Clackmannanshire Council for the five year period, which commenced in 2022/23. This audit of the 2023/24 annual accounts will be the second year of the appointment.
- 4.2. Each year the external auditor prepares an annual plan along with the associated fee level which is submitted to Council or the appropriate Committee. The attached planning report sets out the activity in relation to the risks and planned audit work and the scope and timing of the audit. The Chief Finance officer discusses and agrees the plan prior to presentation and Committee is encouraged to discuss the plan and associated assessments and rationale with the external auditor. Following the audit, all external audit activity undertaken against this plan will be formally reported via Council or the relevant Committee as appropriate.
- 4.3. A new standard, IFRS 16 Leases, will become mandatory from 1 April 2024/25. Under this standard, the 2023/24 financial statements must disclose the anticipated impact of IFRS 16 on the 2024/25 accounts. While the external audit planning report suggests presenting a separate report to the Audit & Scrutiny Committee prior to finalising the draft 2024/25 accounts, the usual approach is to provide details of any major changes when the draft annual accounts are presented. Our plan is to include the specifics and implications of the change in the covering report accompanying the 2024/25 draft accounts when submitted to Council in June 2025
- 4.4. The plan also sets out the anticipated fees for the 2023/24 audit work which have been set at £253,130. Following conclusion of the 2022/23 audit, Deloitte have notified us of additional fees that they have incurred to carry out the audit that they intend to charge us for. These fees are currently being discussed and are yet to be agreed to. For the 2023/24 audit we have requested that Deloitte advise us of any potential additional fees as soon as they are aware of them.

5.0 Sustainability Implications

5.1 Not applicable

6.0 Resource Implications

6.1 Financial Details

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

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

6.4 Staffing

7.0 Exempt Reports

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

8.0 Declarations

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

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

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

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

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

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

(2) **Council Policies**

Complies with relevant Council Policies

9.0 Equalities Impact

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

10.0 Legality

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

11.0 Appendices

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

Appendix A – Annual Audit Plan 2023/24

12.0 Background Papers

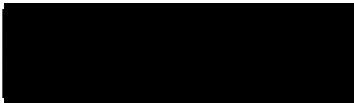
12.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

Yes (please list the documents below) No

Author(s)

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

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Strategic Director, Partnership and Performance	



Clackmannanshire Council

Planning report to the Audit and Scrutiny Committee on the 2023/24 audit,
Issued on 3 October 2024 for the meeting on 24 October 2024

Contents

01 Planning report

<u>Introduction</u>	<u>3</u>
<u>Responsibilities of the Audit & Scrutiny Committee</u>	<u>5</u>
<u>Our audit explained</u>	<u>6</u>
<u>An audit tailored to you</u>	<u>7</u>
<u>Continuous communication and reporting</u>	<u>8</u>
<u>Materiality</u>	<u>9</u>
<u>Scope of work and approach</u>	<u>10</u>
<u>Your control environment</u>	<u>12</u>
<u>Significant risks</u>	<u>13</u>
<u>Other areas of audit focus</u>	<u>17</u>
<u>Wider scope requirements</u>	<u>19</u>
<u>Reporting hot topics</u>	<u>26</u>
<u>Audit quality</u>	<u>31</u>
<u>Purpose of our report and responsibility statement</u>	<u>34</u>

02 Technical and sector update

<u>Revisions to auditing standards coming into effect</u>	<u>35</u>
<u>Sector developments</u>	<u>39</u>

03 Appendices

<u>Prior year audit adjustments</u>	<u>45</u>
<u>Our other responsibilities explained</u>	<u>46</u>
<u>Independence and fees</u>	<u>48</u>

1.1 Introduction

The key messages in this report

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

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

I have pleasure in presenting our planning report to the Audit and Scrutiny Committee (“the Committee”) of Clackmannanshire Council (“the Council”) for the 2023/24 audit. I would like to draw your attention to the key messages of this paper:

Audit plan

We have updated our understanding of the Council, including discussion with management and review of relevant documentation from across the Council.

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

Key risks

We have taken an initial view as to the significant audit risks the Council faces. These are presented as a summary dashboard on page [13](#).

Wider scope requirements

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

In carrying out our risk assessment, we have considered the arrangements in place for each area, building on any findings and conclusions from the 2022/23 audit, planning guidance from Audit Scotland and developments within the organisation during the year. Our wider scope significant risks are presented on pages [19 to 25](#). As part of this work, we will consider the arrangements in place to secure Best Value (BV).

1.2 Introduction (continued)

The key messages in this report (continued)

Regulatory change

Councils can voluntarily adopt IFRS 16, Leases, in 2023/24, with mandatory adoption from 2024/25. This will require adjustments to recognise on balance sheet arrangements currently treated as operating leases. Clackmannanshire Council has chosen to adopt IFRS 16 from 2024/25 when it becomes mandatory. Further details are provided on page [17](#).

Our commitment to quality

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

Added value

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

We have also shared our recent research, informed perspectives and best practice from our work across the wider public sector on pages [26 to 30](#) of this plan.

Ian Howse
Lead Engagement Partner

2 Responsibilities of the Audit & Scrutiny Committee

Helping you fulfil your responsibilities

Why do we interact with the Audit & Scrutiny Committee?

To communicate audit scope

To provide timely and relevant observations

To provide additional information to help you fulfil your broader responsibilities

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

- At the start of each annual audit cycle, ensure that the scope of the external audit is appropriate.
- Implement a policy on the engagement of the external auditor to supply non-audit services.

Oversight of external audit

Integrity of reporting

Internal controls and risks

Oversight of internal audit

Whistle-blowing and fraud

- Review the internal control and risk management systems (unless expressly addressed by separate risk committee).
- Explain what actions have been or are being taken to remedy any significant failings or weaknesses.

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

- Impact assessment of key judgements and level of management challenge.
- Review of external audit findings, key judgements, level of misstatements.
- Assess the quality of the internal team, their incentives and the need for supplementary skillsets.
- Assess the completeness of disclosures, including consistency with disclosures on business model and strategy and, where requested by the Council, provide advice in respect of the fair, balanced and understandable statement.

- Consider annually whether the scope of the internal audit programme is adequate.
- Monitor and review the effectiveness of the internal audit activities.

3 Our audit explained

What we consider when we plan the audit

Responsibilities of management

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

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

FRC guidance on good practice

The FRC, in its Review of Governance Reporting, issued November 2023, has identified good practice as including a clear statement describing the review undertaken, process and reporting of the outcome of the review of the effectiveness of risk management and internal control systems and clarity on what should be reported from the outcome of the review. This would include whether any weaknesses or inefficiencies were identified and explanations of what actions the council has taken, or will take, to remedy these.

Responsibilities of the audit & scrutiny committee

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

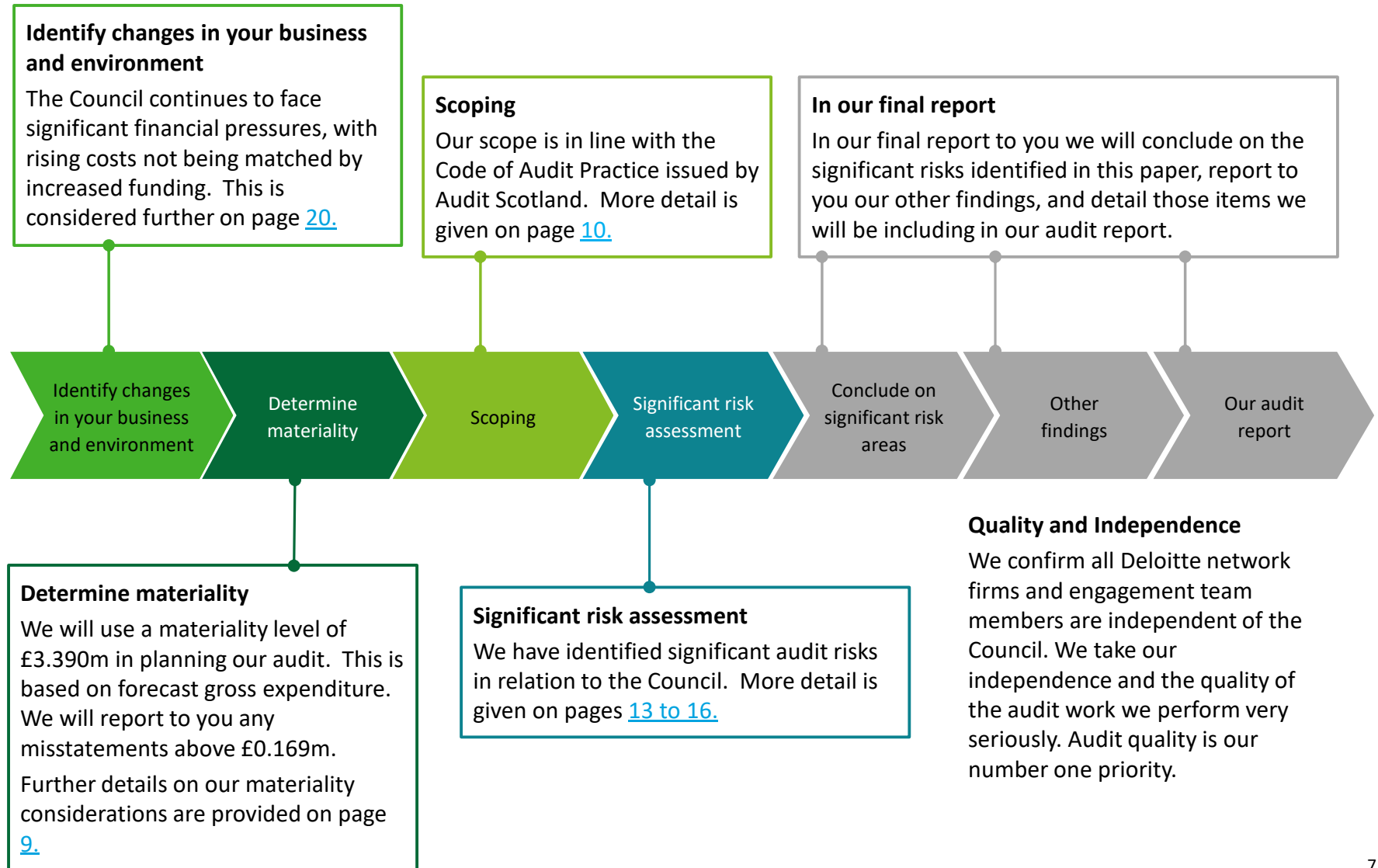
- Reviewing internal financial controls and internal control and risk management systems (unless expressly addressed by a separate risk committee or by the Council itself).
- Monitoring and reviewing the effectiveness of the internal audit function; where there isn't one, explaining the absence, how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

Our response

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

4 An audit tailored to you

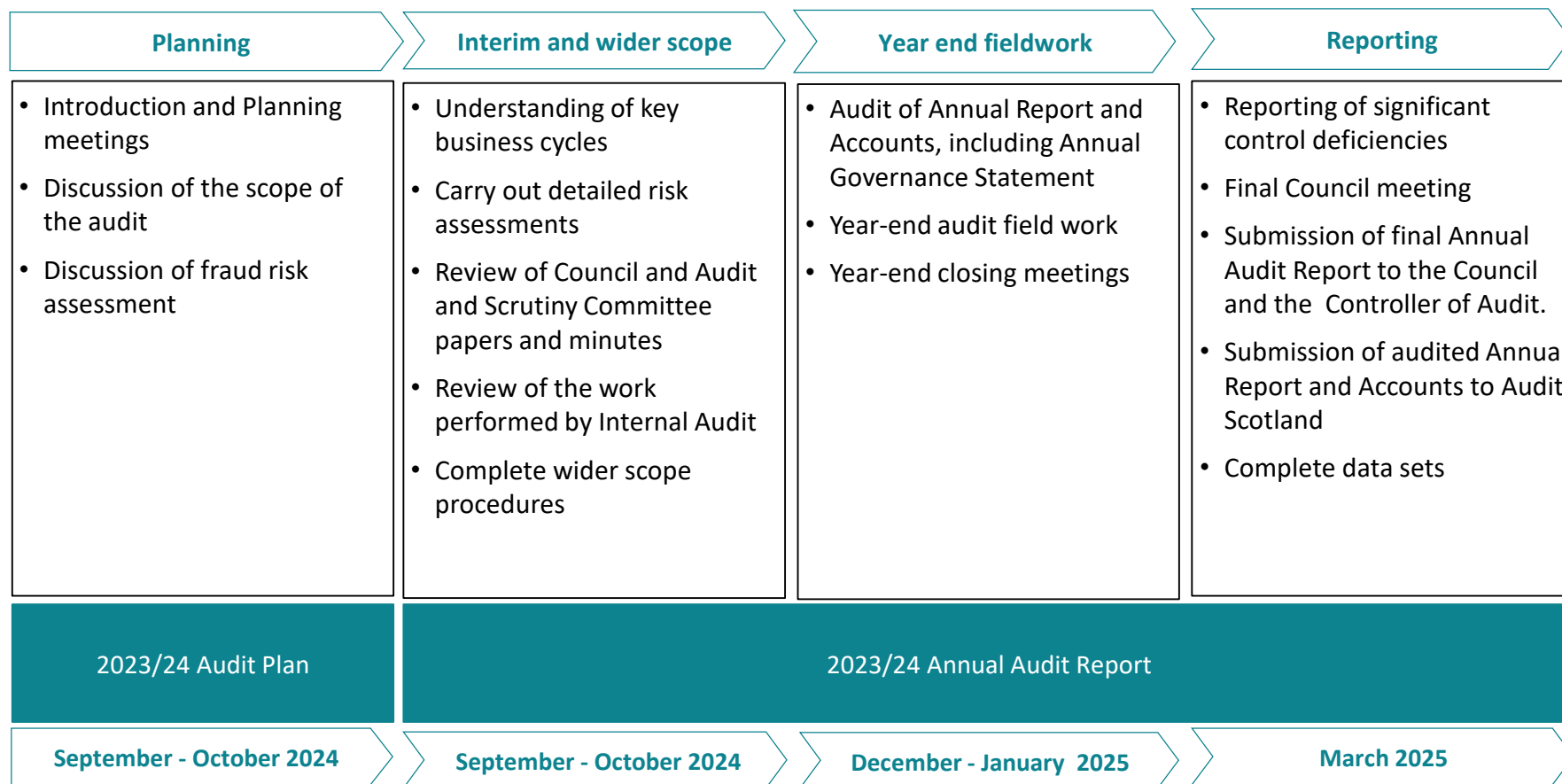
Overview of our audit plan



5 Continuous communication and reporting

Planned timing of the audit

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



Ongoing communication and feedback

6 Materiality

Our approach to materiality

Basis of our materiality benchmark

- The audit partner has determined group materiality as £3.390m and performance materiality of £2.030m, based on professional judgement, the requirement of auditing standards and the financial measures most relevant to users of the Annual Report and Accounts.
- We have used 1.5% of 2022/23 year-end gross expenditure (as management has not yet provided the draft accounts for March 31, 2024), as the benchmark for determining materiality compared to 1% in the prior year. We have applied 65% as performance materiality, up from 60% in the prior year, as the issues identified during the 2022/23 audit were not considered material. We have judged expenditure to be the most relevant measure for the users of the accounts.
- For the audit of Clackmannanshire Council (Council only), a materiality of £3.051m and performance materiality of £1.980m has been determined.

Reporting to those charged with governance

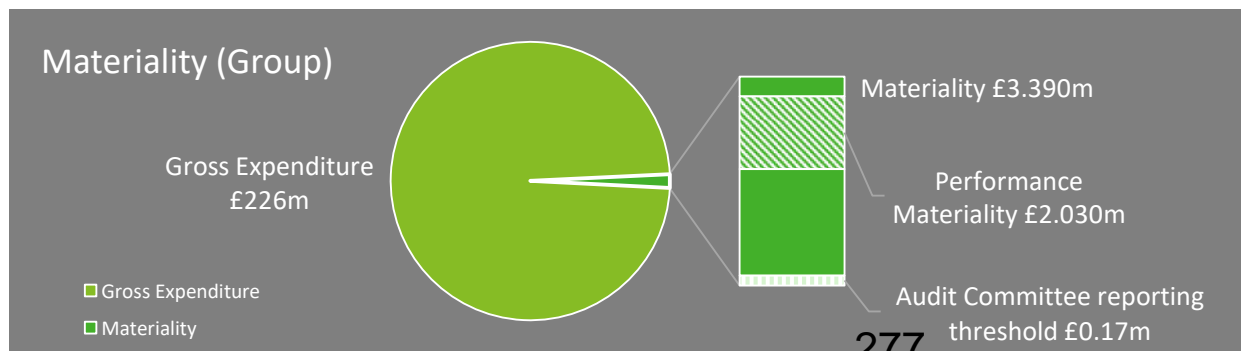
- We will report to you all misstatements found in excess of £0.169m for the Group and £0.152m for the Council.
- We will report to you misstatements below this threshold if we consider them to be material by nature.

Our approach to determining the materiality benchmark is consistent with Audit Scotland guidance.

Our Annual Audit Report

We will:

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



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

7.1 Scope of work and approach

Our key areas of responsibility under the Code of Audit Practice

Auditors activity	Planned output	Proposed reporting timeline to the Committee/ Council	Audit Scotland/ statutory deadline
Audit of Annual Report and Accounts	Annual Audit Plan Independent Auditor's Report Annual Audit Report	24 October 2024 20 March 2025 ² 20 March 2025 ²	31 March 2024 ¹ 30 September 2024 30 September 2024
Wider-scope areas	Annual Audit Plan Annual Audit Report	24 October 2024 20 March 2025 ²	31 March 2024 ¹ 30 September 2024
Consider and report on Best Value arrangements	Annual Audit Plan Annual Audit Report Thematic Review – Management Report	24 October 2024 20 March 2025 ² 20 March 2025 ²	31 March 2024 ¹ 30 September 2024 30 September 2024
Audit of approved claims and returns	Annual Audit Plan Auditor certificate of housing benefit Auditor certificate of non-domestic rates return	24 October 2024 N/A N/A	31 March 2024 ¹ TBC TBC
Provide assurance on specified returns	Annual Audit Plan Assurance Statement on Whole of Government Accounts (WGA) return	24 October 2024 N/A	31 March 2024 TBC

¹ The annual audit plan was not submitted by the Audit Scotland deadline, as the 2022/23 annual accounts were signed on 29th August 2024.

² The date for approval of the Annual Accounts and hence the Auditor's Report and Annual Audit Report of 20 March 2025 has been agreed with management. This is beyond the Audit Scotland's deadline due to the delay in providing the unaudited accounts which is unavailable until 29 November 2024 and delays in completing the audit plan and associated impact on the finance team as noted above.

7.2 Scope of work and approach

Our approach

Liaison with internal audit and local counter fraud

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

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

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

Approach to controls testing

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

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

Promoting high quality reporting to stakeholders

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

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

Other reporting prescribed by the Accounts Commission

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

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

8.1 Your control environment

High-level impact on our approach



Pre-planning knowledge

In the 2022/23 year end audit we identified an adjustment in relation to the valuation of Alva Primary School and Alva Academy where the values were subsequently revised downwards in an updated valuation report. This had an impact on the desktop valuation performed on assets not formally revalued in the year, with the total impact being a £57.3m reduction in net assets.

In addition, in the prior year we identified wider scope issues such as lack of financial capacity, as the finance team continues to be overstretched leading to delays in providing the audit team with required information / supports as well as lack of robust medium-to-long term planning arrangements to ensure the council can manage its finances sustainably and deliver services effectively.

We will take consideration of this factor in both the main audit and wider scope work, analysing implications and changes to processes as a result.













Impact on our audit approach

Performance materiality: We set performance materiality as a percentage of materiality to reduce the probability that, in aggregate, uncorrected and undetected misstatements exceed materiality. We determine performance materiality with reference to factors such as the quality of the control environment and the historical error rate. Where we are unable to rely on controls, we may use a lower level of performance materiality. Refer to [page 9](#) for full consideration of how performance materiality has been calculated.




Reliance on controls: We will not be taking a controls reliance approach; however, we will be testing the design and implementation of the controls over significant risk areas and key estimates.

9.1 Significant risks


Significant risk dashboard

Risk*	Fraud risk	Planned approach to controls	Level of management judgement	Management paper expected	Page no.
Risk 1 – Management override of controls					14
Risk 2 – Property valuations					15
Risk 3 – Capital expenditure					16

Level of management judgement

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

Controls approach adopted

-  Assess design & implementation

*In accordance with ISA (UK) 240, we assessed revenue fraud risk by analysing key income streams and concluded that it is not a significant risk and therefore we have rebutted the presumed risk of fraud in revenue recognition.

9.2 Significant risks

Risk 1 – Management override of controls

Risk identified

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

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

Our response

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

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

9.3 Significant risks (continued)

Risk 2 – Property Valuation

Risk identified	<p>The Council held £343.997m of property assets (council dwellings and land and buildings) at 31 March 2022 which increased to £345.894m as at 31 March 2023, due to additions and upwards revaluations as a result of the Council undertaking a valuation of a sample of their assets across categories. The Council has engaged an external valuer to undertake a revaluation of a sample of assets for the 2023/24 financial statements. This will be a combination of a desktop exercise and site visits covering 14% of General fund Assets . The five yearly valuation of all Council assets and housing stock is due to be undertaken in 2024/25.</p> <p>The Council is required to hold property assets within Property, Plant and Equipment at existing use value provided that an active market for the asset exists. Where there is no active market, because of the specialist nature of the asset, a depreciated replacement cost approach may be needed which provides the current cost of replacing an asset with its modern equivalent asset. The valuations are by nature significant estimates which are based on specialist and management assumptions, and which can be subject to material changes in value.</p>
Our response	<ul style="list-style-type: none">• We will review the design and implementation of key controls in place around the property valuation.• We will engage early with the Council, using our valuation specialists from Deloitte Real Asset Advisory, to review and challenge the assumptions used by management in determining the year-end valuation of the Council's Land and Buildings.• We will test the inputs to the valuation and the key asset information provided by the Council to the valuer back to supporting documentation.• We will challenge management’s assessment for material changes in value for those property assets not subject to a full valuation during the year.• Assess the adequacy of management’s review of those assets not subject to revaluation in the year.• We will assess the completeness and accuracy of property valuation disclosures in the financial statements by performing thorough tie-through procedures.

9.4 Significant risks (continued)

Risk 3 – Capital Expenditure

Risk identified	<p>The Council has a significant capital programme and has budgeted £17.76m for capital works during 2023/24 (2022/23: £19.551m). Key projects include investment in the education estate, roads infrastructure improvements and expenditure associated with the Wellbeing Hub.</p> <p>Where the Council develops properties as part of its capital programme, determining whether or not expenditure should be capitalised can involve judgement as to whether costs should be capitalised under International Financial Reporting Standards. The increasing pressures on the revenue budgets increases the risk of amounts being incorrectly capitalised.</p>
Our response	<ul style="list-style-type: none">• We will review the Council’s capital plans as part of the planning process and discuss with management potential risks or issues identified.• We have requested management prepare accounting papers in respect of any areas of judgement in the application of accounting standards to determine whether costs should be capitalised, in particular in respect of the additions, disposal, depreciation, revaluation and impairment of fixed assets.• We will review the design and implementation of controls around the capitalisation of costs and test spending on a sample basis to confirm that it complies with relevant accounting requirements.• We will evaluate completeness of disposals or impairments of existing assets on completion of the above key projects. We will challenge any significant judgements made by management in regard to these projects, for example the capitalisation of staff costs and other project development costs, to ensure they comply with relevant accounting requirements.

10.1 Other areas of audit focus

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

Risk identified	IFRS 16
Summary	<p>IFRS 16 is effective for local government bodies from 1 April 2024, but can be voluntarily adopted from 2023/24. The introduction of IFRS 16 will have a significant impact on the balance sheet and on recorded capital expenditure for the Council. Clackmannanshire Council has opted to adopt IFRS 16 from 2024/25 when it becomes mandatory.</p> <p>The Council will be required to disclose the future impact of IFRS 16 in the 2023/24 accounts, as well as its decision not to adopt the standard from 1 April 2023.</p> <p>We recommend that an accounting paper is presented to the Audit & Scrutiny Committee on the transition for review as part of the Council’s scrutiny over financial reporting.</p>
Deloitte response	<p>We will request from management an accounting paper on the work being done to prepare for implementation of IFRS 16.</p>

Risk identified	Expenditure recognition
Summary	<p>In accordance with Practice Note 10 (Audit of Annual Accounts of public sector bodies in the United Kingdom), in addition to the presumed risk of fraud in revenue recognition set out in ISA (UK) 240, auditors of public sector bodies should also consider the risk of fraud and error on expenditure. This is on basis that most public bodies are net spending bodies, therefore the risk of material misstatement due to fraud related expenditure may be greater than the risk of material misstatement due to fraud related to revenue recognition.</p>
Deloitte response	<p>We have considered this risk for the Council, and based on the prior year audit, there is no history of errors or audit adjustments in relation to expenditure recognition. This has therefore not been assessed as a significant risk area but will continue to be an area of audit focus in line with Practice Note 10. We will consider this further as part of our detailed risk assessment.</p>

10.2 Other areas of audit focus (continued)

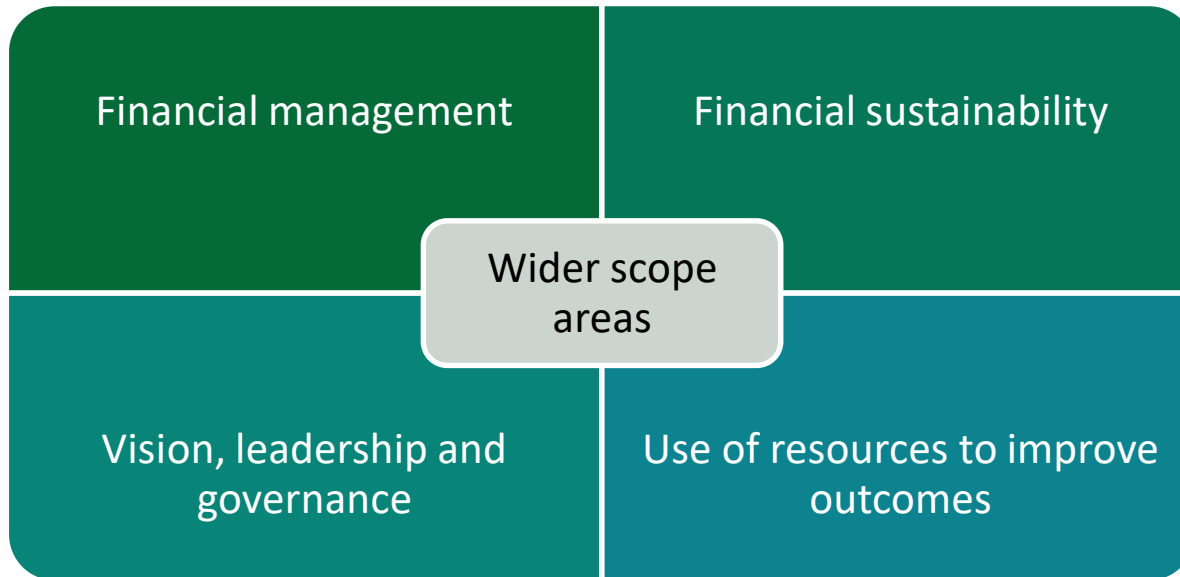
We have identified the below areas of audit interest, although do not consider these to be significant risks (continued)

Risk identified	Pension Liability
Summary	<p>The Council participates in two defined benefits schemes:</p> <ul style="list-style-type: none">• The Falkirk Pension Fund, administered by Falkirk Council• The Scottish Teachers' Pension Scheme administered by the Scottish Public Pension Agency <p>The net pension liability decreased from £88.859m in 2021/22 to an asset of £29.149m in 2022/23. The decrease was a combination of an increase in the fair value of the assets and a decrease in the liabilities as a result of demographic changes and financial assumptions.</p> <p>Hymans Robertson LLP are the Council's appointed actuary, who produce a detailed report outlining the estimated liability at the year-end along with the associated disclosure requirements. The pension liability valuation is an area of audit focus due to the material value and significant assumptions used in the calculation of the liability. The valuations are prepared by a reputable actuary using standard methodologies and no significant changes in the membership of the scheme or accrued benefits are expected in the current year. As a result, we have not identified this as a significant risk.</p>
Deloitte response	<p>We will perform the following procedures to address the risk:</p> <ul style="list-style-type: none">• Assess the independence and expertise of the actuary supporting the basis of reliance upon their work;• review and challenge the assumptions made by Hymans Robertson LLP;• Obtain assurance from the auditor of the pension fund over the controls for providing accurate data to the actuary;• Assess the reasonableness of the Council's share of the total assets of the scheme with the Pension Fund annual accounts;• Review the disclosures within the accounts against the Code.

11.1 Wider scope requirements

Overview

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



In local government, public audit includes the audit of arrangements for, and performance of, the audited body’s duties for Best Value and community planning. In accordance with Audit Scotland planning guidance, we are required to undertake this duty in a way that is proportionate to the size and type of body. Our work on the wider-scope areas, discussed on [pages 20 to 25](#) will contribute to our consideration of how the council demonstrates that it is meeting its Best Value responsibilities.

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

11.2 Wider scope requirements (continued)

Significant risks

Area	Significant risks identified	Planned audit response
Financial management	<p>In 2022/23 we concluded that a number of areas in relation to financial management and internal control, which increase the risk that sufficient controls are not in place to manage finances appropriately. This included:</p> <ul style="list-style-type: none"> • The capital budget process should be reviewed to ensure realistic budgets, clear timelines, and alignment with Council priorities. • A lack of finance team resources. <p>From our planning work and understanding from the prior year audit, we have, however, not identified any significant risks in relation to financial management.</p>	<p>We will review the business processes and controls in place at the Council across its key system and assess whether the internal control arrangements are sufficient and appropriately resourced. In particular, we will follow up on the recommendations made in the prior year 2022/23 audit in relation to finance team capacity, and capital budget setting and monitoring arrangements review to ensure that realistic budgets are set with clear timelines and a clear linkage to Council priorities.</p>
Financial sustainability	<p>While the Council has historically achieved financial balance, there remains a potential risk that robust medium to long term planning arrangements are not in place to ensure that the Council can manage its finances sustainably and deliver services effectively.</p> <p>This is based on a number of factors, including:</p> <ul style="list-style-type: none"> • In line with the whole public sector, pressures on expenditure including public sector pay costs and inflationary pressures not being met by increased income, resulting in an initial budget gap in 2024/25 of £11.561m before agreeing savings options. • Indicative gaps of £5.723m and £4.683m identified for 2025/26 and 2026/27 respectively for the General Services budget. 	<p>We will assess the development of the 2024/25 budget and the impact on the medium and longer-term financial outlook.</p> <p>We will also review the associated savings plans assess whether there are robust plans in place to reduce the funding gap. This will include consideration of the progress with the Council’s transformation programme set out within its “Be the Future” plan. As part of the Best Value (BV) thematic work, discussed on page 22, we will assess the best value theme of workforce in 2023/24 in line with the planning guidance.</p>

11.3 Wider scope requirements (continued)

Significant risks (continued)

Area	Significant risks identified	Planned audit response
<p>Vision, leadership and governance</p>	<p>In 2022/23 we concluded that the Council demonstrated its commitment to conducting its business in an open and transparent manner through the recording of committee meetings and availability of information on its website.</p> <p>Following the local government elections in May 2022 the Council agreed a number of changes to its decision-making framework This recognised the size of the Council, being the smallest mainland Council in Scotland, with 18 elected members. The aim of the changes were to maximise participation of all elected members in decision making, sustain maximum transparency over the Council's decision making, streamline the administration of Council business and to enhance the effective scrutiny of Council activity and decisions.</p> <p>While intended to enhance efficiency and transparency, the changes to the decision-making framework introduce a risk to the control environment.</p>	<p>We will review the work of the Council to assess whether the governance arrangements are operating effectively, including assessing whether there is effective scrutiny, challenge and informed decision making.</p>
<p>Use of resources to improve outcomes</p>	<p>In 2022/23, we concluded that the Council continued to make positive progress addressing the recommendations contained in the Best Value Assurance Report published in January 2018 and the Subsequent Progress Report published in June 2019.</p> <p>Given the financial challenges faced by the Council, there is a risk that the Council is unable to demonstrate that resources are being used effectively with a focus on continuous improvement, ensuring that all roles are performed as required.</p>	<p>We will review the performance reports presented at the Council to assess the extent to which they demonstrate a focus on continuous improvement, as discussed further on page 22. This will incorporate consideration of the effectiveness and appropriateness for preparing and publishing the Statutory Performance Information considered further on page 23.</p>

11.4 Wider scope requirements (continued)

Other requirements

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

Considering Best Value (BV) arrangements	Reporting requirements
<p>1. Follow-up and risk-based work – following up on Accounts Commission findings, Controller of Audit recommendations and any outstanding improvement actions reported in Best Value Assurance Reports (BVAR) and Annual Audit Reports.</p>	<p>We will report our judgement on the pace and depth of improvement in our Annual Audit Report, including follow up of the Accounts findings from September 2024.</p> <p>We have included the significant risks identified on pages 20 & 21 and will report our conclusions in our Annual Audit Report.</p>
<p>2. Service improvement and reporting – Councils should be able to demonstrate a trend of improvement over time in delivering their strategic priorities.</p>	<p>We will assess annually how effectively the Council demonstrates this improvement and report in the Annual Audit Report for 2023/24.</p> <p>We will also report in the Annual Audit Report a summary of the information the Council reports publicly on its service performance, drawing upon the information that the Council is required to report on by the Accounts Commission’s Statutory Performance Information Direction. This takes forward the service assessments previously reported in the BVAR on the Council.</p>
<p>3. Thematic reviews – we are required to report on Best Value or related themes prescribed by the Accounts Commission.</p> <p>The thematic work for 2023/24 requires us to carry out review of workforce innovation.</p>	<p>We will report our conclusions in a separate management report on this work, using a template provided by Audit Scotland. This will be reported to those charged with governance in the Council at the conclusion of the 2023/24 audit. A summary of the findings and conclusions will be reported in our Annual Audit Report.</p>

11.5 Wider scope requirements (continued)

Other requirements (continued)

Considering Best Value (BV) arrangements (continued)

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

Reporting requirements

The controller of audit report has already been presented to the commission in September 2024. We will follow up on the findings of the report.

Councils' Statutory Performance Information

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

Reporting requirements

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

We will conclude in our Annual Audit Report on:

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

11.6 Wider scope requirements (continued)

Other requirements (continued)

Area	Requirements
Shared Risk Assessment and Joint Scrutiny Planning	<p>The Shared Risk Assessment (SRA) process is the vehicle for scrutiny bodies to share intelligence and agree scrutiny risks at Councils. Each council area has a Local Area Network (LAN) which comprises representatives from the main local government scrutiny bodies.</p> <p>As the appointed auditor, we are the LAN leads and are required to:</p> <ul style="list-style-type: none"> • Engage with LAN members in other agencies to collect information on performance and scrutiny risks to inform risk assessment discussions • Work with other scrutiny bodies to facilitate engagement with the council and between each member • Discuss planned scrutiny with the council • Advise the Operational Scrutiny Group of any planned scrutiny activity
National Fraud Initiative	<p>The National Fraud Initiative (NFI) in Scotland is a biennial counter-fraud exercise led by Audit Scotland, and overseen by the Cabinet Office for the UK as a whole. It uses computerised techniques to compare information about individuals held by different public bodies, and on different financial systems that might suggest the existence of fraud or error.</p> <p>All councils are participating in the 2024/25 NFI exercise. We will monitor progress throughout the audit.</p>
Sectoral annual reports	<p>The Accounts Commission has in previous years published two reports covering the local government sector. We will be required to complete a brief dataset containing some important information to assist in preparation of these reports.</p>

11.7 Wider scope requirements (continued)

Other requirements (continued)

Area	Requirements
Anti-money laundering	We are required to ensure that arrangements are in place to be informed of any suspected instances of money laundering at audited bodies. Any such instances will be advised to Audit Scotland.
Fraud returns	<p>We are required to prepare and submit fraud returns to Audit Scotland for all frauds at audited bodies:</p> <ul style="list-style-type: none"> • Involving the misappropriation or theft of assets or cash which are facilitated by weaknesses in internal control • Over £5,000.
Whole of Government Accounts	We are required to provide assurance on Whole of Government Accounts (WGA) returns prepared by local government bodies where these are over a prescribed threshold.
Certification of grant claims and returns	<p>We are required to provide certificates on specified grant claims and similar returns prepared by a audited bodies as part of the audit appointment, where they have been approved by Audit Scotland. The two approved claims/ returns for 2023/24 relate to housing benefit subsidy and non-domestic rates.</p> <p>As a change in principle from previous years, no other grant claims or similar returns may be certified in 2023/24 under the audit appointment. However, we may be permitted to undertake this work as a non-audit service rather than as core annual audit activity.</p>

12.1 Reporting hot topics

Ongoing macro-economic uncertainty

Reporting in times of uncertainty

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

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



Impact of ongoing macro-economic uncertainty – Considerations

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

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

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



Impact of ongoing macro-economic uncertainty – Action

We expect all Council's to have undertaken a comprehensive, evidence-based assessment of the risks relating to macroeconomic conditions including for example, higher energy costs, supply chain disruption, rising levels of inflation, commodity availability and labour shortages. Consideration should be given to how those risks affect both the operations of the Council and the impact on the annual report and financial statements as a whole.

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

12.2 Reporting hot topics (continued)

Climate and sustainability-related risks



Climate-related risks – Considerations

Investor expectations

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

Whether the council's climate-related commitments and targets are 'Paris-aligned', how the council will deliver on those and how the commitments and targets have been reflected in the financial statements.

How the impacts of physical and transition risks have been considered in preparing the financial statements.

What climate-related assumptions and estimates were used to prepare the financial statements, how they are Paris-aligned, or an explanation of why not, together with sensitivity analysis showing the impact of using Paris-aligned assumptions and estimates.

How Paris-alignment impacts dividend-paying capacity.

Whether narrative reporting on climate risks and the accounting assumptions are consistent, or an explanation for any divergence.

Investors also look to the auditor to explain comprehensively how climate-related matters have been considered in the audit and to alert shareholders to potential inconsistencies.

Regulator expectations and climate thematic reports

In its [Annual Review of Corporate Reporting 2022/23](#), the FRC made clear that it would be more likely to enter into substantive correspondence with councils that do not meet the expectations set out in both its 2022 [Thematic review on TCFD disclosures and climate in the financial statements](#) and 2023 [Thematic review on climate-related metrics and targets](#). This will particularly be the case when climate is considered significant to the council, and when the council does not provide the recommended disclosures that are 'particularly expected' by the Listing Rules. July 2022, the [FCA](#) and [FRC](#) published **thematic reviews of TCFD disclosures and climate-related impacts** reported in premium listed entities' financial statements. This follows up on the FRC's [2020 thematic review](#) of climate-related considerations.

The FRC's 2022 thematic review was published alongside the FCA's own findings from its review of the first climate-related financial disclosures made in line with the Listing Rules for TCFD disclosures. Both reviews highlighted discrepancies between the level of consistency of disclosures against the TCFD framework and that claimed by councils. The FRC and FCA cautioned councils to ensure that all relevant TCFD guidance as set out in the FCA's Listing Rules (LR 9.8.6C G), including all-sector guidance and, where appropriate, the supplemental guidance for the financial sector and for non-financial groups, is considered when making the TCFD 'statement of consistency'.

12.3 Reporting hot topics (continued)

Climate and sustainability-related risks

Regulator expectations and climate thematic reports (continued)

Councils in scope of the FCA Listing Rules should consider the TCFD guidance as updated in 2021 when preparing their disclosures, including the publication [TCFD Guidance on Metrics, Targets and Transition Plans](#) (October 2021), to ensure disclosures related to net zero commitments are not misleading.

The FCA also reiterated their expectation that entities retain records to support both the statement of compliance with TCFD and entities' detailed assessment of consistency of disclosures against the TCFD framework. The full FCA review is available on their website [here](#).

The five key areas for improvements in climate-change reporting highlighted in the FRC's thematic review remain relevant:

- Giving more **granular and council specific information** about the effects of climate change on different businesses, sectors and geographies.
- Ensuring that the discussion of climate-related risks and opportunities is **balanced**.
- **Linking climate-related disclosures**, such as the output of climate-related scenario analysis, with other relevant narrative disclosures in the annual report, such as the business model or strategy.
- Explaining how **materiality** has been applied in deciding which climate-related information should be disclosed.

- Ensuring **connectivity between TCFD disclosures and the financial statements** to help investors understand the relationship between climate-related matters and judgements and estimates applied in the financial statements – for example, explaining clearly how different climate-related scenarios and the councils' own net zero commitments have been reflected in the financial statements.

The FRC report also includes disclosure examples and detailed expectations and can be found on the FRC's website [here](#). https://www.frc.org.uk/getattachment/65fa8b6f-2bed-4a67-8471-ab91c9cd2e85/FRC-TCFD-disclosures-and-climate-in-the-financial-statements_July-2022.pdf.

12.4 Reporting hot topics (continued)

Climate and sustainability-related risks



Climate-related risks - Action

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

Reviewed their governance, processes and controls for identifying, and responding to, climate-related issues.

Completed a robust climate assessment including all physical and transition risks, not only for the organisation as a whole but for individual business units.

Assessed the climate change assumptions used in judgements and estimates in the financial statements.

Assessed scoping requirements for UK CFD and EU CSRD regulations for all entities in the group.

Evaluated the appropriateness and consistency of information in the financial statements and narrative disclosures.

Regarding financial statement disclosures, we expect entities to consider the transparency of information about the climate-related judgements and assumptions used in cash flow forecasts and other estimates that underpin the recognition and measurement of assets and liabilities. Information should be entity-specific and avoid boilerplate explanations.

The financial statements should clearly disclose:

- What climate-related assumptions have been used in preparing the financial statements.

- How significant climate risks or net zero transition targets have been taken into account in preparing the financial statements.
- Whether the assumptions used are consistent with the entity's climate-related commitments and targets, the Paris Agreement and the UK goal to achieve net zero GHG emissions by 2050, and if not an explanation of why not.
- Which climate-related scenarios have been considered in sensitivity analysis of climate-related assumptions and how they affect judgements and estimates in the financial statements.

12.5 Reporting hot topics (continued)

Climate related risks



Accounting for and reporting of climate-related risks - Action

Governance

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

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

Financial statements

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

The financial statements should clearly disclose:

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

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

Narrative reporting

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

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

13.1 Audit quality

Our commitment to audit quality



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

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

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

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

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

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



Engagement Quality Control Review

We have developed a tailored Engagement Quality Control approach.

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

13.2 Audit quality (continued)

FRC 2023/24 Audit Quality Inspection and Supervision report

Audit quality shapes our vision of the business we want to be, driving our priorities and defining our successes.

In July 2024, the Financial Reporting Council ("FRC") issued individual reports on each of the six largest firms, including Deloitte on Audit Quality Inspection and Supervision, providing a summary of the findings of its Audit Quality Review ("AQR") team for the 2023/24 cycle of reviews. We value the observations raised by both the FRC Supervision teams and the ICAEW Quality Assurance Department ("QAD"), both in identifying areas for improvement and also the ongoing focus on sharing good practice to drive further and continuous improvement.

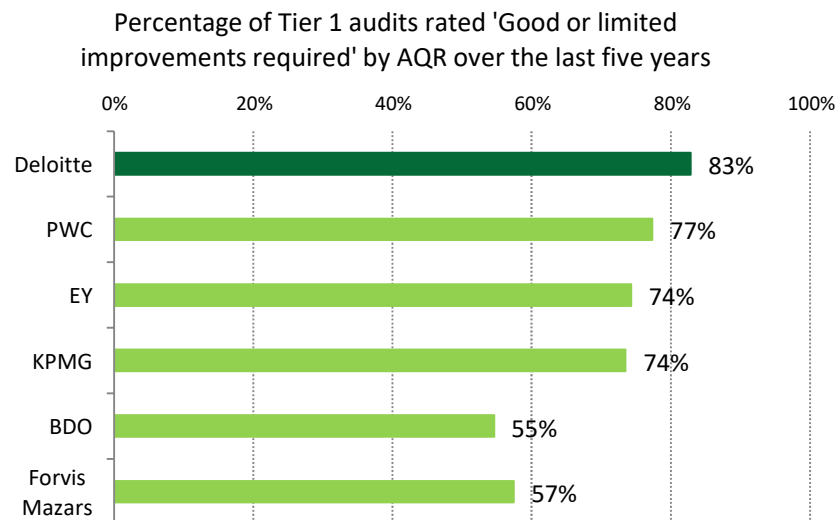
We are proud that the results of our FRC inspections show that 94% (2022/23: 82%) of our public interest audits were rated as 'good' or 'limited improvements' and that 100% (2023: 100%) of our audits reviewed by the ICAEW's QAD were assessed as good or generally acceptable.

These sets of results reflect the continuous investment we are making and our commitment to acting in the public interest to deliver confidence and trust in business through our high-quality audits. We recognise we still have more we want to do to ensure that we consistently meet the high standards we expect of ourselves. We take inspection, system of quality management ("SoQM") and supervision focus areas seriously and place a significant level of resource and effort into understanding how we continually improve going forward.

We are pleased to see the positive impact of actions taken over the last 12 months to address findings raised by the FRC. We have a reduction in the number of key findings and none of the AQR findings from the 22/23 inspection cycle have recurred as key findings in this year's cycle.

We welcome the breadth and depth of good practice points raised by the FRC and ICAEW, particularly in respect of effective group oversight, contract accounting and the challenge of management, where we have continued to take action to support the high-quality execution of audit work.

All the AQR public reports are available on the [FRC's website](https://www.frc.org.uk/auditors/audit-firm-specific-reports-tier-1).
<https://www.frc.org.uk/auditors/audit-firm-specific-reports-tier-1>



13.3 Audit quality (continued)

Our commitment to audit quality and our system of quality management

Audit quality is at the heart of everything we do and our system of quality management (SQM) supports our execution of quality audits.

The FRC recently promulgated ISQM (UK) 1, a standard that sets out a firm's responsibilities to design, implement and operate a system of quality management for audits, reviews of financial statements, and other assurance or related services engagements.

Led by senior UK leadership, Deloitte UK's ISQM (UK) 1 implementation activities reached successful completion on 15 December 2022.

Deloitte UK performed its first annual evaluation of its system of quality management as of 31 May 2023. This evaluation was conducted in accordance with ISQM (UK) 1 and we concluded our SQM provides the firm with reasonable assurance that the objectives of the SQM are being achieved as of 31 May 2023.

For further details surrounding the conclusion on the operating effectiveness of the firm's SQM, including results of the monitoring activities performed, please refer to the disclosures within Appendix 5 of our publicly available [transparency report](#).



14 Purpose of our report and responsibility statement

Our report is designed to help you meet your governance duties

What we report

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

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

Use of this report

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

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

What we don't report

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

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

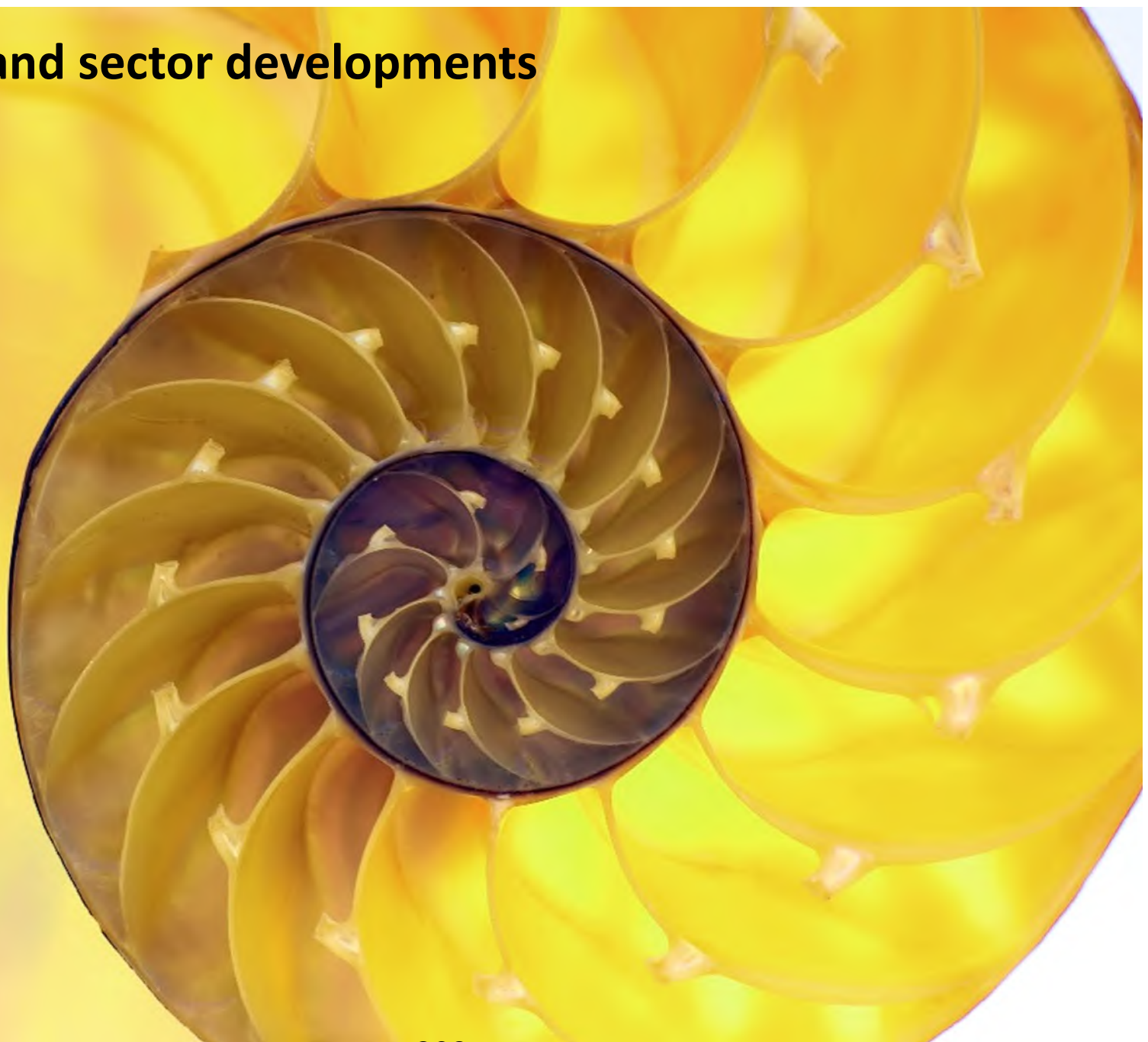
Finally, the views on internal controls and business risk assessment in our final report should not be taken as comprehensive or as an opinion on effectiveness since they will be based solely on the audit procedures performed in the audit of the financial statements and the other procedures performed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

Other relevant communications

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


Ian Howse
for and on behalf of Deloitte LLP
Cardiff | 3 October 2024

Technical and sector developments

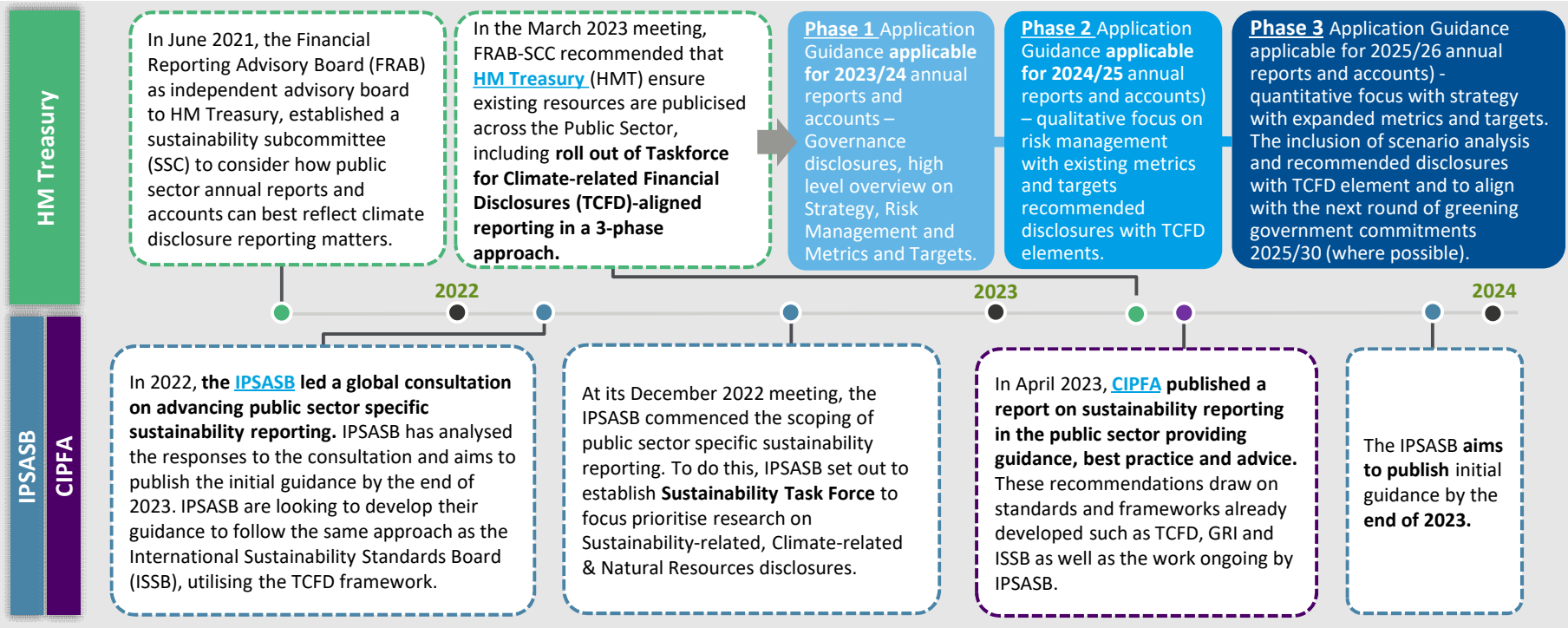


15.1 Climate and Sustainability reporting landscape in the Public Sector

Currently, there are a number of reporting frameworks that are being adopted by the public sector. However the climate and sustainability reporting landscape is changing and with change comes challenge and complexity. A summary of the **current status** of the reporting landscape in the public sector, and the likely **future** of reporting against sustainability and climate-related matters, including the challenges and next steps to consider, is noted below.



Current status Future landscape



What next?

- It is likely that the TCFD framework will be the first sustainability reporting standard implemented for the public sector, notably for Central Government.
- Other relevant bodies (E.g. CIPFA and Department of Health & Social Care) to set their own reporting requirements for their respective sectors.
- Expect further clarity later this year when the IPSASB guidance is published.

What about assurance?

In its March 2023 meeting, FRAB recognised the complexity of introducing formal assurance requirements, with plans to implement this only under early consideration by the National Audit Office (similar in the private sector). We recommend that public sector bodies develop a plan to meet the expected reporting requirements and consider what oversight and assurance will be required ahead of year-end.

Next steps

Based on the experiences of existing TCFD reporters, implementation of sustainability reporting frameworks and standards is known to be challenging and early planning is essential to help meet expected reporting requirements. Some key considerations in anticipation of increased focus for the public sector include:

- **Granularity** – The need for more detail, specificity and granularity was a key theme from the regulator this year. Going beyond the headline of each recommended disclosure is now common practice.
- **Connectivity** – Within and between the narrative and financial statement disclosures. In the example of TCFD disclosures, significant focus has been placed on financial quantification of climate impacts and ensuring front and back half disclosures are consistent with each other.
- **Access to data** – All sustainability and climate reporting will require additional data, both in terms of quantity and crucially, quality of what is collected and reported. Currently some data may not be readily available or complete, and/or require challenge and oversight to obtain, measure and report.

15.2 FRC's corporate reporting highlights

Findings of FRC monitoring work

The FRC's [Annual Review of Corporate Reporting 2022/23](#) provides detail on the areas that gave rise to the highest number of queries during the Corporate Reporting Review (CRR) team's monitoring work. The Highlight section summarises the top 10 issues and included below are those issues with most relevance to Local Government

Area	Companies should ensure that...
Impairment of assets	<p>...key inputs and assumptions applied in impairment testing have been disclosed and explained, including the relevant values and sensitivity analysis, where required. Additional disclosures are required where headroom is low, and heightened uncertainties over inflation, consumer demand and interest rates may drive a wider range of reasonably possible outcomes for future cashflows and discount rates. Users should be able to understand how assumptions are consistent with discussion of uncertainties elsewhere in the report.</p> <p>...impairment testing methodology complies with IFRS, particularly that the grouping of assets into cash generating units (CGUs) is appropriate, the treatment of inflation in the discount rate and cashflows is consistent; and cashflows in 'value in use' calculations reflect the current condition of assets, before any future enhancement expenditure.</p>
Judgements and estimates	<p>...all significant judgements, including those applied in performing the going concern assessment, have been described. It is not sufficient to list the matters requiring judgement.</p> <p>...disclosures about estimates include values, sensitivities and explain significant changes. Sources of estimation uncertainty with a significant risk of resulting in a material adjustment within one year should be clearly distinguished from other estimates.</p> <p>...disclosures are reassessed every year to confirm all relevant matters are captured, immaterial issues are not rolled forward and the assumptions and ranges of reasonably possible outcomes remain appropriate in the company's current circumstances.</p>
Cash flow statements	<p>...a robust pre-issuance review has been performed.</p> <p>We found fewer 'routine' errors this year but continue to identify many issues from basic consistency checks, comparing the cash flow statement to other information in the financial statements. Other common errors we find through our desktop reviews relate to classification, netting, and reporting non-cash movements in the cash flow statement.</p>

15.3 FRC's corporate reporting highlights (continued)

Findings of FRC monitoring work

Area	Companies should ensure that...
Strategic Report	... the strategic report provides a fair, balanced and comprehensive review of the company's development, position, performance and future prospects. This should include unbiased discussion of positive and negative aspects of performance, a clear articulation of the effects of economic uncertainty on the business, and should address significant movements in the financial statements, including those in the cash flow and balance sheet
Financial instruments	... material risks arising from financial instruments are adequately disclosed , along with how these are managed. In particular, this includes risks driven by inflation and rising interest rates, and related hedging arrangements. ... information about banking covenants is provided unless the likelihood of any breach is considered remote.
Revenue	... accounting policies are provided for all significant revenue streams and describe the methodology applied, including the timing of revenue recognition, the basis for recognising any revenue over time, and any significant judgements made in applying those policies. ... they describe inflationary features in customer contracts and the corresponding accounting treatment.
Provisions and contingencies	...they provide clear and specific descriptions of the relevant exposure , including the basis for determining the best estimate of the relevant outflow, and the timeframe over which it is expected to crystallise. ... the calculation and presentation comply with IFRS . Provisions should not be presented net of any reimbursement asset and a consistent approach should be taken in reflecting the effects of inflation in cash flows and discount rates.
Presentation of financial statements	... company-specific information about material accounting policies and transactions is disclosed. It is important that these explain how the policies apply to the company's particular circumstances. ... the financial statements are carefully reviewed . Common issues we found this year included errors in the classification of intercompany receivables balances between current and non-current, and failure to disclose material impairments of receivables on the face of the income statement.
Fair value measurement	...fair value measurements use market participants' assumptions, and provide high quality disclosures. We find most issues in the disclosure of recurring Level 3 measurements, for which the significant unobservable inputs should be quantified and a sensitivity analysis given. Companies should consider the need for specialist third party advice where no internal expertise.

16.1 Sector developments

The State of the State report 2024 –
Increased demand and lower funding



Background and overview

The 12th edition of Deloitte and Reform’s report on the UK public sector was launched in January 2024. Since 2012, we have aimed to create an annual snapshot of what’s happening across government and public services to serve as an evidence base for informed discussion.

This year’s State of the State finds public attitudes are concerned with NHS waiting lists, immigration and the country’s infrastructure – alongside the increased cost of living crisis from prior years.

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

Some key findings:

- The public expects big government to continue – but could be in for a shock
- Government needs to prioritise, so its aspirations match its resources
- People want public services they can access and complain to when things go wrong
- Digital maturity comes with mature digital problems

Next steps

Full report is available at: [The State of the State 2024 | Deloitte UK](#)

16.2 Sector developments

Audit Scotland: Local Government Budgets 2024/25

Background and overview

Scotland's councils are facing a significant gap in the money needed to deliver local services and the money they have available. This means councils will have to make increasingly difficult decisions about how councils are run, how they can deliver services and what services can continue.

Key Messages:

- In real terms, the 2024/25 Scottish Budget allocation of total revenue funding to local government has increased by 5.7 percent, however funding remains constrained as most of the increase is directed funding to deliver Scottish Government priorities and agreed pay deals.
- At the time of setting budgets, councils identified a difference of at least £585 million between their anticipated expenditure and the funding and income they expect to receive (the 'budget gap') for 2024/25, representing an estimated 3.5 per cent of councils' total revenue budget.
- Councils have had to make difficult budget setting decisions for 2024/25, and most worked with their communities to inform or consult on the challenges faced.
- Budget setting processes vary across councils, partly reflecting differences in organisational structures and local priorities.

Next steps

The full report is available at [Local Government Budgets 2024/25 \(Audit Scotland\)](#)

Briefing Local government budgets 2024/25



16.3 Sector developments

Audit Scotland: Delivering for the future – why leadership matters

Background and overview

Each year the Commission selects a particular thematic area of Best Value to focus on, recognising the risks and challenges councils face. The theme this year is the 'Leadership of the development of new strategic priorities'.

The Commission reported that councils are operating in a complex and increasingly volatile environment, which requires strong leadership from councils to make difficult decisions about where and how to spend highly pressured resources.

Next steps

The full report is available at [Delivering for the Future \(Audit Scotland\)](#)



16.4 Sector developments

Audit Scotland: The important role of a CFO

Background and overview

As the challenges across the public sector intensify, the role of CFOs is increasingly in the spotlight. As CIPFA highlight, with existing frameworks on governance and decision-making being pushed to their limits, with public services becoming more complex, the CFO is expected to take an active leadership role, not just within the finance function, but across their organisation, sector and public services as a whole.

When budgets tighten, Audit Scotland highlight that often corporate, or 'back office' functions face the hit, to avoid immediately impacting front line services. Against this background, it is important that in the pursuit of back-office efficiencies, the effectiveness of the financial function is not put at risk.

This is an area of interest for Audit Scotland, and in this report it is outlined that they will be taking an interest in auditor conclusions on the resourcing of the finance function as part of their consideration of the 2023/24 annual accounts.



Next steps

The full report is available at [The Important Role of a CFO \(Audit Scotland\)](#)

16.5 Sector developments

Audit Scotland: Integration Joint Boards' Finance and performance 2024

Background and overview

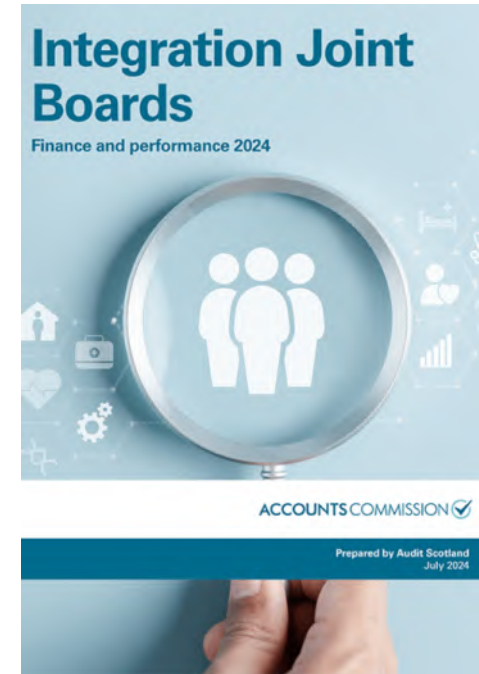
Audit Scotland highlight that community health and social care faces unprecedented pressures and financial uncertainty. The report outlines that community health and social care faces rising unmet need and managing the crisis is taking priority over prevention due to the multiple pressures facing the bodies providing these services.

Key messages:

- Audit Scotland have not seen significant evidence of the shift in the balance of care from hospitals to the community intended by the creation of IJBs.
- IJBs operate within complex governance systems that can make planning and decision making difficult, and cannot address the issues across the sector alone.
- The workforce is under immense pressure reflecting the wider pressures in the health and social care system.
- Data quality and availability is insufficient to fully assess the performance of IJBs and inform how to improve outcomes for people who use services with a lack also of joined up data sharing.
- Current commissioning and procurement practices are driven largely by budgets, competition, and cost rather than outcomes for people.

Next steps

The full report is available at [Integration Joint Boards \(Audit Scotland\)](#)



Appendices



17 Prior year audit adjustments

Uncorrected misstatements

No uncorrected misstatements were identified in relation to the prior year audit.

18.1 Our other responsibilities explained

Fraud responsibilities



Your Responsibilities:

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



Our responsibilities:

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



Fraud Characteristics:

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

18.2 Our other responsibilities explained (continued)

Fraud responsibilities (continued)

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



Management and other personnel:

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

Internal audit



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

Those charged with governance



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

19 Independence and fees

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

Independence confirmation

We confirm the audit engagement team, and others in the firm as appropriate, Deloitte LLP and, where applicable, all Deloitte network firms are independent of the Council and will reconfirm our independence and objectivity to the Audit & Scrutiny Committee for the year ending 31 March 2024 in our final report to the Audit & Scrutiny Committee.

Fees

The expected fee for 2023/24, as communicated by Audit Scotland in December 2023 is analysed below:

	£
Auditor remuneration	222,070
Audit Scotland fixed charges:	
• Contribution to PABV costs	53,480
• Audit support costs	8,090
• Sectoral cap adjustment	(30,510)
Total expected fee	253,130

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

There are no non-audit fees.

Non-audit services

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

Relationships

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



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Report to: Audit & Scrutiny Committee

Date of Meeting: 24 October 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 2024/25 Internal Audit Plan.

2.0 Recommendations

2.1 It is recommended that the Committee notes the progress being made with completion of the 2024/25 Internal Audit Plan.

3.0 Progress with Completion of the 2024/25 Internal Audit Plan

3.1 The 2024/25 Internal Audit Plan was agreed by Audit and Scrutiny Committee on [13 June 2024](#). It set out 15 assignment areas to be completed by the team during the year. This includes 9 audit reports to be issued to Clackmannanshire Council (those 9 audit reports do not include those assignments or reports undertaken and issued to the Clackmannanshire and Stirling Integration Joint Board or the Central Scotland Valuation Joint Board). Of these 9 audit reports:

- 2 audit reports have been completed to final report stage (as part of our committed assignment programmes of work);
- 2 audit reviews are currently in progress and will be reported to a future Committee; and
- 5 have not been started.

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

4.0 Conclusions

4.1 2024/25 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**
- Complies with relevant Council Policies

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 Progress at 01 October 2024
- Appendix 2: Internal Audit Plan 2024/25 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
Isabel Wright	Internal Audit Manager	01324 506342

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Strategic Director Partnership and Performance	

INTERNAL AUDIT PLAN 2024/25

Progress at 01 October 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	In Progress
4.	All Directorates	Consultancy Work	Ongoing
5.	All Directorates	Work on Recommendations Outstanding	Ongoing
6.	Internal Audit	Public Sector Internal Audit Standards: Self Assessment	Ongoing
7.	All Directorates	Validation Work Requests	Ongoing
Committed Assignments			
8.	Partnership and Performance / All Directorates	IT and Information Security Governance	Final Report Issued
9.	People	School Admissions Policy	Final Report Issued
10.	Partnership and Performance / All Directorates	Community Benefits	Not Started
11.	Partnership and Performance / People	Follow Up of the Review of Leisure Banking	Not Started
12.	People / All Directorates	Follow Up of the Review of Purchase Order Arrangements at Clackmannanshire for Adult Social Care	Not Started
13.	All Directorates	Follow Up of Grade 1 Recommendations	Not Started

	Client / Directorate	Assignment	Status
14.	Partnership and Performance / All Directorates	Capital Arrangements	Not Started
15.	Place / All Directorates	Asbestos Management	In Progress
Other Client Work			
16.	Clackmannanshire and Stirling Integration Joint Board	The Internal Audit Plan for 2024/25 was presented to the IJB Audit and Risk Committee on 26 June 2024.	In Progress
17.	Central Scotland Valuation Joint Board	The Internal Audit Plan for 2024/25 was presented to the Central Scotland Valuation Joint Board on 28 June 2024.	Not Started

INTERNAL AUDIT PLAN 2024/25 ASSIGNMENT OUTCOMES
Summary of Key Findings from Reviews Complete to Final Report
Not Previously Reported to Committee

Review	Directorate	Assurance
School Admissions	People	Limited Assurance
Scope	Final Report Executive Summary	
<p>Extensive legislation governs the provision of education in Scotland, including the Education (Scotland) Act 1980 (as amended) and the Standards in Scotland's Schools Act etc 2000. It places a duty on Local Authorities to provide an adequate and efficient education to all children and young people of school age living within their respective boundary area. It sets out the parameters for which a child / young person is considered to be of school age.</p> <p>This review is to evaluate and report on the adequacy and availability of the Policy for mainstream primary and secondary schools, and any written operating procedures to assist with the implementation of this Policy. This includes a high-level comparison of the Clackmannanshire Council Education and Learning webpages to both the:</p> <ul style="list-style-type: none"> • Enrolment related requirements set out in the Education (Scotland) Act 1980 (as amended) and the Standards in Scotland's Schools Act etc 2000. • School Admission Policies for a sample of four other Local Authorities across Scotland (included Falkirk Council, Fife Council, Renfrewshire Council, and Stirling Council). These were selected as they are comparators; the Improvement Service has assigned them to the same 'Family Group' for child related benchmarking exercises and / or they share a border with Clackmannanshire Council. <p>We also surveyed all primary Headteachers to ascertain what operational guidance exists around standard enrolments, due to these being administered at a local level. We received responses from twelve out of eighteen primary schools surveyed.</p>	<p>We were content that:</p> <ul style="list-style-type: none"> • Parents / guardians are able to access much of the information they need for enrolment on the Council website. • Guidance is available for assessing Early Entry applications, supporting well evidenced and consistent decision making in this area. <p>We did identify areas, however, where there is scope for further improvement. Clackmannanshire Council do not have an Enrolment / Admissions Policy, with the information available to parents / guardians located across several parts of the Council website. This makes it difficult to ensure compliance with all legislative requirements. There are also no written operating procedures for many of the key processes relating to enrolment / admission, increasing the risk of errors or inconsistency in approach.</p> <p>We have made the following recommendations to address the issues noted above:</p> <ul style="list-style-type: none"> • To produce prioritisation criteria guidance in relation to placing requests to ensure compliance with the Education (Scotland) Act. • To produce a consolidated information document that covers all legislative requirements so that parents / guardians can find all the information they need in one place. • To write operational procedures for all enrolment processes that will facilitate Officers in completing all stages and types of enrolment consistently and efficiently. • To ensure that St Mungo's Primary School complies with the Education (School and Placing Information) (Scotland) Regulations 2012 by making the School Handbook available online. • To review the list of improvements identified via benchmarking at Annex 3 and consider incorporation of these into the digitalisation process where appropriate. • To ensure that parents / guardians have assurance that the Catchment Area Map is an accurate and reliable source of school catchment information. • To make information on mid-session enrolment available to parents / guardians. • To ensure that a deadline for initial Early Entry form submission to Early Learning and Childcare settings is set for parents prior to the deadline for full completion of all paperwork. <p>We are content that the Education Services team have responded positively to the findings raised in the report, working swiftly to resolve two of our recommendations that concerned compliance with the Education (Scotland) Act 1980, and the Education (School and Placing Information) (Scotland) Regulations 2012.</p> <p>The remaining six actions are lower priority and have been assigned longer timescales accordingly.</p>	

Appendix 2

Review	Directorate	Assurance
IT and Information Security Governance	Partnership and Performance / All Directorates	Limited Assurance
Scope	Final Report Executive Summary	
<p>The Council is responsible for a high volume of personal and sensitive data, which can make it a target for fraudsters, scammers, and cyber criminals. Potential consequences of a cyber attack include data loss, financial loss, disruption to service, and reputational damage.</p> <p>‘Cyber Essentials’ certification requires an organisation to have a level of technical controls in place to ensure protection against a wide variety of the most common cyber attacks. The National Cyber Security Centre (NCSC) defines it as “an effective, Government backed scheme that will help protect organisations of all sizes, against a whole range of the most common cyber attacks.”</p> <p>The Scottish Environment Protection Agency (SEPA) endured a complex ransomware attack in December 2020, which resulted in data being stolen and prevented access to their IT systems. SEPA reported the attack was likely to have been carried out by a serious and organised cyber-crime group intent on disrupting public services and extorting public funds. Audit Scotland reported on the SEPA incident in February 2022.</p> <p>SEPA were unable to access a significant amount of its systems (including financial systems¹) and data and, at the time of the Audit Scotland report (more than one year later), systems were still being reinstated². The report states that the majority of the data had been encrypted, stolen³, or lost.</p> <p>The cyber attack resulted in a weaker control environment and SEPA’s management had limited financial information to monitor performance and make decisions. As at March 2022, the financial</p>	<p>At the time of this review the Council did not hold a current Public Services Network (PSN) compliance certificate and last achieved compliance in 2018. By not being PSN compliant the Council risks disconnection from the network and not being able to share and receive information over the network which could impact on Council functions. Work is ongoing, however, on implementing measures and gathering supporting evidence for PSN compliance with a target date for certificate submission by the end of September 2024.</p> <p>The Council adopts the Cyber Essentials standards which include controls on Firewalls, secure configuration, user access controls, malware protection, and patch management in line with the Government backed ‘Cyber Essentials’ implementation profile. Reviews are undertaken against the standards on an annual basis. The Council is not Cyber Essentials certified, and we have recommended in order to demonstrate and strengthen the framework of controls to mitigate Cyber Security Risks, that the feasibility of Cyber Essentials certification is formally considered, and a plan for achieving certification is developed.</p> <p>We are generally content that there are sufficient IT and Information Security Governance roles and responsibilities in place. These include Senior Management, a Data Protection Officer, and dedicated groups responsible for implementing the Council’s Digital and Data Transformation Programme. The clarity of the governance roles and inter relationships, however, could be improved by formally defining them in an overarching IT and Information Security Policy.</p> <p>Over the last couple of years, the Council has undertaken considerable work in progressing its Digital Transformation Programme. This has improved IT and Information Security Governance and strengthened the cyber security control framework. Digital transformation measures have also addressed some of the IT security weaknesses highlighted in the SEPA report as follows:</p> <ul style="list-style-type: none"> • working with consultants on digital transformation over 2023/24, specifically on network and information security and PSN compliance; • establishing Project Management Risk Office and Technical Design Authority Groups responsible for ensuring delivery of Digital and Data Transformation Programme and related projects; • completing an independent IT security health check on the Council’s full network; and • designing Microsoft 365 architecture in support of implementation. <p>We did, however, identify potential risks at the time of this review, including not effectively responding and recovering from Cyber Security incidents. There is scope for further improving the existing framework of control with Digital Transformation Programme measures still to be fully implemented. We have made the following recommendations:</p> <ul style="list-style-type: none"> • the Council’s governance arrangements for cyber security should be formally agreed and documented. A Cyber Security Incident Response Team should be formed, with roles and responsibilities documented. The 	

¹ The Audit Scotland report states that SEPA was unable to record any income received, payments made, or match them to pre-existing information held on its systems, such as sales and purchase orders.

² The Audit Scotland report states that “key systems have been rebuilt, such as SEPA’s financial accounting system, with others being built from new and data recovered or recreated securely, and this will take time.”

³ The Audit Scotland report states that cyber security specialists identified the theft of circa 1.2 GB of data.

<p>impact of this incident reported by the Scottish Parliament was c£4m.</p> <p>This high level review focussed on the IT and Information Governance arrangements and implementation of the actions arising from the key weaknesses identified from the December 2020 SEPA incident.</p> <p>Providing an opinion on the Council's vulnerability to a cyber attack is not within the scope of this review, however, we will consider Cyber Security Resilience and IT Incident Management within the context of future Internal Audit Plans.</p>	<p>remit for this team should be defined and responsibilities included in a finalised Cyber Security Incident Response Plan;</p> <ul style="list-style-type: none"> • Corporate and Service Business Continuity Plan (BCP) reviews should be completed and should include loss of IT in the finalised BCPs. In addition, a formal comprehensive, risk based, testing programme should be implemented; • all IT and Information Security policies and standards should be reviewed, updated, and be made available to employees via the Council's intranet. Related operational procedures should be developed to ensure implementation and compliance and also be available to all relevant staff; and • consideration should be given to how the IT and Information Security related training completion rates can be improved.
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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: 24 October 2024

Subject: Internal Audit Charter

Report by: Internal Audit Manager

1.0 Purpose

- 1.1 This report seeks Audit and Scrutiny Committee's approval of an updated Internal Audit Charter. The Charter sets out the role, authority, and responsibility of the Internal Audit team.

2.0 Recommendations

- 2.1 The Committee is asked to consider and approve the Internal Audit Charter attached at Appendix 1.

3.0 Considerations

- 3.1 The Public Sector Internal Audit Standards 2017 (the Standards) were developed jointly by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Chartered Institute of Internal Auditors (CIIA). The objectives of the Standards are to:
- define the nature of Internal Auditing within the UK public sector;
 - set basic principles for carrying out Internal Audit in the UK public sector;
 - establish a framework for providing Internal Audit services, which add value to the organisation, leading to improved organisational processes and operations; and
 - establish the basis for the evaluation of Internal Audit performance and to drive improvement planning.
- 3.2 The Standards require that all public sector Internal Audit providers establish an Internal Audit Charter. The Charter is a high level document that sets out guiding principles; it must set out the role, authority, and responsibility of the Internal Audit team, and must be approved by 'the Board' (in this case Clackmannanshire Council's Audit and Scrutiny Committee).
- 3.3 The Standards are currently undergoing a review, with new standards anticipated in April 2025. CIPFA has considered how these standards will apply in UK local government, and have concluded that there needs to be a specific Code of Practice for the Governance of Internal Audit in UK Local

Government. This Code will highlight the importance of internal audit to the success of local government, and will be adopted to align with the Standards.

3.4 The previous Internal Audit Charter was approved by Audit and Scrutiny Committee on 25 August 2022. This reflected the joint working arrangement with Falkirk Council, and was a consolidated Charter for both Councils. This has been reviewed and an updated version is attached at Appendix 1.

3.5 A small number of minor typographical errors have been corrected, as well as some amendments made. These amendments are summarised in the table below:

Page	Paragraph	Summary of Change
Front		Date updated.
Contents		New page Contents table. Also added a date of issue.
1.	1.1 to 1.3	Hyperlinks to Local Authority Accounts (Scotland) Regulations 2014 and Public Sector Internal Audit Standards added.
	1.2	Clarified that the Charter should be periodically reviewed and presented to senior management and the Board for approval. Added the definition of senior management.
	1.3	Added a paragraph on the purpose of the Internal Audit Charter and function of Internal Audit.
	2.4	The Senior Internal Auditor was included as a key contact.
2.	3.4	Updated paragraph to say various sub-groups rather than name only some of them.
	4.1	Quoted the Standards regarding the scope of Internal Audit.
	4.4	Updated the paragraph to include the Clackmannanshire Council Senior Manager Legal and Governance and Monitoring Officer.
	5.1	Updated the paragraph to include the Clackmannanshire Council Strategic Director of Partnership and Performance.
3.	5.3	Addition of 'but not direct' and 'monitor performance' to this paragraph in compliance with the Standards.
	6.1	Addition of a scope sentence quoted from the Standards.
	6.2	The Internal Audit Manager defines the role on Internal Audit in any fraud-related work added to the paragraph as per the Standards.
	6.3	Updated the paragraph to take into account the structure at Falkirk Council.
	6.4	Clarified the fraud reporting structure.
4.	6.7	Clarified the potential conflicts of interest declaration process.
	Various footnotes	Three footnotes included to clarify deviations from our processes.
5.	9.2	Sentence added: This also assists in safeguarding the independence and objectivity of the internal audit function. Updated the paragraph to include the Clackmannanshire Council Strategic Director of Partnership and Performance.

3.5 The Internal Audit Charter will continue to be kept under review, with any changes presented to Audit and Scrutiny Committee on a two yearly basis (or sooner if any changes require it, such as those mentioned at paragraph 3.3).

4.0 Sustainability Implications

4.1 None Noted.

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**

Complies with relevant Council Policies

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:** Clackmannanshire and Falkirk Councils – Internal Audit Charter.

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
Isabel Wright	Internal Audit Manager	01324 506342

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Strategic Director Partnership and Performance	

Falkirk and Clackmannanshire Councils – Internal Audit

Internal Audit Charter 2024 to 2026



Distribution:

Audit Committees
Corporate Management Team / Senior Leadership Group
Internal Audit Teams

CONTENTS

	Section	Page
1.	Internal Audit Charter	1
2.	Role of Internal Audit	1
3.	Professionalism	1 - 2
4.	Authority and Scope	2
5.	Organisation	2 – 3
6.	Independence and Objectivity	3 – 4
7.	Responsibility: Assurance Work	4 – 5
8.	Responsibility: Consultancy Work	5
9.	Quality Assurance	5

DATE OF ISSUE

01 October 2024

1. INTERNAL AUDIT CHARTER

- 1.1 The [Local Authority Accounts \(Scotland\) Regulations 2014](#) introduced a requirement for all Scottish Local Authorities to operate a professional and objective internal auditing service, which must be delivered in accordance with recognised standards. This Internal Audit Charter sets out the role, authority, and responsibility of Falkirk and Clackmannanshire Councils' (the Councils') Internal Audit Sections, in accordance with the UK Public Sector Internal Audit Standards, which came into effect in April 2013 and were updated in March 2017 (PSIAS; [the Standards](#)).
- 1.2 It is a requirement of PSIAS that the Charter is periodically reviewed and presented to senior management and the 'Board' for approval. Final approval of the Charter resides with the Board. Within the Councils, senior management is defined as the Chief Executive and Directors, and the Audit Committee¹ is deemed to be the Board.
- 1.3 The Internal Audit Charter is a formal document that defines the internal audit activity's purpose, authority, and responsibility. It establishes Internal Audit's position within the Councils; authorises access to records, personnel, and physical properties relevant to the performance of engagements; and defines the scope of internal audit activities.

2. ROLE OF INTERNAL AUDIT

- 2.1 Internal Audit is an independent and objective assurance and consulting activity that aims to add value to, and improve the operations of, the Councils.
- 2.2 The main objective of Internal Audit is to provide a high quality, independent, and innovative assurance service. This culminates in an Annual Assurance Report providing an opinion on the adequacy of each Council's

arrangements for risk management, governance, and control.

- 2.3 In addition to this assurance role, Internal Audit:
- presents periodic Progress Reports to Audit Committee;
 - provides ad hoc consultancy and advice to Services / Directorates;
 - monitors and reports on the implementation of Internal Audit recommendations; and
 - helps promote a zero tolerance fraud and corruption culture.
- 2.4 The Internal Audit Manager and Senior Internal Auditor act as Key Contacts for the bi-annual National Fraud Initiative exercise at both Councils and, at Falkirk Council, as the Single Point of Contact (SPOC) with Police Scotland in relation to Serious Organised Crime.

3. PROFESSIONALISM

- 3.1 Internal Audit aims to work in compliance with PSIAS. These Standards set out the requirements for the professional practice of Internal Auditing, and are based on the Chartered Institute of Internal Auditors' (CIIA) mandatory guidance. They also set out requirements in relation to evaluating the Internal Audit Section's performance.
- 3.2 Internal Audit will adhere to each Council's policies, procedures, and guidance, and will operate in line with its own Internal Audit Manual.
- 3.3 All Internal Audit staff participate in the Continuous Professional Development (CPD) requirements of the relevant Chartered Institute², and in their Council's

¹ Known as Audit Committee at Falkirk Council and Audit and Scrutiny Committee at Clackmannanshire Council. For the purposes of this document both are named Audit Committee.

² Internal Audit staff membership includes ACCA, CIIA, CIPFA, and ICAS.

professional development scheme. Internal Audit staff are also required to adhere to the CIIA Code of Ethics, and their Council's own codes of conduct.

3.4 Networking and sharing of good practice is achieved through the Scottish Local Authorities Chief Internal Auditors' Group (SLACIAG) and its various Sub-Groups. These Groups meet periodically throughout the year to discuss emerging issues, risks, and to progress specific initiatives.

4. AUTHORITY AND SCOPE

4.1 The scope of Internal Audit allows for unrestricted coverage of each Council's activities. The Standards state that internal audit activity must be free from interference in determining the scope of internal auditing, performing work, and communicating results. To allow the team to provide a truly independent service, all Internal Audit staff have authority to:

- enter any Council premises or land;
- access all records, documents, or correspondence (held in any format) relating to any matter which may have assurance or risk implications for either Council (including any matter under investigation);
- require explanations relating to any matter under review from any employee, including Chief Officers and elected Members; and
- require any employee (or agent) of each Council to produce cash, stores, assets, records, or any other Council property under their control or to which they have access.

4.2 This access is on demand, and need not be subject to prior notice.

4.3 In addition, the Internal Audit Manager will have unrestricted access to:

- the Chief Executive;
- the Convener / Chair and Members of each Audit Committee;
- Chief Officers; and
- all Council employees.

4.4 The Internal Audit Manager has the right to report directly to full Council in any instance where they deem it inappropriate to report to the Chief Executive; Chief Finance Officer; Director of Transformation, Communities, and Corporate Services / Chief Governance Officer at Falkirk Council; the Strategic Director of Partnership and Performance / Senior Manager Legal and Governance and Monitoring Officer at Clackmannanshire Council; or Audit Committee.

4.5 Right of access to Arms Length External Organisations (ALEOs) and to any bodies funded by each Council, should be set out in the relevant Service Level Agreement, conditions of funding, or contractual arrangement.

5. ORGANISATION

5.1 The Internal Audit Manager reports functionally to both Councils' Audit Committee. Operationally, they report to the Chief Finance Officer at Falkirk Council, and the Strategic Director of Partnership and Performance at Clackmannanshire Council. The Chief Finance Officer / the Strategic Director of Partnership and Performance attend meetings of the Corporate Management Team / Extended Senior Leadership Group.

5.2 Each Council's Audit Committee meets at least four times per year, with the role and remit formalised in Standing Orders. Pre-agenda meetings are held ahead of each Committee meeting to discuss matters relating to the agenda. The Internal Audit Manager may attend pre-agenda meetings, and attends all Audit Committee meetings.

5.3 In relation to Internal Audit, it is each Audit Committee's role to:

- approve (but not direct) the Internal Audit Charter;
- approve (but not direct) the annual risk based Internal Audit Plan;
- consider reports on Internal Audit activity, including an Annual Assurance Report;
- monitor performance and seek assurances from Chief Officers that appropriate action has been taken to address Internal Audit recommendations; and
- make enquiries of management and the Internal Audit Manager to identify any inappropriate scope or resource limitations.

5.4 The Internal Audit Manager, Senior Internal Auditor, and Internal Auditors are required to hold a relevant professional qualification². They should have experience of working in a team delivering an internal audit service where possible, and a working knowledge of internal audit principles and practices.

6. INDEPENDENCE AND OBJECTIVITY

6.1 Internal Audit staff must always act independently and objectively. Internal Audit is not an extension of, or substitute for, the functions of line management, and must remain free from any undue influence or other pressure affecting its work. The Standards state that internal audit activity must be free from interference in determining the scope of internal auditing, performing work, and communicating results.

6.2 Internal Audit staff will have no direct operational responsibility or authority over any of the activities audited. They will not implement internal controls, develop procedures, install systems, prepare records, or engage in any other activity that may impair their

judgment. They may, however, be consulted on the implementation of new systems or processes to ensure that, as far as possible, sound and proportionate arrangements for risk management, governance, and control are built in. The Internal Audit Manager defines the role of Internal Audit in any fraud-related work.

6.3 At Falkirk Council, the Corporate Fraud Team report operationally to the Internal Audit Manager, as does the Corporate Risk Co-ordinator. These roles are not part of the Internal Audit service provided at Clackmannanshire Council. Assurance on the adequacy of risk management and counter fraud policies (including the arrangements for anti-corruption and bribery in the Anti-Fraud and Corruption Strategy) and practice at Falkirk Council are presented to Audit Committee. This may also take the form of peer review by another Council's Internal Audit team.

6.4 As stated in the Standards, Internal Auditors at both Councils have sufficient knowledge to evaluate the risk of fraud and the manner in which it is managed by the Council. Internal Auditors are not expected to have the expertise of a person whose primary responsibility is detecting and investigating fraud. If Internal Audit discovers suspicion or evidence of fraud, corruption, or irregularity this will immediately be reported to the relevant Chief Officer in the Council responsible for fraud, corruption, and irregularity.

6.5 It is Service / Directorate management's (not Internal Audit's) responsibility, to:

- maintain a robust framework of internal control within their area of responsibility;
- put in place arrangements to prevent and detect fraud, corruption, or irregularity;
- implement Internal Audit findings and recommendations, or accept the risk of not doing so; and

² Internal Audit staff membership includes ACCA, CIIA, CIPFA, and ICAS.

- inform Internal Audit of any material proposed changes to systems or processes.
- 6.6 Internal Audit staff must exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being reviewed. They must make a balanced assessment of all the relevant circumstances, and not be unduly influenced in forming judgments.
- 6.7 Each Council's Employee Code of Conduct sets out the required standards of conduct for all employees and includes provisions for the declaration of interests, gifts, and hospitality. In addition, Internal Audit staff are required to disclose any potential conflicts of interest which may affect their audit work, for example previous employment with the Council, relatives employed with the Council, etc. Each member of Internal Audit and the Corporate Fraud Team completes a 'Confirmation of Independence Form' and updates it, at a minimum, on an annual basis.
- 6.8 The Internal Audit Manager will report to each Audit Committee in their own name, and will confirm, in an Annual Assurance Report, the organisational independence of the Internal Audit team.

7. RESPONSIBILITY: ASSURANCE WORK

- 7.1 The scope of Internal Auditing encompasses, but is not limited to, the examination and evaluation of the adequacy and effectiveness of risk management, governance, and control arrangements.
- 7.2 Internal Audit must complete sufficient work to allow an Annual Assurance Report to be presented to each Audit Committee. This report provides an annual, overall, opinion on the adequacy of arrangements for risk management, governance, and control, and informs each Council's Annual Governance Statement.

- 7.3 The Annual Assurance Report will be based on the outcomes of the risk based assignments set out in each Council's Annual Internal Audit Plan.
- 7.4 As required by PSIAS, the Annual Internal Audit Plan is developed taking account of key financial and other risks. This is done by:
- reviewing high and medium risks;
 - consulting with senior managers; and
 - considering previous Internal Audit reports and other independent review activities.
- 7.5 For each individual audit review, Internal Audit will develop a Terms of Reference³ and agree this with the relevant managers. Assignments are carried out using a risk based approach, taking account of the objectives of the activity being reviewed, risks to that activity, and the adequacy of existing risk management, governance, and control arrangements.
- 7.6 Internal Audit will develop and document work programs for each audit, setting out the approach to be taken for identifying, analysing, evaluating, and documenting information. A detailed electronic file will be kept as a record of work undertaken. This will be done in line with the standards set out in the Internal Audit Manual.
- 7.7 Matters arising from each audit will be reported to management in the form of a draft report⁴. Each report will be reviewed by the Internal Audit Manager prior to issue, and will include a statement on the level of assurance⁵ that can be provided, as well as an action plan setting out any recommendations. The report and completed Action Plan will form the final record of each audit.

³ Unless it is a transactional based piece of audit work which doesn't require remit items.

⁴ This may take the form of a report, position statement, or memo.

⁵ A level of assurance is not always provided depending on the type of review undertaken, for example consultancy work, follow-up work, or position statements may not warrant an opinion.

7.8 The overall assurance will be provided in line with the definitions set out:

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.

7.9 Periodic reports will be provided to each Council's Audit Committee detailing progress in completing the Annual Internal Audit Plan and highlighting any key matters arising. These progress reports will also provide information on any consultancy work undertaken by Internal Audit. The progress reports to each Audit Committee may also provide information in relation to Internal Audit recommendations that remain outstanding.

7.10 All Internal Audit recommendations are logged on each Council's Pentana system, with responsibility for monitoring implementation allocated to the relevant manager. This allows managers to close recommendations as they are implemented, and allows Internal Audit to monitor real time progress on an ongoing basis.

8. RESPONSIBILITY: CONSULTANCY WORK

8.1 Internal Audit includes an allocation of 'days' in each Council's Annual Internal Audit Plan for consultancy work. This time will be used to allow Internal Audit to, for example:

- be involved in corporate projects and working groups;
- provide advice on written procedures and controls; and
- deliver short term assignments requested by Services.

8.2 Approval will be sought from each Audit Committee if there is to be a significant variation in consultancy work above the allocation within the Internal Audit Plan.

8.3 As per each Council's Financial Regulations, Chief Officers are responsible for identifying and managing the risk of fraud. Any potential irregularities are considered and investigated within the context of each Council's counter fraud arrangements.

9. QUALITY ASSURANCE

9.1 Internal Audit is subject to a Quality Assurance and Improvement Programme that covers all aspects of the team's activity (and its compliance with PSIAS). This consists of an annual self assessment, ongoing performance monitoring, and a periodic external assessment. The Internal Audit Manager is responsible for undertaking an annual self assessment and for reporting the results of this self assessment to each Council's Audit Committee (within the Internal Audit Annual Assurance Report).

9.2 External assessments will be conducted at least once every five years by a suitably qualified, independent assessor. This also assists in safeguarding the independence and objectivity of the internal audit function. The Internal Audit Manager will discuss and agree options for these assessments with the Chief Finance Officer / Strategic Director of Partnership and Performance. One option is participation in the External Quality Assessment peer review process established by the Scottish Local Authorities Chief Internal Auditors' Group.

Report to: Audit and Scrutiny Committee

Date of Meeting: 24th October 2024

Subject: Corporate Risk Register

Report by: Senior Manager – Partnership & Transformation

1.0 Purpose

- 1.1.** This report provides Committee with the 2024/25 quarter 2 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. Elected Members also have a responsibility for risk management in their remit of strategic planning, decision-making, resource allocation, scrutiny and challenge. 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. 3 risks were demoted to Directorate registers after the previous report, though the total of 18 on the corporate log remains constant due to the addition of 3 new risks. 2 of these are newly defined risks regarding compliance with the

UN Convention on the Rights of the Child (UNCRC), and the condition of the school estate. The 3rd pertains to Reinforced Autoclaved Aerated Concrete (RAAC) and has been escalated due to recent media attention, in the interests of enhancing frequency of review, transparency, scrutiny and assurance (though the reviewed scores remain consistent with previous reporting via the Place Directorate register). No risks have increased this quarter, while scores for those regarding organisational transformation and industrial unrest have reduced.

- 3.3.2. The Corporate Risk Management Strategy delivery plan (presented to Committee in August) continues to be rolled out to enhance the organisation's governance assurance and risk maturity level. 2024/25 actions include focus on internal communications and training regarding risk management and the Pentana performance management system. A self-assessment process has been developed in the Pentana risk module, currently being piloted across services to prioritise UNCRC implementation actions, with the aim of further roll-out with other self-assessment processes, such as the Public Service Improvement Framework. Work is also ongoing to improve support and integration with other risk handling and governance assurance mechanisms, including Internal Audit, the Annual Governance Statement, and Best Value audits.

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

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**

Complies with relevant Council Policies

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 – 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

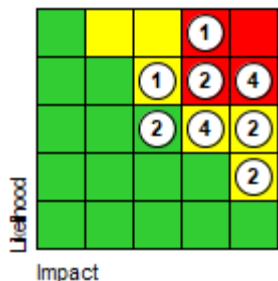
Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Judi Richardson	Performance & Information Adviser	X2105

Approved by



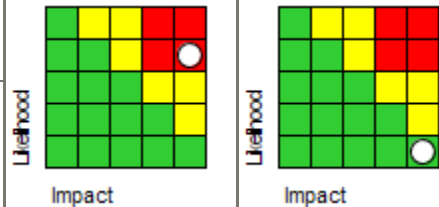
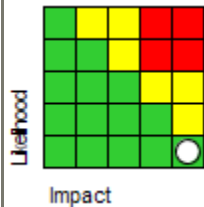
NAME	DESIGNATION	SIGNATURE
Chris Alliston	Strategic Director – Partnership and Performance	



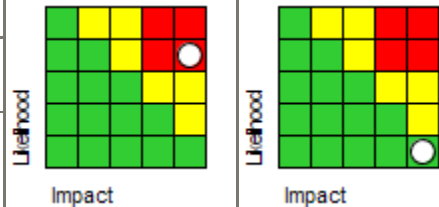
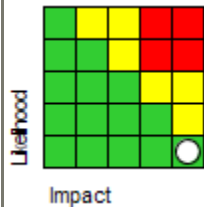
Appendix A - Corporate Risk Log



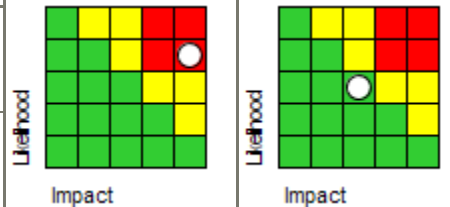
Summary of Changes	Distribution of Scores
<p>At the 2024/25 half year stage (out of a total of 18 risks):</p> <p>Status</p> <ul style="list-style-type: none"> • 7 risks are red (same as in previous report - quarter 1, 2024/25) • 9 risks are amber (same number as previous, though the specific risks classified as amber/green are different due to balancing effect of the changes below) • 2 risks are green (same as previous - fewer greens as these are often demoted to lower-level registers unless particular scrutiny is needed) <p>Approach</p> <ul style="list-style-type: none"> • 13 risks are being Treated (increase from 10 in previous report due to new additions) • 5 risks must be Tolerated (same as previous) • (it should be noted that 3 were Transferred to Directorate registers after the last report, but the total at remains at 18 due to the 3 new additions below) <p>Change in Scores Since Last Review</p> <ul style="list-style-type: none"> • 13 risks remain the same • 2 risks have reduced • 3 new risks have been added to the corporate register (2 newly identified & 1 escalation from the Place Directorate register) • No risks have increased (while COU CRR 054 has been escalated for increased scrutiny, the score has been reviewed and remains consistent) 	



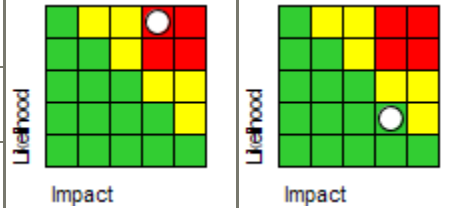
Code	Title (see risk details for expanded abbreviations)	Score	Status	Approach	Change
COU CRR 008	Insufficient Financial Resilience	20		Treat	
COU CRR 005	Impact of Poverty, Inequality & Changing Demographics	20		Treat	
COU CRR 046	IT System Failure	20		Treat	
COU CRR 050	Supply Chain & Labour Market Disruption	20		Tolerate	
COU CRR 012	Health & Safety Breach	20		Treat	
COU CRR 033	Major Governance Failure	16		Treat	
COU CRR 009	Information Not Managed Effectively	16		Treat	
COU CRR 040	Failure of Public Utility Supply	15		Tolerate	
COU CRR 052	Failure to Comply with UNCRC	15		Treat	
COU CRR 047	Inadequate Workforce Planning	12		Treat	
COU CRR 054	Conflicting Needs Around Management of RAAC	12		Treat	
COU CRR 053	School Estate Condition Disrupts Education Provision	12		Treat	
COU CRR 031	Failure to Prepare for Severe Weather Events	12		Tolerate	
COU CRR 022	Public Health Emergency	12		Tolerate	
COU CRR 034	Insufficient Pace & Scale of Organisational Transformation	10		Treat	
COU CRR 049	Continued Contribution to Climate Change	10		Treat	
COU CRR 011	Harm to Child(ren)	9		Treat	
COU CRR 023	Industrial Unrest	9		Tolerate	



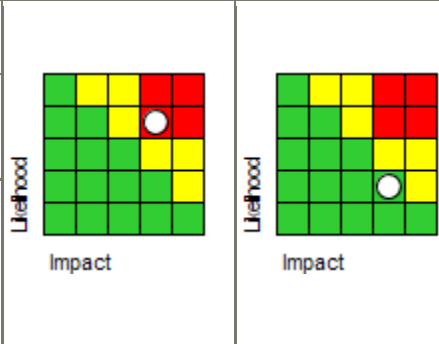
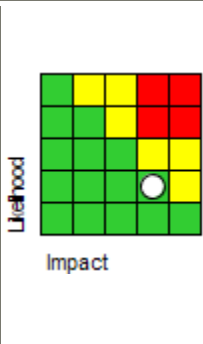
Approach Treat



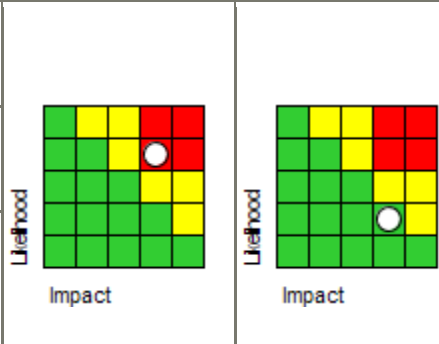
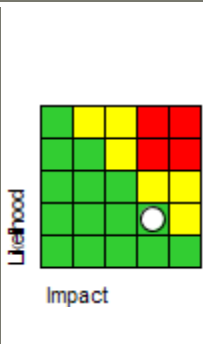
		Insufficient Financial Resilience	Senior Manager Finance & Revenues	Current Score	20	Target Score	5
Risk	The Council does not have a balanced budget to meet essential service demands, customer needs, or external agendas.						
Potential Impact	Reputational and legal implications and severe, extended 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 24/25 budget, the budget gap for 25/26 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. The reduction in score does not represent a material change in the projected budget gap but alignment with the revised risk guidance in reflecting that the balanced 24/25 budget means the risk will not materialise within this financial year.						
Related Actions	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		


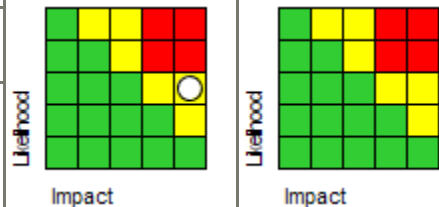
		Impact of Poverty, Inequality & Changing Demographics	Chief Executive	Current Score	20	Target Score	5
Risk	Services are not appropriately redesigned based on changing needs in relation to the ageing population, health, complexity of care or socio-economic factors, specifically poor outcomes associated with welfare reform, poverty and/or inequality and wider impacts associated with the cost of living crisis.						
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		



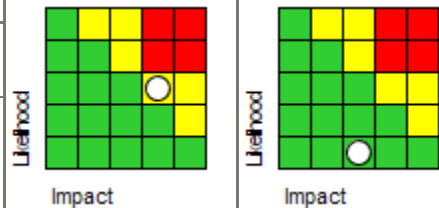
		IT System Failure	Senior Manager Partnership & Transformation	Current Score	20	Target Score	9
Risk	Full or partial loss of network/hardware/software/telecoms technologies (temporary or prolonged) due to cyber attack/other emergency, failure to manage maintenance/backups/suppliers/contracts, or lack of 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 and cyber incidents means this remains a high risk. 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, invest in modern technology to support delivery, future ways of working & Digital Transformation ambitions. Implementation of MS365 has begun and will improve the stability and security of systems.						
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		


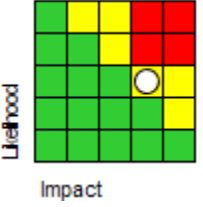
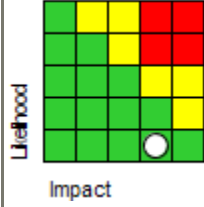
		Health & Safety Breach	Chief Executive	Current Score	20	Target Score	8
Risk	Incident or statutory breach results in injury or death of staff member or customer due to lack of awareness or non-compliance with policies and procedures. Incidents may also arise from third parties actions, outwith Council 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	Progress is being made on ensuring that the basic foundations are in place, but we are still experiencing pockets where there is a fundamental lack of understanding of manager responsibilities which leaves the risk as high.						
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		


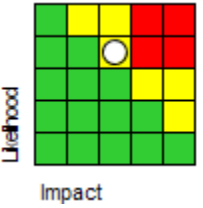
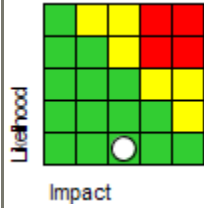
		Major Governance Failure	Strategic Director - Partnership & Performance	Current Score	16	Target Score	8
Risk	A significant failure of compliance with statutory duties through non-adherence to and/or lack of awareness or understanding of law, contract standing orders, scheme of delegation or financial 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		



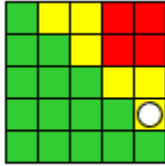
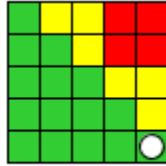
		Information Not Managed Effectively	Senior Manager - Legal & Governance	Current Score	16	Target Score	8
Risk	Information is not protected, managed or used effectively due to lack of compliance with information sharing, data protection, records management or IT principles/protocols, potentially leading 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	Review of records / retention plans is well underway but report from Keeper of Records for Scotland will require additional work and support across the Council. 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 with a solicitor undertaken training in Data Protection. Issues around FOI handling will also require significant work by all directorates. The number of staff completing training is still low and as information governance training is not 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		



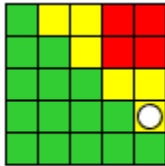
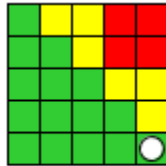
	N	Failure to Comply with UNCRC	Chief Executive	Current Score	15	Target Score	
Risk	Lack of cross-service action to implement requirements of the UN Convention on the Rights of the Child results in poor staff awareness and/or lack of process review to ensure children’s rights are upheld across all aspects of service delivery						
Potential Impact	Failure to act in a child’s best interests, possibly exacerbating inequalities for vulnerable individuals/groups, or failure to demonstrate corporate commitment, with associated legal, financial & reputational implications of a regulatory breach						
Note	The UNCRC (United Nations Convention on the Rights of the Child) (Incorporation) (Scotland) Act 2024 became law on the 16th of July. The Act expects that Scottish public bodies act in a child’s best interests in all matters that affect them, ensuring their voices are heard, and that upholding children’s rights is evident across all public service delivery. A short life working group has been established to look at key work strands, including staff development/awareness, Youth Voice, child-friendly complaints and policy development. Guidance from the Scottish Government, SPSO (Scottish Public Services Ombudsman) and the Improvement Service is being followed, and the Council will be required to document and evidence steps towards implementation in a report to the Scottish Government in March 2025.						
Related Actions	Carry out ‘How Ready are You?’ audit to check compliance & identify priority actions		CRR COU CR1	Existing Controls	Equalities Impact Assessment		
	Implement Child Friendly Complaints process (no later than 31-Mar-25)		CRR COU CR2		Team Leader/Senior Manager Forum		
	Communicate UNCRC duties to staff, customers & partners to raise awareness of implications		CRR PPL ED1		Youth Voice Forum		

		Inadequate Workforce Planning	Strategic Director - Partnership & Performance	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 deliver key functions and lack of adequate professional advice to Council Officers/Elected Members.						
Note	The interim plan previously approved by Council 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 lifetime of the plan, 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). Work is also ongoing in relation to the development of Strategic Workforce Plan (2025-28) this plan will continue to focus on workforce planning at both strategic and directorate levels, ensuring that the Council has sufficient resource with the relevant skills set to enable the Council to deliver on key priorities.						
Related Actions	Develop & implement the strategic workforce plan 2022-25		CRR P&P HR4	Existing Controls	Strategic Workforce Plan		

	N	Conflicting Needs Around Management of RAAC	Strategic Director - Place		Current Score	12	Target Score	4
Risk	Potential deterioration of buildings with RAAC (Reinforced Autoclaved Aerated Concrete) into unsafe structures, requiring options appraisal that addresses both strategic implications (financial, assets and duty of care for residents), and the needs of individuals directly affected by uncertainty and other personal impacts, including financial				 			
Potential Impact	Domestic properties become uninhabitable, increasing voids & pressure demand on housing/homelessness services, with affordable housing already in high demand & short supply. Unbudgeted financial cost to housing services, community impacts and reputational damage through activism & negative media publicity.							
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. This risk has been escalated to the corporate level from the Place Directorate register for additional scrutiny around governance assurance due to recent media interest, though scores have been reviewed and remain consistent.							
Related Actions	Focused resource to manage the RAAC survey programme, communications and resident support actions		PLC DRR 003	Existing Controls	RAAC Survey Programme			
	Housing service leads part of Scottish Government RAAC Cross Sector Working Group		PLC DRR 004		Scottish Government RAAC Cross-sector Working Group			
					Housing Need & Demand Assessment			

	N	School Estate Condition Disrupts Education Provision	Senior Manager - Property		Current Score	12	Target Score	3
Risk	Failure to adequately invest in the school estate results in degradation in the condition of establishments below acceptable standards for continuation of service delivery, requiring displacement into alternative accommodation				 			
Potential Impact	Health & Safety implications, unusable assets, disruption to learning & attainment, workforce & financial capacity to manage transport & temporary accommodation, reputational & legal implications relating to provision of statutory function							
Note	Recent condition survey highlights 5 schools categorised as poor condition. Although they remain safe and wind/water-tight, investment is required to improve their standard as it is the Council's expectation that all schools are categorised as at least "Good" on external survey. Without future-proofing, continued degradation may require relocation to other facilities (possibly at a critical point in the academic calendar), with learning & attainment impacts felt more acutely by learners for whom routine and consistency are more crucial factors (such as some with special educational needs).							
Related Actions	Seek Council approval to focus investment on the identified schools (graded as "Poor")		CRR PLC PT1	Existing Controls	Property Asset Management Strategy			
	Carry out options appraisal on the full learning estate		CRR PLC PT2		Condition Surveys (Hollis Report)			



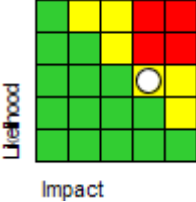
		Insufficient Pace & Scale of Organisational Transformation	Chief Executive	Current Score	10	Target Score	5
Risk	The Council fails to proactively drive the fundamental redesign of services and organisational planning/development with the speed required to address the funding gap due to ineffective change management.			 Likelihood Impact		 Likelihood Impact	
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	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. A forward plan for Be the Future updates to Council and Be the Future Agenda items to be tabled is being developed. Key messages from the programme are to be circulated and a detailed communication and engagement strategy is in development.						
Related Actions	Be the Future Transformation Programme		COU TRN	Existing Controls	Be the Future Board		



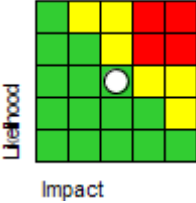
		Continued Contribution to Climate Change	Strategic Director - Place	Current Score	10	Target Score	5
Risk	The Council fails to play its part in addressing the climate emergency, such as by not adapting to climate change, reducing waste and travel, making available resources, using/promoting sustainable practices, materials & technologies or failing to act as an ambassador for national & international good practice as it emerges.			 Likelihood Impact		 Likelihood Impact	
Potential Impact	Worsening environmental impacts including flooding (see Severe Weather risk), increased fuel poverty (with health/social impacts), missed efficiency savings/economic opportunities and poorer air quality. Reputational impacts of not supporting national/international policy, and 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 for Council in Q3, 2024/25 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 EESSH2 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 controls ensure appropriate staffing, leadership & assurance, including quarterly reports to 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 team leaders & senior practitioners (part of Children's Services re-design) to build resilience and skill in the workforce. Vacant posts are recruited to in a timely manner and council specific/multi-agency training is in place, including Joint Investigative Interviewing, including implementation of the Forth Valley SCIM team (Scottish Child Interview Model). The e-IRD system allows agencies to respond in real time to those at risk of harm for timely assessments and interventions, and there has been a sustained local decrease in child protection registrations. While this risk has reached a green status, its significant nature means it is felt appropriate for constant review via the corporate register.						
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, particularly food inflation, Skilled staff with key suppliers. Brexit still impacting plus recruitment difficulties particularly for key roles internally and the availability of skilled staff internally					
						Service Level Agreements & Contracts Recruitment & Retention Policy Procurement Processes & 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	Ongoing monitoring and liaison with utility companies over the risks. National power outage plans have been developed at local, regional and national level. Community plans in place and ongoing communication with our vulnerable customers on being included on the Priority Risk Register for all utility providers. Input into the UK NPO working group					
						Business Continuity Plans Major Incident Procedures Emergency Response Plan
		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).					
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).					
Note	Controls in place for monitoring and action as required. New severe weather framework developed. Community Resilience teams in place in areas of high risk. Ongoing liaison and discussion with Met Office and SEPA, looking at the long term impacts of climate change					
						Business Continuity Plans Winter & Flood Management Plan Forth Valley Local Resilience Partnership

		Public Health Emergency	Chief Executive	Current Score	12	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.				Business Continuity Plans	
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.				Pandemic Flu Plan	
Note	Continue to work at local, regional and national level on developing plans. Procedures and plans in place for dealing with those most affected including identified vulnerable residents. While pandemic impacts are still being felt and a number of issues require ongoing monitoring and management, the revised risk guidance means the likelihood/proximity of this risk can now be downgraded.				Major Incident Procedures	

		Industrial Unrest	Chief Executive	Current Score	9	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	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. UNISON have a mandate for industrial action for waste although fell short for staff supporting schools. Strike action was suspended whilst members are balloted on updated pay offer although we understand that UNISON are recommending the offer is rejected, an offer for 24/25 is to be made to SNCT and Chief Officer groups.				Forth Valley Local Resilience Partnership	