



**MINUTES OF MEETING of the AUDIT COMMITTEE held Via MS Teams on THURSDAY 4  
FEBRUARY 2021 at 9.30 am.**

**PRESENT**

Councillor Martha Benny (Convenor)  
Councillor Dave Clark (Vice Convenor)  
Councillor Donald Balsillie (S)  
Councillor Denis Coyne  
Councillor Ellen Forson  
Councillor Helen Lewis  
Councillor Derek Stewart

**IN ATTENDANCE**

Nikki Bridle, Chief Executive  
Stuart Crickmar, Strategic Director (Partnership & Performance)  
Pete Leonard, Strategic Director (Place)  
Lindsay Sim, Chief Finance Officer (Partnership & Performance)  
Chris Alliston, Senior Manager, HR and Workforce Development (Partnership & Performance)  
Elizabeth Hutcheon, Management Accountancy Team Leader  
Gordon Smail, Audit Scotland  
Tom Reid, Audit Scotland  
Pamela Morrison, Audit Scotland  
Lindsay Thomson, Senior Manager, Legal and Governance (Partnership & Performance)  
(Clerk to the Committee)  
Melanie Moore, Committee Services, Legal and Governance (Partnership & Performance)

**AC(21)01 APOLOGIES**

Apologies for absence were received from Councillor Chris Dixon and Councillor Tina Murphy.

Councillor Donald Balsillie attended as substitute for Councillor Murphy.

**AC(21)02 DECLARATIONS OF INTEREST**

None.

**AC(21)03 CONFIRM MINUTES OF MEETING HELD 3 DECEMBER 2020**

The minutes of the Meeting of the Audit Committee held on 3 December 2020 were submitted for approval.

**Decision**

The minutes of the Meeting of the Audit Committee held on 3 December 2020 were agreed as a correct record.

#### **AC(21)04 COUNCIL FINANCIAL PERFORMANCE 2020/21 – OCTOBER OUTTURN**

The report, submitted by the Chief Finance Officer, provided an update on the financial performance for the Council, as at October 2020, in respect of the General Fund (GF) revenue and capital spend and the achievement of savings to date, for the current financial year, 2020/21; and the Housing Revenue Account (HRA) revenue and capital spend, for the current financial year, 2020/21.

#### **Motion**

That Committee agrees the recommendations set out in the report.

Moved by Councillor Ellen Forson. Seconded by Councillor Dave Clark.

#### **Decision**

Having commented on and challenged the report, the Committee agreed to:

1. Note that the GF revenue spend is forecasting an overspend of £2.184m for the year to 31 March 2021;
2. Note that the Clackmannanshire element of the Health and Social Care Partnership (H&SCP) is forecasting an underspend for the year of £(0.090)m;
3. Note the HRA forecasted revenue surplus over budgeted surplus for the year of £(1.515m) to 31 March 2021;
4. Note that the Capital programme for HRA is currently forecasting an underspend of £(2.255)m;
5. Note the General Fund Capital Programme underspend of £(3,534)m, and
6. Note the progress to date in delivering the £3.343m savings programme, currently forecast to be 90.3%, as at 31 March 2021; and
7. Approve the referral to Council for approval a virement within the General Fund Capital budget for learning estate projects as set out in paragraph 6.4.

#### **Action**

Chief Finance Officer

#### **AC(21)05 REVIEW OF RISK REGISTER**

The report, submitted by the Senior Manager, Legal and Governance, provided an regular update on Clackmannanshire Council's Corporate Risk Log. The report would normally contain progress updates on Audit Scotland's recommendations are appearing for the first time on the agenda. A progress update on external audit recommendations will be brought to the next meeting.

#### **Motion**

That Committee agrees the recommendations set out in the report.

Moved by Councillor Ellen Forson. Seconded by Councillor Donald Balsillie.

#### **Decision**

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

**AC(21)06      AUDIT COMMITTEE FORWARD PLAN 2021/22**

The report, submitted by the Strategic Director, Partnership and Performance, present a forward plan for Audit Committee. The Strategic Director noted that that date in report should be 4 February 2021 and not 2020.

**Motion**

That Committee agrees the recommendations set out in the report.

Moved by Councillor Dave Clark. Seconded by Councillor Martha Benny.

**Decision**

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

The undernoted items of business had been marked on the Agenda as “Copy to follow”

**Item 7 FINANCIAL STATEMENTS 2019/20; and**

**Item 8 ANNUAL REPORT TO THOSE CHARGED WITH GOVERNANCE AND THE CONTROLLER OF AUDIT FOR FINANCIAL YEAR ENDED 2019/20**

The reports had been circulated on Wednesday 3 February 2021, however, Members raised concerns regarding the lateness of the reports and that they had not been given sufficient time to review them.

Members requested that these two reports were continued on to a Special Meeting of the Audit Committee.

The Clerk advised that the Committee had 3 options on how to proceed. The Committee could choose to suspend Standing Orders and hear the reports, have a Special Audit Committee as soon as possible to consider the reports or move the reports to the next scheduled Audit Committee in April 2021.

**Motion**

That Committee agrees to a Special Audit Committee meeting as soon as possible.

Moved by Councillor Martha Benny. Seconded by Councillor Derek Stewart.

**Decision**

The Committee agreed to a Special Audit Committee to take place as soon as possible.

**Action**

Senior Manager  
Legal and Governance

Ends 10:07 hrs