



**MINUTES OF MEETING of the AUDIT COMMITTEE held Via MS Teams on THURSDAY
30 SEPTEMBER 2021 at 9.30 AM.**

PRESENT

Councillor Dave Clark (Convenor) (Chair)
Councillor Martha Benny (Vice Convenor)
Councillor Denis Coyne
Councillor Ellen Forson

IN ATTENDANCE

Stuart Crickmar, Strategic Director (Partnership & Performance) (Clerk to the Committee)
Pete Leonard, Strategic Director (Place)
Pamela Morrison, Audit Scotland
Ursula Lodge, Audit Scotland
Lindsay Sim, Chief Finance Officer (Partnership & Performance)
Chris Alliston, Senior Manager, HR and Workforce Development (Partnership & Performance)
Cherie Jarvie, Senior Manager, Partnership and Transformation (Partnership & Performance)
Catherine Quinn, Chief Education Officer (Interim) (People)
Seonaid Scott, Health and Safety Manager (Partnership & Performance)
Ali Hair, Organisational Development Adviser (Partnership & Performance)
Rose Hetman, Strategy and Performance Adviser (Partnership & Performance)
Judi Richardson, Performance and Information Adviser (Partnership & Performance)
Graham Templeton, Senior Internal Auditor (Partnership & Performance)
Melanie Moore, Committee Services, Legal and Governance (Partnership & Performance)

AC(21)30 APOLOGIES

Apologies for absence were received from Councillor Chris Dixon, Councillor Tina Murphy, Councillor Helen Lewis and Councillor Derek Stewart.

AC(21)31 DECLARATIONS OF INTEREST

None.

AC(21)32 CONFIRM MINUTES OF MEETING HELD 17 JUNE 2021

The minutes of the Meeting of the Audit Committee held on 17 June 2021 were submitted for approval.

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

Decision

The minutes of the Meeting of the Audit Committee held on 17 June 2021 were agreed as a correct record.

AC(21)33 EXTERNAL AUDIT: MANAGEMENT REPORT 2020/21

The report, submitted by the Chief Finance Officer, summarised the key issues identified during the interim audit work. The findings from this work would influence the approach to the audit activity in respect of the audit of the financial year 2020/21.

Pamela Morrison and Ursula Lodge from Audit Scotland were also in attendance.

Motion

That Committee agrees the recommendation set out in the report.

Moved by Councillor Denis Coyne. Seconded by Councillor Martha Benny.

Decision

The Committee agreed to discuss and note the key issues identified in the report.

AC(21)34 INTERNAL AUDIT UPDATE REPORT

The report, submitted by the Internal Audit Manager, Falkirk Council provided an update on 2021/22 Internal Audit Plan.

Motion

That Committee agrees the recommendation set out in the report.

Moved by Councillor Ellen Forson. Seconded by Councillor Denis Coyne.

Decision

The Committee agreed to note progress being made with completing the 2021/22 Internal Audit Plan.

AC(21)35 COUNCIL FINANCIAL PERFORMANCE 2020/21

The report, submitted by the Chief Finance Officer, updated on the financial Performance for the Council, for the year ended 31 March 2021. The figures provided in this report are draft pending completion of the audit of the 2020/21 financial statements.

Motion

That Committee agrees the recommendations set out in the report.

Moved by Councillor Dave Clark. Seconded by Councillor Denis Coyne.

Decision

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

1. General Fund revenue underspend of £(9.721)m for the year to 31 March 2021, of which £(6.715)m is earmarked for specific purposes in future years;
2. The Clackmannanshire element of the Health and Social Care Partnership (H&SCP) underspend for the year of £(1.715)m;

3. The HRA revenue surplus over budgeted surplus for the year of £(1.944)m to 31 March 2021;
4. The HRA Capital programme underspend of £(4.654)m and carry forward of £(2.501)m;
5. The General Fund Capital Programme underspend of £(9,417)m, and
6. Progress in delivering the £3.343m savings programme, as at 31 March 2021.

AC(21)36 COUNCIL FINANCIAL PERFORMANCE 2021/22 – JUNE OUTTURN

The report, submitted by the Chief Finance Officer, provided an update on the financial performance for the Council as at June 2021, in respect of the General Fund (GF) revenue and capital spend and the achievement of savings to date, for the current financial year 2021/22 and the Housing Revenue Account (HRA) revenue and capital spend, for the current financial year, 2021/22.

Motion

That Committee agrees the recommendations set out in the report.

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

Decision

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

1. General Fund revenue is forecasted overspend of £2.555m for the year to 31 March 2022, prior to allocation of £1.500m Covid19 funding resulting in a net projected overspend of £1.052m;
2. The Clackmannanshire element of the Health and Social Care Partnership (H&SCP) forecasted overspend for the year to 31 March 2021 of £1.673m;
3. The HRA forecasted revenue overspend for the year of £0.118m to March 2022;
4. The Housing Revenue Account Capital spend forecast on budget;
5. The General Fund Capital Programme forecasted underspend of £(1.316)m; and
6. Progress to date in delivering the £2.126 approved savings programme, currently forecast to achieve 88.6%, as at 31 March 2021.

AC(21)37 CORPORATE RISK REGISTER

The report, submitted by the Strategic Director, Partnership and Performance, provided the regular update on Clackmannanshire Council's Corporate Risk Log (Appendix A).

Motion

That Committee agrees the recommendations set out in the report.

Moved by Councillor Denis Coyne. Seconded by Councillor Ellen Forson.

Decision

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

AC(21)38 COVID 19 DEBRIEF UPDATE

Council agreed on 10 September 2020 to conduct a debrief on the Council's response to the global Coronavirus pandemic, and subsequently agreed the process that would be undertaken in October 2020. Since then, there have been a number of local and national developments which have been impacted this work commencing. The report, submitted by the Senior Manager, Partnership and Transformation, provided an update on the Covid 19 Debrief activity being taken forward by Clackmannanshire Council.

Motion

That Committee agrees the recommendation set out in the report.

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

Decision

The Committee agreed to note the update set out in the report; the next steps outlined; and note the debrief survey findings will be presented to Committee at the next meeting.

Action

Senior Manager, Partnership and Transformation

AC(21)39 BUILDING SECURITY: UPDATE

On the 19 April 2019, the Audit Committee agreed to follow up a report on Building Security as a result of an Internal Audit report that provided No Assurance. An updated report was prepared for Audit Committee in April 2020, however, as a result of the global pandemic that meeting was cancelled. This report, submitted by the Strategic Director, Partnership and Performance, provided the Audit Committee with an update on the current situation.

Motion

That Committee agrees the recommendation set out in the report.

Moved by Councillor Denis Coyne. Seconded by Councillor Martha Benny.

Decision

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

AC(21)40 ANNUAL COMPLAINTS REPORT 2020/21

The report, submitted by the Strategy and Performance Adviser, presented to Committee an overview of performance in relation to complaints handling during in the year 2020/21.

Motion

That Committee agrees the recommendation set out in the report.

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

Decision

Having commented on and challenged the report, the Committee agreed to note the performance of Council services in handling complaints.

AC(21)41 CYBER SECURITY AND RESILIENCE

The report, submitted by the Senior Manager, Partnership and Transformation, provided Committee with a high level update on the national Cyber Security and Resilience work being led by Scottish Government and the steps that the Council is taking around PSN compliance and cyber essentials.

Motion

That Committee agrees the recommendation set out in the report.

Moved by Councillor Denis Coyne. Seconded by Councillor Martha Benny.

Decision

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

AC(21)42 HEALTH AND SAFETY ANNUAL REPORT

The report, submitted by the Strategic Director, Partnership and Performance, provided Committee the 2020/21 annual report on Health and Safety performance across the Council and sets out a plan of work in this area for the coming year.

Motion

That Committee agrees the recommendation set out in the report.

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

Decision

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

Ends 10:56 hrs

