



MINUTES OF SPECIAL MEETING of the CLACKMANNANSHIRE COUNCIL held in the Council Chamber, Kilncraigs, Alloa, on Thursday 23 APRIL 2026 at 9.30 am.

PRESENT

Provost Donald Balsillie (Depute Convener) (Chair)
Councillor Martha Benny
Councillor Denis Coyne
Councillor Kenneth Earle (Via Teams)
Councillor Ellen Forson
Councillor Wendy Hamilton
Councillor Scott Harrison
Councillor William Keogh (Via Teams)
Councillor Fiona Law
Councillor Graham Lindsay
Councillor Jane McTaggart (Via Teams)
Councillor Janine Rennie (Via Teams)

IN ATTENDANCE

Nikki Bridle, Chief Executive
Chris Alliston, Head of Corporate Services
Kevin Wells, Director of Place & Economy
Lorraine Sanda, Depute Chief Executive and Director of Wellbeing
Lindsay Sim, Chief Finance Officer (Corporate Services)
Helen Coleman, Accountant (Corporate Services)
Claire Fullarton, Communications Officer (Corporate Services) (Via Teams)
Elizabeth Hutcheon, Management Accountancy Team Leader (Corporate Services)
Cherie Jarvie, Senior Manager, Partnership & Transformation (Corporate Services)
Carla Macfarlane, Communications Officer (Corporate Services) (Via Teams)
Wendy Robertson, Senior Manager (Transformation and Capital) (Corporate Services) (Via Teams)
Lee Robertson, Senior Manager, Legal and Governance (Corporate Services) (Clerk)
Stephen Craig, External Auditor, Deloitte
Phil Mason, External Auditor, Deloitte
Melanie Moore, Committee Services (Corporate Services)
Gillian White, Committee Services (Corporate Services) (Minute)

CC(26)033 APOLOGIES

Apologies were received from the Convener, Councillor Phil Fairlie. In the absence of the Convener, Depute Convener, Provost Donald Balsillie, took the Chair. Apologies were also received from Councillor Darren Lee, Councillor Mark McLuckie, Councillor Craig Holden, Councillor Bryan Quinn and Councillor Kathleen Martin.

CC(26)034 DECLARATIONS OF INTEREST

None.

CC(26)035 AUDITED ANNUAL ACCOUNTS 2023/24

The report, submitted by the Chief Finance Officer, provided the council with the Audited Annual Accounts for the Council for the financial year 2023/24. The report highlighted the material changes that have been made to the draft Annual Accounts during the audit period.

Mr Stephen Craig and Mr Phil Mason from External Auditors, Deloitte were present for this item of business.

Motion

To agree the recommendations as set out in the report.

Moved by Councillor Ellen Forson. Seconded by Councillor Graham Lindsay.

Decision

The Council:

1. Approved the 2023/24 Audited Annual Accounts;
2. Approved the submission of the Annual Accounts to the Controller of Audit; and
3. Otherwise noted the contents of the report.

Action

Chief Finance Officer

CC(26)036 ANNUAL REPORT TO THOSE CHARGED WITH GOVERNANCE AND THE CONTROLLER OF AUDIT FOR FINANCIAL YEAR 2023/24

The report, submitted by Chief Finance Officer, set out the findings arising from the work carried out by the External Auditors on the Audit of the 2023/24 Financial Statements.

Mr Stephen Craig and Mr Phil Mason from External Auditors, Deloitte attended to present their Annual Report. Mr Craig apologised for the late circulation of updated appendices 3 and 4 which had been circulated on 22 April 2026.

Councillor Jane McTaggart withdrew from the meeting at 2.58 pm during consideration of this item of business.

Motion

To agree the recommendations as set out in the report.

Moved by Councillor Ellen Forson. Seconded by Councillor Graham Lindsay.

Decision

The Council:

1. Noted the content of the Independent Auditor's Report (Audit Opinion) (Appendix 1);
2. Approved the content of the Letter of Representation (ISA 580), (Appendix 2);
3. Noted the content of the Annual Audit Report, the recommendations for improvement and the follow up on prior year recommendations (ISA260) (Appendix 3 – as updated 22/04/26), and
4. Noted the content of the report by the external auditors - Best Value Thematic Work 2023/24 (Appendix 4 – as updated 22/04/26).

Action

Chief Finance Officer

Ends: 3.43 pm