



MINUTES OF SPECIAL MEETING of the CLACKMANNANSHIRE COUNCIL held in the Council Chamber, Kilncraigs, Alloa, on Thursday 10 September 2026 at 2 pm.

PRESENT

Councillor Phil Fairlie, Convener (Chair)
Provost Donald Balsillie
Councillor Martha Benny
Councillor Denis Coyne
Councillor Kenneth Earle
Councillor Ellen Forson
Councillor Wendy Hamilton
Councillor Scott Harrison
Councillor Craig Holden
Councillor William Keogh (Via Teams)
Councillor Fiona Law
Councillor Graham Lindsay
Councillor Kathleen Martin
Councillor Mark McLuckie
Councillor Jane McTaggart

IN ATTENDANCE

Nikki Bridle, Chief Executive
Lorraine Sanda, Depute Chief Executive and Director of Wellbeing (Via Teams)
Kevin Wells, Director of Place and Economy
Chris Alliston, Head of Corporate Services
Colin Bruce, Chief Education Officer (Wellbeing)
Sharon Robertson, Chief Social Work Officer (Wellbeing) (Via Teams)
Lindsay Sim, Chief Finance Officer (Corporate Services)
Claire Fullarton, Communications Officer (Corporate Services) (Via Teams)
Cherie Jarvie, Senior Manager, Partnership and Transformation (Corporate Services)
Alastair Hair, Senior Manager (Corporate Services) (Via Teams)
Stephen Craig, External Auditor, Deloitte (Via Teams)
Lee Robertson, Senior Manager, Legal and Governance (Corporate Services) (Clerk)
Jana Kreicmane, Member Services (Corporate Services)
Melanie Moore, Committee Services (Corporate Services) (Minute)

CC(26)060 APOLOGIES

Apologies were received from Councillor Quinn, Councillor Lee and Councillor Rennie

CC(26)061 DECLARATIONS OF INTEREST

None.

CC(26)62 RESOURCING THE FINANCIAL REPORTING RECOVERY PLAN

The report, submitted by the Chief Executive, sought Council approval for the financial investment required to support delivery of the Financial Reporting Recovery Plan in order to restore compliance with statutory financial reporting requirements and to consider the available options for resourcing the accelerated recovery programme previously submitted to the Controller of Audit.

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 that, when considering the Section 102 Report and associated Recovery Plan on 20 August 2026. Council agreed that officers would prepare and bring forward a balanced and viable proposal for additional resource and support within the Finance Section to support delivery of the Recovery Plan, and this this report fulfils that commitment.
2. Noted that the Accounts Committee required the Council, and its external auditor to prepare a robust and resourced recovery plan to restore compliance with statutory financial reporting requirements. (Appendix 1)
3. Noted that the recovery plan submitted to the Controller of Audit was based on an accelerated recovery model requiring additional capacity, specialist support and process improvement activity.
4. Noted the extensive actions previously taken by Council to strengthen finance capacity including service restructuring, agency support, recruitment exercises, workforce planning activity, interim management arrangements and exploration of collaborative service solutions (Paragraphs 3.5 – 3.8).
5. Noted the options appraisal set out in Appendix 2 which considers a range of potential resourcing models from maintaining the status quo through to hybrid external provider engagement, together with options based on additional recruitment, sector support, targeted external support and a hybrid accelerated model.
6. Agreed that the preferred Option 5, the Hybrid Accelerated Model which combines permanent finance leadership capacity, interim transition support, targeted external year-end and audit readiness support, statutory financial statements support, technology-enabled improvement and continued exploration of wider sector support.
7. Agreed subject to approval of recommendation 2.6 expenditure of up to £485K from the Transformation Fund to support implementation of the Financial Reporting Recovery Programme.
8. Noted, subject to approval of recommendation 2.7, that a mini competition, based on the draft scope (Appendix 3) involving all three suppliers appointed on the CCAS Framework Agreement (paragraph 3.23) will be undertaken.
9. Noted that officers will continue to explore opportunities for additional support from external organisations, partner councils and the wider local government sector where such support can add capacity, provide technical challenge or strengthen the sustainability of the Council's financial reporting arrangements.
10. Noted that, if the investment is not approved, or if the procurement exercise results in material delay to the mobilisation of specialist support, officers will require to access the continuing viability of the accelerated recovery timetable with Deloitte and advise the Controller of Audit and the Accounts Commission of any resulting material change to the recovery programme.

Action

Chief Executive

Ends: 2.52 pm