
Report to Audit & Scrutiny Committee

Date of Meeting: 24 August 2023

Subject: Draft Audit & Scrutiny Committee Forward Plan 2023/24

Report by: Strategic Director, Partnership & Performance

1.0 Purpose

- 1.1. The purpose of this report is to develop a forward plan for Audit & Scrutiny Committee and to introduce the concept of an annual self evaluation and report.

2.0 Recommendations

- 2.1. It is recommended that Committee:
- 2.2. Note the draft forward plan as set out at Appendix 1;
- 2.3. Note that it is intended to convene an informal meeting of the committee members to review the forward plan prior to a final draft being considered by Committee in October 2023;
- 2.4. Note the approach to the development of a Committee Annual Report based on the indicative self evaluation approach outlined at Appendix 2.

3.0 Considerations

- 3.1. This report outlines a proposed schedule of reports (Appendix 1) for Scrutiny & Audit Committee up to June 2024. The draft Forward Plan endeavours to reflect the remit of Audit & Scrutiny Committee as approved by Council in May 2022.
- 3.2. Whilst the draft Forward Plan covers the Committee's core remit, it should be noted that it may vary during the course of the year to accommodate unanticipated developments.
- 3.3. As part of the Committee's planning and review cycle, it is intended to introduce an Annual Report based on the Chartered Institute of Professional Finance and Accountancy Audit Committee Position Statement. Appendix 2 sets out an indicative self evaluation approach to be undertaken by the

Committee members to be reported in draft at the October 2023 meeting, with a final Report to Council thereafter.

3.4. There are no financial implications arising from this report.

4.0 Sustainability Implications

4.1. There are no sustainability implications arising from this report.

5.0 Resource Implications

5.1. *Financial Details*

5.2. The full financial implications of the recommendations are set out in the report. This includes a reference to full life cycle costs where appropriate. Yes

5.3. Finance have been consulted and have agreed the financial implications as set out in the report. Yes

5.4. *Staffing – there are no staff implications arising from this report.*

6.0 Exempt Reports

6.1. Is this report exempt? No

7.0 Declarations

The recommendations contained within this report support or implement our Corporate Priorities and Council Policies.

(1) **Our Priorities** (Please double click on the check box)

Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all

Our families; children and young people will have the best possible start in life

Women and girls will be confident and aspirational, and achieve their full potential

Our communities will be resilient and empowered so that they can thrive and flourish

(2) **Council Policies** (Please detail)

8.0 Equalities Impact

8.1 Have you undertaken the required equalities impact assessment to ensure that no groups are adversely affected by the recommendations? An EQIA is not applicable in this context.

9.0 Legality

- 9.1 It has been confirmed that in adopting the recommendations contained in this report, the Council is acting within its legal powers. Yes

10.0 Appendices

- 10.1 Please list any appendices attached to this report. If there are no appendices, please state "none".

Appendix 1 – Audit Committee Forward Plan 2023/24

Appendix 2 – Indicative Self Evaluation Approach

11.0 Background Papers

- 11.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)


Yes (please list the documents below)

- The Council's Decision-Making Framework and Special Responsibility Allowances, Report to Council 25 May 2022.

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Stuart Crickmar	Strategic Director	2127

Approved by

NAME	DESIGNATION	SIGNATURE
Stuart Crickmar	Strategic Director	

Draft Audit and Scrutiny Committee Forward Plan from August 2023

Date of Meeting	Title of Report	Lead Officer/Service
Cycle One 24 August 2023	Scrutiny - People	
	People Year End Business Plan Report 2022/23	L Sanda (People)
	National Improvement Framework Annual Report	C Scott (People)
	Annual Complaints Report	L Robertson (P&P)
	Audit	
	Internal Audit Assurance Report 2022/23	I Wright (Internal Audit)
	Corporate Risk Register Update	L Robertson (P&P)
	Council Financial Performance 2022/23	L Sim
	Internal Audit Actions - Progress Update	S Crickmar
	Exceptions to Contract Standing Orders	L Sim (P&P)
	Local Government in Scotland Overview	S Crickmar
	Draft Audit and Scrutiny Forward Plan	S Crickmar (P&P)
Cycle Two 26 October 2023	Scrutiny - Partnership	
	Police Year End Report 2022/23	Local Police Commander (Police)
	Fire Year End Report 2022/23	Local Fire Commander (Fire)
	Partnership and Performance Year End Business Plan Report 2022/23	S Crickmar (P&P)
	Chief Social Work Officer Report	S Robertson (People)
	Children's Services Plan Annual Report	L Sanda (People)
	Community Justice Local Outcomes Annual Report	S McDonald (People)
	RIPSA – Annual Report	L Robertson (P&P)
	LOIP Annual Report	C Jarvie (P&P)
	Local Child Poverty Action Report	L Sanda/C Jarvie (People and P&P)
	Procurement Annual Report and Procurement Strategy Corporate	L Sim (P&P)
	Health and Safety Annual Report	L Robertson (P&P)
	Audit	
	Council Financial Performance – June 2023	L Sim (P&P)
	Annual Report – CIPFA position statement	Cllr Rennie (Chair)
	Final Audit and Scrutiny Forward Plan	S Crickmar (P&P)
	Corporate Risk Register Update	L Robertson (P&P)
	Exceptions to Contract Standing Orders (as needed)	L Sim (P&P)
Internal Audit Updates (as needed)	I Wright (Internal Audit)	
Cycle Three 14 December 2023	Scrutiny - Place	
	Place 2022/23 Year End Business Plan Progress Report	P Leonard (Place)
	Community Empowerment Act Annual Report (Participation Requests and Asset Transfer)	P Leonard (Place)
	Food Control Annual Assurance Information	E Fyvie (Place)
	Homelessness Performance Update	M Sharp (Place)
	Local Employability Performance Report	E Fyvie (Place)
	Clackmannanshire and Stirling HSCP – Clackmannanshire Locality Performance Report 2022-2023	W Forrest (HSCP)
	Audit	
	Council Financial Performance - September	L Sim (P&P)
	Exceptions to Contract Standing Orders (as needed)	L Sim (P&P)
	Internal Audit Updates (as needed)	I Wright (Internal Audit)
Annual Governance Statement – ½ Year Progress Report	L Robertson (P&P)	
Cycle Four 8 February 2024	Scrutiny – People	
	People Business Plan 2023/24 - Half Year Report	L Sanda (People)
	Clackmannanshire and Stirling HSCP Annual Performance	A Black (HSCP)

	Report 2022-2023	
	Community Learning & Development Annual Report	L Sanda (People)
	Audit	
	Annual Fraud Update	L Robertson (P&P)
	Maximising Attendance and Employee Wellbeing Annual Report	C Alliston (P&P)
	Internal Audit Updates (as needed)	I Wright (Internal Audit)
	Scrutiny – Partnership	
Cycle Five 18 April 2024	Police Half Year Report 2023/24	Local Police Commander (Police)
	Fire Half Year Report 2023/24	Local Fire Commander (Fire)
	Staff Engagement Results	C Alliston (P&P)
	Interim Workforce Plan Progress Report	C Alliston (P&P)
	Partnership and Performance 2023/24 Half Year Business Plan Report	S Crickmar (P&P)
	Annual Corporate Performance (LGBF)	C Jarvie (P&P)
	Cyber Security Assurance Report	C Jarvie (P&P)
	Audit	
	2024/25 – External Audit Plan Report	External Auditor
	2024/25 – Internal Audit Plan Report	Internal Auditor
	Annual Fraud Risk Assessment & Assurance Report	L Robertson (P&P)
	Internal Audit Updates (as needed)	I Wright (Internal Audit)
	Council Financial Performance - December	L Sim (P&P)
	Annual Governance Statement – Year End Progress Report	L Robertson (P&P)
	Internal Audit Actions - Progress Report	S Crickmar
	Scrutiny – Place	
Cycle Six 13 June 2024	Place Half Year Business Plan Report	P Leonard (Place)
	Corporate Priorities Annual Report	S Crickmar (P&P)
	Housing Charter Report	M Sharp (Place)
	Net Zero/Sustainability Performance Update	E Fyvie (Place)
	Clackmannanshire and Stirling HSCP – Clackmannanshire Locality Performance Report Half Year 2023-2024	W Forrest (HSCP)
	Audit	
	Internal Audit Updates (as needed)	I Wright (Internal Audit)
	Corporate Risk Register - Update	L Robertson (P&P)
	Council Financial Performance - Year End	L Sim (P&P)
	Internal Audit Annual Assurance Report 2023/24	Internal Audit

Appendix 2

Audit & Scrutiny Committee Self Evaluation against CIPFA Position Statement 2023

Is the committee: directly accountable to the authority's governing body independent of both the executive and the scrutiny functions empowered to have rights of access to and constructive engagement with other committees/functions/strategic groups empowered to have rights to request reports and seek assurances from relevant officers of an appropriate size to operate as a cadre of experienced, trained committee members. Large committees should be avoided.
Yes Qualified Yes No Qualified No
Areas for Improvement

Does the committee include co-opted independent members in accordance with the appropriate legislation? (Where there is no legislative direction to include co-opted independent members, CIPFA recommends that each authority audit committee should include at least two coopted independent members to provide appropriate technical expertise.
Yes Qualified Yes No Qualified No
Areas for Improvement

Core functions

The core functions of an audit committee is to provide oversight of a range of core governance and accountability arrangements, responses to the recommendations of assurance providers and helping to ensure robust arrangements are maintained.

The specific responsibilities include:

Maintenance of governance, risk and control arrangements

Does the Committee:

Support a comprehensive understanding of governance across the organisation and among all those charged with governance, fulfilling the principles of good governance.
Consider the effectiveness of the authority's risk management arrangements. It should understand the risk profile of the organisation and seek assurances that active arrangements are in place on risk-related issues, for both the body and its collaborative arrangements.
Monitor the effectiveness of the system of internal control, including arrangements for financial management, ensuring value for money, supporting standards and ethics and managing the authority's exposure to the risks of fraud and corruption.

Yes
Qualified Yes
No
Qualified No

Areas for Improvement

Financial and governance reporting

Is/does the Committee

satisfied that the authority's accountability statements, including the annual governance statement, properly reflect the risk environment, and any actions required to improve it, and demonstrate how governance supports the achievement of the authority's objectives.

Support the maintenance of effective arrangements for financial reporting and review the statutory statements of account and any reports that accompany them.

Yes
Qualified Yes
No
Qualified No

Areas for Improvement

Establishing appropriate and effective arrangements for audit and assurance

<p>Does the Committee</p> <p>Consider the arrangements in place to secure adequate assurance across the body's full range of operations and collaborations with other entities.</p> <p>In relation to the authority's internal audit functions:</p> <ul style="list-style-type: none">• oversee its independence, objectivity, performance and conformance to• professional standards• support effective arrangements for internal audit• promote the effective use of internal audit within the assurance framework. <p>Consider the opinion, reports and recommendations of external audit and inspection agencies and their implications for governance, risk management or control, and monitor management action in response to the issues raised by external audit.</p> <p>Contribute to the operation of efficient and effective external audit arrangements, supporting the independence of auditors and promoting audit quality.</p> <p>Support effective relationships between all providers of assurance, audits and inspections, and the organisation, encouraging openness to challenge, review and accountability.</p>
<p>Yes</p> <p>Qualified Yes</p> <p>No</p> <p>Qualified No</p>
<p>Areas for Improvement</p>

Audit committee membership

To provide the level of expertise and understanding required of the committee, and to have an appropriate level of influence within the authority, the members of the committee will need to be of high calibre. When selecting elected representatives to be on the committee or when co-opting independent members, aptitude should be considered alongside relevant knowledge, skills and experience.

Are the following characteristics of audit committee membership evident:

<p>A membership that is trained to fulfil their role so that members are objective, have an inquiring and independent approach, and are knowledgeable.</p> <p>A membership that promotes good governance principles, identifying ways that better governance arrangement can help achieve the organisation's objectives.</p> <p>A strong, independently minded chair, displaying a depth of knowledge, skills, and interest.</p>
<p>Yes</p> <p>Qualified Yes</p> <p>No</p> <p>Qualified No</p>
<p>Areas for Improvement</p>

<p>Does the Committee Chair</p> <p>promote apolitical open discussion</p> <p>manage meetings to cover all business and encouraging a candid approach from all participants</p> <p>maintain the focus of the committee on matters of greatest priority.</p> <p>show willingness to operate in an apolitical manner.</p> <p>exhibit unbiased attitudes – treating auditors, the executive and management fairly.</p> <p>exhibit ability to challenge the executive and senior managers when required.</p> <p>exhibit knowledge, expertise and interest in the work of the committee.</p>
<p>Yes</p> <p>Qualified Yes</p> <p>No</p> <p>Qualified No</p>
<p>Areas for Improvement</p>

Engagement and outputs

The audit committee should be established and supported to enable it to address the full range of responsibilities within its terms of reference and to generate planned outputs.

To discharge its responsibilities effectively, does the Committee:

meet regularly, at least four times a year, and have a clear policy on those items to be considered in private and those to be considered in public

have the ability to meet privately and separately with the external auditor and internal audit manager

include, as regular attendees, the chief finance officer(s), the chief executive, the head of internal audit and the appointed external auditor; other attendees may include the monitoring officer and the Strategic Director of Partnership & Performance

have the right to call on any other officers or agencies of the authority as required;
recognise the independence of the chief constable in relation to operational policing matters

support transparency, reporting regularly on its work to those charged with governance

report annually on how the committee has complied with the position statement, discharged its responsibilities, and include an assessment of its performance. The report should be available to the public.

Yes
Qualified Yes
No
Qualified No

Areas for Improvement

