
Report to Audit and Scrutiny Committee

Date of Meeting: Thursday 12th June 2025

Subject: Annual Governance Statement 2023-24: End of Year Progress

Report by: Strategy and Performance Adviser

1.0 Purpose

- 1.1. The purpose of this report is to provide an end-of-year update on the improvement actions within Clackmannanshire Council's Annual Governance Statement (AGS) due for progress or delivery by 31st March 2025.

2.0 Recommendations

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

3.0 Considerations

Background

- 3.1. The council has a responsibility for reviewing, at least annually, the effectiveness of our governance framework, including the system of internal control. This self-assessment process and output is known as our Annual Governance Statement (AGS).
- 3.2. We review the previous financial year's activities, so our self-assessment review process is reflective of that year with any continuous improvement ambitions that arise from that review forming part of an action plan to be delivered within the current financial year.
- 3.3. The review is informed by a wide range of evidence, including:
- The work of the members of the Extended Strategic Leadership Group, who have responsibility for the development and maintenance of the governance environment.
 - The Internal Audit Annual Assurance Report.
 - Reports provided by our External Auditor (currently Deloitte LLP).
 - Reports from other external review bodies, agencies and inspectorates.
 - A two-stage internal Governance review process involving team leaders, service managers and senior leaders. Stage one reviews the local code

to make sure that it reflects the approaches that are most significant to the achievement of Council priorities and desired outcomes, and that the approaches are fit for purpose. The second stage of the review is to check that the approaches are implemented in all relevant areas and identify areas for improvement; and

- The completion of signed Certificates of Assurance by Strategic Directors confirming their opinion that the identified areas for improvement and associated action plan will address any current issues or risks.

- 3.4. The AGS process reviews our activities against our eight Local Code of Governance themes. The resulting improvement actions form part of our Annual Accounts.
- 3.5. A report to Council on 30th January 2025 set out the Council's draft Annual Accounts for 2023/24. At the time of writing the draft 2023/24 Financial Statement of Accounts have been submitted to Deloitte LLP but are in draft format as they are still being audited. It is expected that the accounts will be finalised in late summer 2025. This means that, unfortunately, the improvement actions we set out for delivery by 31st March 2025 do not have final external auditor approval. Nonetheless, the Council is committed to continuous improvement and Best Value, so it is prudent still to report our end-of year progress in meeting those improvement actions identified and agreed internally.

Internal Audit Assurance

- 3.6. Internal Audit provides an Annual Assurance report and regular progress reports to the Audit and Scrutiny Committee, which gives overall assurance on the Council's arrangements for risk management, governance and control, based on Internal Audit work undertaken during the previous year.
- 3.7. The [Annual Assurance Report 2023/24](#) by Internal Audit was presented to the Audit & Scrutiny Committee on 13 June 2024. Based on the work undertaken during 2023/24, Internal Audit provided LIMITED assurance in relation to the Council's arrangements for risk management, governance and control for the year to 31st March 2024. From Internal Audit reviews carried out during 2023/24 there was a decreasing number of substantial assurance reports and increasing limited and no assurance opinions. There were also a significant number of recommendations arising from the 2023/24 audit reports in addition to the outstanding internal audit actions from previous years.
- 3.8. The Internal Audit service continues to work with the Chief Executive, Section 95 Officer and the Strategic Director (Partnership & Performance) to advise on key improvements required. Any issues arising are escalated and discussed accordingly with SLG and ESLG.
- 3.9. The progress of improvement actions within the AGS is crucial to the assurance given by Internal Audit to the Council's arrangements for risk management, governance and control. At the time of writing Audit and Scrutiny Committee is expected to receive Internal Audit's Annual Assurance Report 2024/25 and Internal Audit Plan Report 2025/26 at the same meeting

as this report on 12th June 2025. Any significant matters arising from those reports will inform the AGS self-assessment process 2024/25.

External Audit Assurance

- 3.10. At the Audit and Scrutiny Committee of 6th February 2025 a report was presented on the progress of external audit recommendations from previous audits of the Council's Financial Statements and from a Best Value themed audit in 2022/23 on leadership of the development of new local strategic priorities. The resulting external audit recommendations still to be completed were included within the AGS 2023/24 improvement action plan, thus are included within the scope of this report.

Best Value Improvement Action Plan

- 3.11. All approved recommendations from our annual AGS process, as well as any other corporate or strategic external audits or self-assessments, take the form of continuous improvement actions. These are collated into the Council's Best Value Improvement Action Plan as a centralised location within our Pentana performance management system. Progress of all continuous improvement actions is reported via relevant governance forums, including Audit and Scrutiny Committee.

AGS 2023/24 Improvement Actions Year-End Status

- 3.12. A total of 43 AGS improvement actions were due for completion by 31st March 2025. This includes some actions from previous years' AGS self-assessments that had been rolled forward.
- 3.13. Of the 43 AGS improvement actions, 15 (35%) were completed in 2024/25 and have been implemented fully.
- 3.14. The remaining 28 recommendations are ongoing. 11 are from years preceding the review of 2023/24 and 17 are from the review of 2023/24. These will automatically be considered as part of the AGS process review of 2024/25.
- 3.15. Table A below provides a breakdown of the AGS improvement actions.

NUMBER OF OUTSTANDING AGS IMPROVEMENT ACTIONS, PER YEAR:	2020/21	2021/22	2022/23	2023/24	TOTAL
COMPLETE	1	2	1	11	15
ONGOING	0	7	4	17	28
TOTAL	1	8	5	28	43

Table A. Summary of Progress Against Outstanding Approved Actions from AGS 2020/21 through to AGS 2023/24.

- 3.16. Our new Wellbeing Local Outcomes Improvement Plan (WLOIP) 2024-2034 has been established following extensive consultation and engagement with our Clackmannanshire Alliance partners. Consultation on a revised draft Memorandum of Understanding and operating arrangements for Clackmannanshire Alliance are ongoing; these are anticipated to be finalised in the summer of 2025.
- 3.17. Resources and capacity to deliver Council services that meet our citizens' needs and expectations remains challenging. To help combat this we are proactively managing our work through medium-term forward planning and streamlining work through collaboration and shared expertise, where possible. For example, our medium-term financial strategy is in development and expected to come forward to Council in June 2025.
- 3.18. Building on the success of our Senior Leadership Forum (SLF), we have established a Team Leader Forum (TLF). We have rolled out a programme of events themed around our Local Code of Governance. This aims to build knowledge, awareness and understanding of our governance responsibilities, and to make sure that our local code reflects the approaches that are most significant to the achievement of Council priorities and desired outcomes, and that these approaches are fit for purpose.
- 3.19. The review of our governance assurance process has created opportunity for Team Leaders to play more of a key role in the AGS process alongside Senior Managers and Senior Leaders. The value of input from Team Leaders is recognised, particularly when measuring the extent to which our strategic approaches are implemented across all relevant Council services and, of course, in identifying areas for improvement. The importance of having TLF input to the ongoing review of our key approaches (policies and strategies) has been recognised, particularly when it comes to ensuring there is a structured approach in place and to ensuring our key approaches are publicly accessible and up to date.
- 3.20. Much work has been undertaken to progress the governance around our digital and ICT efforts. We have completed the discovery stage of our Data Governance strategic approach, which includes completion of a comprehensive data governance audit, reviewing of all existing Council data policies, standards and procedures, and establishing a cross-functional Data Advisory Group to provide strategic oversight for our Data Governance project and to guide future data initiatives.
- 3.21. We have developed a strategic approach to information and knowledge management. This included cross-Council participation in a Data Maturity Assessment which has led to the development of a findings report and action plan. Our AGS review of 2024/25 will highlight other important activity in our information and knowledge management approach as we aim to transition towards a Data Target Operating Model in 2025/26.
- 3.22. Governance around our Climate Change efforts has also been progressed with the completion of the Strategic Environmental Assessment.
- 3.23. Ongoing actions include some significant and complex pieces of work, much of which depends upon internal resource with the necessary expertise, skills

or capacity, which continues to be under high demand. This means that the work can take lengthier periods of time to progress or to deliver from what was first anticipated, particularly where the actions also require, for example, considered stakeholder consultation, adherence to formal approval processes, or a dependency input from partners or other agencies. Dedicating resource to improvement actions is often at the mercy of having to react to unexpected or high levels of service demand, which is also subject to such conditions.

- 3.24. The Council is committed to tackling our governance challenges and actively reviewing our governance structures. This ensures we meet the requirements for continuous improvement, self-assessment and accountability in both internal and external auditing.
- 3.25. Appendix A provides further detail and commentary against all individual AGS improvement actions at the 2024/25 year-end mark.

AGS Process 2024/25

- 3.26. The AGS self-assessment review taking place in Q1 2025/26 will reflect on internal audit, external audit and Best Value work undertaken during 2024/25 in line with existing deadlines to prepare and deliver the Annual Statement of Accounts 2024/25.
- 3.27. The process will be refined to include a face-to-face workshop, as well as an online survey, inviting Team Leaders for the first time, as well as Senior Managers and Senior Leaders separately, to input directly to the self-assessment process.
- 3.28. The process will also review the progress on all outstanding and previously approved AGS improvement actions that were not completed by 31st March 2025 to better inform a more holistic, efficient and effective continuous improvement delivery plan for this forthcoming year.

4.0 Sustainability Implications

- 4.1. There are no sustainability implications.

5.0 Resource Implications

5.1. *Financial Details*

- 5.2. There are no financial implications with this proposal. No ☒
- 5.3. Finance have been consulted and have agreed the financial implications as set out in the report. Yes ☒
- 5.4. Staffing
- 5.5. Staff involved will represent a cross section of all Council portfolios. Yes ☒

6.0 Exempt Reports

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

7.0 Declarations

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

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

Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all	<input checked="" type="checkbox"/>
Our families; children and young people will have the best possible start in life	<input 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** (Please detail)

8.0 Equalities Impact

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

9.0 Legality

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

10.0 Appendices

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

- Appendix A AGS Actions 2324 Progress Details

11.0 Background Papers

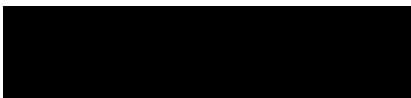
11.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)
Yes ☒ (please list the documents below) No ☐

- Clackmannanshire Council, 30th January 2025: Draft Annual Accounts 2023/24 (<https://www.clacks.gov.uk/document/meeting/1/1250/8063.pdf>)
- Clackmannanshire Council, 29th August 2024: Annual report to those charged with Governance and the Controller of Audit for Financial Year Ended 2022/23 prepared by Chief Finance Officer.
(<https://www.clacks.gov.uk/document/meeting/1/1247/7959.pdf>)

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Fi Grinly	Strategy & Performance Advisor	2391

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Strategic Director, Partnerships & Performance	

Appendix A Annual Governance Statement 2023/24 Approved Actions Progress to 31st March 2025

Sorted by source, in order of AGS date originated

Action and Reference	% Progress	Owner	Source
AGS 020 011 To complete the review of the Sustainability and Climate Change Strategy	100%	Strategic Director (Place)	AGS 2020/21
Note: The Strategic Environmental Assessment is complete. Further consultation with the public and other stakeholders to take place and the output of that will be incorporated into the draft Climate strategy for approval by Council.			
Action and Reference	% Progress	Owner	Source
AGS 021 001 To review the Governance Assurance process to ensure it is effective and proportionate.	100%	Senior Manager, Partnership & Transformation	AGS 2021/22
Note: Completed. Annual Governance Statement (AGS) process has been reviewed with scope of stakeholders inputting to the process extended to include Team Leaders Forum (TLF) to make for more robust input. A programme of learning and development opportunities for TLF has been created, implemented and is underway, focusing initially on the Council's eight Local Code of Governance themes.			
Action and Reference	% Progress	Owner	Source
AGS 021 002a Revise key financial management and governance documents to clearly define expectations and responsibilities, including the Scheme of Delegation.	60%	Senior Manager, Legal & Governance	AGS 2021/22
Note: The Financial Regulations were reviewed and approved by Council in June 2023. Reconciliations were completed on a timely basis during 2023/24. Capacity issues within Legal Services along with review of the Integration Scheme has delayed work on the Scheme of Delegation. It is hoped that this will be completed towards March 2026.			
Action and Reference	% Progress	Owner	Source
AGS 021 002b A detailed review of Standing Orders will be undertaken, with the aim of consolidating incremental changes that have been made in recent years, improving clarity and ensuring Standing Orders remain fit for purpose. Training will be provided for elected members.	40%	Senior Manager, Legal & Governance	AGS 2021/22
Note: Capacity issues within Legal Services have inhibited progress, but it is anticipated to complete review of Standing Orders by March 2026.			
Action and Reference	% Progress	Owner	Source
AGS 021 005 Options for enhancing arrangements for Fraud Risk Management will be investigated as part of the restructure of the Legal & Governance service.	25%	Senior Manager, Legal & Governance	AGS 2021/22

Note: A demand pressure was approved in the Budget for 2025/26 to allow the recruitment of a Fraud Officer. A job profile has been drafted and is under review, prior to submission for evaluation. The Council is also looking to put in place training in combating fraud and corruption for Directors, Senior Managers and other key officers during 2025/26 (AGS 022 014).			
Action and Reference	% Progress	Owner	Source
AGS 021 006 Refresh Local Outcome Improvement Plan	100%	Senior Manager, Partnership & Transformation	AGS 2021/22
Note: Complete - The wellbeing Local Outcomes Improvement Plan for 2024/34 was agreed by the Clackmannanshire Alliance and Clackmannanshire Council in December 2024.			
Action and Reference	% Progress	Owner	Source
AGS 021 007 Refresh Clackmannanshire Alliance operating arrangements	80%	Senior Manager, Partnership & Transformation	AGS 2021/22
Note: Proposed revised Memorandum of Understanding and operating arrangements have been drafted. Consultation with partners ongoing. It is anticipated that these should be finalised in the Summer 2025.			
Action and Reference	% Progress	Owner	Source
AGS 021 009 Refresh Communications Strategy	40%	Senior Manager, Partnership & Transformation	AGS 2021/22
Note: As part of Be the Future transformation programme agreed by Council, consultants are being engaged to lead the development of the Councils communication and engagement strategy. The scope for this has been agreed and the tender process is currently active. Progress is anticipated over the Summer 2025.			
Action and Reference	% Progress	Owner	Source
AGS 021 017 Review ICT Strategy and Asset Management Plans	50%	Senior Manager, Partnership & Transformation	AGS 2021/22
Note: Work continues to progress this action as part of a full programme of ICT policy refresh with oversight provided by the Technical Design Authority and IT and Digital Programme Board. A high-level ICT Strategy is in place and the ICT Asset Management Strategy is being refreshed as part of the wider ICT policy programme.			
Action and Reference	% Progress	Owner	Source
AGS 021 019 The feasibility of introducing a structured approach to the publication of policies and strategies will be investigated, to ensure they are accessible and up to date.	51%	Senior Manager, Legal & Governance	AGS 2021/22

Note: Matrix of strategic approaches and supporting documentation has been drafted with a full list of all existing Council policies and strategies. As part of business planning these will be mapped across to ensure integrated revision plans are in place and part of regular reporting and scrutiny of plans.			
Action and Reference	% Progress	Owner	Source
AGS 022 002 Review Contract Standing Orders	50%	Senior Manager, Legal & Governance	AGS 2022/23
Note: Significant progression has been made with external legal support. This was awaiting the impact of the change in English Procurement legislation which came into force late February 2025. Aiming for approval in the 2025-26 financial year.			
Action and Reference	% Progress	Owner	Source
AGS 022 003 Review Procurement Strategy	25%	Chief Finance Officer	AGS 2022/23
Note: The Procurement Strategy Action Plan was updated within the Procurement Annual Report approved at committee in October 2024. Procurement Strategy due to be updated in the 2025-26 financial year. Initial work has taken place to review and update.			
Action and Reference	% Progress	Owner	Source
AGS 022 005 Information and knowledge management programme of work will be scoped and capacity, resources and roles and responsibilities identified	70%	Senior Manager, Legal and Governance	AGS 2022/23
Note: Progressing. A programme of work is underway reviewing the archiving of documents using Scottish Council on Archives Record Retention Schedules (SCARRS) guidance. A newly qualified Data Protection Officer is now in role, as well as a dedicated lawyer, to deal with data legislation.			
Action and Reference	% Progress	Owner	Source
AGS 022 009 Focused SLF sessions regarding good corporate governance e.g. procurement, financial regulations, Legal and HR processes	100%	Senior Manager, HR & Workforce Development	AGS 2022/23
Note: Senior Leadership Forum (SLF) session undertaken with McRoberts LLP. SLF and Team Leaders Forum (TLF) event programme agreed and rolling out focussed on CIPFA Local Code of Governance themes.			
Action and Reference	% Progress	Owner	Source
AGS 022 014 Training in combating fraud and corruption for Directors, Senior Managers and other key officers will be rolled out	51%	Senior Manager, Legal & Governance	AGS 2022/23
Note: Work ongoing between Strategy and Performance, Organisational Development, Legal and Internal Audit to develop training requirements for a course that would meet the learning needs of both officers and Elected Members. Thereafter to source external training with the anticipation it is rolled out during 2025/26.			
Action and Reference	% Progress	Owner	Source

AGS 023 001 Contribute to the review and seek approval of the governance for the Integration Joint Board (IJB) (NHS FV, Clacks and Stirling) Integration Scheme led by the IJB.	95%	Senior Manager, Legal & Governance	AGS 2023/24
Note: Review completed, but ongoing final issues still to be addressed between the partners.			
Action and Reference	% Progress	Owner	Source
AGS 023 002 Procure and initiate implementation for a new legal case management / document management system.	10%	Senior Manager, Legal & Governance	AGS 2023/24
Note: This is a collaboration effort between Clackmannanshire and Fife Councils for joint procurement. Fife Council is leading on the procurement and we await progress update.			
Action and Reference	% Progress	Owner	Source
AGS 023 003 A skills analysis and self-evaluation process should be carried out to assess the skills for each elected member. Personal development plans should then be developed and tailored to individual members' needs.	100%	Senior Manager, Legal & Governance	AGS 2023/24
Note: All Elected Members have been offered to participate in a political skills assessment (PSA) on a voluntary basis, provided via Improvement Service. The collated output of this to form a training plan for Elected Members. The opportunity remains available to those who have yet to take up the opportunity, otherwise action is complete.			
Action and Reference	% Progress	Owner	Source
AGS 023 004 Progress all outstanding Internal Audit Actions	80%	Strategic Director (P&P)	AGS 2023/24
Note: Work continues in relation to all outstanding Internal Audit recommendations. A further report is scheduled for June Audit and Scrutiny Committee. Internal Audit Actions remains a standing item on SLG, in addition, regular reporting is issued to Directors to ensure outstanding audit actions are progressed and Pentana updated accordingly. Internal Audit have recently completed their review of previous Grade 1 actions, and we await the final report.			
Action and Reference	% Progress	Owner	Source
AGS 023 005a The Audit and Scrutiny Committee to be enhanced by allocating provisional times for each item on the agenda to help manage the meetings within the set timeline.	100%	Strategic Director (P&P)	AGS 2023/24
Note: Following the annual review process all Committee members now attend the pre-agenda meeting along with officers. This provides the opportunity to have high level overview of papers, and outline areas which members will focus on at Committee to allow officers to have sufficient information to respond fully. Assigning timings to agenda items for the A&S could stifle questions and debate. The Chair is effective in managing the agenda and the meeting.			
Action and Reference	% Progress	Owner	Source

AGS 023 005b The Audit and Scrutiny Committee to be enhanced by formalising the arrangement for substitute members with specific expertise within the Committee's Terms of Reference.	100%	Strategic Director (P&P)	AGS 2023/24
Note: The former Strategic Director undertook work at the request of Committee regarding co-opting of members onto Committee.			
Action and Reference	% Progress	Owner	Source
AGS 023 005c The Audit and Scrutiny Committee to be enhanced by receiving regular updates from management on progress with the implementation of internal and external audit recommendations.	100%	Strategic Director (P&P)	AGS 2023/24
Note: Regular reporting now takes place in relation to outstanding internal audit actions. External Audit recommendations are now also reported to Committee with the first half yearly report provided to Committee in February 2025. Committee noted and agreed the paper tabled at Audit and Scrutiny Committee in December 2023.			
Action and Reference	% Progress	Owner	Source
AGS 023 006 To review and update our corporate self-assessment approach and findings to ensure it informs our continuous improvement and transformation journeys.	100%	Strategic Director (P&P)	AGS 2023/24
Note: Best Value Ecosystem and Best Value Improvement Action Plan approaches were approved by Extended Senior Leadership Group (ESLG) on 11th September 2024. These are the total collation of all corporate self-assessment activity recommendations, including those from the AGS and external audit. ESLG will monitor progress of actions regularly, typically via existing formal governance systems to relevant Committee or Council meetings.			
Action and Reference	% Progress	Owner	Source
AGS 023 007 To roll out a learning and development programme for 2024-25 that is structured around the eight CIPFA local codes of governance themes to increase awareness and understanding of our local code of governance across team leaders and senior managers.	100%	Senior Manager, HR & Workforce Development	AGS 2023/24
Note: The programme of TLF and SLF events was launched in autumn 2024 and continues to progress on rolling programme basis being led and facilitated within the Strategy and Performance team and supported by the Organisational Development Team.			
Action and Reference	% Progress	Owner	Source
AGS 023 008 Review the Council's Complaints Policy and procedure and implement training accordingly.	0%	Senior Manager, Legal & Governance	AGS 2023/24
Note: Action to be progressed following completion of the new automated system around complaints, comments, concerns and compliments.			
Action and Reference	% Progress	Owner	Source
AGS 023 009 To review the Learning Estate Strategy with Education colleagues (Phase 1)	25%	Strategic Director (Place)	AGS 2023/24

Note: The Learning Estate Strategy (LES) is under development as a stand-alone strategy but will closely align with the development of the Asset Management Strategy also underway. Work will commence to procure resource to add capacity in progressing the LES with a Learning Estates Options Appraisal expected to be completed in Q2 2025 and a draft LES seeking Council approval in Q4 2025/26.			
Action and Reference	% Progress	Owner	Source
AGS 023 010 Seek Council approval for and implement the new Climate Change Strategy to replace the Interim Climate Change Strategy.	90%	Strategic Director (Place)	AGS 2023/24
Note: Papers were prepared for Council. Thereafter, SLG reviewed the report and asked the service to provide a summarised version of the CEAP. The paper was subsequently prepared for Jan 25 but was removed from the agenda due other prioritised reports necessary for the annual Council budget. On the 31st March the papers were presented to SLG for consideration and the setting of a new date for presentation to Council. Feedback was a request to provide more examples of the positive work that has already been carried out by Council services. Awaiting a new date to present the final report and the requested information.			
Action and Reference	% Progress	Owner	Source
AGS 023 011 Undertake the Housing Needs and Demand Assessment (HNDA).	60%	Strategic Director (Place)	AGS 2023/24
Note: Process has been following national guidance in development of the Housing Needs and Demand Assessment (HNDA). The next aim is to have a final draft HNDA out to consultation in late June / early July 2025. Scottish Government has indicated a requirement of eight weeks to review and supply any final feedback. We aim to have the final HNDA with Scottish Government, including consultation response, by 21st August 2025. This will allow presentation for approval at November Council.			
Action and Reference	% Progress	Owner	Source
AGS 023 012 Prepare Alloa Town Centre Masterplan	10%	Strategic Director (Place)	AGS 2023/24
Note: Draft Brief has been prepared to progress Consultant appointment. Still to be finalised and a quick quote tender process initiated.			
Action and Reference	% Progress	Owner	Source
AGS 023 013 Develop a Corporate Asset Strategy	70%	Strategic Director (Place)	AGS 2023/24
Note: First draft Asset Strategy has been presented to Strategic Director, Place. Revised draft to be presented to Spokesperson and Committee by end of May 2025 for further comment. Final Strategy document to be presented to Council in August 2025.			
Action and Reference	% Progress	Owner	Source
AGS 023 014 The financial monitoring process to be reviewed to reduce complexity.	50%	Chief Finance Officer	AGS 2023/24
Note: The budgetary control framework has been reviewed. The purpose of this document is to provide a framework for the effective control of the Revenue and Capital budgets of Clackmannanshire Council including the Housing Revenue Account. The framework includes guidance on budget monitoring. The Council's finance system will also be upgraded with dashboards to monitor spend against budget. Further work will be undertaken to review the process.			

Action and Reference	% Progress	Owner	Source
AGS 023 015 The Council should set out within its budget papers any other specific risks that impact on the achievement of a balanced financial position and what mitigating action the Council has planned to manage these risks.	75%	Chief Finance Officer	AGS 2023/24
Note: Information was included within the 2025/26 Budget Report and Budget Context and Outlook Report reported to Council in February 2025. Further information will be included within the MTFS due to be presented to Council in June.			
Action and Reference	% Progress	Owner	Source
AGS 023 016 The finance monitoring reports should be expanded to give members an update on progress with the use of the earmarked reserves to ensure that they are being actively monitored and being applied for the purposes intended.	100%	Chief Finance Officer	AGS 2023/24
Note: Complete. This information was included in the quarter 1 and 2 outturn reports for 2024/25 and will continue to be included in future outturn reports.			
Action and Reference	% Progress	Owner	Source
AGS 023 017 The budget strategy reports will be reviewed and enhanced to incorporate the recommendations of the Audit Scotland's report in June 2014 Scotland's public finances.	75%	Chief Finance Officer	AGS 2023/24
Note: A medium-term Financial Strategy is being developed and will be presented to Council in June 2025.			
Action and Reference	% Progress	Owner	Source
AGS 023 018 More work is required to build the detail behind each transformation project and fully align this to the financial strategy by: a) Adding greater detail about individual projects. b) Setting clear timelines for each project. c) Assessing the resources and support required to deliver these projects (taking into account the resources that are already identified); and d) Developing a benefits realisation tracker to assess whether the Council has achieved its aims.	95%	Senior Manager, Capital & Transformation	AGS 2023/24
Note: Project details are now captured on a standard template, which includes timelines, project budgets, key risks/issues and interdependencies and transformation. This is working well and gives officers and Elected Members a clear picture of the status of each project. These updates link back to the 7 corporate priorities and are reported to the Strategic Oversight Group and the Be the Future Board at each meeting. A benefits realisation approach and plan has also been agreed.			
Action and Reference	% Progress	Owner	Source

AGS 023 019 The process for identifying surplus assets, impairment and accounting for revaluations should be strengthened to ensure they can be accurately captured in the financial statements	100%	Chief Finance Officer	AGS 2023/24
Note: Complete and fully implemented - Finance worked with officers in Place to identify assets for revaluation which were then carried out by external valuers.			
Action and Reference	% Progress	Owner	Source
AGS 023 020 To develop a strategic approach to improving information and knowledge management that incorporates data insights and findings of the Data Maturity Assessment	100%	Senior Manager, Capital & Transformation	AGS 2023/24
Note: The Data Insights Discovery phase has been completed, addressing key areas of focus from the Data Maturity Assessment (DMA). Key achievements include: <ul style="list-style-type: none"> • Cross-council participation in the Data Maturity Assessment, leading to the development of a findings report and action plan. • Development of a new Base Data Layer, creating a single source of truth for all future council reporting and analytics. • Delivery of Power BI Showcase Reports to demonstrate value, drive stakeholder engagement, and highlight reporting potential. These reports include topics such as Education Attendance, CO2 Monitoring, and Digital Skills. • Delivery of a new child poverty model, streamlining existing KPI reporting and enhancing reporting options. • Creation of a comprehensive Power BI Dashboard Style Guide, ensuring alignment with council branding and visual consistency across all reports. • The Discovery phase is 100% complete, and the implementation phase will commence in June 2025 to transition to a Data Target Operating Model (TOM). 			
Action and Reference	% Progress	Owner	Source
AGS 023 021 Refresh the Digital Strategy	25%	Senior Manager, Capital & Transformation	AGS 2023/24
Note: Clackmannanshire Council officers are collaborating with Senior Leaders across the Digital Office, Local Authorities (LAs), and the Solace/IS Transformation Programme to develop the Digital To-Be State white paper. This paper presents a strategic vision for a digital future for local government, providing a common purpose to drive action, collaboration, and partnership working. The second phase of the project has commenced, which includes developing an implementation strategy. This strategy will deliver a range of products to provide LAs with a common toolkit for developing their local strategies and implementations. This will underpin the development of a refreshed digital strategy, and the council will continue to work closely with the project to align our approach.			

Action and Reference	% Progress	Owner	Source
AGS 023 022 Create and implement strategic approaches that define data security and good governance on data captured, including reviewing the Retention Schedule, in line with M365 integration	100%	Senior Manager, Capital & Transformation	AGS 2023/24
<p>Note: The following actions have been completed in relation to Data Governance:</p> <ul style="list-style-type: none"> • Completion of a comprehensive Data Governance Audit, reviewing all existing council data policies, standards, and procedures. • Establishment of a cross-functional Data Advisory Group to provide strategic oversight for this project and guide future data initiatives. • Development of a robust Data Quality Framework, including supporting tools and templates to improve data integrity and consistency. • Introduction of a formal Data Audit Process, supported by a live Data Action Log to track and resolve critical data quality issues. • Design of a tailored Learning Pathway for Power BI users, incorporating council-specific training materials and test scenarios. <p>The Discovery phase for Data Insights is 100% complete, and the implementation phase will commence in June 2025.</p>			
Action and Reference	% Progress	Owner	Source
AGS 023 023 Develop and implement a new automated system around complaints, comments, concerns and compliments that includes online forms, case management and performance reporting.	75%	Senior Manager, Partnership & Transformation	AGS 2023/24
<p>Note: We have experienced delays due to the complexities of the operational processes. However, a resolution has been established, and we expect the system to go live in Summer 2025.</p>			
Action and Reference	% Progress	Owner	Source
AGS 023 024 The council should ensure that the finance team is adequately resourced to prepare a comprehensive set of unaudited accounts and provide the necessary working papers in a timely manner to support the audit process.	70%	Chief Finance Officer	AGS 2023/24
<p>Note: Ongoing and partially complete. The Chief Accountant and permanent Capital Accountant are now in post. The first phase of the Finance restructure has been approved by Senior Leadership and consulted on with Trade Unions. Posts being developed and recruited to. The implementation of the Revenues structure is complete and remaining posts have been recruited to.</p>			

Action and Reference	% Progress	Owner	Source
AGS 023 025 Review the Stress Risk Assessment Process	100%	Senior Manager, HR & Workforce Development	AGS 2023/24
Note: Process review undertaken, with stress risk assessments having moved to the Evotix online H&S portal in May 2024. Communications issued across all Directorates as part of the 2024 Mental Health Week campaign.			
Action and Reference	% Progress	Owner	Source
AGS 023 026 Complete the review of the social media policy and guidelines.	70%	Senior Manager, Partnership & Transformation	AGS 2023/24
Note: A draft social media policy has been developed and will be consulted on in line with action AGS 021 009.			