



**MINUTES OF MEETING of the AUDIT COMMITTEE held within the Council Chamber,
Kilncraigs, Greenside Street, ALLOA, FK10 1EB, on THURSDAY 7 FEBRUARY 2019 at
9.30 am.**

PRESENT

Councillor Bill Mason (Convenor)
Councillor Dave Clark (Vice Convenor)
Councillor Ellen Forson
Councillor Helen Lewis
Councillor Derek Stewart

IN ATTENDANCE

Nikki Bridle, Chief Executive
Stuart Crickmar, Strategic Director, Partnership and Performance
Paula Tovey, Chief Accountant (Interim)
Gordon Smail, External Auditors
Tom Baird, External Auditors
Gordon O'Connor, Internal Audit Manager
Judi Richardson, Performance and Information Adviser
Lindsay Thomson, Senior Manager, Partnership and Performance (Clerk to the Committee)
Melanie Moore, Committee Services

AC(19)01 APOLOGIES

Apologies for absence were received from Councillor Lee and Councillor Dixon.

AC(19)02 DECLARATIONS OF INTEREST

None.

AC(19)03 CONFIRM MINUTES OF MEETING HELD 6 DECEMBER 2018

The minutes of the Meeting of the Audit Committee held on 6 December 2018 were submitted for approval.

Decision

The minutes of the Meeting of the Audit Committee held on 6 December 2018 were agreed as a correct record and signed by the Convenor.

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As this was Paula Tovey's last Audit Committee as Interim Chief Finance Officer the Convenor thanked her for all her support and wished her all the best in the future. He also welcomed back Lindsay Sim who recently took up the post of Chief Finance Officer.

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AC(19)04 EXTERNAL AUDIT: PLANNING REPORT 2018/19

A report, submitted by the Chief Finance Officer and Section 95 Officer, set out the planned audit activity in respect of the audit of the financial year 2018/19.

Motion

That Committee agrees the recommendation set out in the report.

Moved by Councillor Dave Clark. Seconded by Councillor Derek Stewart.

Decision

Following a discussion on the report, the Committee agreed to note the proposed external audit plan for 2018/19.

AC(19)05 INTERNAL AUDIT PROGRESS REPORT 2018/19

A report, submitted by the Internal Audit Manager, provided an update on progress with completing the 2018/19 Internal Audit Plan.

Motion

That Committee agrees the recommendation set out in the report.

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

Decision

Having commented on and challenged the report, the Committee agreed to note report and the progress being made with completing the 2018/19 Internal Audit Plan.

AC(19)06 COUNCIL FINANCIAL PERFORMANCE 2018/19 – OCTOBER OUTTURN

A report, submitted by the Chief Finance Officer, provided an update on the financial performance for the Council in respect of the General Fund (GF) revenue, capital and the achievement of savings to date, for the current financial year, 2018/19. The paper also provided an update on the financial performance for the Council in respect of the Housing Revenue Account (HRA) revenue and capital spend, for the current financial year, 2018/19.

Motion

That Committee agrees the recommendation 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 note:

1. General Fund revenue spend is forecasting an improved position with an overspend of £0.135m for the year to March 2019;
2. The Health and Social Care Partnership (H&SCP) is forecasting an improved position with an overspend for the year of £1.152;

3. The forecast Housing Revenue Account (HRA) revenue surplus for the year of £(0.604m) to March 2019 (August figure);
4. The capital programme in both HRA and GF are currently showing slippage and are expected to be underspent by the year end; and
5. The improved likely achievement in delivering the £7.3 savings programme currently 83.5%, to the end of October (78.7% August).

AC(18)07 17/18 LOCAL GOVERNMENT BENCHMARKING FRAMEWORK

A report, submitted by the Strategic Director, Partnership and Performance, performance information from the Local Government Benchmarking Framework (LGBF), focusing on Clackmannanshire Council's performance in the 2017/18 financial year in relation to other Scottish local authorities.

Motion

That Committee agrees the recommendation 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 note the report.

Ends 1035 hours

