



**Clackmannanshire
Council**

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Comhairle Siorrachd
Chlach Mhanann

Kilncraigs, Greenside Street, Alloa, FK10 1EB (Tel.01259-450000)

Audit and Scrutiny Committee

Thursday 23 April 2026 at 9.30 am

**The meeting will be held in
Council Chambers, Kilncraigs, Alloa**



Audit and Scrutiny Committee

The remit of the Audit and Scrutiny Committee is:

Audit & Finance

- a) Receive, review and consider reports on the Council's finance
- b) Receive, review and consider reports on value for money and best value
- c) Consideration and monitoring of the Council's Annual Governance Statement
- d) Consider internal audit reports and results of internal audit investigations
- e) Consider external audit and resultant action plans
- f) Monitor and review actions taken on internal and external audit recommendations
- g) Consider the effectiveness of the Council's risk management procedures and the control environment
- h) Receive and consider reports on countering fraud and corruption.

Scrutiny

- a) Monitor council services, including the Health and Social Care Partnership (HSCP) against agreed outcomes, standards and targets
- b) Monitor the achievement of organisation-wide agreed outcomes, standards and targets
- c) Monitor the achievement of agreed outcomes, standards and targets by the community planning partnership
- d) Monitor Police and Fire performance against Plans approved by the Council
- e) Scrutiny of Council decision-making, with the ability to call in decisions
- f) Initiate or undertake scrutiny reviews
- g) Deal with matters referred by the Council for scrutiny purposes.

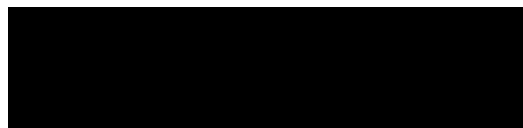
Members of the public are welcome to attend our Council and Committee meetings to see how decisions are made.

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15 April 2026

A MEETING of the AUDIT AND SCRUTINY COMMITTEE will be held in COUNCIL CHAMBERS, KILNCRAIGS, ALLOA on THURSDAY 23 APRIL 2026 at 9.30 am.



**Chris Alliston
Head of Corporate Services**

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2. Declaration of Interests Members should declare any financial or non-financial interests they have in any item on this agenda, identifying the relevant agenda item and the nature of their interest in accordance with the Councillors' Code of Conduct. A Declaration of Interest form should be completed and passed to the Committee Officer.	--
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Audit and Scrutiny Committee – Committee Members (Membership 8 - Quorum 4)

Councillors

Wards

Councillor	Janine Rennie (Chair)	3	Clackmannanshire Central	LABOUR
Councillor	Denis Coyne (Vice Chair)	5	Clackmannanshire East	CONSERVATIVE
Councillor	Phil Fairlie	1	Clackmannanshire West	SNP
Councillor	Martha Benny	2	Clackmannanshire North	CONSERVATIVE
Councillor	William Keogh	2	Clackmannanshire North	LABOUR
Councillor	Kenneth Earle	4	Clackmannanshire South	LABOUR
Councillor	Ellen Forson	4	Clackmannanshire South	SNP
Councillor	Bryan Quinn	4	Clackmannanshire South	SCOTTISH GREEN

Religious Representatives

We must appoint three religious representatives in accordance with Section 124 of the 1973 Act (inserted by Section 31 of the 1994 Act).

Religious representatives only have voting rights on matters relating to the discharge of the authority's function as education authority.

Our representatives are:

Reverend Sang Y Cha – Church of Scotland

Father Michael Carrie – Roman Catholic Church

Pastor Dee Jess – Baptist Church



**MINUTES OF MEETING of the AUDIT AND SCRUTINY COMMITTEE held in Council
Chambers, Kilncraigs, Alloa on THURSDAY 5 FEBRUARY 2026 at 9.30 AM.**

PRESENT

Councillor Janine Rennie (Chair)
Councillor Denis Coyne (Vice Chair)
Councillor Martha Benny
Councillor Kenneth Earle (via Teams)
Councillor Phil Fairlie
Councillor Jane McTaggart (S)
Councillor Bryan Quinn

IN ATTENDANCE

Chris Alliston, Strategic Director (Partnership & Performance)
Lorraine Sanda, Strategic Director (People)
Kevin Wells, Strategic Director (Place)
Colin Bruce, Chief Education Officer (People)
Lee Robertson, Senior Manager, Legal and Governance (Partnership & Performance)
Sarah Goldberg, Team Leader, Legal and Governance (Partnership & Performance) (Clerk to the Committee)
Alastair Hair, Senior Manager HR (Partnership & Performance)
Cherie Jarvie, Senior Manager, Partnership and Transformation (Partnership & Performance)
Nicola Mack, Chief Accountant (Partnership & Performance) (Via Teams)
Phil Mason, External Auditor, Deloitte (Via Teams)
Isabel Wright, Internal Audit Manager (Via Teams)
Elizabeth Hutcheon, Management Accountancy Team Leader (Partnership & Performance)
Derek Barr, Procurement Manager (Partnership & Performance)
Pauline Elloitt, Interim Chief Planner and Team Leader for Planning and Building Standards (Place) (Via Teams and in Council Chambers)
Veronica Cully, Senior Manager, Inclusion and Partnership (People)
Adrienne Aitken, Senior Manager (People)
Robbie Stewart, Senior Manager, Sport and Leisure (People)
Margaret Lewis, Senior Manager, Care and Protection (People) (Via Teams)
Scott McDonald, Senior Manager, Justice Service (People)
Johan Roddie, Senior Manager, Permanence (People)
Gillian Scott, Senior Manager, Early Intervention (People)
Michael Boyle, Improving Outcomes Business Manager (People)
Lesley Taylor, Principal Psychologist (People)
Dawn Brisbane, Team Leader, Environmental Health (Place) (Via Teams and in Council Chambers)
Julie McKenna, Quality Improvement Officer (People) (Via Teams)
Madeleine Muirhead, Strategic Lead, Community, collaboration and Redesign (People)
Kaylee Robshaw-Jones, Fraud Officer (Partnership & Performance)
Aiden Fleming, Equality, Diversity and Human Rights Officer (Partnership & Performance)
Wendy Forrest, Head of Strategic Planning and Health Improvement (HSCP)
Judi Richardson, Performance and Information Adviser (Partnership & Performance) (Via Teams)
Wendy Robertson, Senior Manager (Transformation & Capital) (Via Teams)
Lindsay Sim, Chief Finance Officer (Partnership & Performance)
Melanie Moore, Committee Services, Legal and Governance (Partnership & Performance) (Minute)
Gillian White, Committee Services, Legal and Governance (Partnership & Performance)

AS(26)01 APOLOGIES

Apologies were received from Councillor Forson and Councillor Keogh. Councillor Jane McTaggart is in attendance today as substitute for Councillor Forson.

AS(26)02 DECLARATIONS OF INTEREST

None.

**AS(26)03 MINUTE OF AUDIT AND SCRUTINY COMMITTEE HELD ON
11 DECEMBER 2025**

The minutes of the meeting of the Audit and Scrutiny Committee held on Thursday 11 December 2025 were submitted for approval.

Decision

The minutes of the meeting of the Audit and Scrutiny Committee held on Thursday 11 December 2025 were agreed as a correct record by the Committee and signed off by the Chair.

AS(26)04 INTERNAL AUDIT PROGRESS REPORT

The report, submitted by the Internal Audit Manager, provided the Committee an update on the progress with completion of the 2025/26 Internal Audit Plan. The report also set out the work required to demonstrate compliance with the Global Internal Audit Standards.

Motion

That the Committee agrees the recommendation as set out in the report.

Moved by Councillor Janine Rennie Seconded by Councillor Martha Benny.

Decision

The Committee agreed to note:

- Progress with completion of the 2025/26 Internal Audit Plan;
- The action taken on duplicate payments; and
- The update relating to the work on compliance with the Global Internal Audit Standards.

AS(26)05 EXTERNAL AUDIT RECOMMENDATIONS: PROGRESS REPORT

The report, submitted by the Strategic and Performance Adviser, provided an update on progress of ongoing improvement actions against recommendations made by external auditors from their review of Council's Financial Statements up to and including 2022/23 and from a Best Value themed audit 2022/23.

Motion

That the Committee agrees the recommendations as set out in the report.

Moved by Councillor Janine Rennie. Seconded by Councillor Jane McTaggart.

Decision

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

AS(26)06 COUNCIL FINANCIAL PERFORMANCE 2025/26 AS AT SEPTEMBER 2025

The report, submitted by the Chief Finance Officer, provided Committee an update on the financial performance for the Council, as at 30 September 2025, in respect of the General Fund (GF) revenue spend and the achievement of savings for the financial year 2025/26, and the Clackmannanshire element of the Stirling and Clackmannanshire Health and Social Care Partnership (H&SCP) revenue spend.

Motion

That the Committee agrees the recommendations as set out in the report.

Moved by Councillor Janine Rennie. Seconded by Councillor Martha Benny.

Decision

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

1. General Fund revenue forecast underspend of £(2.640)m for the year to 31 March 2026;
2. The Clackmannanshire element of the Health and Social Care Partnership (H&SCP) forecast overspend of £6.456m, for the year to 31 March 2026;
3. The balances of earmarked reserves used to date and remaining balances at 30 September 2025; and
4. Forecast delivery of £3.294m of the £3.814m approved savings programme, representing a forecasted achievement of 86.4%, as at September 2025.

AS(26)07 TREASURY MANAGEMENT QUARTERLY UPDATE TO 30 SEPTEMBER 2025

This report, submitted by the Chief Finance Officer, presented an update of Treasury Management activity for the first two quarters of the 2025/26 financial year – 1st April to 30th September 2025.

Motion

That the Committee agrees the recommendation as set out in the report.

Moved by Councillor Janine Rennie. Seconded by Councillor Bryan Quinn.

Decision

Having noted, challenged and comment on the Committee agreed to note the review of the Council's Treasury Management activities report.

AS(26)08 CORPORATE RISK REGISTER

This report, submitted by the Senior Manager, Partnership and Transformation, provided Committee with the 2025/26 Quarter 3 update on Clackmannanshire council's Corporate Risk Register (Appendix A).

Motion

That the Committee agrees the recommendation as set out in the report.

Moved by Councillor Janine Rennie. Seconded by Councillor Martha Benny.

Decision

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

AS(26)09 INTERIM REPORT – PEOPLE COMMUNITY WELLBEING PLAN (APRIL 2025 – DECEMBER 2025)

This report, submitted by the Director, People, provided an interim update on progress against the People Community Wellbeing Plan 2025-26 (One Fund Plan, One Report). It sets out progress from April to December 2025 and demonstrates how the outcomes and actions delivered by the Council, The Clackmannanshire Alliance (the Community Planning Partnership), and wider partners contribute to the Wellbeing Local Outcomes Improvement Plan (WLOIP) 2024-2034.

The WLOIP is the overarching strategic plan that binds together all Community Planning Partnership shared priorities and activity within Clackmannanshire. Its vision, Working together to reduce inequality and improve the wellbeing of all people in Clackmannanshire, provides the strategic direction for The Alliance and its supporting partnerships and partners.

The full report, as set out in Appendix 1, evidences how the Community Wellbeing Plan supports delivery of the WLOIP priorities, aligned with national commitments on child poverty, whole family support, economic growth, and sustainable public services. Key highlights and summary of impact are noted at section 4 of the report.

Motion

That the Committee agrees the recommendations as set out in the report.

Moved by Councillor Janine Rennie. Seconded by Councillor Phil Fairlie.

Decision

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

The Committee also agreed to note:

2. The explicit alignment between the Community Wellbeing Plan and the WLOIP Strategic Outcome and Priority Themes for a Wellbeing Economy (Appendix 2);
3. The explicit alignment to the Be the Future Transformation Plan (Appendix 2); and
4. The explicit alignment to Best Value Duties (Appendix 2).

**AS(26)10 HSCP – CLACKMANNANSHIRE LOCALITY PERFORMANCE REPORT
2025/26 Q3 (1 OCTOBER TO 31 DECEMBER 2025)**

This report, submitted by the Head of Strategic Planning and Health Improvement, highlighted the work and performance of the Clackmannanshire and Stirling Health and Social Care Partnership in relation to performance for the locality of Clackmannanshire.

Motion

That the Committee agrees the recommendations as set out in the report.

Moved by Councillor Janine Rennie. Seconded by Councillor Martha Benny.

Decision

The Committee agreed to note:

1. This paper and the continuing work being undertaken across Clackmannanshire; and
2. The performance of Clackmannanshire Locality within the Clackmannanshire and Stirling HSCP.

AS(26)11 REVISION OF CONTRACT STANDING ORDERS

This report, submitted by the Strategic Director, Partnership and Performance, provided Committee with a clear and concise summary of the proposed substantive changes made to the council's Contract Standing Orders, comparing the previous version effective from June 2015 (revised October 2021) with the relevant version effective from 19 March 2026.

Motion

That the Committee agrees the recommendations as set out in the report.

Moved by Councillor Janine Rennie. Seconded by Councillor Bryan Quinn.

Decision

1. Having challenged and commented the Committee the Committee agreed to note the report.
2. The Committee agreed to submit the revised Standing Orders, as set out in Appendix 1, to the next available Council meeting for approval, and to recommend their adoption and implementation with effect from 19 March 2026 considerations.

Action

Strategic Director, Partnership and Performance

**AS(26)12 ENVIRONMENTAL HEALTH OFFICIAL FOOD CONTROL PROGRESS
REPORT**

This report, submitted by the Strategic Director, Place presented an overview of the progress of the Council's Official Food Control Service Plan. April 2025 to March 2026 (appendix 1).

Motion

That the Committee agrees the recommendation as set out in the report.

Moved by Councillor Janine Rennie. Seconded by Councillor Marth Benny.

Decision

Having challenged and commented the Committee agreed to note the performance of the Council's food law regulation service.

Ends 11:29 hrs

Report to: Audit and Scrutiny Committee

Date of Meeting: Thursday 23rd April 2026

Subject: Police Performance Report for Clackmannanshire April 2025 to September 2025

Report by: Local Area Commander CI Gary Smith

1.0 Purpose

- 1.1. The purpose of this report is to provide the committee with information on the performance of Police Scotland in the Clackmannanshire local authority area for the period 1st April 2025 to 30th September 2025.
- 1.2. The report is aligned with the headings of the priorities [Clackmannanshire - Police Scotland](#) (i.e. **Responsive to the concerns of our communities, Enhancing our collective resilience to emerging threats, Protecting people most at risk from harm and Promoting confidence through our actions Road Safety and Road Crime**).
- 1.3. The Clackmannanshire Police Performance Report (Appendix 1) contains the current information on performance against selected performance indicators. This report provides complementary information to that in the table to present a summary of performance of policing in Clackmannanshire Council area and also identifies emerging trends, threats and issues.
- 1.4. Data for this report is sourced from Police Databases that are subject to changes as enquiries progress. They can be best regarded as Point in Time figures. 5-year average figures are not available for all measures. The information in the table should be regarded as provisional.

2.0 Recommendations

- 2.1. It is recommended that committee notes, comments on and will scrutinise the report as appropriate.

3.0 Considerations

- 3.1. Attention of members is drawn to the Management Information now published via Police Scotland Website which can be found at the following location - <https://www.scotland.police.uk/about-us/what-we-do/how-we-are-performing/>
- 3.2. Some of the risks and threats which continue to present in Clackmannanshire are:

- Domestic Abuse
- Crimes of Violence
- Possession and Supply of Controlled Drugs
- Anti-Social Behaviour
- Crimes of Dishonesty

3.3. By their nature, these remain longer-term threats and Forth Valley Division continues to focus on intervention and enforcement to address them.

3.4. There were no significant new operational issues emerging during the previous reporting period.

3.5. There were no significant new operational issues emerging during the current reporting period.

4.0 Sustainability Implications

4.1. None.

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

6.0 Exempt Reports

6.1. Is this report exempt? Yes (please detail the reasons for exemption below) No

7.0 Declarations

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

(1) Our Priorities

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**

Complies with relevant Council Policies

8.0 Impact Assessments

8.1 Have you attached the combined equalities impact assessment to ensure compliance with the public sector equality duty and fairer Scotland duty? (All EFSIAs also require to be published on the Council's website)

Yes

8.2 If an impact assessment has not been undertaken you should explain why:

There are no direct impacts resulting from the contents of this report.

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 One – Police Performance Scrutiny Report April 2025 to September 2025

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) No

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
CI Garry Smith	Local Area Commander, FV	101
PC Ally Goldie & PI Andy Angus		

Approved by

NAME	DESIGNATION
Roddy Irvine	Chief Superintendent Forth Valley Division

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APRIL 2025 - SEPTEMBER 2025

RODDY IRVINE

CHIEF SUPERINTENDENT

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BACKGROUND TO THIS REPORT

From April 2013, the Police and Fire Reform (Scotland) Act 2012 has required Police Scotland to produce and publish a Local Policing Plan (LPP) for each local authority area. The LPP clearly sets out the policing priorities for Clackmannanshire.

Performance in relation to the identified policing priorities is monitored on an ongoing basis. Six monthly reports are produced to allow scrutiny by Clackmannanshire Council Audit and Scrutiny Committee. The quantitative information in this report covers the period from 1st April 2025 to 30th September 2025. The supporting qualitative information in this report highlights some of the notable activities undertaken by local and national officers in support our local policing priorities during the period 1st April 2025 to 30th September 2025, as well as any notable developments at a national level that have an impact on the delivery of local policing services.

In order to support effective scrutiny and determine whether our preventative approach is having a lasting positive impact, members of the Public Safety Committee will consider information linked to the priorities outlined within this plan which include:

- Responsive to the concerns of our communities
- Protecting people most at risk from harm
- Promoting confidence through our actions
- Enhancing our collective resilience to emerging threats
- Road Safety and Road Crime

This report refers to crime groupings which align with the categories referenced in official crime statistics. References to total crime figures refer to an amalgamation of the 8 crime groupings:

- Group 1 – Non-sexual crimes of violence
- Group 2 – Sexual crimes
- Group 3 – Crimes of dishonesty
- Group 4 – Damage and reckless behaviour
- Group 5 – Crimes against society
- Group 6 – Antisocial offences
- Group 7 – Miscellaneous offences
- Group 8 – Road traffic offences

The performance data referenced within this is sourced from Police Scotland internal systems and is correct as on the dates received. All statistical data presented should be treated as management information.

Official statistics for recorded crime are published by the Scottish Government and official statistics on road casualties are published by Transport Scotland.

RESPONSIVE TO THE CONCERNS OF OUR COMMUNITIES

Crimes of Violence, Disorder and Antisocial Behaviour

During the reporting period Apr 25-Sept 25, there was a 15% increase in violent crimes (non-sexual) and disorder complaints across Clackmannanshire.

The report details one attempted murder incident where the victim was viciously attacked by a family member. The Suspect was arrested quickly.

15 serious assaults were reported, one more than the previous year with our detection rate sitting at 80%.

Reported non-injury assaults (common) have risen slightly from the previous year, with a 17% increase

12 Robberies & assaults with intent to Rob were reported during this period, 4 less than last year. Our detection rate is 50%. Within the report I have summarised several incidents, providing some addition context around the violence, threats commonly reported.

Disorder complaints have reduced as have reports of vandalism. While this is positive, I fully appreciate that anti-social behaviour may not have reduced, only that incidents aren't being reported to Police. I would encourage our communities to report behaviours allow for action / prevention.

Officers continue to be subjected to assaults and abuse. 28 Police assaults were reported during the period. With the recent introduction of BWV, As Commander provides, we anticipate and are hopefully police assaults will reduce in coming months. BWV has been used to record violent incidents and has on occasion changed the behaviour of the suspects.

In May 2025, a 31-year-old female was viciously attacked by a 20-year-old male relative in an address in Alva. The victim was stabbed repeatedly on the neck and body. Officers attended immediately and provided lifesaving first aid to the victim, who was later treated in hospital. Local officers assisted by CID colleagues conducted enquiries, secured all evidence and traced the accused. The accused was arrested and charged with attempted murder. He was remanded in custody and the trial date remains pending.

In April 2025, a 49-year-old male was seriously assaulted by a 47-year-old male, known to him, in the street in Tillicoultry. The victim received a single stab injury to his back. Officers were in the vicinity and attended immediately and provided first aid to the victim, who was later treated in hospital. Local Officers assisted by CID colleagues conducted enquiries, recovered the weapon and arrested the accused quickly after the assault. The accused was arrested and charged with serious assault. He was remanded in custody. A trial date remains pending.

In June 2025, 43-year-old female, was seriously assaulted by her partner a 53-year-old male, in an address in Alloa. The survivor was stabbed repeatedly on the body. Officers attended immediately and provided first aid to the victim, who was later treated in hospital. The accused

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was present at the scene and was arrested and later charged with serious assault. He was released on bail and the trial remains pending. Additional safeguarding was put in place to protect the survivor, with signposting to support agencies, partner discussions for additional support and regular visits to ensure bail compliance.

In April 2025, following a disturbance within a house in Alloa, a 22-year-old male was victim to a serious assault by a 19-year-old and an 18-year-old male. The victim was struck with glass bottles, kicked, punched and had a section of his ear bitten off. Local officers attended immediately following the report, rendering first aid to the victim, before being transferred to hospital for treatment. Both the offenders and the victim were known associates of each other. Officers thereafter conducted enquiry, securing evidence and apprehending the two male accused later that night. Both accused were arrested and charged with serious assault. Both were remanded in custody. A trial date remains pending.

In May 2025, a 36-year-old male, was discovered within the street in Tillicoultry, by the local Community Police officer, who was on routine patrol. The male was found with serious injuries to his head. The officer rendered first aid and summoned an ambulance to treat the male. It was discovered that the male had been attacked by a 29-year-old male, shortly before, by being struck on the head with a machete style blade, causing serious but not life-threatening injuries. Additional officers attended immediately and the offender was quickly traced nearby. Both the offender and the victim were known associates of each other. The accused was arrested and charged with serious assault. He was remanded in custody, and a trial date remains pending.

In May 2025, a 50-year-old male was seriously assaulted outside a licensed premises in Alloa, by a group of 4 adult males, who were not known to him, whereby the group punched the victim to his head, causing serious injury. Local officers were nearby and attended immediately, tracing the victim and rendering first aid until an ambulance arrived. The officers conducted further enquiries in the following days, securing CCTV evidence, which resulted in the identification of one of the offenders, a 24-year-old male, who was arrested and charged with serious assault. There appeared to be no motive to this attack. The offender was reported to the court for the offence and the case remains pending.

In June 2025, following a disturbance within an address in Tullibody, a 33-year-old male, was repeatedly stabbed on the face and body, by a 25-year-old male. Both the offender and the victim were known associates of each other. Police were contacted and attended immediately. The victim was treated by ambulance personnel at the scene before being transferred to the local infirmary. Local officers and CID continued enquiry and the offender was traced later, where he was arrested and charged with serious assault. The trial remains pending.

In July 2025, following a drunken disturbance within an address in Sauchie, involving numerous persons, a 63-year-old male, was seriously assaulted, by being struck on the arm with a machete style bladed weapon, by a 34-year-old male. Both the offender and the victim were known associates of each other. Police were notified and attended immediately, quelling the disturbance, and rendering first aid to the victim. The offender was traced immediately, where he was arrested and charged with serious assault. He was remanded in custody. A trial date remains pending.

Intelligence Led Drug Search Warrants

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During the reporting period, local officers, supported by the Divisional Proactive Unit and specialist Force resource, executed eighteen Misuse of Drugs search warrants. These warrants resulted in total recoveries of £26,851.00 in cash, £5,800.00 in Cocaine, £195,970.00 in Cannabis, £400 in Amphetamine and £500 in Heroin.

In June 2025, a search warrant was executed at an address in Alloa. A supply quantity of Cocaine and Ketamine were recovered, along with cash (£11,890.00). Mobile telephone examinations provided evidence that the 22-year-old male resident was selling controlled drugs. The Accused was arrested, charged, and reported for same.

In July 2025, a search warrant was executed at an address in Coalsnaughton. A substantial cultivation of cannabis was discovered and seized, totalling 31 plants, along with a supply quantity of herbal cannabis. The total amount of drugs seized being £10,500.00. A 42-year-old male was arrested and charged with producing a controlled drug. The case remains pending at Court.

In September 2025, a search warrant was executed at an address in Alloa. Resulting in £3000 in cash along with a supply quantity of heroin being seized. A 47-year-old female was arrested and charged with being concerned in the supply of controlled drugs. The case remains pending further lab analysis.

In September 2025, a search warrant was executed at an abandoned property in Clackmannan. This resulted in a large-scale cultivation of cannabis being recovered. Two males both aged 51 were traced, arrested and charged with producing a controlled drug, both were remanded in custody pending the trial date. A total of 250 mature cannabis plants with a value of £175,000.00 were recovered along with £755 in cash.

The cannabis cultivation sites were discovered through ward patrols and listening to concerns from residents.

Cannabis cultivation sites pose a risk to the community and investigating officers as electricity meters are commonly illegally bypassed, resulting in a significant fire risk.

Cannabis cultivations are a national threat with sites being discovered throughout Scotland. Preventative activities continue across the Force and in Forth Valley with landlords, sub-letters, and Housing partners, to prevent offenders establishing sites. Officers work collaboratively with Housing Officers to ensure stringent checks and visits are conducted of rented industrial premises known to be sought after and exploited by Organised Criminals.

Proactive Drug Disruption

During the reporting period, Officers acting on intelligence and listening to the concerns of the public, detected seven drug supply offences, disrupting dealers and reducing drug supply in Clackmannanshire.

In June 2025, night shift officers, observed a vehicle driving at speed in Tullibody, on beginning to follow the vehicle, it stopped and the occupants (33-year-old male and a 22-year-old male) attempted to flee, but were quickly apprehended. Due to the circumstance, they were subjected to a search, and a quantity of Cocaine was recovered from both, totalling 19g. Both males were linked to serious and organised crime in the local area. Both males were arrested and charged

with being concerned in the supply of controlled drugs. Out of hours warrants were secured and both addresses were searched, resulting in further recoveries indicating their involvement in the onward supply of drugs.

In July 2025, back shift officers responded to concerns from the local community regarding drug misuse in an area of Tillicoultry. The attending officers observed a vehicle leaving the area emanating a strong smell of cannabis. The vehicle was stopped and a 22-year-old male and a 26-year-old female were detained and searched. This resulted in a recovery of cannabis, packaged for individual sale, indicating the offenders were concerned in the supply of controlled drugs. An out of hours warrant was granted and the address was searched, with further evidence recovered indicating their involvement in drug dealing. Both accused were arrested and charged with being concerned in the supply of controlled drugs.

In April 2025, local officers on foot patrol in the Sauchie are, observed a vehicle being driven by a male the officers identified as being linked to the sale and supply of controlled drugs. The officers stopped the vehicle and found a 35-year-old male and a 29-year-old male within. Due to the circumstances, both were detained and searched. This resulted in the recovery of £1,800 worth of Cocaine, along with £806 in cash. Both males were arrested for being concerned in the supply of controlled drugs. Whilst in custody, the officers craved search warrants for their home addresses, which were executed and a air rifle recovered from within. Several mobile telephones were recovered, which are subject to further examination, resulting in the court case remaining pending.

Acquisitive Crime

In May 2025, an elderly lone resident from Sauchie, received a phone call purporting to be from his bank fraud team. The unknown offender persuaded him to transfer £750 from his account, which he did, resulting in a financial loss. This was reported to Police and local officers visited the victim. Liaison with the bank has enabled these funds to be refunded to the victim, and he has been given support and advice from local Police and partners, to ensure he and his money are safe.

Crimes of Robbery

In April 2025, a 21-year-old male, a 23-year-old female, were both subject to a robbery within their own home, in Clackmannan, when their children were present. After investigation it was established the motive for this robbery was due to a debt owned by the victims. The incident involved three accused, a 19-year-old male, a 22-year-old male and a 18-year-old male, all known associates of the victim, who attended at the address, gained access and assaulted the victims and stole a television from within. Police attended when notified however the offenders had fled prior to Police arrival. Further work was undertaken, identifying all three accused, all were traced quickly, arrested and charged with Robbery. All three offenders were linked to previously reported assaults and all three were remanded in custody pending their trial.

In May 2025, a 47-year-old male, was approached whilst walking his dog in Coalsnaughton, by two unknown males. The victim was immediately struck from behind causing him to fall to the ground, where the two offenders repeatedly kicked him to his head and body. Whilst incapacitated, the offenders searched the victims' pockets, remove his wallet and contents, before

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escaping. The victim made his way home before contacting Police the following day. The victim sought medical attention where he was diagnosed with a fractured jaw. The local community Policing officer conducted further enquiry, linking this crime to two violent offenders who had escaped a detention facility in Cumbria before travelling to Clackmannanshire, committing numerous offences, both were interviewed and reported for this offence whilst in custody.

In May 2025, a 28-year-old male was approached by a 26-year-old male (known recidivist offender), who is a known associate of the victim, whilst withdrawing cash from an ATM in Alloa. Whilst withdrawing money, the offender threatened the victim with violence and instructed him to withdraw cash from his ATM account, thereafter, stealing same and his bank card. Police were later contacted and local officers and CID conducted all relevant enquiries, identifying and tracing the accused, where he was arrested and charged. He was remanded in custody and has since received a lengthy prison sentence for this offence and a serious of other serious violent offending outwith this reporting period.

In July 2025, a 46-year-old male, was delivering food in his vehicle in the Clackmannan area. Whilst conducting a delivery, a 24-year-old male, unknown to the victim, approached the victim threatening to stab him, demanding his vehicle keys, before assaulting him, taking his keys and driving off in the victim's vehicle. The incident was immediately reported to Police, all available local and specialist resources attended and contained the area, tracing the accused nearby where he was arrested. The stolen vehicle was also traced and recovered. The accused was interviewed and charged with robbery, resulting in a custodial sentence. The victim received further medical assistance for an injury to his hand.

In August 2025, local CID officers were conducting enquiry into a reported robbery, where a 42-year-old male, had alleged that he had been robbed on the early hours of the morning, in Sauchie, whereby a male had approached him, held a knife to his throat and robbed him of his phone and wallet. As a result, a detailed and thorough investigation was instigated. During this investigation, CID officers re-visited the victim, due to identifying numerous inconsistencies and differing CCTV accounts. Whilst in the victim's home, the officers observed the alleged stolen property still in the possession of the victim. The victim He was interviewed and admitted to making up the allegation to obtain a crisis loan. He was subsequently charged with wasting Police time, and the Robbery report closed as no crime.

Theft by Housebreaking

In May 2025, local officers in Alloa, dealt with two housebreaking incidents at licensed premises in Sauchie and Alloa. The offender had smashed windows of the licensed premises, entered and consumed alcohol whilst within. During the investigation, it was quickly established that the same 25-year-old male accused was responsible for both. Evidence from CCTV was obtained and the accused was quickly traced, arrested and charged with two incidents of commercial housebreaking, along with other outstanding offences. The accused is now servicing a lengthy prison sentence for all his offending.

Anti-Social Behaviour

Our Community Policing Teams (CPT) respond to calls regarding ASB whilst working in partnership with our Local Authority Liaison Officer (LALO) and partners to address these issues,

to find sustainable resolution for all involved. Every week a policing plan is drawn up for the area command with key nominals, hot spots for disorder and locations of concern along with a focus on our weekend nighttime economy and officers are tasked to provide additional attention. To further influence ASB (and other crime) our school-based officers (SBO) and community officers liaise with and provide inputs to school year groups and youth groups highlighting the impact of antisocial behaviour, the dangers of drug and alcohol misuse and general youth disorder. These inputs are well received. Anti-Social Behaviour Intervention

The local community Policing team conducted two operations to tackle a rise in reported open space, youth related disorder. The areas identified were Tillicoultry, particularly Murray's Square, following a rise in youths acting disorderly, primarily throwing objects at passing busses. The second area was Clackmannan, in general in relation to a rise in reported youths damaging properties by setting fires and stone throwing. These saw the community officers deployed specifically in the areas, both in uniform and cover patrols, to identify the youths responsible and take action to prevent recurrence. These patrols proved successful in reducing the frequency of reports, attention and patrols continue.

Trading Standards Joint Operation



In August 2025, Local Community Policing Officers, joined staff from Trading Standards, where they executed a warrant at a local shop in Alloa town centre, selling Vapes and similar products. This operation resulted in illicit tobacco and illegal single use vapes, with a value of £11,000.00 were seized. The case is being referred to HMRC as part of the National operation CECE initiative. The proprietors were issued fixed penalty notices for various non-compliance offences.

PROTECTING PEOPLE MOST AT RISK FROM HARM

Domestic Abuse Incidents

During the reporting period there has been a small increase in the number of Domestic Abuse incidents reported to police. However, 371 reported incidents are positive and demonstrates increased confidence in police and our partners. The reduction in crimes is consistent with the reduction in incidents. As an organisation we continue to improve and attempt to break down

barriers, such as lack of trust, poor experiences of policing personally of third hand and insensitive responses.

Domestic Abuse incident can often be challenging to investigate, often with limited evidence available. Our detection rate is currently sitting at 62.2 %. Investigations are progressed, where there is a high risk, crimes are allocated to the next shift to continue enquiries to locate a suspect or complete d2d etc.

During the reporting period PS refreshed Domestic Abuse training to including Continuous Professional Develop modules, for example:

- Effects of Trauma
- Diverse experience of DA
- Multi Agency tools
- DA and children
- Use of technology and Social Media in DA

This knowledge along with the introduction of new technologies such as DESC and cyber training is improving our investigative response to Domestic Abuse incidents. Survivors can now share digital evidence easily without having their phones taken, adding to stress and the trauma of the abuse.

We support survivors of domestic abuse post incident. Our DALO will contact survivors discussing support and signposting partner agencies and third sector organisations who can help. We also refer cases to Strive for early interventions and addition safeguarding. Doorbell cameras and mobile phones are some of the devices provided to protect and reassurance survivors.

MATAC and MARAC provide a multi-agency response to tackle Domestic Abusers and support and safeguard Survivors. Within Police Scotland we have a dedicated resource by locally in the DAIU and regionally in the DATF, which support Divisions with high-risk investigations targeting Abusers. Working with local officers & our partners, the team visit previous partners providing the opportunity for unreported crime to be reported. Critically signposting to available trauma recovery service and support.

Officers regularly follow up and conduct Bail compliance. Reporting 10 x breaches in the reporting period. Our initial domestic bail compliance remains excellent (92.7%).

Public Protection Related Demand

Between 1st April 2025 and 30th September 2025, the Forth Valley Concern Hub processed 1,137 concern reports relating to incidents in the Clackmannanshire local authority. These reports cover a range of circumstances including domestic abuse, adult concerns, child protection, hate concerns and youth offending. Reports are commonly shared with our statutory partners in Social Work, Education, Health, SCRA as well as support services such as Women's Aid, Transform and Barnardo's. During this period, we assessed information in respect of these 1,137 unique incidents, and shared information with partners in relation to 769 of these incidents to facilitate discussion and support the identification of the most appropriate response.

An Initial Referral Discussion (IRD) is held between statutory partners in response to child or adult protection referrals to agree a plan for the investigation. These meetings ensure relevant information is shared and risk assessed to determine what course of action should be taken either

by a single agency, through a joint investigation or whether a referral to a case conference is required. During the period for review 108 IRDs (39 adults, 69 child) took place in relation to vulnerable adults and children.

A child protection case conference is held when partners are concerned that a child or young person is experiencing or at risk of experiencing significant harm and a plan around the care and wellbeing of the child requires to be developed. As an outcome of such meetings, children can be added to or removed from the child protection register. 40 such conferences were held in respect of children in Clacks during this reporting period.

Adult Support and Protection (ASP) is the overall term that Social Work use in relation to the duties, responsibilities and actions undertaken to ensure that adults who may be more at risk of harm are kept safe. Different types of multi-agency meeting types exist for ASP, including but not limited to case conferences, core groups, professionals' meetings, escalating concern reviews. Discussions consider risks that the vulnerable adult is exposed to and how best they can be protected or enabled to make informed decisions concerning these risks. 61 meetings of this kind were requested for adults in Clacks during the reporting period.

Early and Effective Intervention

Early and Effective Intervention (EEI) is available to deal with offences of a non-serious nature which are committed by young people under the age of 18 who have reached the age of criminal responsibility (12 years). This route offers a means to divert young people from the standard justice route which would normally involve a referral to the Scottish Children's Reporter Administration (SCRA). The EEI process is a multi-agency approach which incorporates the values and principles of Getting it Right for Every Child (GIRFEC).

During this period there were approximately incidents reported to police which resulted in 77 youths accused being charged. Of these, 4 young people were discussed at multi-agency meetings by partners within the forum. There were a further 3 instances of persons being referred to other agencies through the EEI process, where there were existing statutory or 3rd sector support in place for the child or young person. 42 were given a warning (FJW / RJW / RPW *). The remainder of the YO (28) were reported to SCRA or PF either directly by the reporting officers prior to EEI Assessment being carried out or after having been assessed as not fitting the remit for EEI.

*FJW – A Formal Juvenile Warning can be issued to persons under the age of 16.

*RJW – Restorative Justice Warnings are delivered by specially trained police officers and can be issued to persons under the age of 16.

*RPW – Recorded Police Warnings can be issued to 16- and 17-year old's who are not subject to a Compulsory Supervision Order

Disclosure Scheme for Domestic Abuse Scotland

The Disclosure Scheme for Domestic Abuse Scotland (DSDAS) gives people the right to ask about the background of their partner and also allows concerned relatives and friend to ask if their loved one's partner has been abusive in the past. This scheme also gives Police Scotland the power to tell people they may be at risk of domestic abuse by their partner, even if this information has not been asked for. For Clackmannanshire, we received 41 applications during this period

and made 18 disclosures during this time to protect vulnerable survivors from Domestic Abuse within our communities. There are no applications ongoing for this time period.

There are several reasons why an application does not, or cannot, progress to disclosure. Some examples of this are: the application is a duplicate of a previously progressed application; in respect of the application there is no relevant information to disclose; and where there is no longer a relationship between the persons referenced on the application. All applications are subject to a stringent risk and safeguarding assessment, and this is equally applicable to both those which progress to disclosure stage and those which do not.

PROMOTING CONFIDENCE THROUGH OUR ACTIONS

Neighbourhood Alert / Rural Watch Alert

Local officers have worked in partnership to continue to extend the reach of the Neighbourhood Alert system, through public events and media distribution. This along with dedicated publications from our staff, has helped raise the awareness of crime in the area and led to the public being more security conscious, to ensure their properties are secured and safe. This is all geared to theft reduction and preventative advice to ensure property is kept safe and not a target for thieves



Events

Between April 2025 and September 2025, policing was provided at fourteen events in Clackmannanshire. This included football matches, annual Gala Day and summer events, including community fun days. Police assisted with the traffic management for processions and patrolled, to keep the communities safe, while attending large open-air events.

Assisting Vulnerable Service Users



In April 2025, the Community Police Officers for Alloa, PC Roebuck and PC Law, joined staff and service users from Alloa Day Centre, where they provided advice to keep themselves and others safe, in relation to scams / frauds. This input was received very well by all that attended, we will continue these across Clackmannanshire.

School Based Police Officers



In April, the Clackmannanshire School Based Police Officers, PC Arundel and PC Reid, held the drop-in sessions at Alva, Alloa and Lornshill Academies. These sessions were very well attended by pupils and parents of students currently at the Academies, along with Primary 7 pupils and parents, transitioning to the Academies for 1st year. The officers provided invaluable advice and assistance to deal with the concerns highlighted, along with reassurance regarding their role and what can be dealt with within the school.

We will continue these inputs in the coming years and as a result, neighbouring council areas are adopting similar projects at their High Schools.

Our School Based Police Officers have also conducted inputs within all our Primary Schools during this reporting period. The officers have administered 28 additional inputs, meaning when pupils come up to S1, they will have all received a minimum of 5 inputs in relation to safety on social media, sextortion, sexual social media offences, knife crime, hate crime and the impact on disorder and violent crime.

ENHANCING OUR COLLECTIVE RESILIENCE TO EMERGING THREATS

Police Scotland Youth Volunteers (PSYV)

Alloa Police Scotland Youth Volunteers are an established group within the Clackmannanshire area and currently have 21 active young volunteers and 13 Adult volunteers.

PSYV have taken part and supported a variety of events throughout Forth Valley during the reporting period:



During the summer, our local PSYV deployed to a community event in Wimpy Park, Alloa, assisting with the safe running of the event, including administering first aid, and assisting lost children.

Our PSYV has moved under the management of our local Community Policing Team, which will boost our local community resilience to provide better resources to local initiatives and events, along with essential community volunteering to keep Clackmannanshire safe.

FORTH VALLEY SAFER COMMUNITIES

Fraudulent Schemes

Fraud and Cybercrime continue to be a prevalent and changing crime within the Forth Valley area and in April 2025, Constable Neil Forsyth, our Forth Valley Crime Prevention Officer, delivered a presentation to the Older Persons Network in Alloa. This input was delivered in person as it is recognised that those who are likely to fall victim to these types of scams may not utilise social media channels ensuring the fraud prevention message is delivered to all members of our communities. During this period, PC Forsyth also carried out some home visits to those who had fell victim to Fraud, offering both practical and home security advice to member of the public.

Counter Terrorism Liaison Officer

The Forth Valley Counter Terrorism Liaison Officer (CTLO) continues to drive the UK government's counter terrorism strategy (CONTEST). The strategy aims to reduce the risks from terrorism, so that people can go about their lives freely and with confidence. CONTEST has four strands: Prevent, Pursue, Protect, and Prepare. We continue to provide support and guidance to our statutory partners, further education establishments and elected members. This can take the form of awareness training sessions or signposting to online E-Learning and guidance.

More information can be found at Counter-terrorism strategy (CONTEST) 2023 - GOV.UK

County Lines

In May 2025, Constable Douglas Murphy, our Forth Valley Harm Reduction Officer delivered a County Lines/Prevent input with staff members within Woodside Care Home, Clackmannan. This input supports professionals and carers in spotting signs of vulnerability / criminal exploitation, whilst equipping them with means to have a conversation about such topics.

ROAD SAFETY AND ROAD CRIME

Road Safety and Road Crime

There are three Priority Routes for the Clackmannanshire area in terms of road safety, these are:

- Devon Road, Clackmannan.
- A91 - Menstrie to Dollar.
- A908/B9140, Fishcross.

Local officers, and colleagues in Roads Policing, patrol these roads daily to provide a visible presence/deterrent and to detect offences including those comprising the 'fatal 5'.

- Careless driving
- Drink and drug driving
- Not wearing a seatbelt
- Using a mobile phone
- Speeding

Static road checks are the most efficient method of stopping vehicles where partners can also attend.

During this reporting period, local officers have conducted an average of 137 hours of speed patrols across Clackmannanshire, 86 fixed penalty notices issued for speeding and 49 warnings issued in respect of increased speed. These officers have also issued 152 local authority fixed penalties in terms of disabled parking and double yellow line parking in the town centre of Alloa and local primary schools. 132 of which relate to town centre, particularly the Kelliebank area following the introduction of a local order and increased complaints regarding parking issues in this area. The remaining 20 of which relate to Primary Schools.

Local officers have seized 64 vehicles from drivers committing offences, including no licence or insurance. These vehicles have been taken off the road, preventing the ongoing criminal use of these vehicles on Clackmannanshire roads.

Prevention

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After close liaison with the local authority, who had received complaints of vehicles running the red lights, on Clackmannan Road, Alloa, outside the Forth Valley College. Local officers and Roads Policing patrolled this area extensively throughout the reporting period, with no offences or incidents resembling the complaint being observed, this was fed back to the local councillor for information. It was identified that the lights in question were not clearly visible, due to the hill and the busy town centre buildings and lights. Police requested the council to erect blackout boards on the lights, which was done during this reporting period, making this roadway safer for pedestrian use.

Following local complaints of speeding vehicles through Victoria Terrace at Menstrie. Local officers identified the signage at this location was being partially obscured by vegetation growth. An urgent work order was submitted to Clackmannanshire Council, who have completed work, meaning the speed board and signage in this area is now clearly visible. Local feedback has shown this has improved the speed compliance of vehicles passing through the village.

Cycle Safety

School Based Police Officers (SBO) and the Community Policing Team (CPT) delivered Cycle Safety inputs to the local schools and youth groups, towards the end of term, to ensure child safety during the school. In Clackmannan, the CPT have collaborated with the Clackmannan Development Trust and obtained funding for bike lights and safety equipment. In addition, trained staff within the development trust, along with Police, have undertaken community days of action at the newly installed bike track, to service the bikes used by the local children, adding essential safety features, ensuring their cycles are safe to use and protectively marked.

To increase the safety of children cycling around the cycle paths and roadways of Clackmannanshire, particularly on the run up to the School Summer Holidays. PC Roebuck, Alloa CPT Officer, liaised with partners in Clackmannanshire Council Active Travel, and secured funding for bike marking kits. We have received these kits, all of which have been distributed through our local community on days, utilising partners to provide road and cycle safety advice to the kids.

School Parking

Primary Schools continue to be patrolled by the community Policing team at the start and finish of the school day to address parking issues in relation to school gates, whilst providing education and enforcement along with safety inputs to the pupils. The schools prioritised this period were: Sunnyside Primary, Craigbank Primary, Deerpark, Tillicoultry and Clackmannan Primary. During this reporting period, 18 fixed penalty notices issued for parking, along with 20 warnings. A media campaign was run locally to raise awareness of the enforcement action and the requirement to protect children going to and from school, from careless and inconsiderate parking.



Road Safety – Parking – Alloa

Alloa CPT continue to enforce illegal parking which causes obstruction to other road users in Clackmannanshire. On Thursday 10th April 2025, our community Police officers for Alloa, found themselves having to remove two vehicles which were parked at the junction of Mill Street, Alloa, in such a way that the entire street was blocked, preventing vehicles being able to enter or leave the street. A social media post was submitted for information and education, confirming: This type of inconsiderate parking, not only causes obstruction for vehicles moving, prevents emergency vehicle access, but will also land the driver with a hefty fine, including recovery and release costs for the uplifted vehicle. Not only this, but the time required for Police to make efforts to trace the drivers and remain in place to have the vehicles uplifted, when our services are required for ongoing dynamic threat to life incidents.

Roads Policing Joint Operation

During this reporting period, local officers, Roads Policing, DVSA, SEPA and HMRC conducted ten joint road safety operations. During these ten, one-day operations in Clackmannanshire the following crimes were detected.

- 12 fixed penalty notices issued for speeding (2 detections over 100MPH).
- 11 fixed penalty notices issued for vehicle defects.
- 10 vehicles seized for no insurance/no driving licence.
- 9 fixed penalty notices issued for document offences.
- 1 fixed penalty notices issued for dangerous driving.

3 weeks of Proactive Road Traffic Activity

Officers from Alloa community Policing Team dedicated time to patrol local roads to target road traffic offending.

02/06/2025 – PC Easton, Smith and Kouassi, carried out a road traffic operation and throughout the days deployment they discovered 3 vehicles being driver with no insurance. 2 of the drivers were also found to be driving with only a provisional license, without L plates and unaccompanied. The drivers were charged and the vehicles seized.

24/05/2025 – PC Easton, Smith and Kouassi, carried out a proactive stop due to smell of drugs, driver found to be driving under the influence, no insurance and with only a provisional licence, without L plates and unaccompanied. Arrested, charged and vehicle seized.

22/05/2025 – PC Easton and Smith carried out a proactive vehicle stop, and the driver was found to be driving with no insurance. Charged and vehicles seized.

16/05/2025 – PC Easton observed a known disqualified driver, riding an electric scooter. Male arrested and charged accordingly, scooter seized.

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06/05/2025 – PS O'Reilly, PC Smith and PC Kouassi deployed in both plain clothes and uniformed patrols in relation to reports of off-road bikes being ridden in a local playpark. 2 persons apprehended, charged accordingly and an off-road bike was seized.

Dangerous Driving

In June 2025, local Community Police Officers, conducting proactive road safety patrols in Tullibody, observed a vehicle driving with a minor defect, they signalled the vehicle to stop, however the vehicle made off at speed. A pursuit ensued with was authorised to continue. After a lengthy pursuit where the driver displayed dangerous driving at high speed, the vehicle stopped and the occupants fled. All were quickly captured by Police, and the driver was arrested and charged; he was also found in possession of Cocaine. The driver was charged and reported for the offences and the vehicle was seized by Police.

In June 2025, local Community Police Officers, conducting proactive road safety patrols in Fishcross, observed a vehicle being driven by a male, (43-year-old) identified as being disqualified from driving. The officers indicated the vehicle to stop, the driver failed to do so and drove off at speed. The pursuit was terminated due to the speed and dangerous nature of the driving. The officers maintained a local search and shortly after traced the driver and vehicle parked up. The driver was quickly arrested, he was found in possession of Cannabis, arrested and charged with disqualified driving, possession of controlled drugs, failing to stop for Police, dangerous driving, no insurance, various document offences, driving whilst intoxicated and vehicle defects. He was kept in custody to appear at court, and his vehicle was seized by Police.

Driving whilst intoxicated

In July 2025, local response officers were dealing with a vehicle collision, where the driver of the offending vehicle had left the scene. The officers put on a suitable containment and traced the driver nearby (56-year-old female). She was found to be intoxicated through alcohol. She was arrested, subjected to an officer breath test where she was found to be over 5 times the drink drive limit. She was arrested, charged and her vehicle seized by Police.

Vehicles Seized No Insurance

In July 2025, the Clackmannanshire CPT, deployed on proactive high visible vehicle patrols, utilising an ANPR vehicle, to target persons driving with no insurance. As a result, they detected the 6 drivers driving with no insurance. All the drivers were issued fixed penalty notices for the offence, and their vehicles were seized by Police.

LOCAL AUTHORITY SCRUTINY BOARD - CLACKMANNANSHIRE
April 2024- March 2024

Violence, Disorder & Antisocial Behaviour						
		Apr 2024 - Sept 2024	Apr 2025 - Sep 2025	Survivors	% Change	5-year average
1	Total No Group1: Non-sexual crimes of violence	350	405	+55	+15%	380
2	Murder (excluding culpable homicide at common law)	0	0	No change	0.0%	0
3	Attempted Murder	1	1	No change	0.0%	1
4	Culpable Homicide (common law)	-	-	-	-	-
5	Culpable Homicide (other)	3	0	-3	-300.0%	0.8
6	Serious Assault detection rate	100%	80%		-20%	75.2%
Note - now includes FGM, culpable & reckless conduct – causing injury						
7	Serious Assault	14	15	+1	7.14%	21
Note - now includes FGM, culpable & reckless conduct – causing injury						
8	Robbery & assault with intent detection rate	91.7%	50%		-41.7%	78.3%
9	Robbery & assault with intent	12	8	-4	-33.3%	11
10	Common assault detection rate	79.6%	63.5%		-16.1%	74.4%
11	Common assault	265	310	+45	+17%	283.6
12	Number of complaints regarding disorder	1119	1079	-40	-3.6%	n/a

LOCAL AUTHORITY SCRUTINY BOARD - CLACKMNNANSHIRE
April 2024 - March 2025

Violence, Disorder & Antisocial Behaviour (continued)						
		Apr 2024 - Sept 2024	Apr 2025 – Sept 2025	Survivors	% Change	5-year average
13	Number of Domestic Abuse Incidents Reported to the Police	320	371		+16%	365
14	Total Crimes and offences in domestic abuse incidents	126	139		+10.3%	150.8
15	Percentage of Domestic Incidents that result in a crime being recorded	39.4%	37.5%		-1.9%	41.3%
16	Total crimes and offences in domestic abuse incidents detection rate	73.4%	62.2%		-11.2%	71%
17	Total Detections for Domestic Bail Offences	9	10		+11%	15.6%
18	Ensure 95% of domestic abuse initial bail checks are conducted within a prescribed timeframe (24hrs)* Compliance Rate	92.3%	92.7%		+0.4%	x
19	No of Hate Crime and offences detection rate	39 89.2%	77 68.8%		38 -20.4%	45.6 80.3%
Violence, Disorder & Antisocial Behaviour - Stop and Searches						
		Apr 2024 - Sept 2024	Apr 2025 - Sept 2025	Survivors	% Change	5-year average
20	Number of stop and searches conducted (total)	25	63			

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On the 11 May 2017 Police Scotland adopted a new code of practice on the use of stop and search. At this time, the use of non-statutory (Consensual) search ceased. Further information on Police Scotland's use of stop and search and on the code of practice is available on the Police Scotland Website.

**LOCAL AUTHORITY SCRUTINY BOARD - CLACKMANNANSHIRE
April 2024- March 2025**

Additional Identified Local Priorities						
		Apr 2024 - Sept 2024	Apr 2025 - Sept 2025	Survivors	% Change	5-year average
21	Number of detections for supply of drugs (incl. possession with intent)	14	25		78.5%	17
22	Number of detections for drugs production, manufacture, or drugs cultivation	1	4		300%	2.8
23	Theft by housebreaking (including attempts) – dwelling house (detection rate)	27.3%	11.1%		-16.2%	29.8%
Note - no longer includes non-dwelling and other premises						
24	Theft by housebreaking (including attempts) – dwelling house	11	18	+7	63.5%	16.8
Note - no longer includes non-dwelling and other premises						
25	Theft by shoplifting detection rate	76.1%	63.9%		-12.2%	70.1%
26	Theft by shoplifting	222	194	-28	-12%	145
27	Vandalism & Reckless Damage etc - detection rate	37.4%	40.3%		+2.9%	37.4%
Note – previously reported as Vandalism & Malicious Mischief						
28	Vandalism & Reckless Damage etc	203	186	-17	-8.4%	222
Note – previously reported as Vandalism & Malicious Mischief						
29	Number of detections for Consuming Alcohol in a designated place	3	3		0.0%	4.4

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	(where appropriate byelaws exist)					
Public Protection						
		Apr 2024 - Sept 2024	Apr 2025 - Sept 2025	Survivors	% Change	5-year average
30	Number of Sexual Crimes	62	82	+20	32.2%	66.6
31	Sexual Crimes detection rate	61.3%	57.3%		-4.0%	53.8%
32	Rape detection rate	55.6%	50%		-5.6%	50%

Road Traffic Casualty Statistics						
		Apr 2024 - Sept 2024	Apr 2025 - Sept 2025	Survivors	% Change	5-year average
	People Killed	0	0	n/a	0%	x
	People Seriously injured	1	1	n/a	0%	x
	People Slightly Injured	0	0	n/a	0%	x
	Children (aged<16) Killed	0	0	n/a	0%	x
	Children (aged<16) Seriously Injured	0	0	n/a	0%	x

Road Safety & Road Crime						
		Apr 2024 - Sept 2024	Apr 2025 - Sept 2025	% Change		5-year average
33	Dangerous driving	16	10	-37.5%		13.4
34	Driving carelessly	14	20	+43%		17.8
35	Speeding	12	39	+225%		32
36	Driving whilst disqualified from	4	4	No change		6.6

OFFICIAL

	holding or obtaining a licence				
Note - previously reported as Disqualified Driving					
37	Driving without a licence, including underage	16	37	+68%	26.8
Note – Previously reported as Driving Licence					
38	Failure to Insure against third party risks	54	85	+57%	60.3
Note – Previously reported as Insurance					
39	Seat Belt Offences	2	6	+200%	5
40	Mobile Phone Offences	1	7	+600%	2.8
41	Drink, Drugs driving offences inc. failure to provide a specimen	35	28	-20%	27.2

Public Confidence				
		Apr 2024 - Sept 2024	Apr 2025 - Sept 2025	% Change
42	Complaints received about the Police	30	10	-66.67%
43	Complaint rates per 10,000 Police Incidents	5.8%	1.9%	-3.9%
44	Total Number of Allegations	40	19	-52.5%
45	On Duty Allegations	25	15	-40%
46	Off Duty Allegations	0	0	n/a
47	Quality of Service Allegations	15	4	-73.33%

Conventions:

– means null or zero

x = not calculated

Appendix 2

Appendix 2 - STATISTICAL DATA CHANGES

Police Scotland have moved in line with how the Scottish Government present their crime data from seven to eight categories with the main changes being;

Group 6 Miscellaneous offences has been split into two Groups, Group 6 Antisocial Behaviour and Group 7 Miscellaneous offences.

Group 8 now contains Traffic offences.

Changes which will have an obvious impact on figures are, Stalking & Common Assault inc. Assaults of emergency workers were previously both categorised into Grp 6 but now come under Group 1.



OFFICIAL

- Group 1 – Non-Sexual Crimes of Violence
- Group2 – Sexual Crimes
- Group 3 – Crimes of Dishonesty
- Group 4 - previously Fire-raising, Malicious Mischief etc – Now **Damage & Reckless Behaviour**
- Group 5 - previously Other (Pro-activity) Crimes – Now **Crimes Against Society**
- Group 6 - previously Miscellaneous Offences – Now **Anti-Social Offences**
- Group 7 - previously Offences Relating to Motor Vehicles – Now **Miscellaneous Offences** inc Crimes and offences such as Wildlife, Environmental & Licensing.
- Group 8 – **Road Traffic Offences**



OFFICIAL

GLOSSARY

Initial Referral Discussion (IRD)

An Initial Referral Discussion (IRD) is held between statutory partners in response to child or adult protection referrals to agree a plan for the investigation. These meetings ensure relevant information is shared and risk assessed to determine what course of action should be taken either by a single agency, through a joint investigation or whether a referral to a case conference is required.

Child Protection Case Conference

A child protection case conference is held when partners are concerned that a child or young person is experiencing or at risk of experiencing significant harm and a plan around the care and wellbeing of the child requires to be developed. As an outcome of such meetings, children can be added to or removed from the child protection register.

Adult Support and Protection (ASP)

Adult Support and Protection (ASP) is the overall term that Social Work use in relation to the duties, responsibilities and actions undertaken to ensure that adults who may be more at risk of harm are kept safe. Different types of multi-agency meeting types exist for ASP, including but not limited to: case conferences, core groups, professionals meetings, escalating concern reviews. Discussions consider risks that the vulnerable adult is exposed to and how best they can be protected or enabled to make informed decisions concerning these risks.

EI Process

Early and Effective Intervention (EEI) is available to deal with offences of a non-serious nature which are committed by young people under the age of 18 who have reached the age of criminal responsibility (12 years). This route offers a means to divert young people from the standard justice route which would normally involve a referral to the Scottish Children's Reporter Administration (SCRA). The EEI process is a multi-agency approach which incorporates the values and principles of Getting it Right for Every Child (GIRFEC).

Warnings

FJW – A Formal Juvenile Warning can be issued to persons under the age of 16.

RJW – Restorative Justice Warnings are delivered by specially trained police officers and can be issued to persons under the age of 16.

RPW – Recorded Police Warnings can be issued to 16 and 17 year old's who are not subject to a Compulsory Supervision Order.

Disclosure Scheme for Domestic Abuse Scotland

The Disclosure Scheme for Domestic Abuse Scotland (DSDAS) gives people the right to ask about the background of their partner and also allows concerned relatives and friend to ask if their loved one's partner has been abusive in the past. This scheme also gives Police Scotland the power to tell people they may be at risk of domestic abuse by their partner, even if this information has not been asked for.

Report to: Audit and Scrutiny Committee

Date of Meeting: 23rd April 2026

Subject: Fire Performance Report – 6 Month (Q1 and Q2 2025/26)

**Report by: Local Senior Officer, Clackmannanshire, Fife and Stirling
LSO Area**

1.0 Purpose

- 1.1. The purpose of this report is to provide committee with:
- 1.2. An overview of performance of the Scottish Fire and Rescue Service (SFRS) in Clackmannanshire covering the period 1st April 2025 to 30th September 2025. The report (Appendix One) is based on performance against objectives and targets set out in the Local Fire and Rescue Plan for Clackmannanshire. Performance indicators are detailed in the summary report.

2.0 Recommendations

- 2.1. It is recommended that committee note and scrutinise the report as appropriate.

3.0 Considerations

- 3.1. A number of significant trends are worth highlighting.
- 3.2. There have been 0 fire related fatalities and 3 fire casualties in the reporting period.
- 3.3. The SFRS deliver Seasonal Thematic Action Plans. Targets include reducing accidental dwelling fires, reducing fire fatalities and casualties, reducing deliberate fire setting, reducing the number of outdoor fires, and reducing fire related anti-social behaviour.
- 3.4. There were 16 Accidental Dwelling Fires (ADF). The cause of these fires has predominantly been cooking related activities which in Scotland is the number one cause of fires in the home. This will continue to be a focus of our on-going prevention work.
- 3.5. Work continues to identify and support vulnerable people in Clackmannanshire, through the Home Fire Safety Visit (HFSV) Programme and fire safety referrals through multi-agency activity. The quantity and quality of referrals from partners allow the service to target resources within

Clackmannanshire, with the aim of reducing the number of accidental dwelling fires and casualties from these fires in the long term.

During the reporting period, local operational crews and the Community Action Team carried out 85 HFSV's.

- 3.6. A Youth Volunteer scheme (FireSkills) continues to be a success at Alloa Community Fires Station and has become a pivotal part of youth engagement within the Clackmannanshire area.
- 3.7. There were 69 deliberate fires recorded during the reporting period. This continues to be an area of focus for the SFRS and partners to reduce instances of fire and anti-social behaviour within the Local Authority area.
- 3.8. The number of Unwanted Fire Alarm Signals during the reporting period was 56. This is a significant reduction of previous reporting years. We continue to monitor all UFAS activity and have introduced a new approach to responding to UFAS incidents. SFRS continue to work with duty holders to discuss the implications of UFAS and identify where improvements can be made. We are also informing duty holders of the latest fire detection technology available which has a proven record in reducing unwanted signals.

4.0 Sustainability Implications

- 4.1. None.

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

6.0 Exempt Reports

- 6.1. Is this report exempt? Yes (please detail the reasons for exemption below) No

7.0 Declarations

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

(1) Our Priorities

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**

Complies with relevant Council Policies

8.0 Impact Assessments

8.1 Have you attached the combined equalities impact assessment to ensure compliance with the public sector equality duty and fairer Scotland duty? (All EFSIAs also require to be published on the Council's website)

Yes

8.2 If an impact assessment has not been undertaken you should explain why:

There are no direct impacts resulting from the contents of this report.

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 – 2025/26 Q1&Q2 Scrutiny Report

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) No

Author(s)

NAME	DESIGNATION
Des Donnelly	Group Commander for Stirling-Clackmannanshire-Fife LSO Area



Clackmannanshire

2025-26 Q1 & Q2 Scrutiny Report



SCOTTISH
FIRE AND RESCUE SERVICE

Working together for a safer Scotland

**Working together
for a safer Scotland**

Clackmannanshire



All



Multiple selections



Clackmannanshire

2025-26 Q1 & Q2

Scrutiny Report

Contents




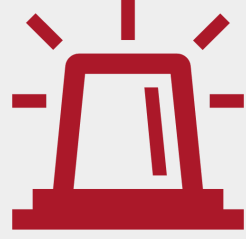








1	Summary
2	Trends
3	Accidental Dwelling Fires (ADFs)
4	Accidental Dwelling Fire Casualties
5	Non-Fire Casualties
6	Deliberate Fires
7	Non-Domestic Fires
8	Unwanted Fire Alarm Signals (UFAS)
9	Road Traffic Collisions (RTCs)
10	Home Fire Safety Visits (HFSVs)
11	Fire Safety Enforcement
12	Community Safety & Engagement
13	Glossary of Terms

About the statistics within this report

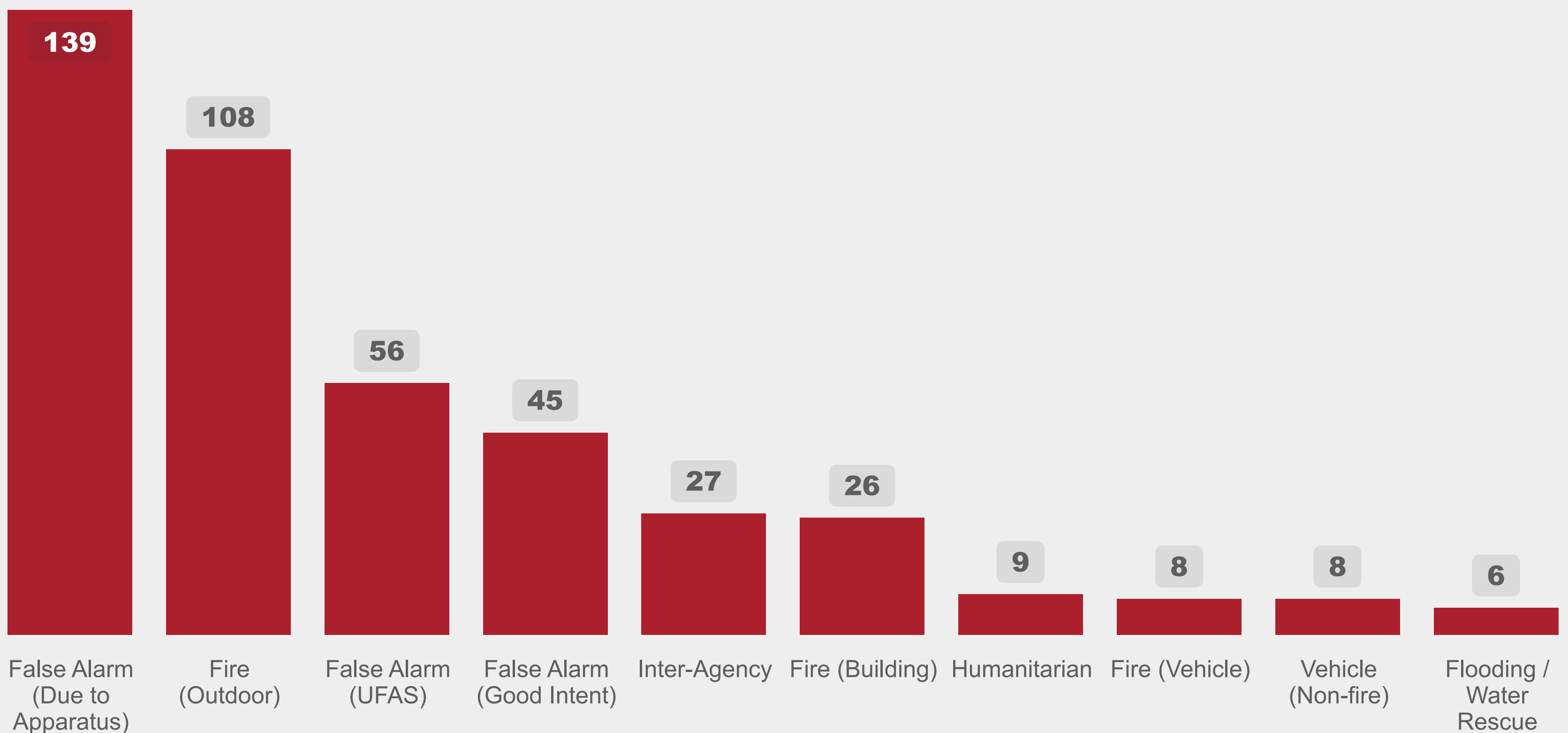
The activity totals and other statistics quoted within this report are published in the interests of transparency and openness. They are provisional in nature and subject to change as a result of ongoing quality assurance and review. Because all statistics quoted are provisional there may be a difference in the period totals quoted in our reports after local publication which result from revisions or additions to the data in our systems. The Scottish Government publishes official statistics each year which allow for comparisons to be made over longer periods of time.

1. Summary

2025-26 Q1 & Q2

 437 Total Incidents (Incl. Incompletes)	 142 Fires	 54 Non-Fire Incidents	 241 False Alarms	 56 UFAS
 18 People Rescued by Firefighters	 2 People Receiving First Aid or Hospital Treatment (Fires)	 0 Fire Fatalities	 6 People Receiving First Aid or Hospital Treatment (Non-Fire)	 3 Non-Fire Fatalities
 85 Home Fire Safety Visits	 23 Fire Safety Audits			

Top 10 Incident Types



The tables above show activity within the Clackmannanshire Local Authority Area over the period 1st April to 30th September 2025.

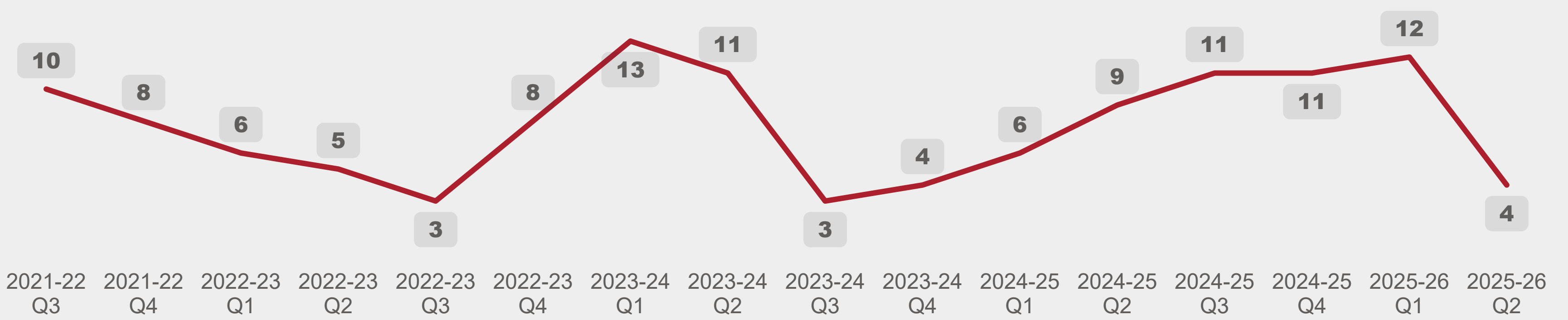
Across the area, crews have responded to a total of 437 incidents. The sections to follow provide more detail on these.

The Incident Reporting System allows for a 2 week lag in data. Information is correct at time of printing.

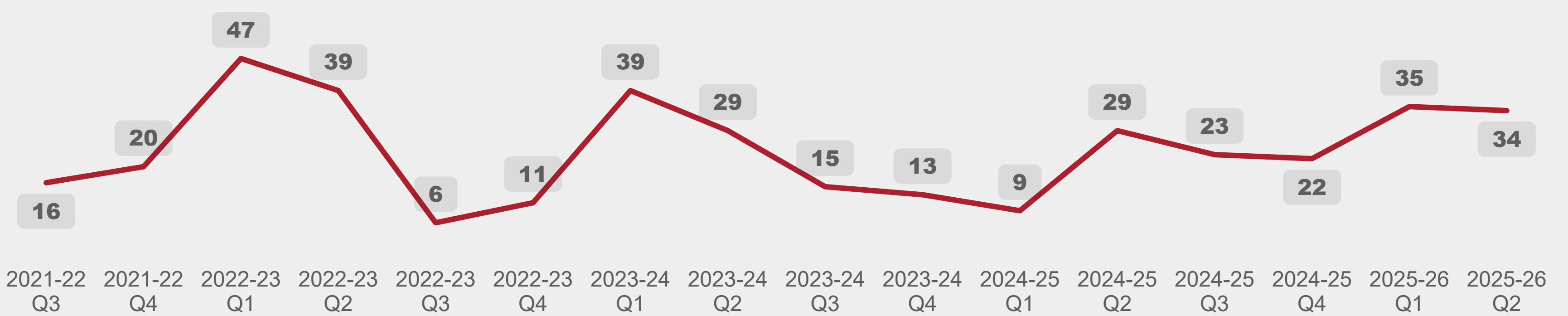
2. Trends

Previous 16 quarters (4 years)

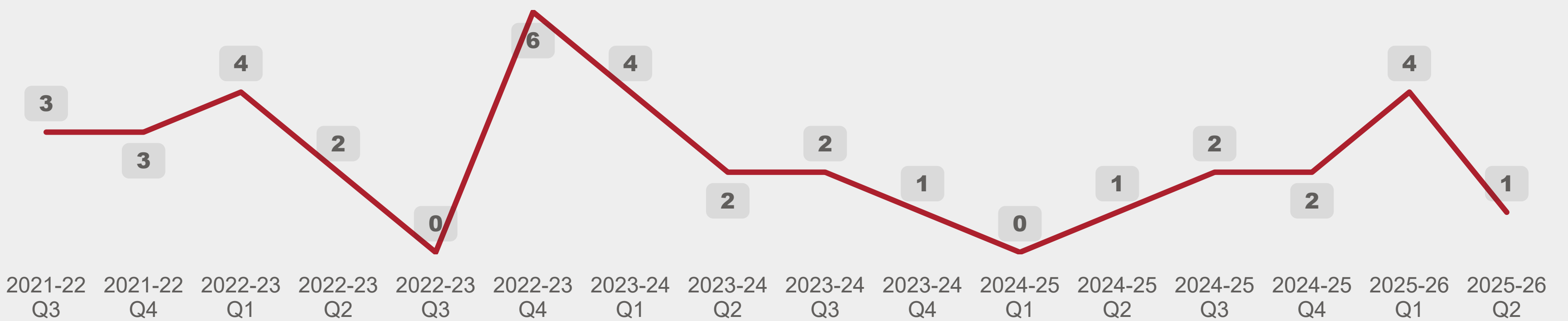
Accidental Dwelling Fires



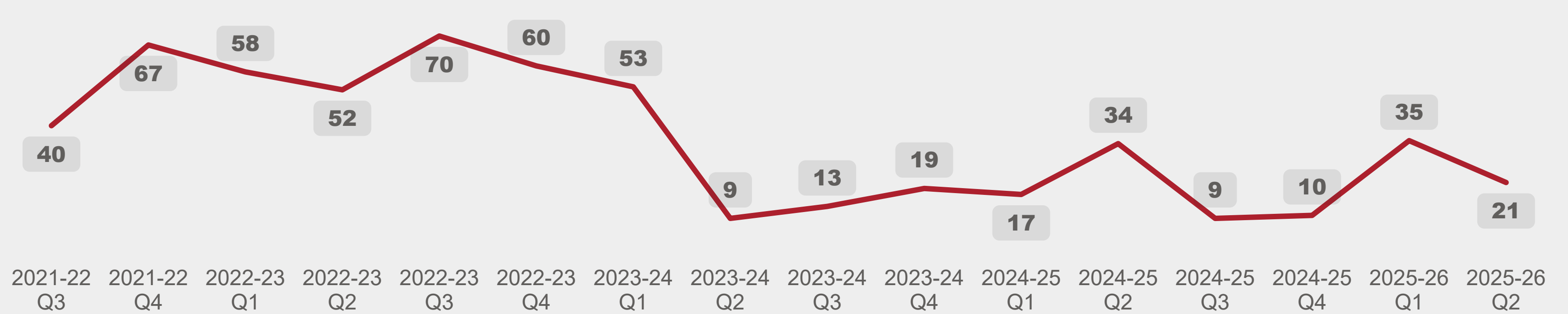
Deliberate Fires



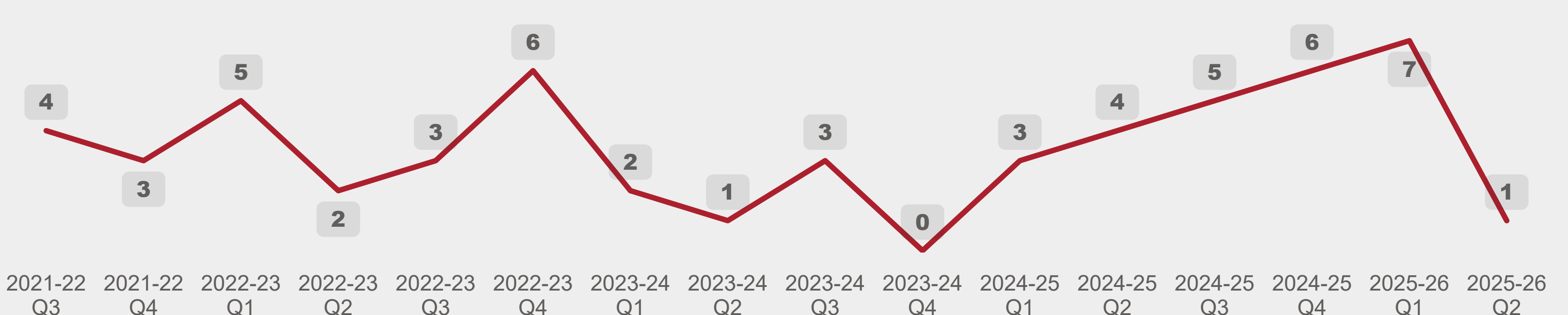
Non-Domestic Fires



Unwanted Fire Alarm Signals



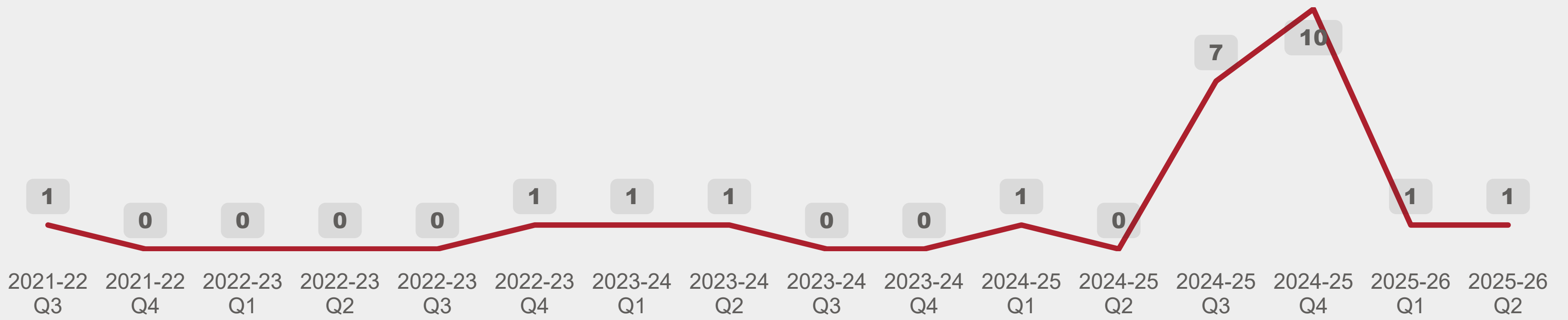
Road Traffic Collisions



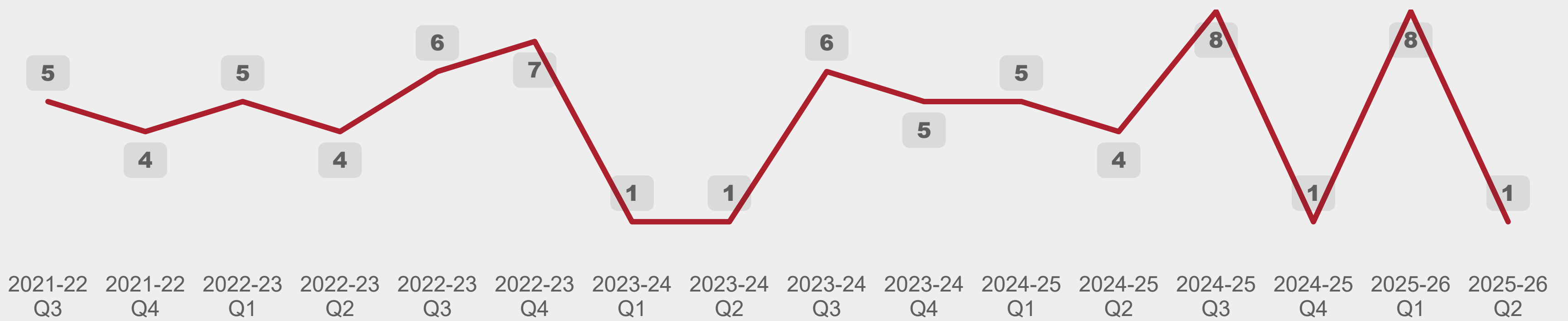
2. Trends

Previous 16 quarters (4 years)

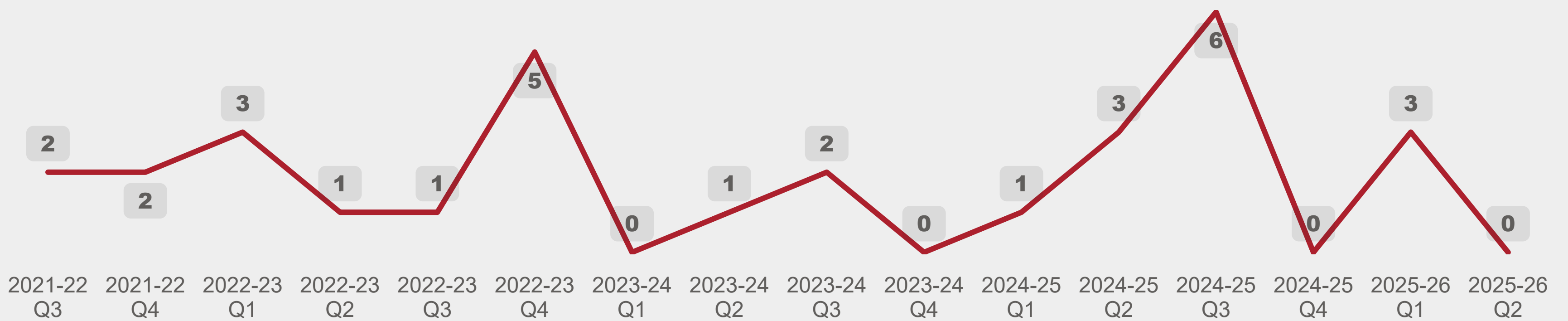
Accidental Dwelling Fire Casualties



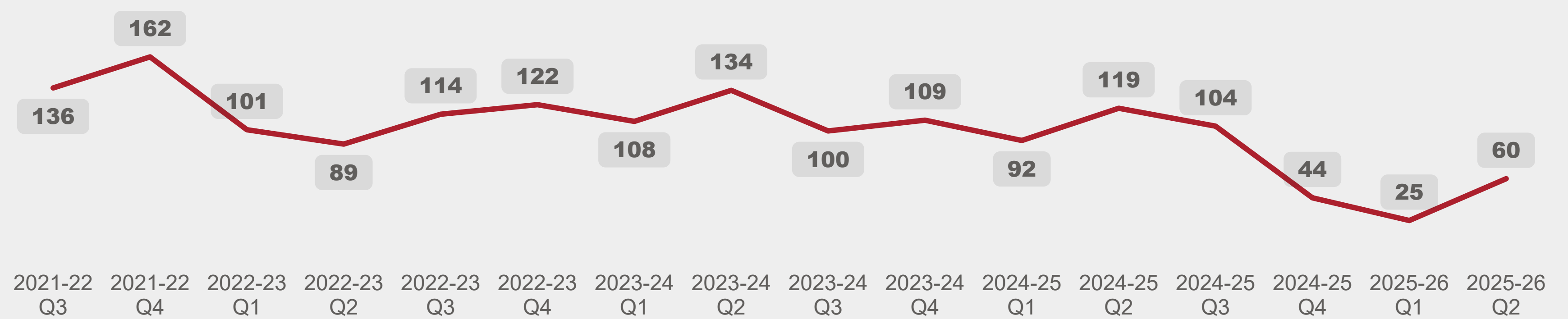
Non-Fire Casualties



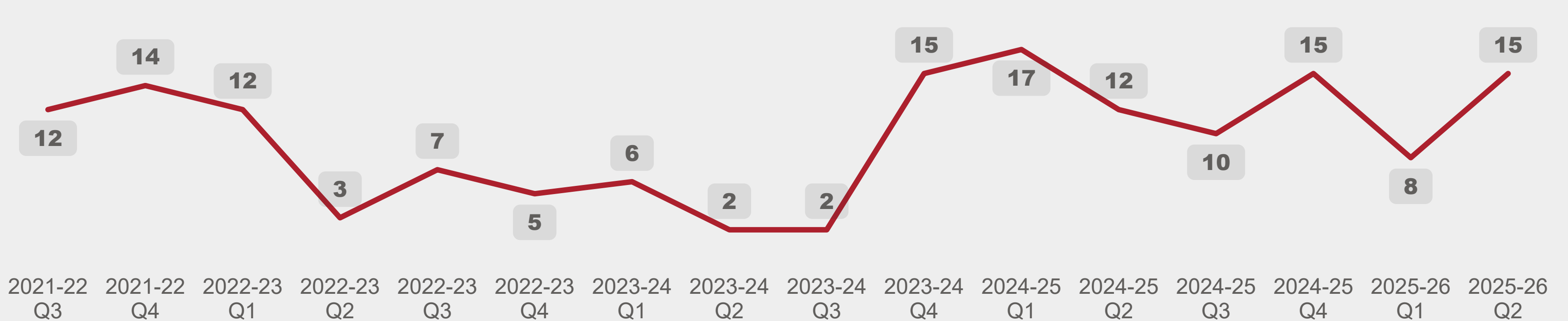
Road Traffic Collision Casualties



Home Fire Safety Visits



Fire Safety Audits



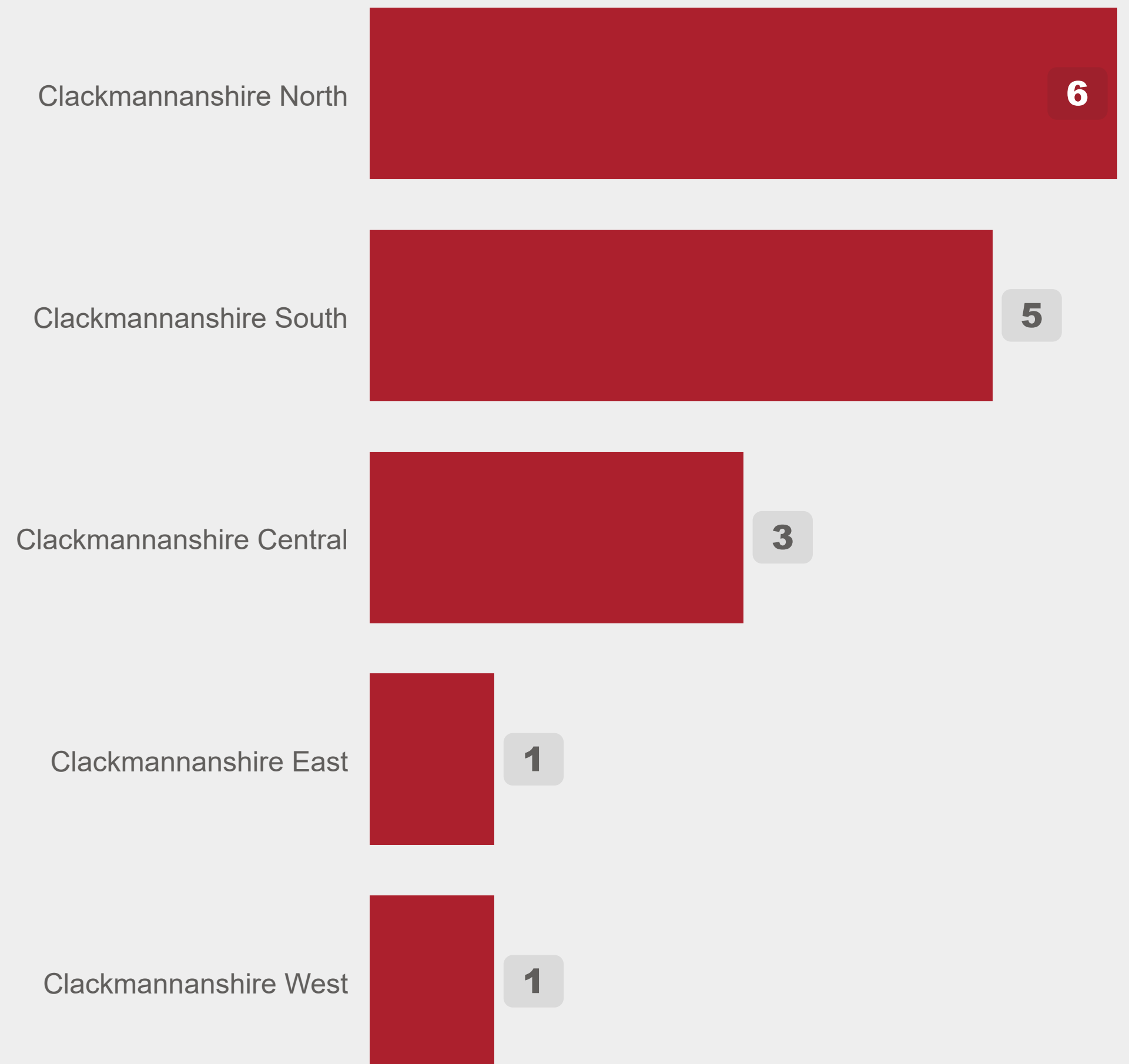
3. Accidental Dwelling Fires

2025-26 Q1 & Q2

Trend by Quarter (4 years)



Incidents by Ward

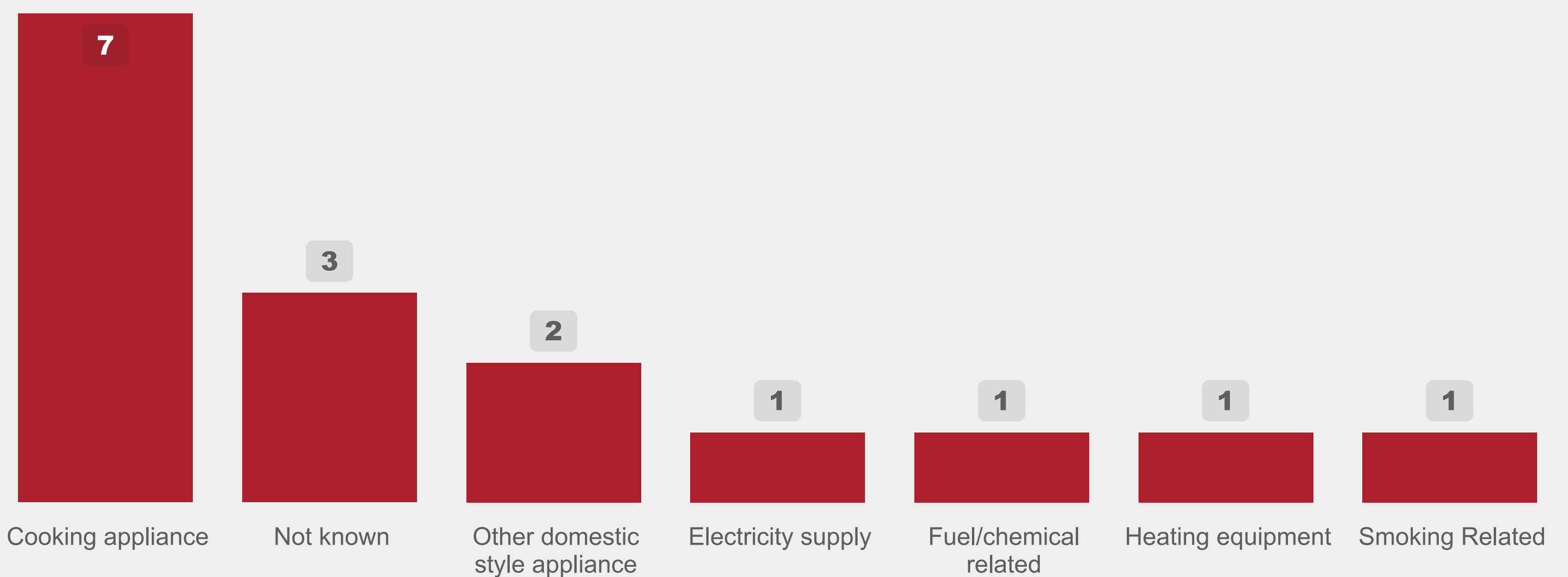


Extent of Damage	Incidents
Limited to item 1st ignited	7
Limited to room of origin	3
Not applicable	3
Roof space and other floors(s)	2
Limited to 2 floors (not whole building)	1

16

Accidental Dwelling Fires in this period

Source of Ignition (Top 10)



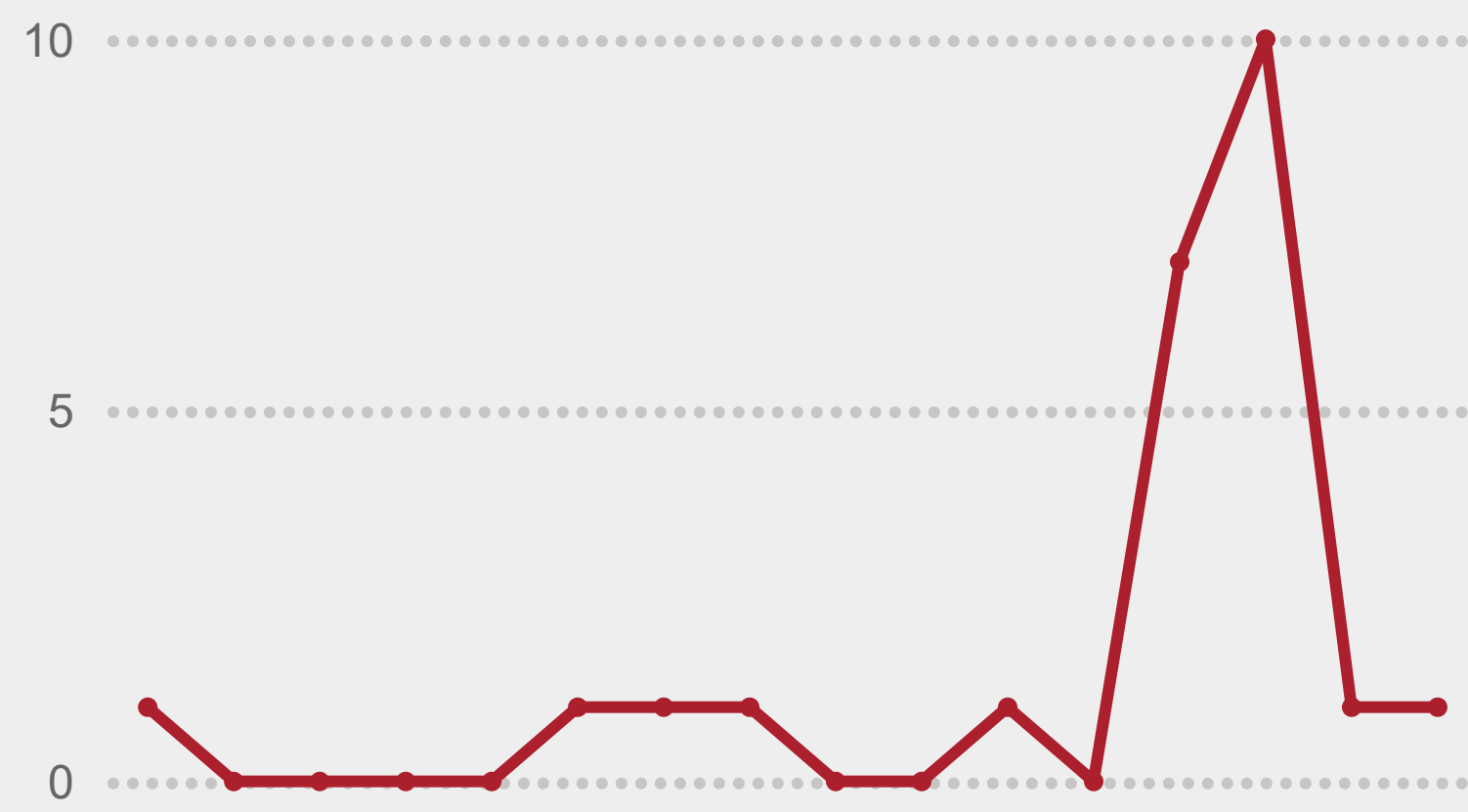
Accidental Dwelling Fires (House Fires) has seen a slight increase over the reporting period with a sharp fall in the quarter 2 of 2025. This fall is consistent with previous years where we experience peaks and troughs throughout the year/s.

Cooking remains the highest cause of Dwelling Fires and our crews continue to offer Home Fire Safety Visits to the most vulnerable (high risk) in our communities. We encourage Partners to sign up to our Partner Referral App to refer those most at risk.

4. Accidental Dwelling Fire Casualties

2025-26 Q1 & Q2

Trend by Quarter (4 years)



Casualties by Ward



Nature of Injury/Cause of Death	Casualties
Breathing difficulties (Other than 'Overcome by gas, smoke or toxic fumes, asphyxiation')	1
Overcome by gas, smoke or toxic fumes; asphyxiation	1



Extent of Harm (Non-Fatal)



Of the 16 Dwelling Fires, Fire Crews carried out 3 rescues of persons from fire, resulting in 2 people being treated on scene for smoke inhalation/breathing difficulties.

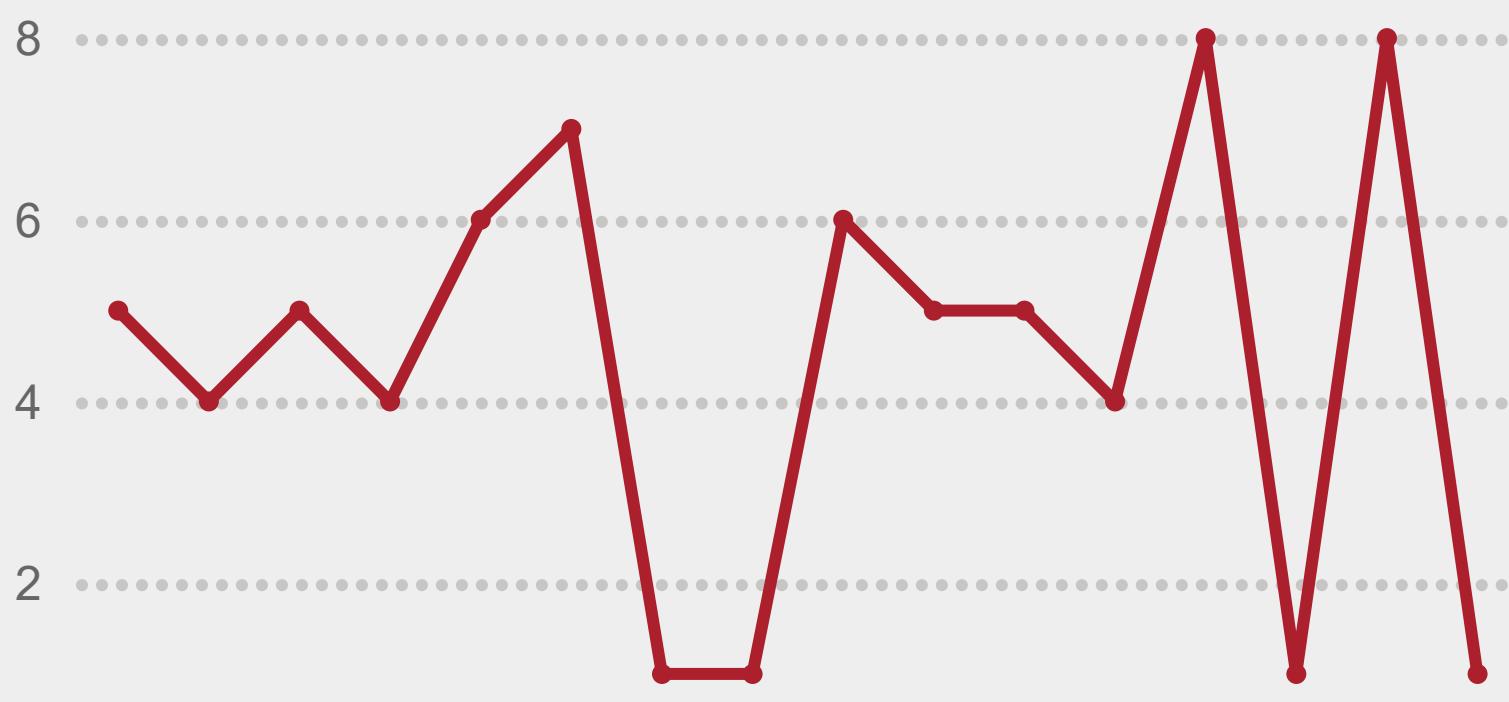
Due to the low number of casualties, a small increase can appear to be a large spike in the data/graphs.

We are pleased to report zero fire fatalities within the reporting period.

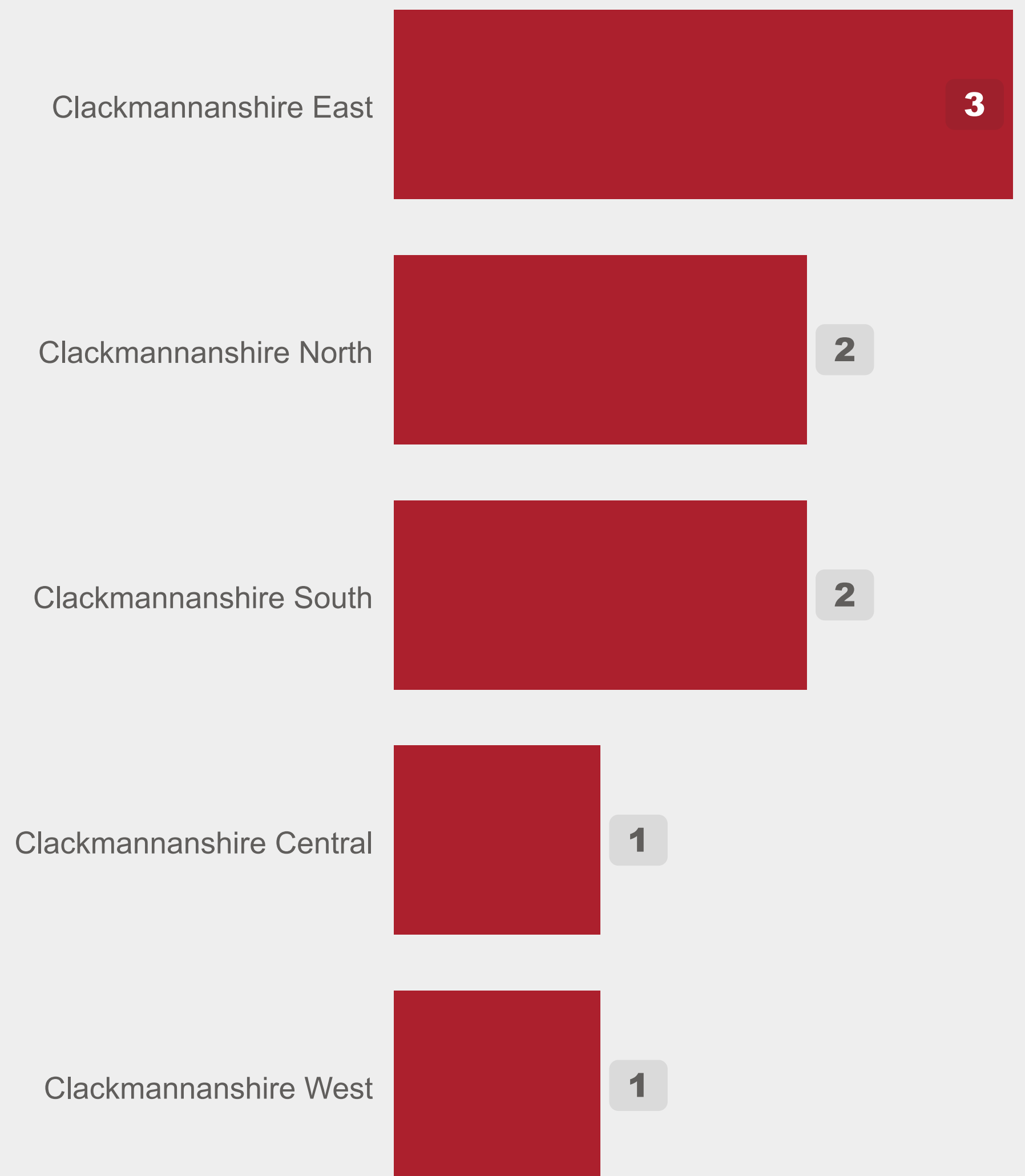
5. Non-Fire Casualties

2025-26 Q1 & Q2

Trend by Quarter (4 years)



Casualties by Ward



Nature of Injury/Cause of Death	Casualties
Chest pain / Heart condition / Cardiac arrest	2
Fracture	2
Bruising	1
Cuts/Lacerations	1
Not known	1
Other	1
Other medical condition	1

6

Non-Fatal Casualties

3

Fatal Casualties

15

People Rescued by Firefighters

Extent of Harm (Non-Fatal)



1

First Aid Given at Scene



3

Hospital Slight Injuries



2

Hospital Serious Injuries

Non Fire Casualties include rescues from Road Traffic Collisions, Water Rescue and other incidents where People have been rescued by Firefighters.

Scottish Fire and Rescue also attend with other agencies to assist in gaining access/egress. Many of these casualties and fatalities result from this type of mobilisation.

The largest majority of Non Fire Casualties have been reported in Clackmannanshire East.

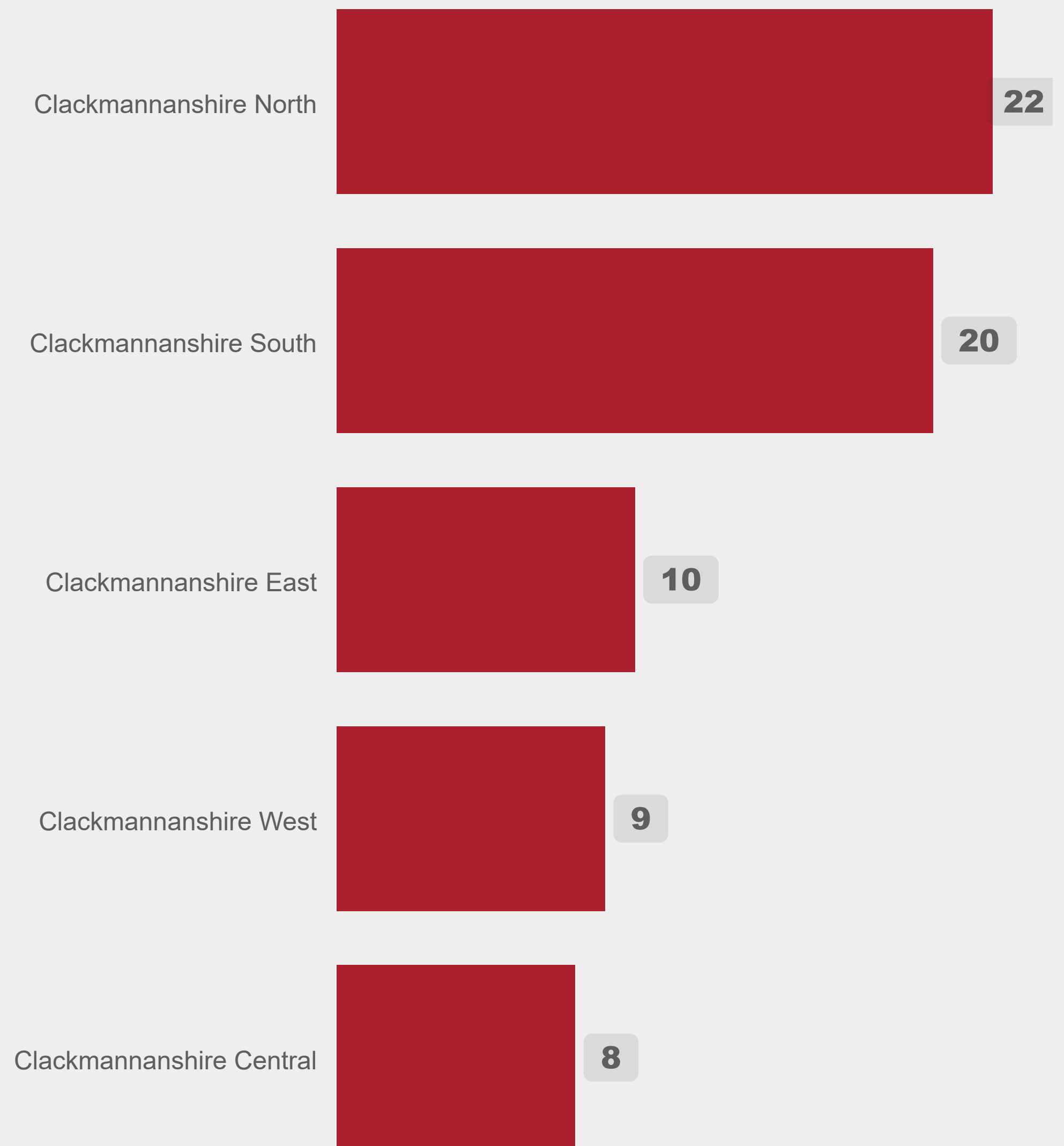
6. Deliberate Fires

2025-26 Q1 & Q2

Trend by Quarter (4 years)



Incidents by Ward

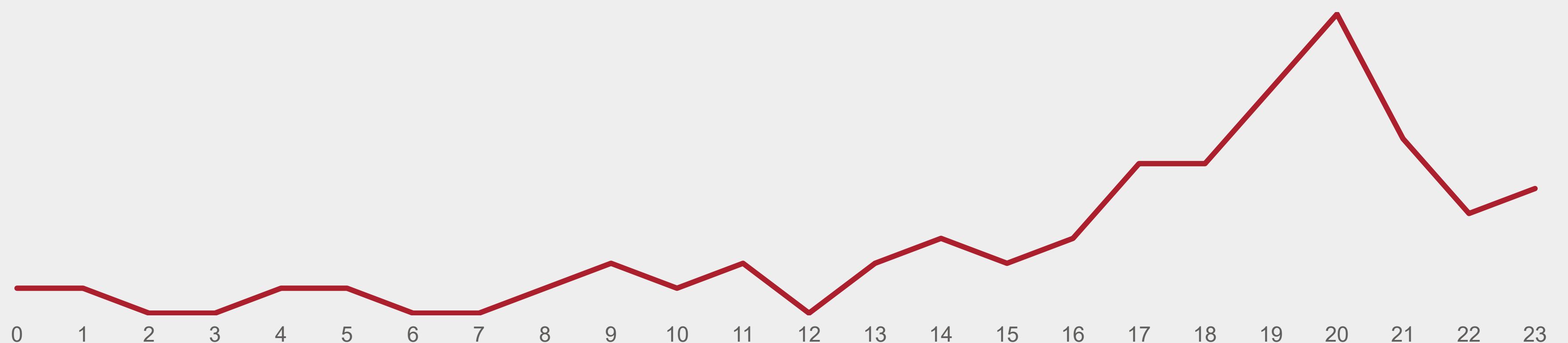


Property Type	Incident
Grassland, woodland and crops	31
Refuse	17
Other outdoors (including land)	10
Non Residential	5
Road Vehicle	3
Dwelling	1
Outdoor equipment and machinery	1
Outdoor structures	1

69

**Deliberate Fires
in this period**

Hour of Day



Clackmannanshire recorded 69 Deliberate Fires within the last 12 month period with Clackmannanshire North and South reporting most incidents.

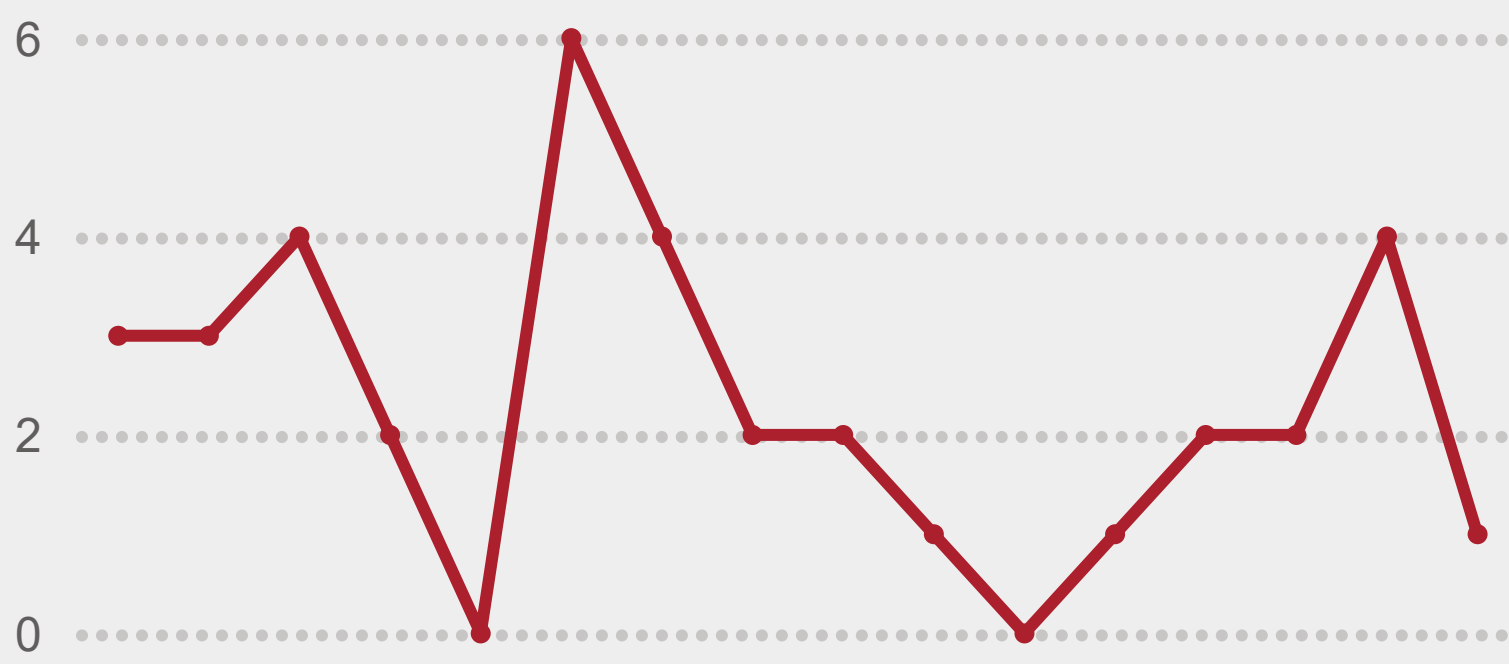
Refuse fires continue to be a main cause of deliberate fire setting and we continue to work with partners on reduction strategies to tackle this problem.

Grassland and outdoor fires continue to rise year on year as the climate changes within Scotland. This is an area of focus for the SFRS with the introduction of our Wildfire Strategy.

7. Non-Domestic Fires

2025-26 Q1 & Q2

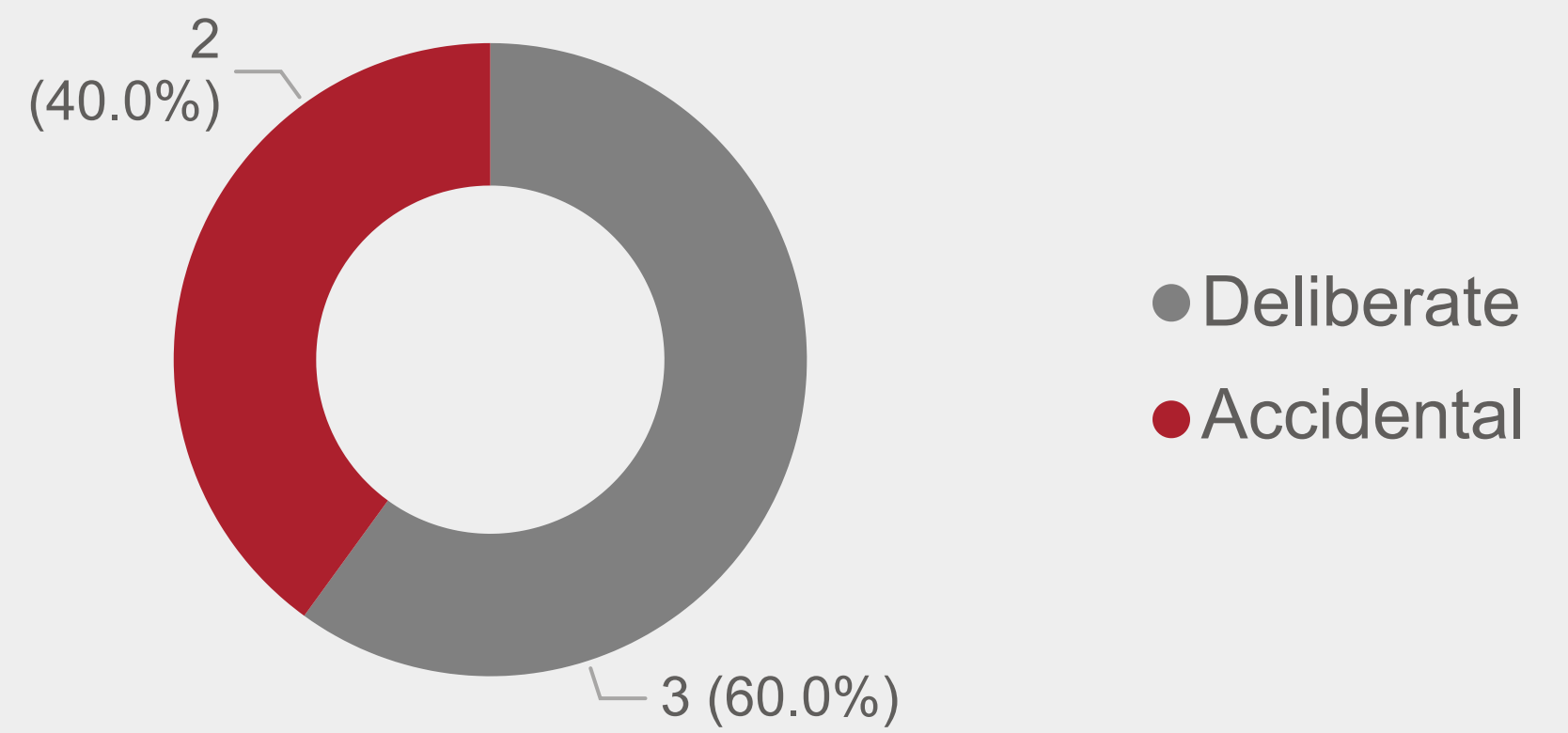
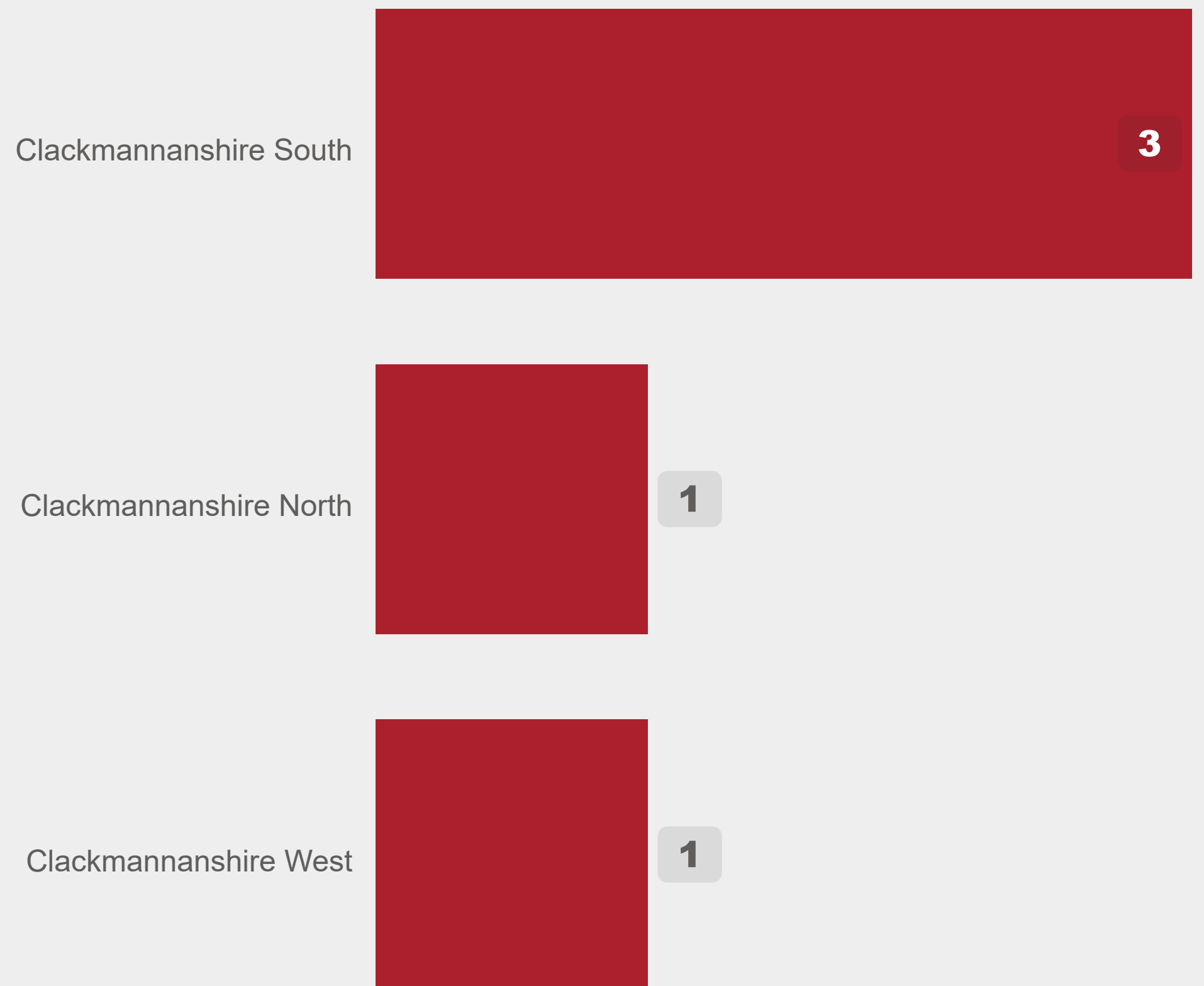
Trend by Quarter (4 years)



Top 15 Property Types

Property Type	Incidents
Boarding House/B&B for homeless/asylum seekers	1
Education	1
Entertainment and culture	1
Industrial Manufacturing	1
Public admin, security and safety	1

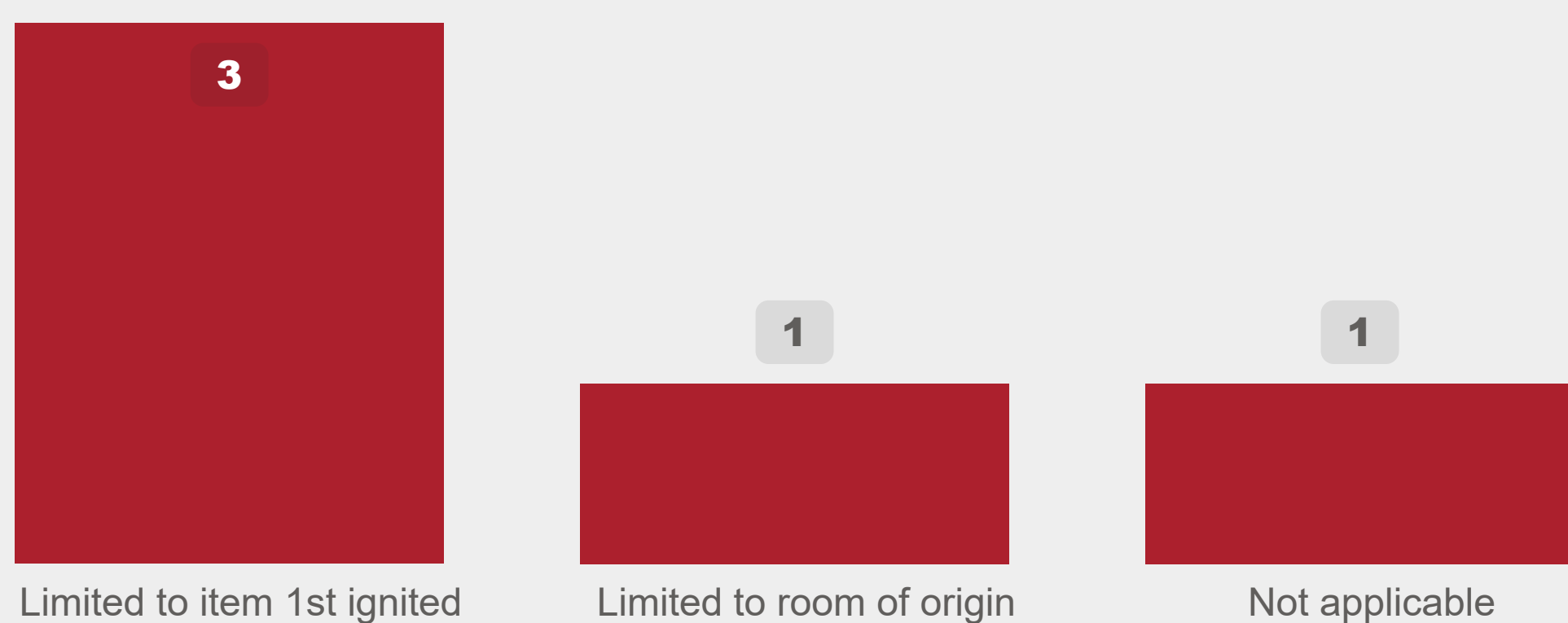
Incidents by Ward



5

Non-Domestic Fires in this period

Extent of Damage



For the 6 month period, Non Domestic Fires remain relatively low and have seen a reduction over the 4 year comparison period.

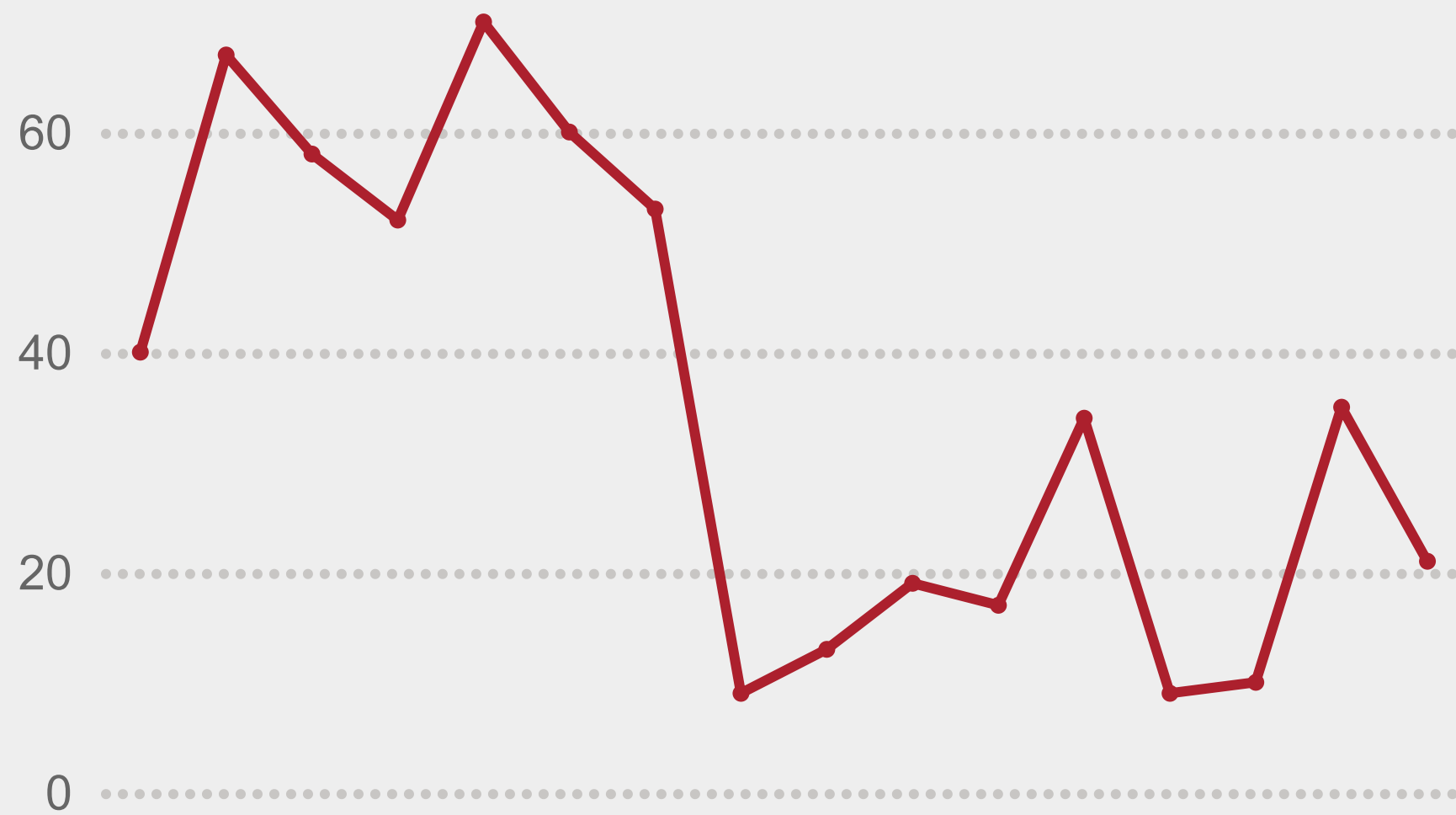
Our Fire Safety Enforcement Teams continue to work with businesses to ensure compliance through audits and education.

SFRS are pleased to report no fire related casualties from non domestic fires within Clackmannanshire.

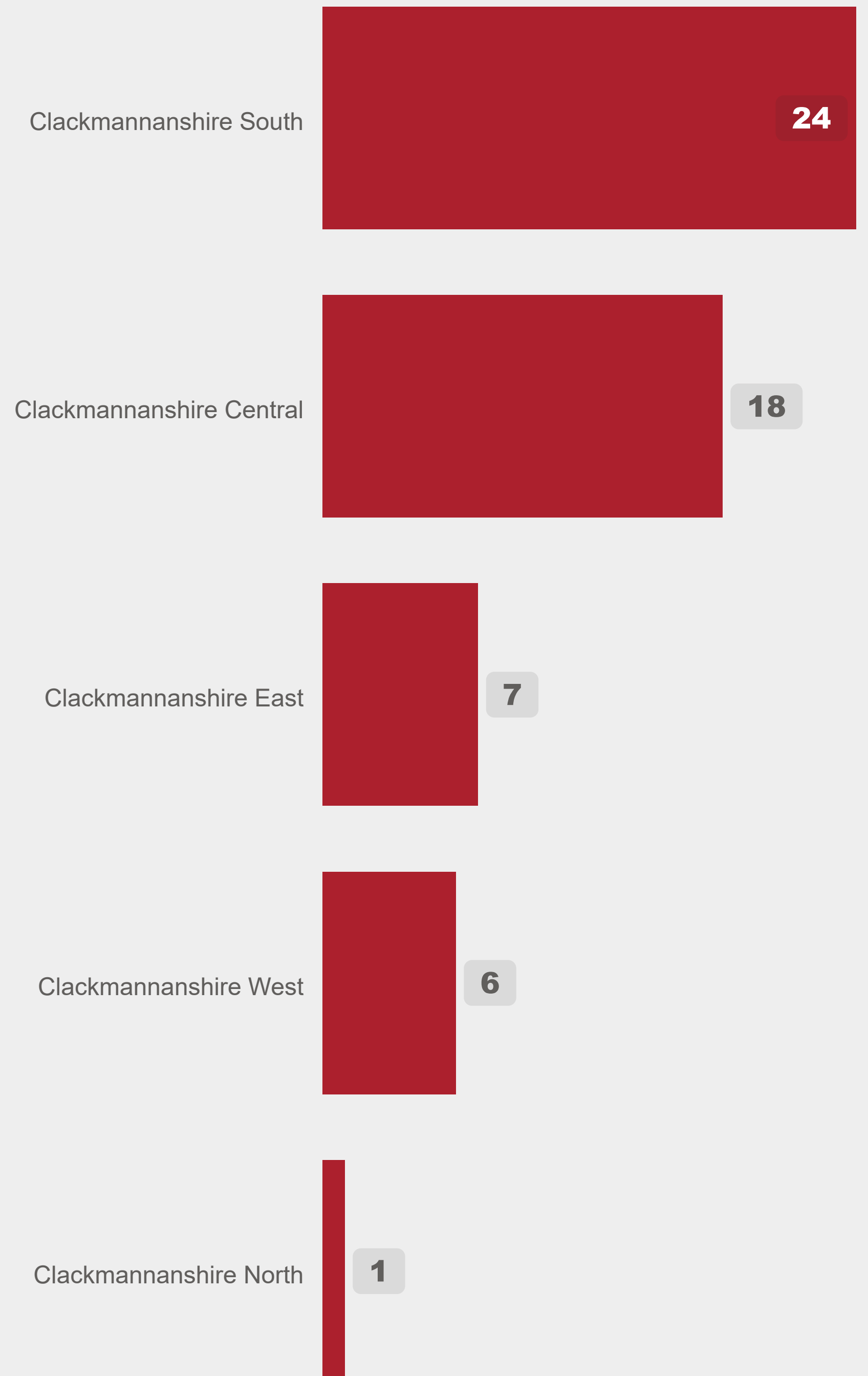
8. Unwanted Fire Alarm Signals

2025-26 Q1 & Q2

Trend by Quarter (4 years)



Incidents by Ward



Top 15 Property Types

Property Type	Incidents
Residential Home	21
Sheltered Housing - not self contained	12
Boarding House/B&B for homeless/asylum seekers	9
Hostel (e.g. for homeless people)	5
Other Residential Home	3
Hospitals and medical care	2
Education	1
Offices and call centres	1
Retail	1
Vehicle Repair	1

56

Unwanted Fire Alarm Signals in this period

Following the introduction of our Unwanted Fire Alarm System (UFAS) Reduction Strategy, we continue to see a significant reduction in UFAS incidents over a 4 year period.

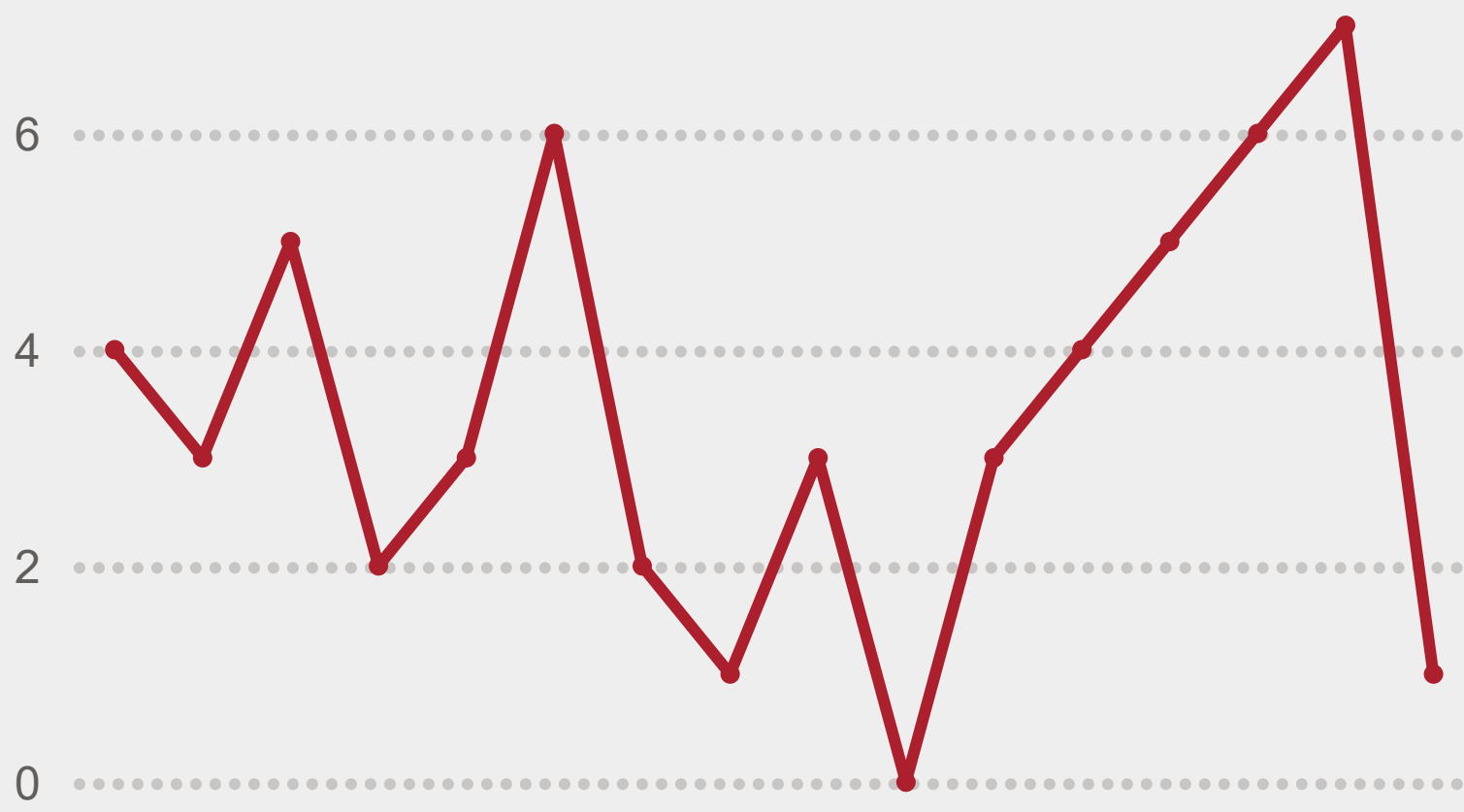
Clackmannanshire South reported the highest UFAS incidents and our Fire Safety Enforcement teams work closely with these premises to achieve fire safety compliance and reduce unwanted calls.

We remain committed to supporting Premises Duty Holders achieve high levels of fire safety and the UFAS Champion will continue to engage robustly with Clackmannanshire Council Education and NHS stakeholders in order to address spikes and drive these types of unwanted incidents down.

9. Road Traffic Collisions

2025-26 Q1 & Q2

Trend by Quarter (4 years)



Incidents by Ward



8

Road Traffic Collisions in this period

Property Type	Incidents
Car	6
Motorcycle	1
Other	1

Incident Type	Incidents
Vehicle (Non-fire)	8

3 Non-Fatal Casualties **0** Fatal Casualties **1** People Rescued by Firefighters

Extent of Harm (Non-Fatal)

 **0**
First Aid Given at Scene

 **2**
Hospital Slight Injuries

 **1**
Hospital Serious Injuries

Road Traffic Collision incidents remain relatively low within the Clackmannanshire Local Authority Area. Crews responded to 8 RTC's during the 6 month period, with 3 people transported to hospital by the Scottish Ambulance Service.

SFRS continue to engage with Police Scotland and partners to champion and deliver Road Safety awareness and education programmes within the area.

Further to this, our local stations carry out regular familiarisation training on RTC cutting techniques and casualty care to ensure the best outcomes for those involved in RTC's.

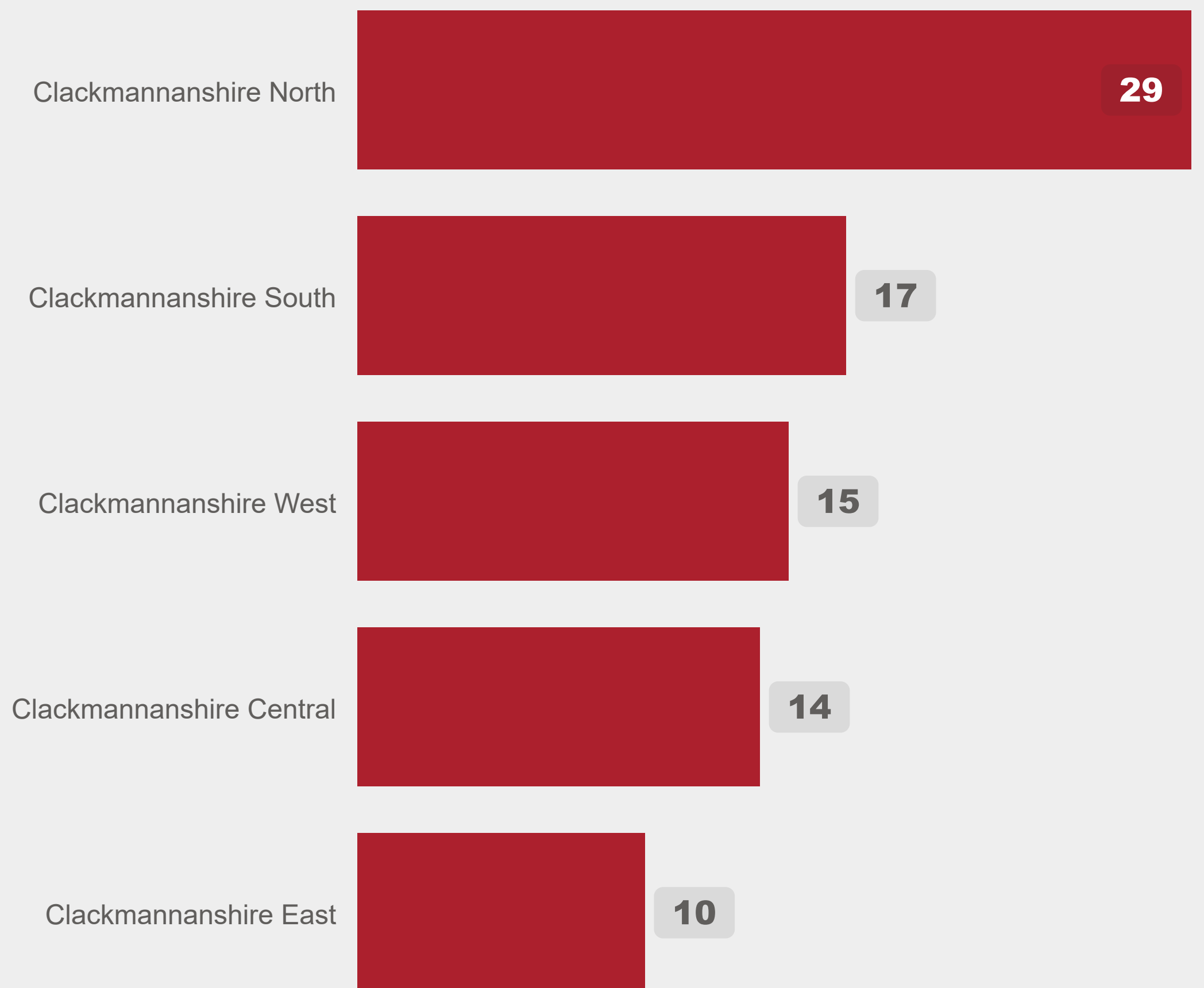
10. Home Fire Safety Visits

2025-26 Q1 & Q2

HFSVs by Ward

85

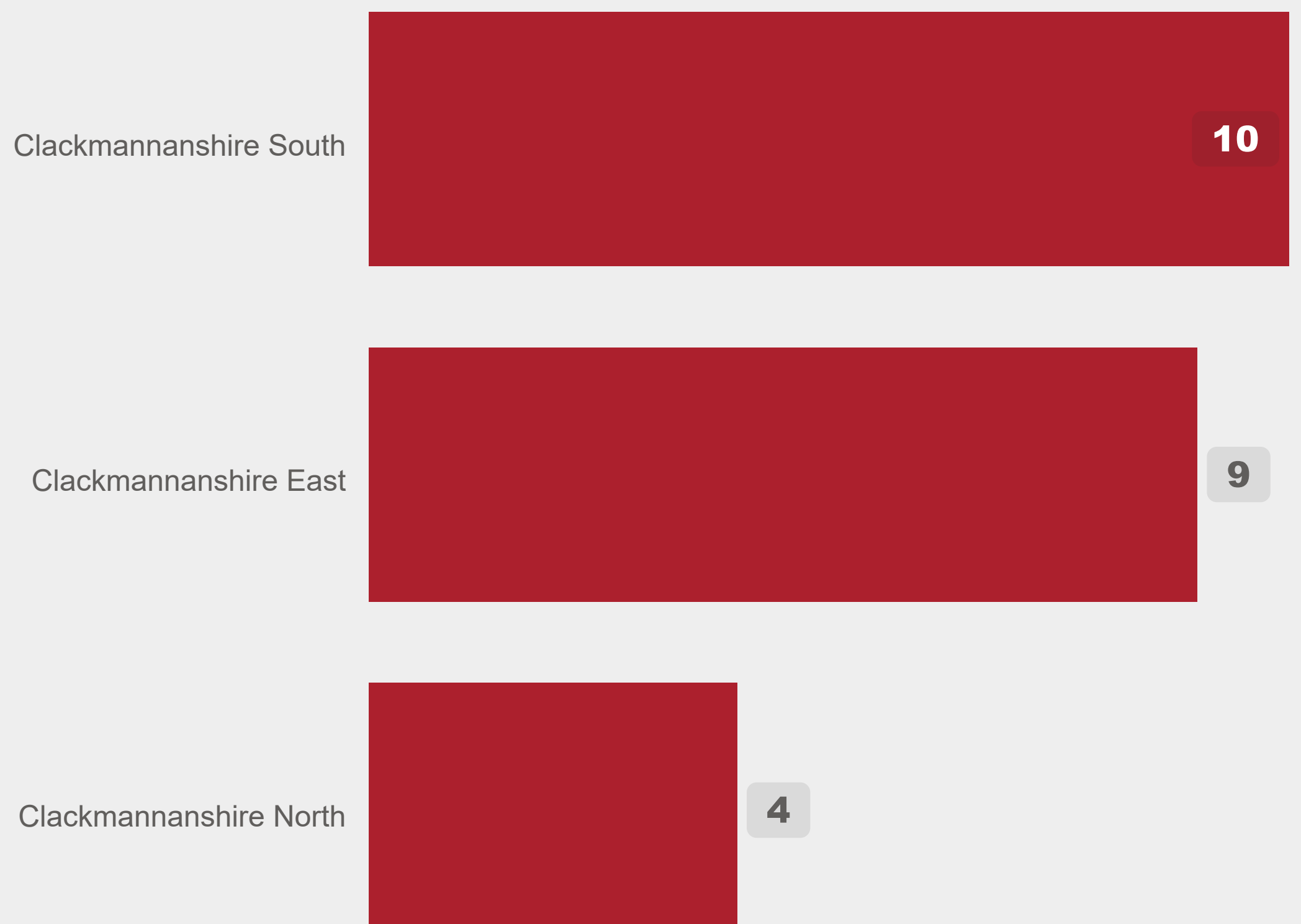
**Home Fire
Safety Visits**



11. Fire Safety Enforcement

Job Type	Count
Audit	23
Consultation	10
Short Post Fire Audit	1

Audits by Ward



To support Community Safety and ensure people stay safe in their own homes, the SFRS continues to carry out their Home Fire Safety Visit Programme, specifically targeting those deemed as High Risk.

Our Legislative Fire Safety Enforcement Officers carried out 23 Audits within relevant premises within the Clackmannanshire Local Authority Area as well as consulting on 10 new applications.

Home Fire Safety Visits

97 visits (all classed as high risk) and 15 addresses given targeted Fire Safety Advice. The targeted advice involved homeowners who do not meet the criteria to be classed as high risk, these individuals are given tailored home fire safety advice by an auto generated PDF that is available to download. This including signposting to other safety messaging.

Partner training on Risk recognition with 61 attendees from Local authority and education partners.

A range of school visits were carried out by crews from Alloa speaking to 365 young people about fire safety and water safety

FireSkills course was carried out in May at Alloa Fire Station. This weeklong course engages young adults that are in danger of disengaging from education and works on team building and fire service skills.



The Noisy Smoke Alarm

In May 2025, Members from the CFS community safety team attended Cambuslang to translate the Noisy Smoke Alarm book into British Sign Language. With the help of the SFRS media team a sign language version of the book was filmed and is available to all households in Clackmannanshire who could benefit from this resource.

13. Glossary of Terms

Term - What it means

ADF

Accidental Dwelling Fire.

HFSV

Home Fire Safety Visit.

PDIR

Post Domestic Incident Response, a term used to indicate actions taken following attendance at a fire or other incident in the home. PDIRs include amongst things the offer of a free follow up home fire safety visit.

RTC

Road Traffic Collision.

Special Service

Calls to incidents which are not fires or false alarms such as RTCs, rescues, flooding, incidents involving hazardous materials or the provision of assistance to other agencies.

UFAS

Unwanted Fire Alarm Signals. When an automatic fire detection and alarm system is activated as a result of anything other than an actual fire the activation is classed as a false alarm. If an attendance is made to such an event by the Scottish Fire and Rescue Service, then the event is recorded as an UFAS incident.

UFAS Policy Change

In response to COVID, on the 6th May 2020, the SFRS decided to send 1 pump to UFAS premises that did not have their own Predetermined attendance (PDA).

As of 1st July 2023, the COVID interim 1 pump response was ended and a new UFAS policy was implemented.

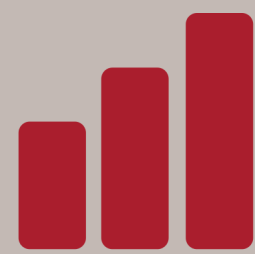
The new policy is to call challenge all UFAS incidents with the intention of non-attendance. Hospitals, care homes, and sleeping risk premises are all exempt and receive either 2 pumps or their premise specific PDA.



SCOTTISH

FIRE AND RESCUE SERVICE

Working together for a safer Scotland



**BUSINESS
INTELLIGENCE**

Design, figures and charts by the Business Intelligence team.

Report to **Audit & Scrutiny Committee**

Date of Meeting: **23rd April 2026**

Subject: **Corporate Performance 2024/25**

Report by: **Senior Manager, Partnership & Transformation**

1.0 Purpose

- 1.1. This report presents a summary of Clackmannanshire Council performance in 2024/25, aligned to the Wellbeing Economy Local Outcomes Improvement Plan (LOIP). Appendix A forms part of our Public Performance Reporting (PPR) duties and was published by the statutory 31st March deadline. Information is presented for each priority outcome, highlighting significant achievements, challenges, and planned improvements for future reporting.

2.0 Recommendations

- 2.1. That Committee notes the report, commenting and challenging as appropriate.

3.0 Considerations

- 3.1. Council performance is reported in the interests of transparency and open engagement. The purpose is to learn from the past, understand the context and how others are managing issues, and build learning into future planning. The aim is to inform meaningful debate, enabling partners, communities and individuals to jointly make evidence-based decisions, ensuring we collectively achieve agreed goals for the people and area of Clackmannanshire.

3.2. Statutory Duties for Public Performance Reporting (PPR)

- 3.2.1. Appendix A provides links to Accounts Commission expectations for PPR, and the Council's performance web pages which consolidate the range of reports forming our response. Expectations are, quite rightly, extensive and set high standards for accountability, transparency and informed engagement in decision-making. Duties emphasise the importance of balanced, timely and accessible reporting covering the full scope of Council activities.
- 3.2.2. Councils must evidence how they are working with partners to achieve local priorities, responding to needs and learning from best practice. We must demonstrate understanding of factors influencing performance, outlining how we measure success in terms of cost, economy, efficiency and effectiveness.

Reporting should reflect the themes of: Using resources effectively; Working with partners and communities; Financial sustainability; and Use of data and assessments to support improvement and transformation.

- 3.2.3. Focus is on outcomes and end-to-end analysis of resource management, process optimisation and delivery of tangibles to support desired end results. Data should be robust, consistent, comparable, complemented by narrative, and summarised concisely at different levels. Public Service Improvement Framework guidance reinforces similar aspects of scope, integrity and 'Ts & Cs': trends, targets, comparisons (including similar authorities) and causes.
- 3.2.4. The Local Government Benchmarking Framework (LGBF) is a key dataset from which indicators are selected based on local relevance, and Councils must explain any excluded from reporting. Appendix A includes 92 of the 108 framework indicators (85%), with Directors and Chief Officers agreeing the following exclusions (though some are still used internally):
- **Self-directed Support Spend** (1 measure): No longer considered informative as national bodies wish to shift emphasis from outlined options to underlying principles of choice, control and positive individual outcomes.
 - **Secondary School Attainment** (8 measures, tariff scores & awards): Of the 10 measures, the 2 most relevant are included (tariff scores – all pupils and deprived areas). Tariff scores are more representative and timely, plus too many similar indicators present a confusing picture for the public.
 - **School Exclusions** (2 measures, all pupils and care-experienced): It is no longer of value to report these as Clackmannanshire levels have been negligible since 18/19, with alternatives to exclusions always sought.
 - **Satisfaction with Schools** (1 measure): The Scottish Household Survey allows residents to give views regardless of whether any household members are engaged with the education service (differs from satisfaction with services accessible to anyone, such as waste and leisure).
 - **Energy Efficiency Standard for Social Housing (ESSH)** (1 measure): National reporting was paused after 2021/22 due to regulatory changes, and no alternative measures on other standards have been adopted yet.
 - **Residents Earning Less Than Living Wage** (1 measure): It is very disappointing that small authorities are being failed by the Office for National Statistics who now only report this vital measure for larger areas. Between 5 and 13 Councils have been excluded from results each year since 2020/21, with Clackmannanshire reported as N/A in all 5 years.
 - **Museums & Galleries** (2 measures, cost and satisfaction): No service – the Council does not have a permanent museum.

3.3. Meeting Our Duties and Planned Improvements

- 3.3.1. Each year, the Council publishes a wide range of reports aligned to specific outcomes, services, partnerships and activities. The suite of performance web pages provides a central list of key strategies and reports to evidence how we are meeting recommendations. As noted, expectations are extensive and no individual report can fulfil them all if we are to be fully accountable and transparent. Appendix A is only one level in the 'golden thread', linking higher-level strategies (such as the LOIP and budget papers) to service-level information (such as business plans and other statutory reports).

- 3.3.2. Few reports, however, are wholly compliant with duties or fulfilling their required purpose in the ‘golden thread’. Awareness-raising on core aims and good practice continues with colleagues, as substantial reframing is essential to improving quality and reducing duplication. Each level must be informative for regulatory bodies, elected members and, most importantly, any member of the public seeking Council performance information. It is acknowledged that even this report is not achieving all stated aims, but iterative improvements to date and more substantial planned enhancements are outlined below.
- 3.3.3. **Balance:** Indicators are selected on merit and outcome coverage, without reference to results (many of which are not available at that point). We use rules-based assessments and thresholds, reporting positives and negatives in the interests of open and honest debate. This is felt to be an area of strength, but further deployment is required, particularly around ensuring all strategies explicitly state at the outset the indicators that will evidence success.
- 3.3.4. **Accessibility:** This refers both to ‘technical’ formats accessible to those with disabilities, and ‘non-technical’ needs to be easily found, understandable and concise. We use formats and features compatible with screen readers, present data in charts and tables, and try to use jargon-free language. Much further work is required across all reports to improve clarity and presentation in formats that meet a range of needs. Length, in particular, must reduce to stop putting off potential readers and maximise value invested in production.
- 3.3.5. **Timeliness:** Though it is an improvement on previous reports, 2024/25 data is only available for 61% of indicators. Attempts to move reporting forward will reduce this further due to delays and revisions, both nationally and in local data returns. Substantial improvement is needed, and this is also an issue for in-year service reporting as forward planning has become disjointed from the need for proactive real-time early intervention as concerns are identified.
- 3.3.6. **Outcome Focus:** All indicators are directly aligned to priorities, with full life-cycle coverage of how inputs and processes are managed to deliver outputs and outcomes. Datasets are regularly reviewed and more useful sources become available on a frequent basis, to the extent that a single static report can no longer encompass the volume of relevant considerations, particularly when indicators are relevant to multiple outcomes.
- 3.3.7. **Comprehensiveness:** Efficiency, effectiveness and satisfaction measures present a rounded summary, with notes on gaps and areas for development. Some relate to full coverage of Council activities and the themes in 3.1.2. This is again relevant to the need for strategies to outline success measures at the outset to enable transparent consultation, ensuring all factors important to internal experts, partners and communities are represented.
- 3.3.8. **Continuous Improvement:** Iterative improvements are regularly made to reports, but more substantial change is required to support fully inclusive engagement. In 2026/27, we will begin web-publishing data profiles on a range of topics more frequently, to develop into dashboards when functionality and capacity allows. This will address duplication (or contradiction) across reports, which will move to referencing and signposting the profiles. Data will always remain an integral element of performance management, along with action and risk reporting, but this will improve balance and consistency, accessibility and timeliness, and support full coverage of all duties.

3.4. Corporate Performance in 2024/25

3.4.1. Appendix A presents 2024/25 performance information, summarised at a high level, then by priority, followed by individual indicators. Summaries discuss key factors, achievements, challenges, and the partnerships and strategies strengthening performance against outcomes. These reflect the LOIP's vision, expanded for full coverage of duties, with Best Value the most notable addition, emphasising a core commitment to appropriate governance, conduct and resource management at all times as we seek to achieve outcomes.

3.4.2. Wider considerations are also explored, with deprivation a recurring issue limiting opportunities and quality of life for many in the area, in parallel with reducing public sector budgets. Global events, pandemic legacies, cost of living and fuel crises have demonstrable local impacts, which many groups and individuals work tirelessly to reduce. It should also be noted that Clackmannanshire's small population (only 8% of the largest authority, and less than 1% of Scotland) means comparatively low numbers are involved, with spikes and dips more common than in most other areas.

3.4.3. Overall results show that, while times are extremely difficult and there is still much to be done, we are tipping many things in the right direction and making steady progress in reducing harms and improving people's lives. Over half of indicators (54%) are amber overall, while nearly a third (30%) are green, and a sixth (16%) are red. Satisfactory trends are evident in 40%, though 30% are unsatisfactory. Performance against targets is the most positive area, with 60% green, though 22% are red. In benchmark comparisons, 19% are in the top quartile, however, 27% are in the bottom quartile.

3.4.4. **Key challenges:** While many complexities are discussed throughout this, and other reports, and indicators should not be viewed in isolation, 14 (8%) are red across all factors, namely:

- **Wellbeing:** Domestic abuse; Child protection re-registrations within 18 months; Rate of children cared for by the authority; Adult care perceptions around supporting independence; and having a say; and Child poverty.
- **Economy & Skills:** Secondary level academic attainment across all pupils; and in deprived areas; and Economic inactivity; including the proportion due to long-term ill-health.
- **Places:** Young people living in the 20% most deprived areas of Scotland; and Satisfaction with sports facilities.
- **Best Value:** Sickness absence across all local government employees (excluding teachers); and Use of financial reserves to balance the budget.

3.4.5. **Key achievements:** Strategic partnership efforts have, however, resulted in 26 indicators (15%) being green across all factors, namely:

- **Wellbeing:** Care-experienced children looked after in a community setting; Deaths from suicide in young people; Alcohol-related hospital admissions in young people; Older people with long-term needs receiving homecare; and Fuel poverty.
- **Economy & Skills:** Early learning inspections; Unemployed people assisted into work via Council programmes; Median earnings; and Timeliness in processing crisis grants; and Community care grants.

- **Places:** C class road condition; Discretionary housing payments; Active travel to school; Household waste recycling; Carbon dioxide emissions from electricity; and Natural gas; and Young people living in the 20% most access deprived areas of Scotland.
- **Best Value:** Low costs for development planning; Environmental health; Trading standards; and Older people's home care; and Residential care; Cost/revenue ratio for general fund; and Housing revenue account; Rent loss due to empty properties; and Outturn expenditure.

3.5. Conclusion

3.5.1. While concerns remain, vital progress is being made across many areas to enhance the supports and connectivity of local people and communities. As expectations increase in tandem with resources reducing, it is essential that the Council invests in modern tools, and in staffing performance management functions to ensure we fulfil duties and meet the needs of local people. Feedback on this report and our overarching arrangements is very welcome.

4.0 Sustainability Implications

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

5.0 Resource Implications

5.1. *Financial Details – No direct financial implications arising from this report*

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 – No direct staffing implications arising from this report*

6.0 Exempt Reports

6.1. Is this report exempt? Yes (please detail the reasons for exemption below) No

7.0 Declarations

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

(1) Our Priorities

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**

Complies with relevant Council Policies

8.0 Impact Assessments

8.1 Have you attached the combined equalities impact assessment to ensure compliance with the public sector equality duty and fairer Scotland duty? (All EFSIAs also require to be published on the Council's website) Yes

8.2 If an impact assessment has not been undertaken you should explain why:
There are no direct equalities implications arising from this report

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 A – Corporate Performance Report 2024/25

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)

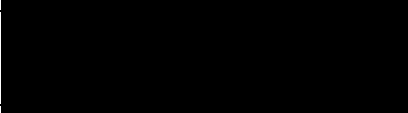
Yes (please list the documents below) No

Data sources are too extensive to list but are recorded internally, and any local analysis is held in accordance with this requirement.

Author(s)

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Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Head of Corporate Services	



**Clackmannanshire
Council**

www.clacks.gov.uk

Comhairle Siorrachd
Chlach Mhanann



Corporate Performance Report

2024/25

Introduction & Contents

Clackmannanshire has much to be proud of: its long history and rich heritage; its stunning scenery and places to visit; its welcoming communities and strong local identity; its central location and digital infrastructure; and its traditions of public service. These strengths make Clackmannanshire a great place to raise a family and feel part of a community. A wide range of public, private and charitable (third sector) organisations, as well as many community groups and individuals want to play their part in ensuring the area and its people flourish.

The Clackmannanshire Alliance Community Planning Partnership agreed the [Wellbeing Economy Local Outcomes Improvement Plan](#) (LOIP) in October 2024. The plan's development included extensive consultation with local partners and communities to identify the issues most important to local people, and the key challenges they want to see addressed to make a real difference to people's lives. This report presents information on progress in addressing these issues, particularly focussing on Clackmannanshire Council's contribution.

Our key areas of focus are listed below (detailed outcomes on page 4). These reflect those outlined in the LOIP with some additions to ensure the Council fulfils its statutory [Public Performance Reporting](#) duties. These priorities also align to the vision and aims detailed in the [General Services Revenue & Capital Budget](#), which explains how the Council will allocate funding in support of these outcomes. Further information on a wide range of Council and partner strategies, activities and performance reports can be found on the [Council website](#).

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Guidance & Definitions

Purpose of this Report

- To look back at how things have gone, and be open and honest about our performance,
- To recognise what was successful and why, to ensure we continue doing things that achieve positive results,
- To consider what needs to improve, and whether we need to change plans and approaches to make it happen,
- To make sure decisions are fact-based, so that we're targeting the right areas and meeting people's needs.














Aims

We follow national aims and recognised good practice, always trying to make reports:

- **Balanced** – selecting indicators based on merit, not results, and reporting both positives and negatives,
- **Accessible** – using features to support those with disabilities, and clear jargon-free language,
- **Timely** – reporting as soon as possible, and including information that's as up to date as possible,
- **Outcome-focussed** – looking at whether inputs and processes are achieving the desired end results,
- **Comprehensive** – covering the full scope of themes, services, and work with partners and communities.

















The most important final aim is to **continuously improve**. Planned changes will improve accessibility, efficiency and clarity, while reducing duplication. As well as internal data sources, we use the [Scottish Public Health Observatory](#), [Local Government Benchmarking Framework](#), and [National Records of Scotland](#). This makes timeliness a challenge as many publications have up to a 2-year delay, but we will also improve on this, while still covering all the right areas.

Icons & Definitions

Indicator Titles	Brief description of what's being measured (detailed definitions are held internally). This may be speed, cost or effectiveness and gives an indication of how well we're managing different areas.
Charts	These include labels and nearby text to explain what's shown. Outcome charts show total numbers of green, amber and red indicators (or percentage in Detailed Data sections). Performance Analysis charts show Clackmannanshire results as solid lines, Scottish averages as dashed lines, and some have family group results or targets as dotted lines. Charts are small and we recommend viewing electronically so you can zoom in (and also to save paper).
Overall Summary	A high-level assessment of performance across the 3 factors of trends, targets and benchmarks.  Broadly Positive  May Require Action  Underperforming
Financial Years	We report by budget year (which runs from April to March) and data tables include results for the last 5 years (2020/21 to 2024/25), though the most recent value is sometimes not available.
5-year Trends	The relatively small local population (8% of the largest authority, less than 1% of Scotland) means spikes and dips are common so we look longer-term at whether averages over the last 5 years have improved. This uses 5 & 10% thresholds, sometimes taking other factors into account.  Satisfactory (improving or sustained strong results)  Borderline  Unsatisfactory
Target Status	Whether we're achieving desired levels (Data Tables include what targets are based on). These should be realistic, but more challenging in high priority areas. We're not necessarily aiming for the exact figure, more often to stay above or below certain thresholds, highlighted by the status.  Meeting target or within 5%  Missing target by 5-15%  Missing target by more than 15%
Scottish Average Family Group	National results or sometimes the average of the 32 Council results (depending on available data). The median (middle) result for the 8 most similar Councils in terms of deprivation (for people-based measures) or rurality/population density (place-based). Renfrewshire, South Lanarkshire and West Lothian are in both groups, along with Dumfries & Galloway, Falkirk, Fife & South Ayrshire (for deprivation) and Angus, East Renfrewshire, Inverclyde, & Midlothian (for rurality).
Rank	Authority results are ranked best (1 st) to worst (32 nd). This analysis treats low costs as better due to the savings drive, but this is under review as it also represents investment and prioritisation.
Quartiles	Rankings split into 4 groups for a summary of benchmark comparisons. The usual split is below but quartiles may be smaller if not all authorities report (e.g. 6 Councils have no Housing service).  Top quartile (1 st to 8 th place rankings)  3 rd quartile (17 th to 24 th place)  2 nd quartile (9 th to 16 th place)  Bottom quartile (25 th to 32 nd place)

Corporate Objectives & Priorities

The Council's key outcomes reflect the vision outlined in the [Wellbeing Economy Local Outcomes Improvement Plan 2024-34](#) (LOIP) agreed by the Clackmannanshire Alliance Community Planning Partnership in October 2024. Some topics have been expanded for full coverage of the Council's statutory Public Performance Reporting duties. The most significant addition is the final outcome, emphasising our core commitment to focus not only on end results, but also on ensuring that governance, conduct and resource management is appropriate and transparent at all times as we seek to achieve those results. Self-assessment, external learning, benchmarking, partnership working and community engagement are integral to all outcomes and priorities.

	Outcome 1: Wellbeing	We will reduce inequality, tackle the causes of poverty and health inequality and support people of all ages to enjoy healthy and thriving lives
	Priority 1.1: Physical & Mental Health	We will help people to live longer in good health and improve the health & wellbeing of everyone in Clackmannanshire
	Priority 1.2: Age-related Outcomes	We will support younger and older people to ensure that everyone grows up and grows older in inclusive communities
	Priority 1.3: Poverty & Vulnerability	We will tackle the causes and effects of poverty and will work to mitigate the financial challenges for those most vulnerable
	Outcome 2: Economy & Skills	We will help people to access fair work, learning and training, and will work together to build a strong local economy
	Priority 2.1: Educational Outcomes	We will support all children & young people to contribute to communities and develop skills for learning, life and work
	Priority 2.2: Labour Market & Fair Work	We will ensure people have access to sustained and fair work, and can develop skills through training and learning
	Priority 2.3: Economic Opportunities	We will remove barriers and meet current and future skills needs for a strong business base and thriving economy
	Outcome 3: Places	We will work with communities to create sustainable and thriving places where people have a sense of connection and control over decisions
	Priority 3.1: Sustainable Places	We will create resilient places which support improved wellbeing and help reduce inequality for our citizens
	Priority 3.2: Environmental Sustainability	We will reduce emissions and mitigate the impacts of climate change as well as increasing awareness of the challenges
	Priority 3.3: Neighbourhoods & Amenities	We will create local sustainability, maximising our natural capital and assets to improve wellbeing
	Outcome 4: Best Value	We will ensure services provide Best Value through continuously improving governance standards and being responsive, accountable and transparent
	Priority 4.1: Workforce	We will promote equality and diversity, and develop a workforce with the skills and capacity to achieve our goals
	Priority 4.2: Assets	We will ensure sound management of buildings and other resources, focussing on community needs and engagement
	Priority 4.3: Financial Sustainability	We will balance the quality of services with cost, and ensure they are sustainable to meet current and future needs

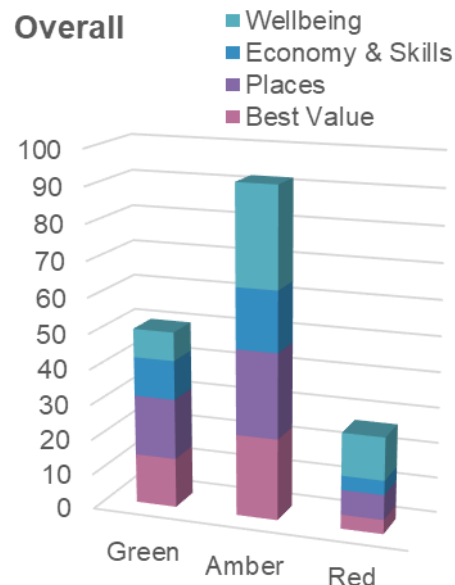
Summary of Outcome Achievements & Challenges

Overall Performance

While a substantial number of achievements have been made across a wide range of areas in recent years, some significant challenges remain for the people and area of Clackmannanshire. Public services work in close collaboration to address these issues, with Council, Police, Fire, Health Service, and other partners leading on different initiatives.

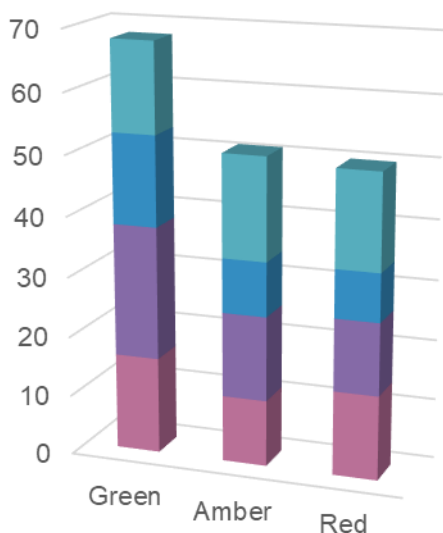
Many areas have recovered beyond pre-pandemic levels but some long-term impacts persist, particularly in health and wellbeing. Deprived areas were affected more severely, and other local demographics also exacerbate challenges. Wider Scottish, UK and global influences mean issues such as cost of living and energy prices continue to affect local people, making partnership working and community engagement more important than ever.

This report summarises many indicators used to inform evidence-based decision-making, however, there are many complexities and not all relevant considerations can be incorporated. Additional performance information is available via the Council's website. Improvements are planned around how we communicate and present this information to ensure it is accessible, balanced and timely for all members of the public.

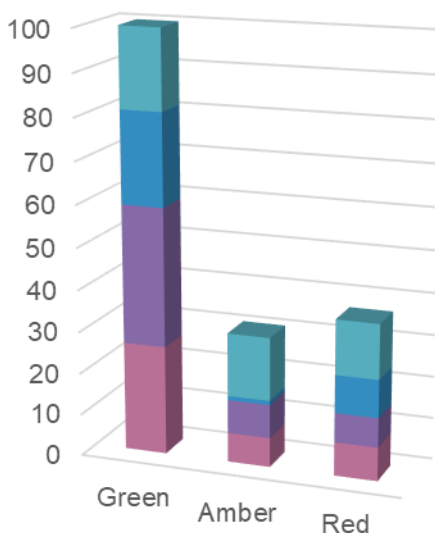


- Overall results show that, while times are extremely difficult and there is still much work to be done, we are tipping many things in the right direction and making steady progress in reducing harms and improving people's lives.
- Across the range of relevant factors, performance in the Best Value outcome is most favourable overall, followed by Economy & Skills and then Places, with the greatest number of challenges evident in relation to Wellbeing.
- Contrasting positive and negative elements within performance indicators mean the majority are amber overall, over half (54%), while nearly a third (30%) are green, and a sixth (16%) are red overall.
- Satisfactory trends are evident in 40% of indicators, though 30% are borderline (amber) and a further 30% are unsatisfactory (red). Global events in the last 5 years mean many would be worse without Council intervention.
- Performance against targets is the most positive area, with 60% green, 18% amber and 22% red (though some targets may require review). This shows that, despite local challenges, we are making iterative improvements.
- In benchmarks, 41% of indicators are in the top 2 quartiles (best performing 16 Councils), and 54% in the bottom 2 quartiles (5% are not benchmarked). This is slightly better than 39% (top 2) and 61% (bottom 2) in 2023/24.
- A total of 14 indicators (8%) are red across all factors, however, 26 (15%) are green across all factors.

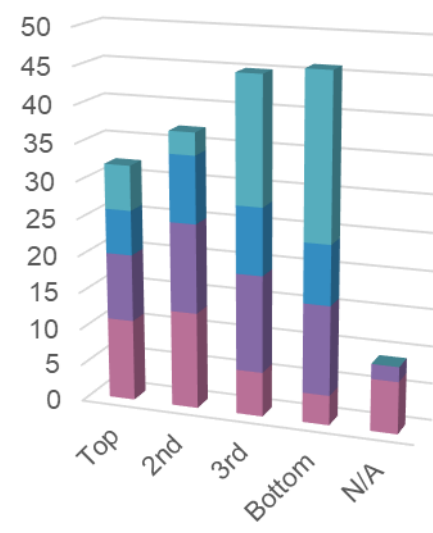
Trends



Targets



Quartiles



Outcome 1: Wellbeing

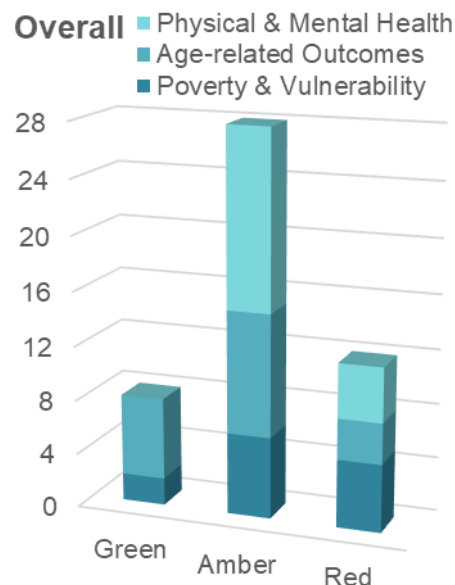


In this outcome, the greatest challenges are evident in the Physical and Mental Health priority, with additional resilience concerns in relation to Poverty and Vulnerability, but more positives in Age-related Outcomes.

In Physical and Mental Health, we analyse life expectancy, mortality, substance use, hospital admissions and mental wellbeing. Age-related Outcomes include prevention and screening, child protection, and other wellbeing issues for young people, as well as older people. Poverty and Vulnerability focuses on adult care, health survey, early years and household finances (with reference to relevant indicators in other sections).

As with all outcomes, complexities and different positives and negatives result in the majority of indicators summarised as amber overall. This is the only outcome with more reds than greens, and no indicators in the Physical and Mental Health priority are assessed as green overall.

There is a roughly even split in satisfactory, borderline and unsatisfactory trends. Performance against targets is the most positive factor across all areas. Deprivation-related health factors, in particular, mean few indicators in this outcome perform in the top half of Councils (the top 2 quartiles).



Key Achievements

- Consistently strong performance in providing homecare for older people with long-term needs
- Positive trends in fuel poverty, moving to below average levels
- Among the highest proportions in the country of care-experienced children & young people cared for in a community setting
- Continued reductions to low levels of alcohol-related hospitalisations in young people
- A major reduction of suicides in young people to zero

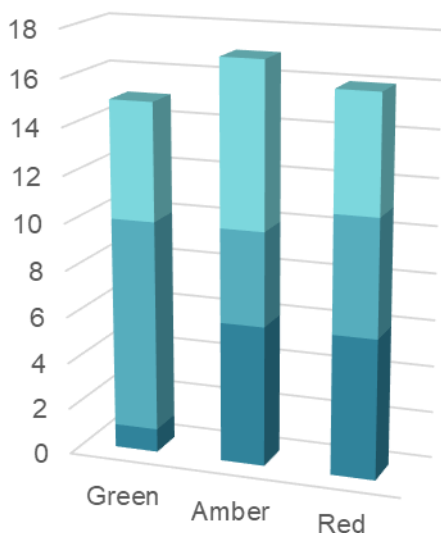
Key Challenges

- Continued high levels of children and young people cared for by the local authority
- Child protection re-registrations within 18 months remain high (as a proportion, though this involves very low numbers locally)
- Low satisfaction with adult care services, particularly around independence and having a say
- Levels of domestic abuse remaining among the highest in the country
- Ongoing concerns around high local levels of child poverty

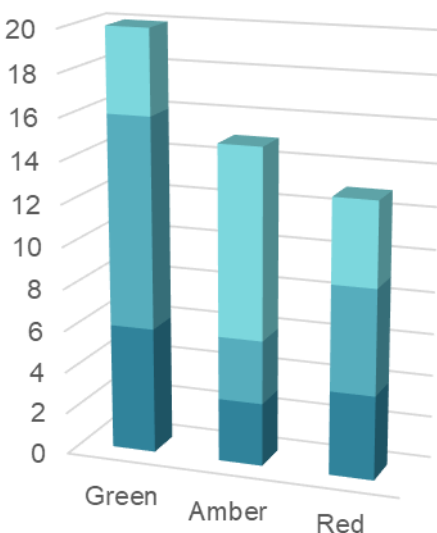
Key Partnerships & Strategies

- Forth Valley NHS Strategies, including Suicide Prevention and Mental Health & Wellbeing
- Health & Social Care and Alcohol & Drug Partnership Strategic Plans
- Tackling Poverty and Family Wellbeing Partnerships
- Children's Services Plan, The Promise and Safeguarding Through Rapid Intervention
- Community Justice Partnership
- Violence Against Women & Girls Plan and Third Sector Interface

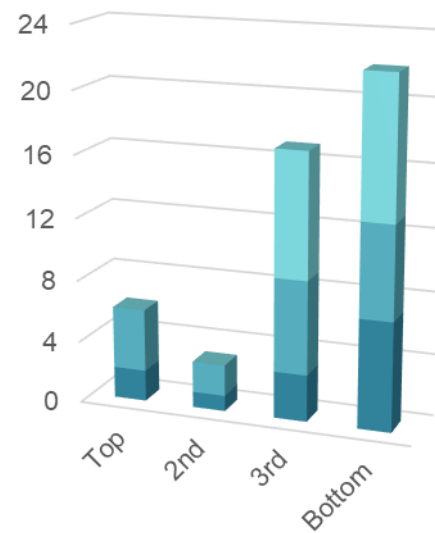
Trends



Targets



Quartiles



Outcome 2: Economy & Skills



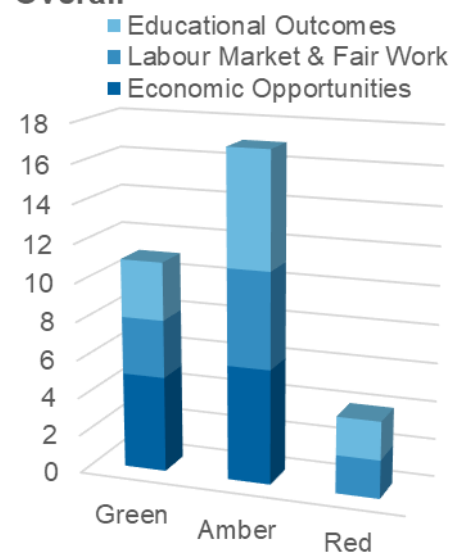
Here, though there are some contrasting results, the most positives can be seen in relation to Economic Opportunities, with broadly similar performance across Labour Market and Fair Work, and Educational Outcomes.

Indicators relevant to Educational Outcomes include inspections, school attendance, primary and secondary level academic attainment, school leaver destinations and participation. Labour Market and Fair Work focuses on modern apprentices, unemployment, economic inactivity and household income. In Economic Opportunities, we assess financial supports, business & economy, development planning and Council spend.

Similarly to other outcomes, high proportions of indicators are amber overall, but here more are summarised as green than red. There are no measures in the Economic Opportunities section that are red overall.

Nearly half of indicators have satisfactory trends, with roughly a quarter showing as both borderline and unfavourable. Again, performance against targets is positive, but more polarised, with one amber and over two thirds green. Benchmark comparisons are split more evenly, though with fewer top quartile, and no Economic Opportunities measures in the bottom quartile.

Overall



Key Achievements

- Strong Early Learning & Childcare inspection results, returning to the top quartile
- Continuing high levels of unemployed people assisted into work via the Clackmannanshire Works employability programme
- Positive trends seeing median earnings move to above average
- Financial supports provided in a timely manner with virtually all Crisis and Community Care grant decisions provided within target timescales

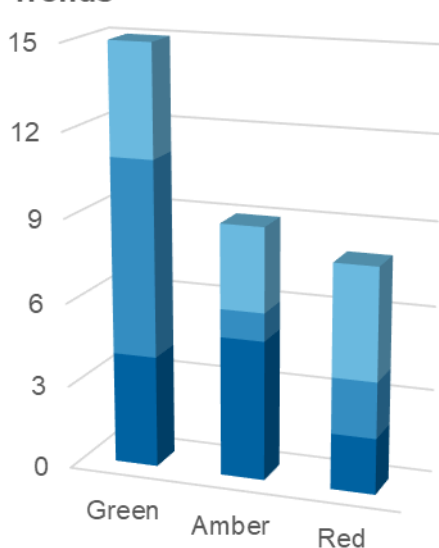
Key Challenges

- Secondary school academic attainment across all pupils remaining around the lowest in the country
- Similar concerns around low secondary level attainment in pupils from deprived areas
- Unfavourable trends in the proportion of people who are economically inactive
- Significant increase in economic inactivity due to long-term ill health

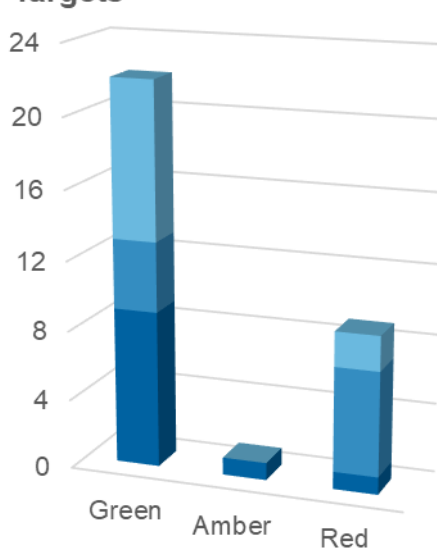
Key Partnerships & Strategies

- People Directorate Community Wellbeing Plan, including the Education National Improvement Framework
- Tackling Poverty and Family Wellbeing Partnerships
- Community Wealth Building Plan, Good Employment Charter and Local Anchor Partnership
- Business Support and Local Employability Partnerships
- Regional Economic Strategy and Skills Plans, City Region Deal and Connectivity Commission

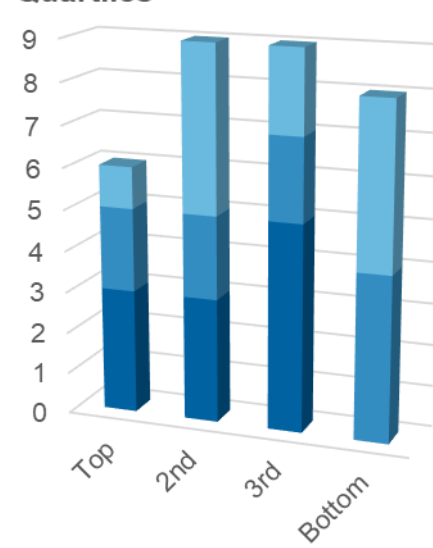
Trends



Targets



Quartiles





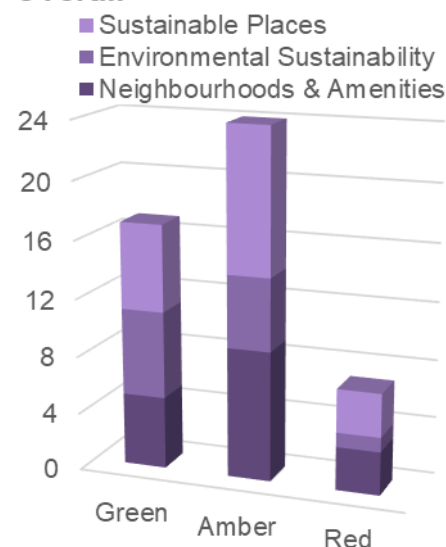
Across this outcome, slightly more challenges are evident in relation to Neighbourhoods and Amenities, followed by Sustainable Places, but with a more positive set of results in relation to Environmental Sustainability.

Sustainable Places performance is assessed in the areas of road condition, safety, resilience, housing and homelessness. For Environmental Sustainability, we review elements of active travel, recycling, street cleanliness, carbon dioxide emissions and climate change. Neighbourhoods and Amenities focuses on aspects of neighbourhood access, community plans and assets, inclusion, empowerment, environment and leisure.

Again, around half of indicators are summarised as amber overall, with over a third green and fewer reds. Only one indicator in the Sustainable Places grouping is assessed as red overall.

Trend summary proportions are similar to the previous outcome, nearly half satisfactory and around a quarter for both borderline and unsatisfactory. Consistently high target achievement is evident, with the smallest proportion of reds in this outcome. Rankings are distributed across all quartiles, slightly more in the third and fewer in the top (two measures not benchmarked).

Overall



Key Achievements

- Low proportions of C class roads requiring maintenance treatment
- Full use made of Discretionary Housing Payments budget
- Continuing high levels of active travel to school
- Improvement back to the highest recycling rates in the country
- Low carbon dioxide emissions from electricity and natural gas
- Ongoing low levels of access deprivation among children and young people

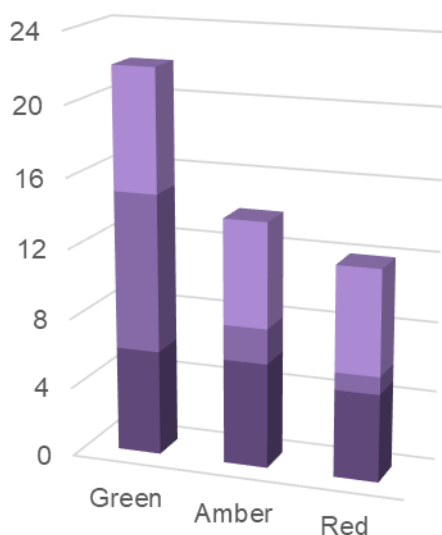
Key Challenges

- Continued high levels of crime deprivation among children and young people
- Low levels of satisfaction with local sports facilities
- A decline in street cleanliness
- Some resilience concerns around population 'fragility', single adult dwellings and low levels of volunteering

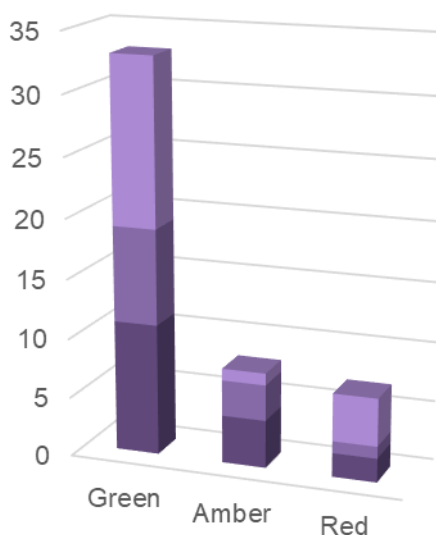
Key Partnerships & Strategies

- Community Planning Partners, particularly Police, Fire and Third Sector Interface
- Community Safety and Anti-social Behaviour Strategies
- Place Directorate Business Plan, including Asset Management and Housing Strategies
- Climate Change Board and associated strategies
- Regional Energy Masterplan and City Region Deal programmes
- Major Wellbeing Hub & Lochies School development project

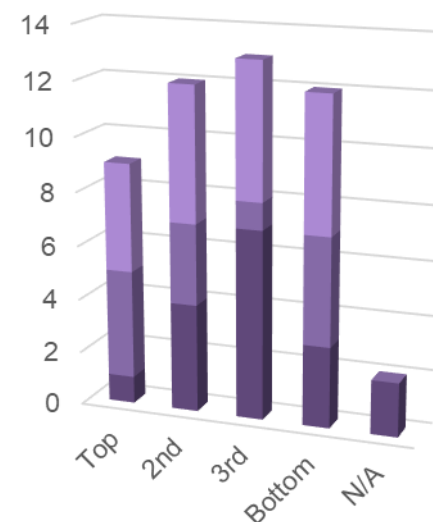
Trends



Targets



Quartiles



Outcome 4: Best Value

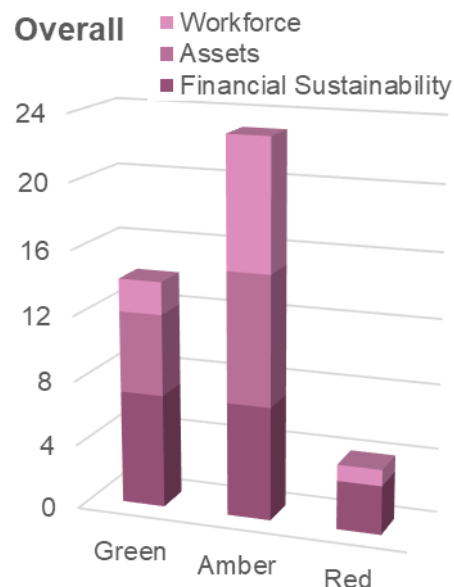


In these priorities, Assets shows stronger performance across key factors, with long-term challenges evident in Financial Sustainability and Workforce, and some development required in available indicators across this outcome.

Assets indicators cover the management of Council property, roads, land, community facilities and revenues income. Financial Sustainability includes cost indicators across the Health & Social Care Partnership, the People, Place and Partnership & Performance Directorates, and overall corporate results. Workforce performance is assessed around indicators summarising absence, equalities, governance and responsiveness.

As in other areas, the highest proportion of indicators are amber overall, reflecting a number of contrasting results where both positives and negatives are evident, often even within a single indicator. This outcome sees the lowest proportion of indicators assessed as red overall.

Slightly fewer positive trends are evident than in the previous two outcomes, with similar borderline trends and a third unsatisfactory. High levels of target achievement are again seen. Benchmarking is, however, more positive, with over a quarter of measures in the top quartile, and a third in the 2nd quartile.



Key Achievements

- Costs are lowest in the country for older people’s home and residential care, development planning and trading standards, and consistently low for environmental health
- Ratios of spend to income are among the best for both General Fund and Housing Revenue, and overall spend against budget is extremely positive
- Substantial reduction in rent lost due to empty properties
- Few instances of fraud and reportable data breaches

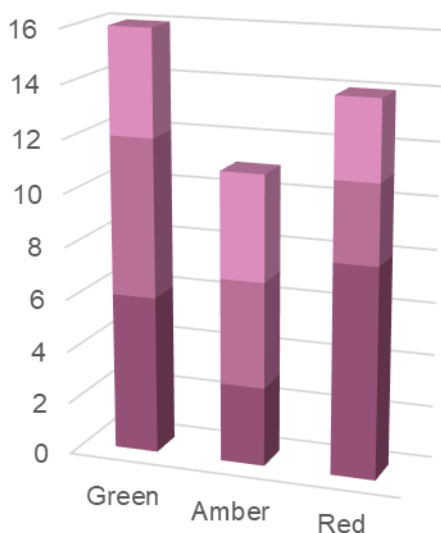
Key Challenges

- While sickness absence has improved in teachers, high levels remain a concern across the organisation as a whole
- Reliance on financial reserves to balance the budget was among the highest levels in the country
- As noted, available indicator sets across Assets and Workforce are not fully representative of the scope of activities and priorities, and some review is needed on how we manage cost indicators

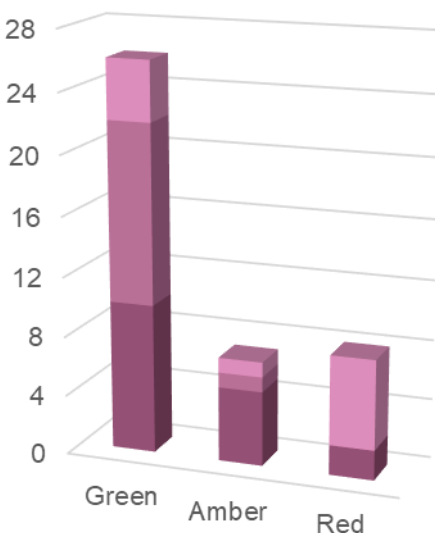
Key Partnerships & Strategies

- Annual Governance Statement self-assessment and audit cycles
- Be the Future transformation and Target Operating Model
- Capital, Asset Management and School Estate Strategies
- Partnership & Performance Business Plan, and Workforce, Governance, Digital and Comms & Engagement Strategies
- Financial Strategies and fairer debt collection partnership work
- Major collaborative review with neighbouring local authorities

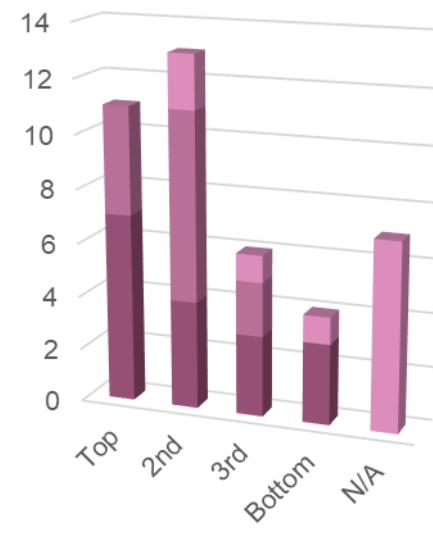
Trends



Targets



Quartiles



Performance Analysis

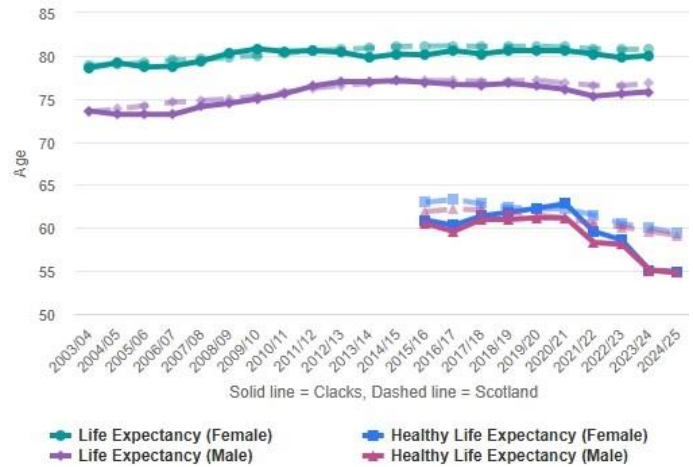
1. Wellbeing



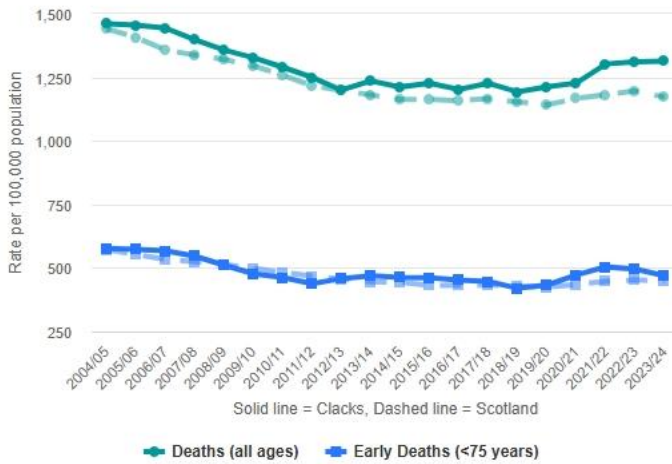
1.1 Physical & Mental Health

- Life expectancy in Clackmannanshire remains around a year below the Scottish age for males and females. Family group results demonstrate links to deprivation, with local figures below the group, in or near the bottom quartile for all 4 life expectancy measures.
- Male life expectancy (76) is 4 years below female (80), both 1 year below Scotland. Men are likely to live 21 years (28% of their lives) in poorer health, 25 years (31%) for women (both 5% above Scotland).
- Overall mortality rates are the 5th highest in the country but there have been slight reductions for 2 consecutive years in early deaths (under age 75), including those due to coronary heart disease and cancer (which has reduced for 3 years running).

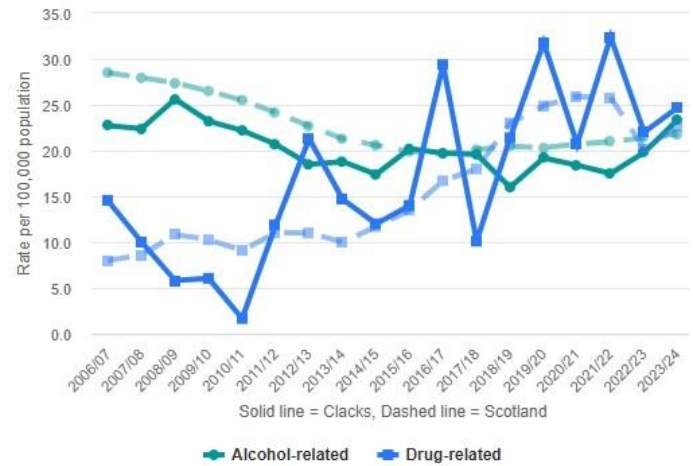
Life Expectancy



Mortality



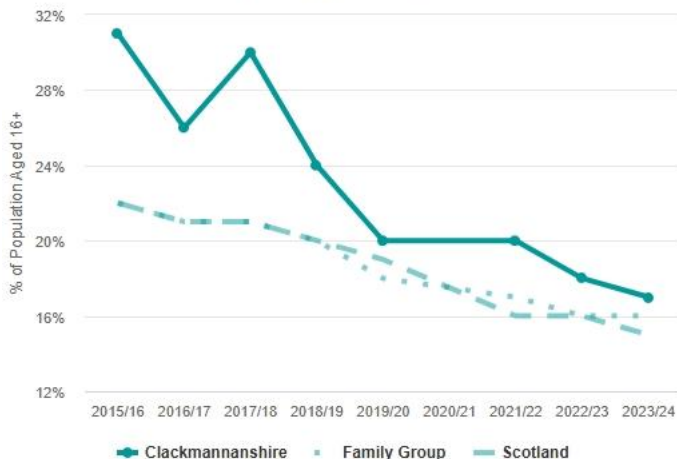
Substance-related Mortality



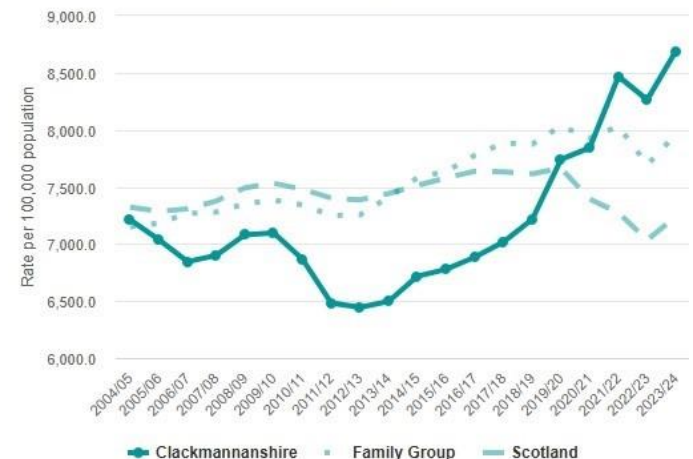
- Alcohol- and drug-related deaths are more common in men than women and above average (particularly in women, see 1.2 for young people). Reducing smoking rates are now out of the bottom quartile.

- Emergency hospitalisations remain a concern (see 1.2 for older people). While also deprivation-related, historically below average local results have increased substantially over the last decade.

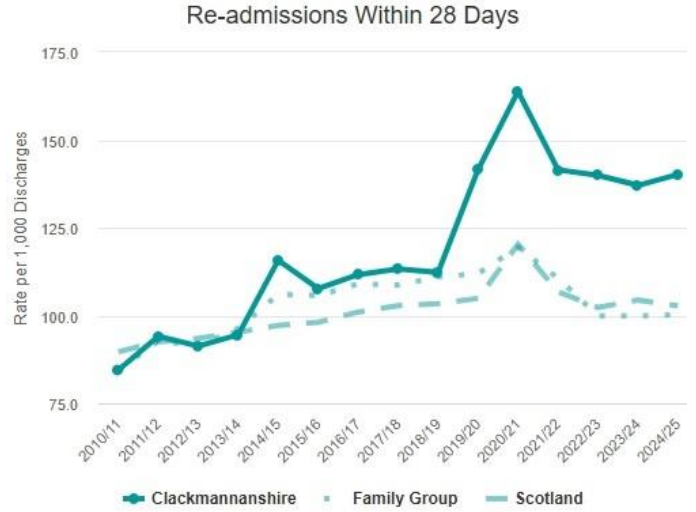
Smoking Prevalence



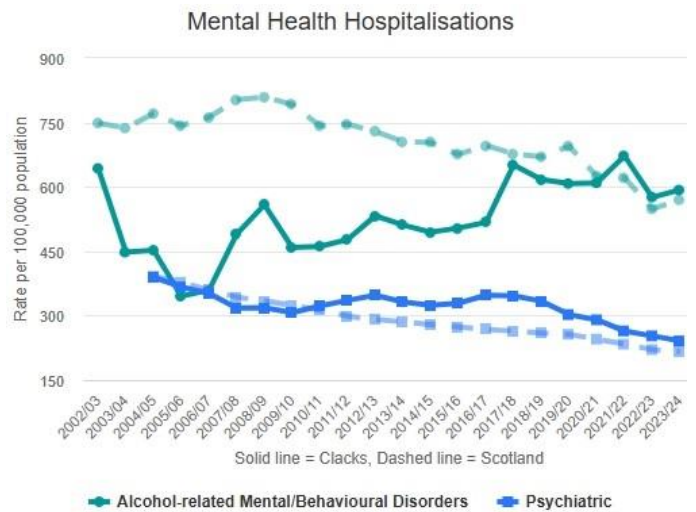
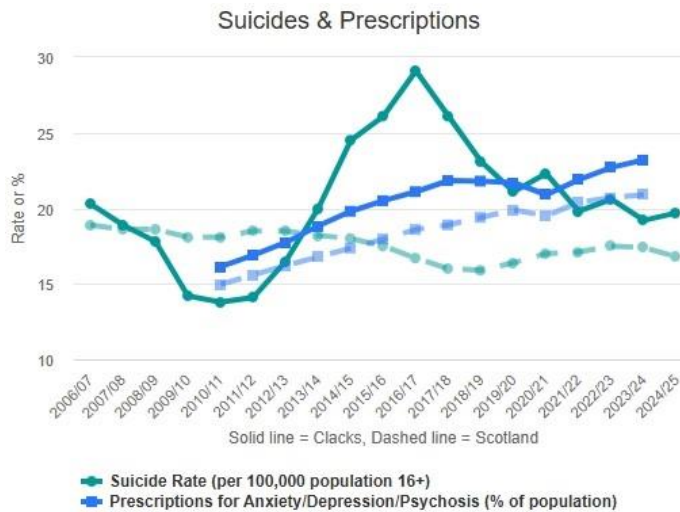
Emergency Hospitalisations



- Efforts to reduce delayed discharges (see 1.2) may contribute to increased re-admissions, with all 3 Forth Valley authorities in the bottom quartile for 6 years.
- A sustained positive trend is seen in deaths from suicide, including even more substantial reductions in young people (see 1.2). For all adults, trends contrast with national increases over the last 6 years but remain above Scottish and family group rates.
- Mental health-related prescriptions remain in the bottom quartile though the continued increase is reflective of national trends.
- This is not, however, the case in admissions for mental/behavioural disorders to due alcohol use, with long-term increase, above average since 21/22.
- Increased uptake of supports may be reducing psychiatric admissions, moving out of the bottom quartile in 21/22, remaining in the 3rd quartile since.

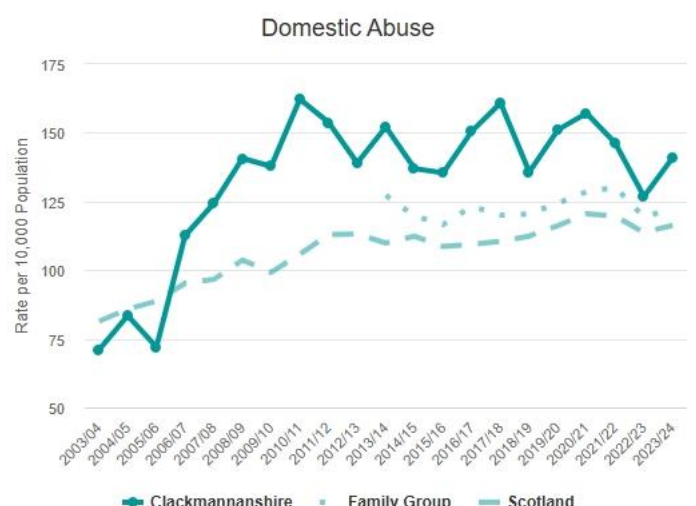


- A recent decline is seen in mental wellbeing score, now bottom quartile for 2 years (though chart scales do often exaggerate the trends).



- Domestic abuse has remained a significant local concern for nearly 2 decades. The relatively small population (only 8% of the largest authority, and less than 1% of Scotland) means local results often fluctuate more than most areas. Here, 22/23 was the only result outwith the bottom quartile in the last 18 years, and we were within the 3 highest in the country in 14 of these.

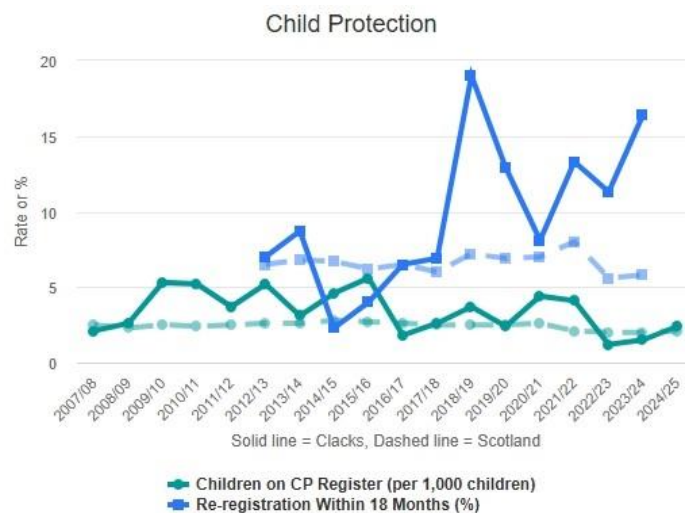
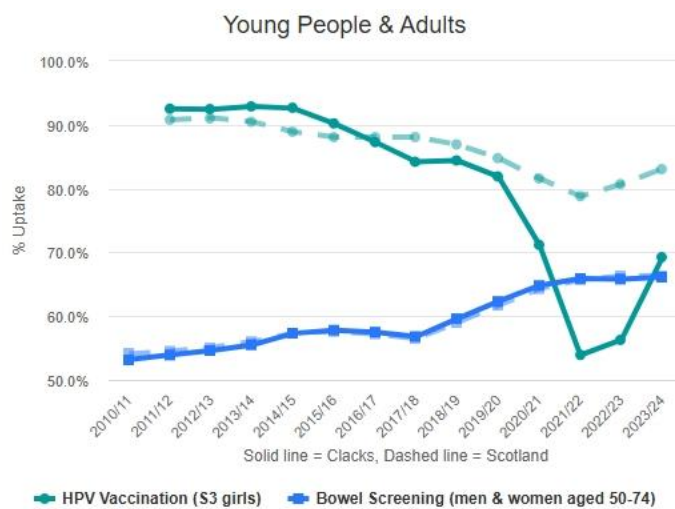
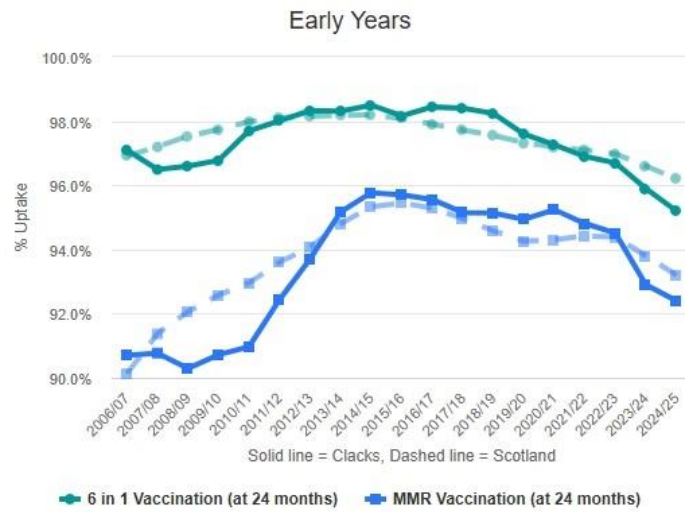
- Substantial work is underway to address the issues raised in this section with key activities in the Health & Social Care Strategic Delivery Plan (including the Alcohol & Drug Partnership). Forth Valley National Health Service (NHS) leads on local delivery of the national Suicide Prevention and Mental Health & Wellbeing Strategies. We also work with Community Planning Partners around the Local Police Plan and Violence Against Women & Girls Partnership.



1.2 Age-related Outcomes

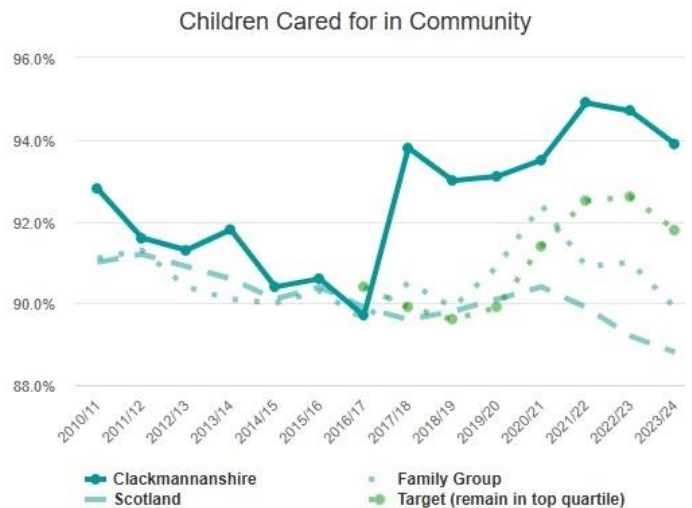
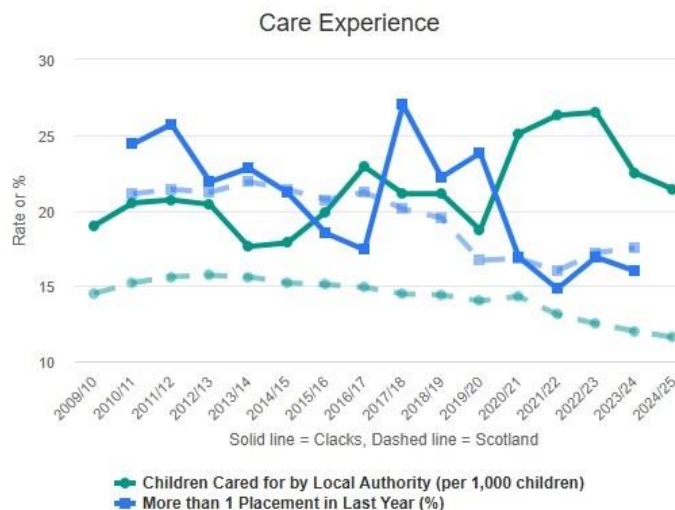


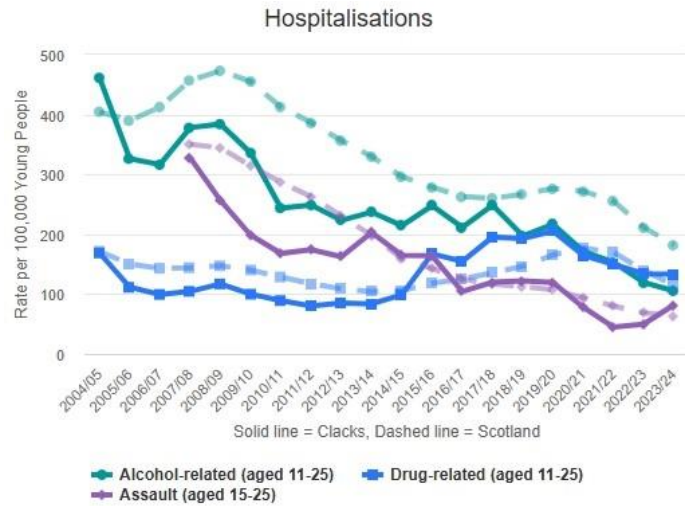
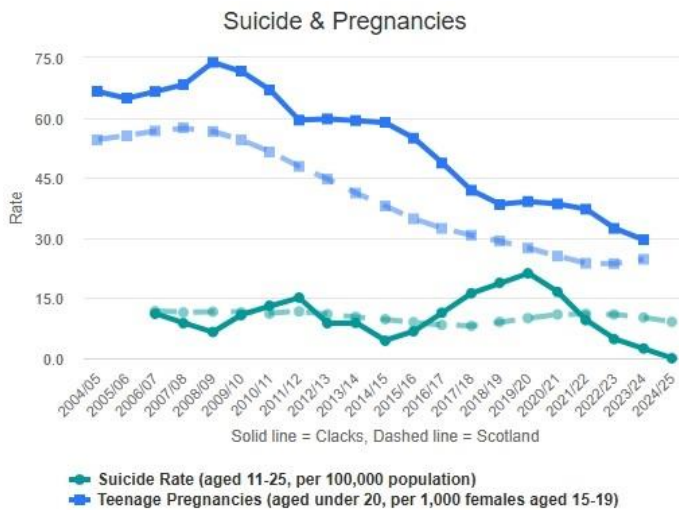
- Prevention & screening indicators show reduced early years uptake of both the '6 in 1' and Measles, Mumps & Rubella (MMR) vaccinations. Family group results for both are consistently above the national average, while Clackmannanshire has always been below the family group, and now below Scottish levels. '6 in 1' uptake has moved from the top quartile in 2017/18 down to the bottom quartile in 2024/25.
- Uptake of the HPV (Human Papillomavirus) vaccine by girls in the S3 school year is also in the bottom quartile but with a marked increase since 2021/22.
- Bowel screening in men and women aged 50 to 74 is, however, tracking very close to Scottish and family group rates. We hope to source similar data on uptake of breast and other screening programmes.



- Child Protection registrations were in the bottom quartile for 2 years, top quartile in the following 2, and close to Scotland and family group in 24/25.
- Re-registrations within 18 months remain high, as a proportion, but local numbers are very low (less than 10 children re-registered), with many of these indicators more representative for larger authorities.

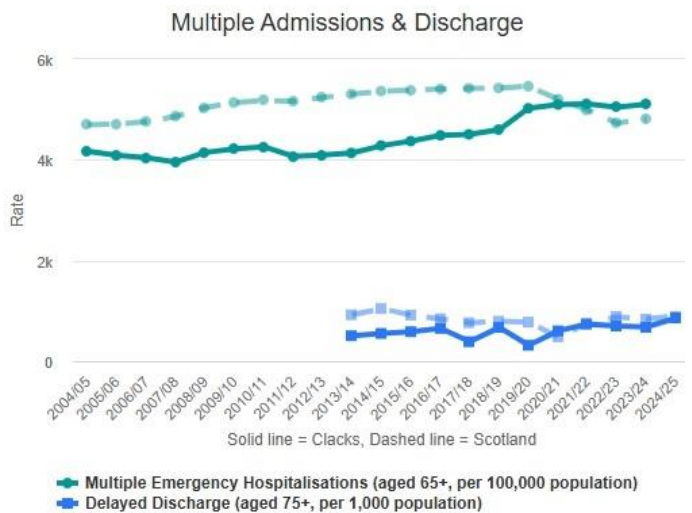
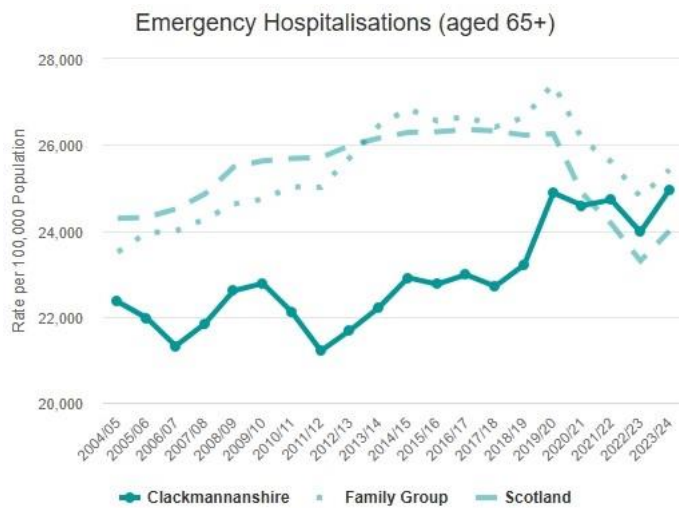
- High rates of children cared for by the authority are also an ongoing concern but those experiencing multiple placements in a year have reduced substantially (as have placements outwith the area).
- We have performed in the top quartile for 7 years in the proportion cared for in a community setting.





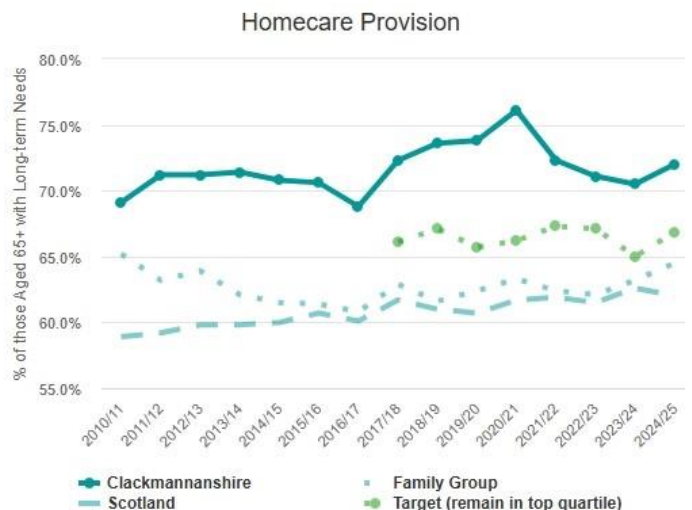
- One of the most important achievements, possibly in the authority's history, is the reduction of suicides in young people over a period of 5 years from the 2nd highest rate in the country to zero.
- Positive trends are also seen in teenage pregnancy, with rates halving over a decade. While still bottom quartile, these are reducing faster than benchmarks.

- Further reductions are evident in young people's substance-related hospitalisations, with the 2nd lowest alcohol-related rate in the country for 3 years. Drug-related rates have reduced for 4 years, and remain below family group, close to Scottish rates.
- Long-term reductions in young people hospitalised due to assault are clearly very welcome, but these have increased in the most recent 2 years.



- Emergency hospitalisations are higher for older people than the overall population (see 1.1), and increasing similarly, however, they remain closer to the Scottish rate and below our family group.
- Exemplary performance is seen in the provision of homecare for older people with long-term needs, where we have never been ranked outwith the top 4 authorities in all 15 years for which data is available.
- Work continues in these areas, with NHS colleagues implementing vaccination and screening programmes that focus on deprived areas. The Safeguarding Through Rapid Intervention (STRIVE) initiative, trauma-informed crisis interventions (including 'Text Clacks' in partnership with Shout) and Young Parents' Project are all making a real difference to young people's lives. Both child and adult care services place high value on meeting the needs and wishes of individuals, especially around the continuity of remaining within familiar local communities.

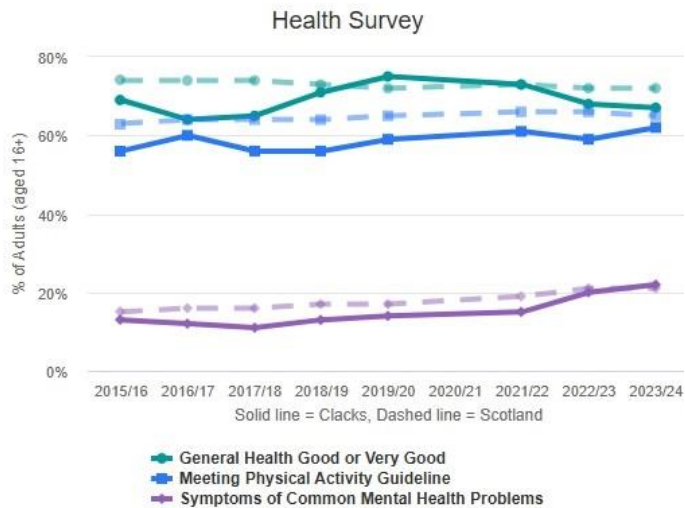
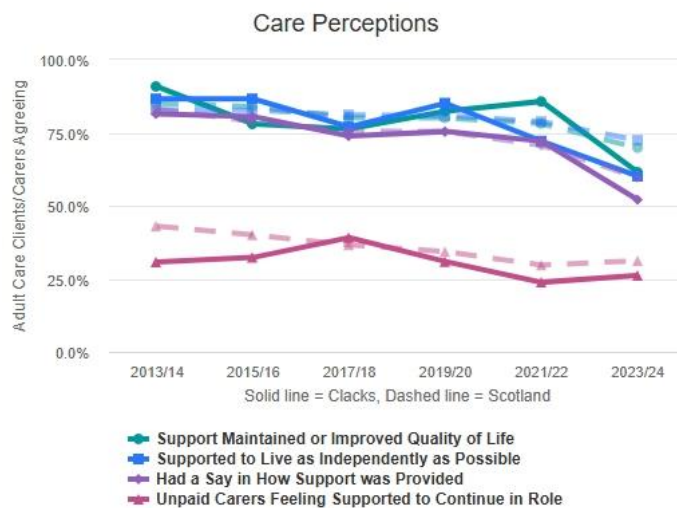
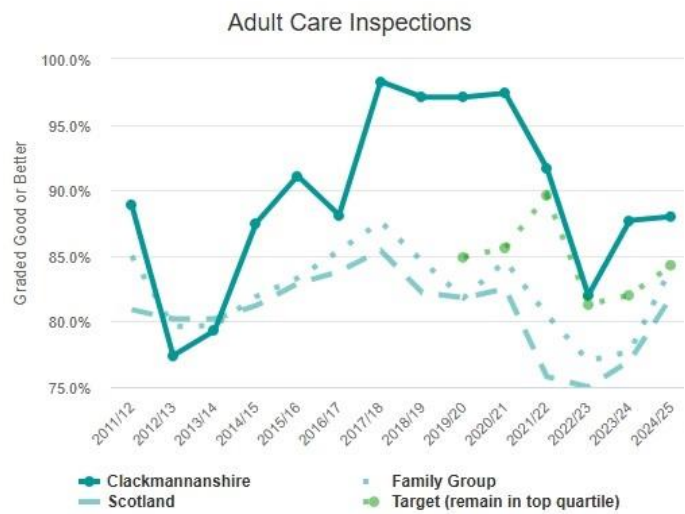
- Increases are also seen in older people experiencing multiple emergency admissions in a single year, and in delayed discharge, though rates for the latter are below both family group and Scottish results.



1.3 Poverty & Vulnerability

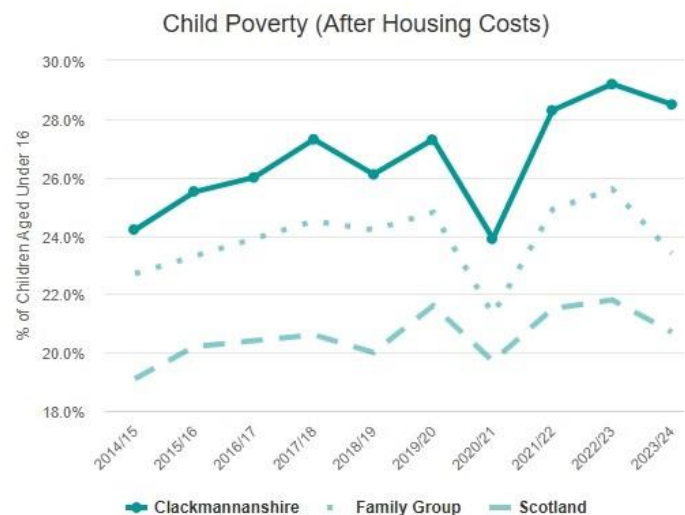
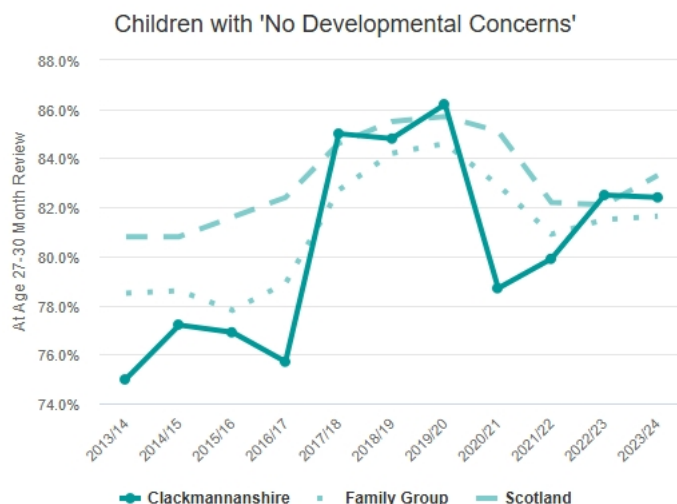


- We perform strongly in Adult Care inspections, consistently meeting targets to remain in the top quartile for 11 years (1st place on 5 occasions).
- Concerns are, however, raised in satisfaction around quality of life, independence, having a say and carer support. We are among the bottom 3 Councils in all 4, with declining trends, and only 1 improving in latest results. This was unpaid carer support, where just over a quarter feel supported to continue in this role.
- Self-reporting of wellbeing factors via the Scottish Health Survey highlights moderate issues, with overall amber results for people reporting their general health as good or very good, people meeting the physical activity guideline, and those exhibiting symptoms of common mental health problems.

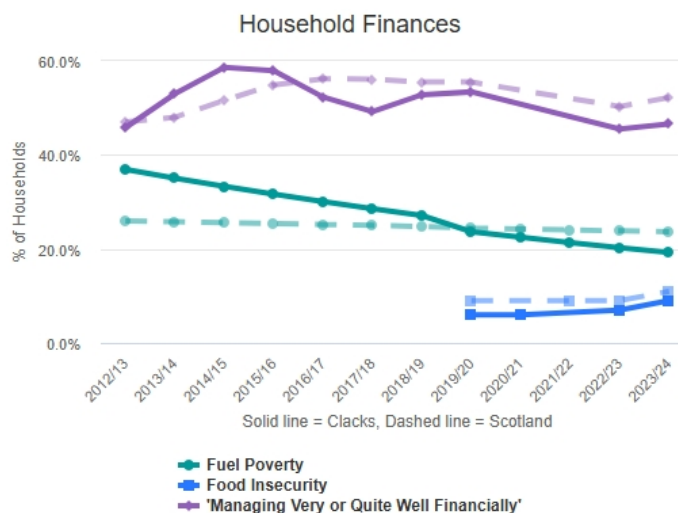


- Children's 27-30 month health reviews assess 9 developmental domains (emotional; behavioural; social; attention; gross motor; fine motor; speech, language & communication; vision; and hearing). Results are variable over the last 5 years but more positive in the longer term, and broadly similar to Scottish and family group results in recent years.

- Child Poverty is a long-standing local challenge with rates the 2nd highest in the country, bottom quartile in all 10 years available. Continuing high rates, despite significant investment in supports, are reflective of cost of living and other pressures often influenced by national and global events, resulting in major impacts on children's wellbeing.



- Some household finance indicators are relatively positive, with fuel poverty (House Condition Survey) improving to the top quartile, and below average levels of food insecurity (self-reported via Health Survey). Fewer than average households, however, report managing well financially, dropping by 10% over a decade and now less than half of households.
- Less favourable results are also seen in: attainment in deprived areas (section 2.1), unemployed young people, economic inactivity, low income families (2.2), crime deprivation and homelessness (3.1). Many indicators link to multiple priorities and planned changes to reporting include development of outcome profiles to better reflect all relevant factors instead of aligning to a single priority, as in this report.
- The issues discussed in this section are being targeted by the Health & Social Care Partnership's Strategic Delivery Plan to better manage resources, increasing demands and complexity, and improve support, including via the Carers' Planning Group. Quality assurance and multi-agency approaches continue evolving around children's developmental progress. The Tackling Poverty and Family Wellbeing Partnerships are also vital for addressing long-standing local vulnerabilities in deprivation-related factors, alongside various other key outcomes.

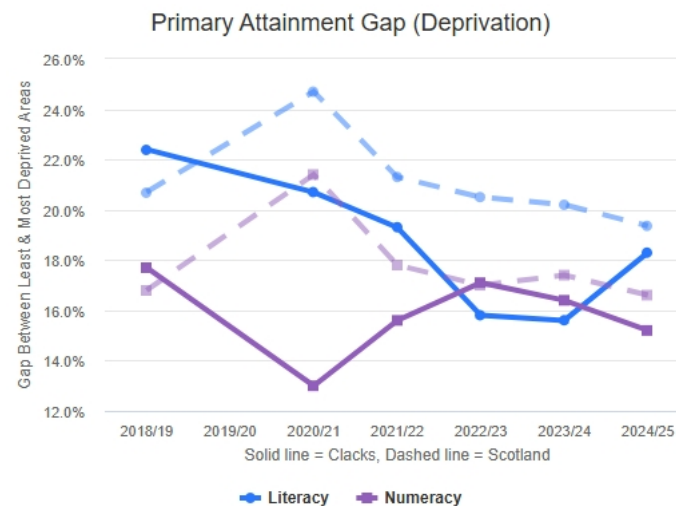
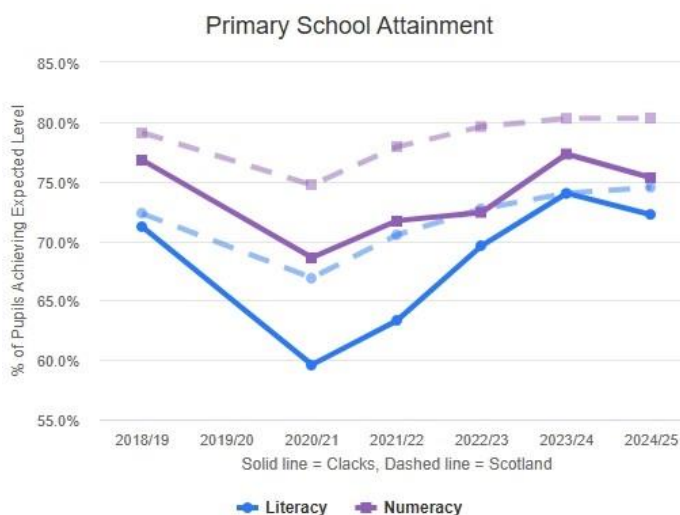
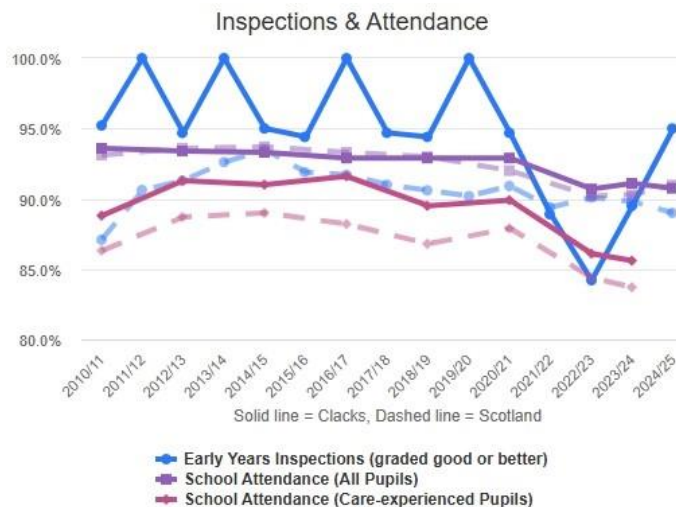


2. Economy & Skills



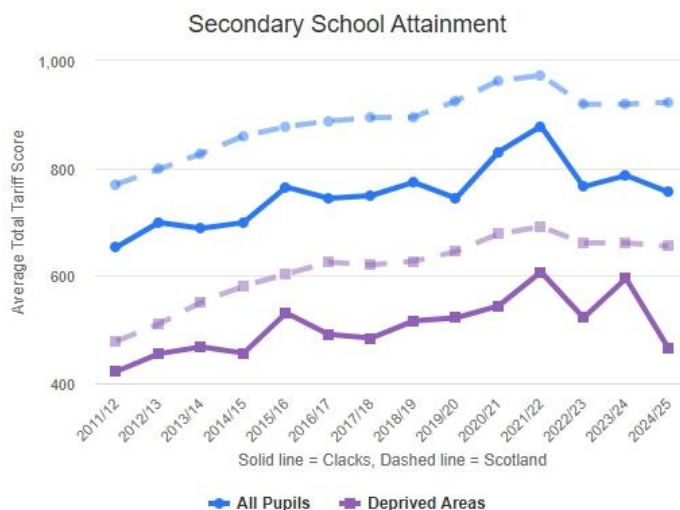
2.1 Educational Outcomes

- Extremely positive inspection results can be seen for Early Learning & Childcare, returning to top quartile after a dip. Similar indicators would be beneficial to demonstrate assurance levels in a number of service areas, including other educational establishments.
- Primary and secondary school attendance across all pupils is similar to benchmarks, and consistently above average among care-experienced children.
- There are positive 5-year trends for primary pupils achieving expected literacy and numeracy levels, but below average, with numeracy in the bottom quartile. We do, however, generally perform better than average in the gap between pupils from the least and most deprived areas, though trends are more variable



- Secondary attainment across all pupils has improved since a pre-covid dip but remains a major challenge, with tariff scores consistently below average, now lowest in Scotland, and declining in deprived areas.
- School leavers entering employment, education or training are now above average and participation has improved slightly but remains in the bottom quartile.

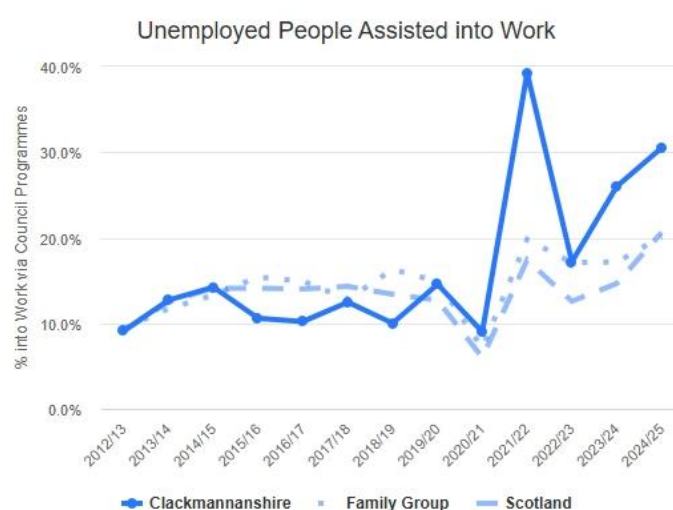
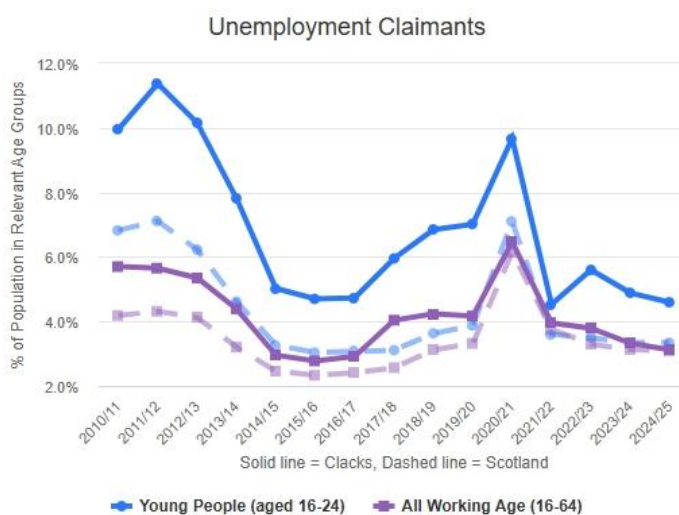
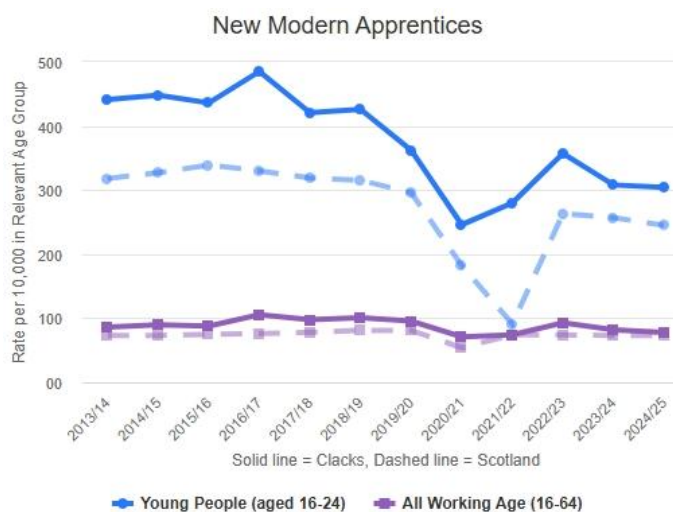
- The People Directorate Community Wellbeing Plan outlines initiatives to address issues, prioritising community co-design and engagement. Quality assurance, progress monitoring, befriending/volunteering opportunities, a Care Experience Team, and the Tackling Poverty and Family Wellbeing Partnerships all seek to enhance pupil and family supports and learning experiences.



2.2 Labour Market & Fair Work

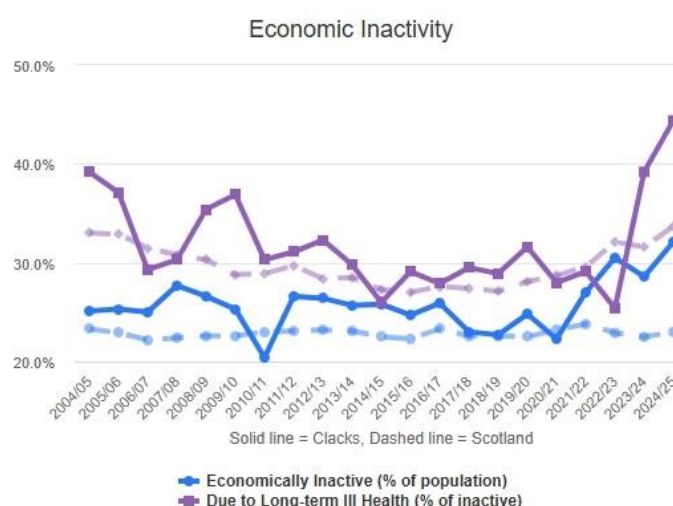
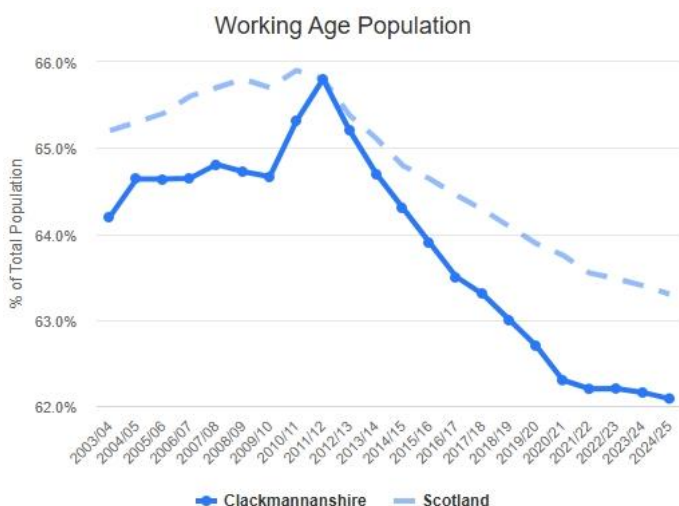


- Modern apprentice uptake is above average for all ages and 16 to 24 year-olds, with satisfactory trends though below very challenging improvement targets.
- Previously above average unemployment rates across the overall working age population have improved out of the bottom quartile in recent years. Positive long-term trends are evident for both age groups, however, the rate among young people remains in the bottom quartile, and a priority focus of local initiatives.
- The Clackmannanshire Works employability programme assisted nearly a third of the area's unemployed people into work last year, with very positive long-term trends (particularly post-pandemic) and top quartile rankings in 4 of the last 5 years.

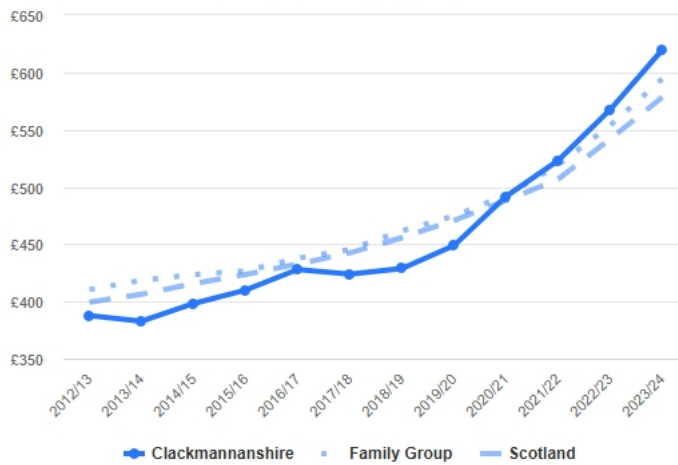


- Changes in the area's demographic profile over the last 2 decades present increasing economic challenges for local people and services. Higher than average proportions of children and older people require increased support from a shrinking working age population. A smaller than average proportion of young people (16-24) also means fewer people are entering the local workforce than retiring.

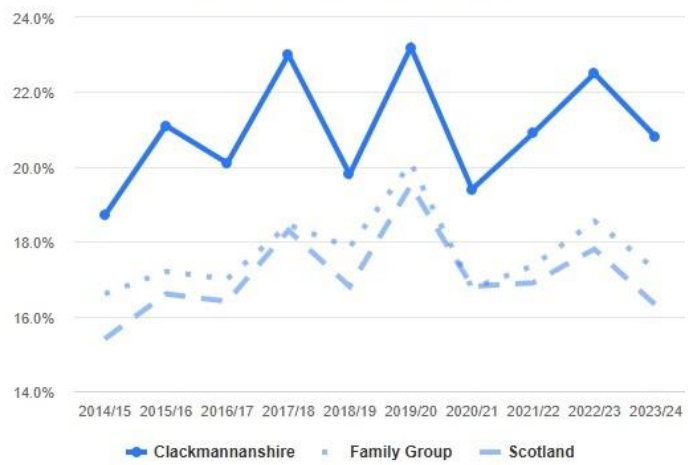
- Further significant challenges are evident in relation to economic inactivity, with the overall rate predominantly in the bottom quartile for the last 20 years. A substantial recent increase is seen in instances relating to long-term ill-health, reflecting many of the wellbeing issues already discussed, and presenting additional financial and quality of life challenges for many local people.



Median Weekly Earnings



Children in Low Income Families



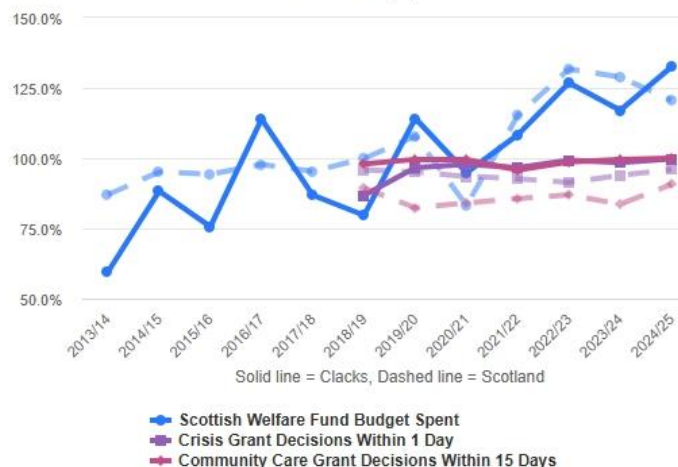
- Very positive results are seen in average earnings, increasing faster than family group and Scottish rates. Results have been top quartile for 3 years, and now 3rd highest in the country. Further investigation is required into exact definitions, as data seems to contradict a number of other results.
- One such example is children in low income families, consistently in the bottom quartile, the 3rd highest in the country for the last 3 years.
- Partnership efforts continue to address issues in this section, including the Community Wealth Building Plan and Good Employment Charter with Local Anchor Partnership organisations. Digital inclusion and other barriers to access are being targeted and support provided for social enterprises, co-operative models and employee-owned businesses. The Regional Economic Strategy, Third Sector Interface, and Local Employability Partnership are also key to delivering improvements for the local area.

2.3 Economic Opportunities

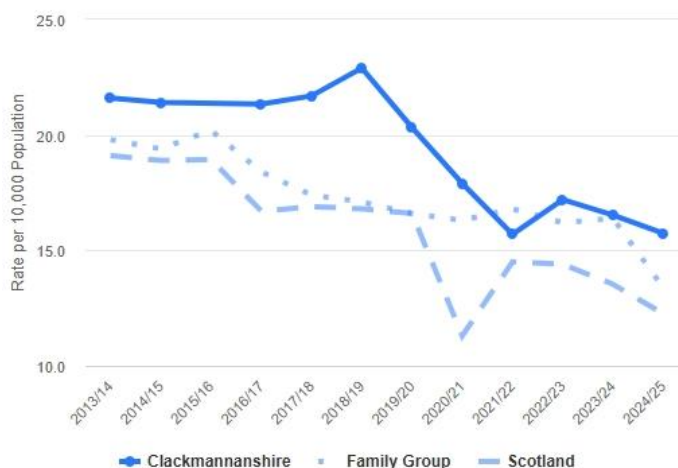


- The Council strives to provide timely support to reduce financial barriers that may limit people's options and choices (see also Discretionary Housing Payments in section 3.1). We perform well across these indicators, tracking close to average in Scottish Welfare Fund spend. Only 4 Councils spent less than 100% of funding in 24/25, requiring budgets to be topped up from other funds.
- Timeliness in processing applications is a particular strength, with 99.7% of Crisis grant decisions provided within target time (top quartile), and 100% of Community Care grants (ranked in 1st place).
- Various supports are also provided for businesses and, while startups continue to reduce, mirroring national trends, the rate remains above average.

Financial Support

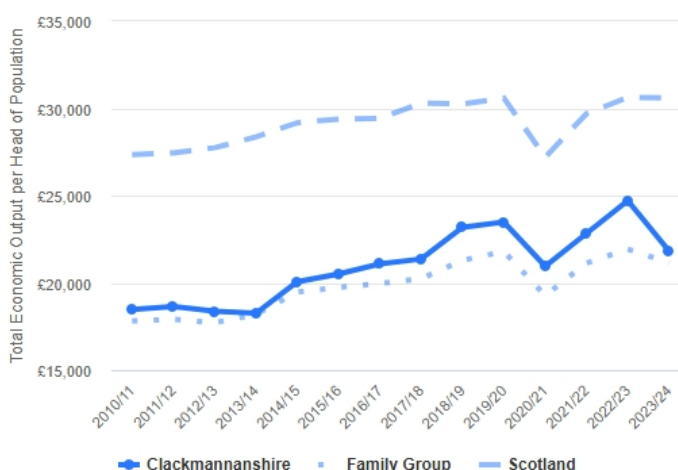


Business Gateway Startups

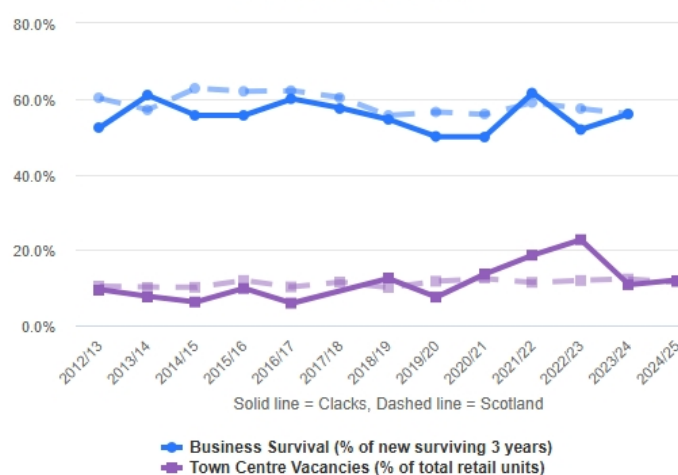


- Despite a slight decline in 22/23, the 5-year trend for business survival rates is positive, with the 24/25 result equal to the Scottish average.
- Gross Value Add measures the overall productivity of the area in goods and services produced. While results are below the Scottish average, they are consistently above our family group.

Gross Value Add



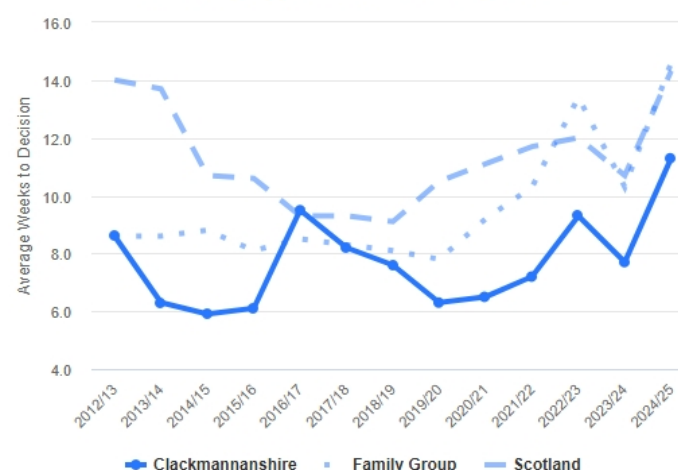
Survival & Vacancies

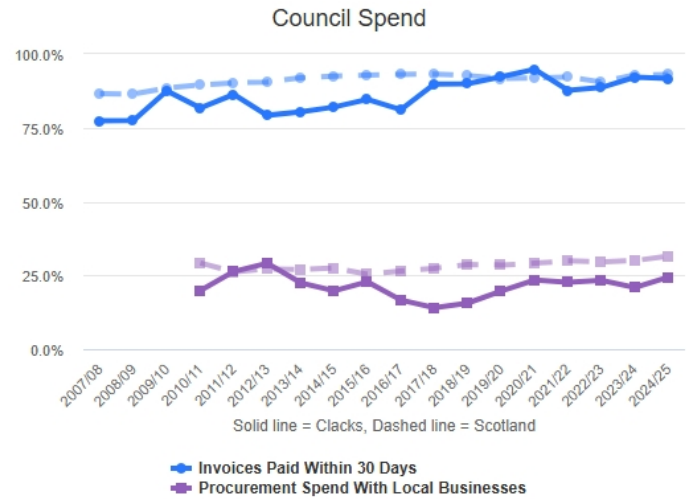
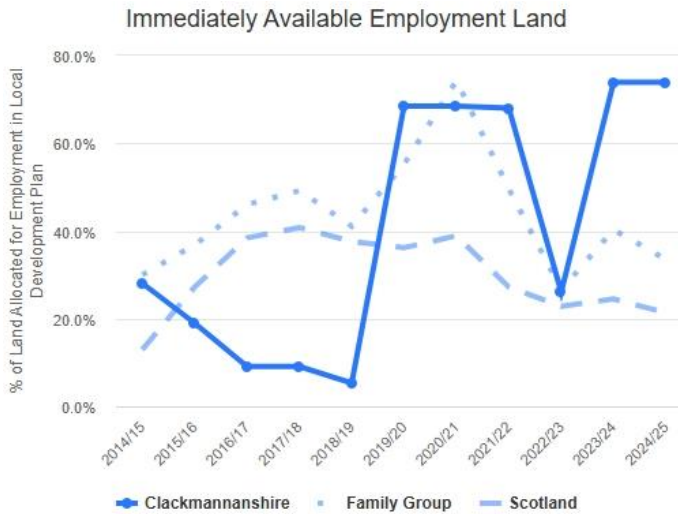


Vacant retail units were increasing but a full review found that properties outwith the defined town centre boundary were being included. Corrected rates are now only slightly above benchmarks.

- Despite recent increases, we continue to process business & industry planning applications more quickly than family group and Scottish averages.

Planning Application Processing Time





- We are in the top quartile for a 2nd year in immediately available employment land, as a proportion of land allocated for employment purposes in the Local Development Plan. While dependent on market conditions, the applications received, and whether permission can be granted, several recent local results have been significantly better than benchmarks.
- Some internal capacity issues have impacted invoice payment within target time in recent years but rates continue to improve in the long-term, remaining close to the Scottish average, and the Creditors Team is now fully resourced.

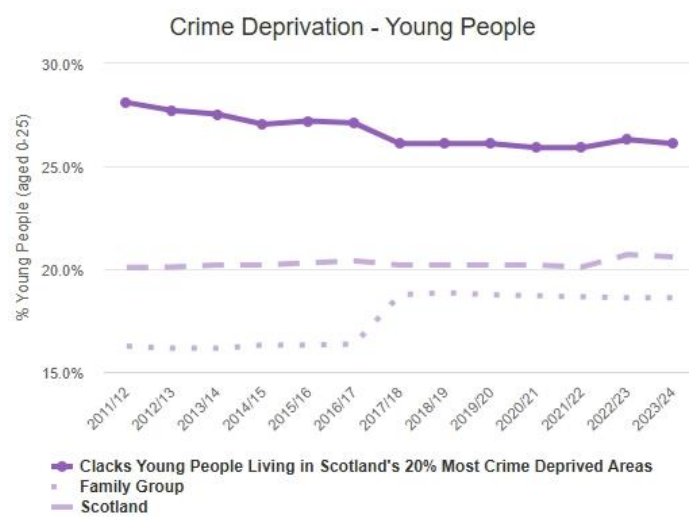
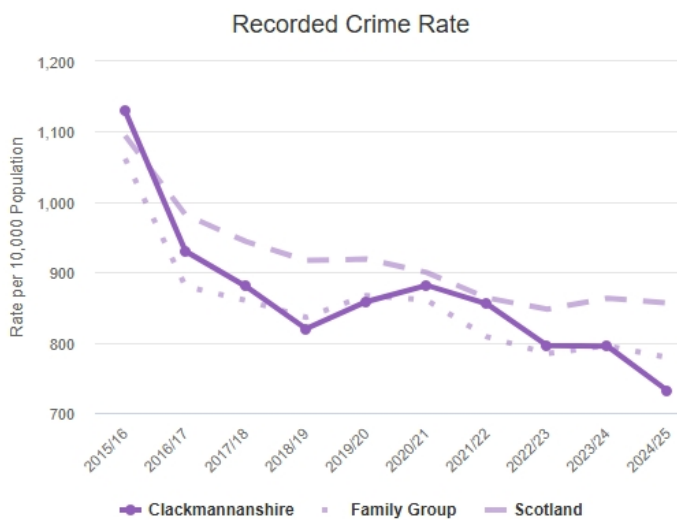
- The Council always seeks to procure goods and services locally where possible, however, a high proportion of spend is invested across Forth Valley as the next priority. Trends are improving, with the exploration of community benefits integral to procurement activities.
- Regional Skills Plans are key to matching the skills of local people to the needs of employers and future regional developments. The Economic Strategy, City Region Deal and Discover Clackmannanshire initiatives will also champion economic opportunities for people and businesses in the area. Vital to this are the Local Anchor, Business Support and Local Employability Partnerships, as well as support provided via Business Gateway.

3. Places



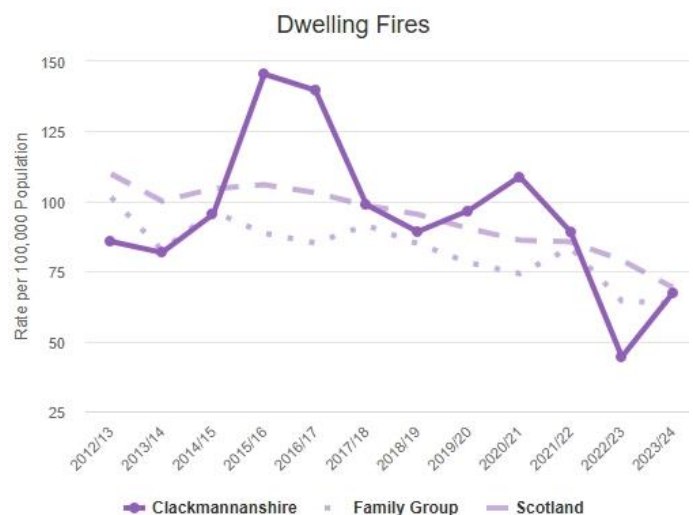
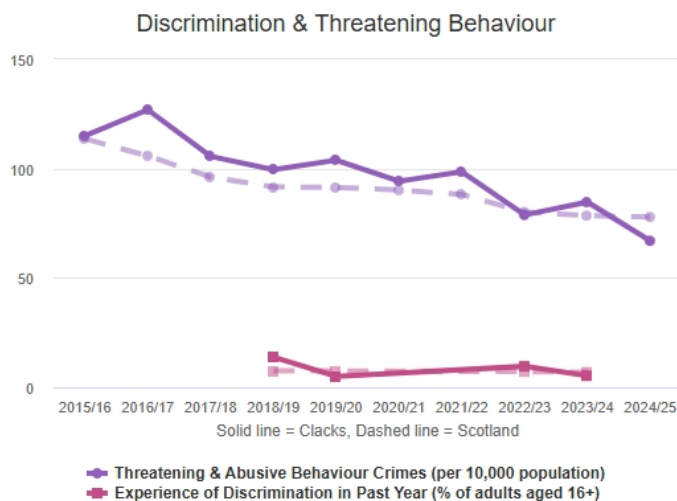
3.1 Sustainable Places

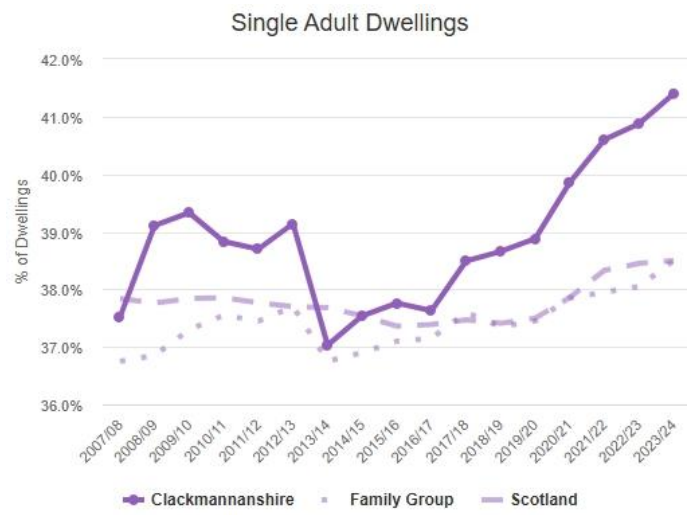
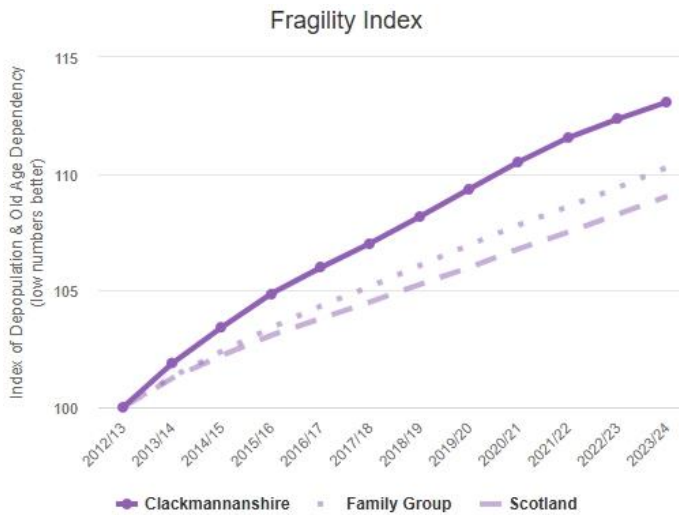
- Robust infrastructure and transport links are vital for connectivity in support of other priorities and making the most of the county's central location. Some variance is seen in the condition of different road classes (this measures those requiring maintenance so low numbers are better). We are below average in 3 of the 4 classes, top quartile for B and C, but slightly above average in Unclassified roads.
- Community safety is another key resilience factor, and the overall recorded crime rate has reduced at a faster rate than benchmarks over the last decade, now below both the family group and Scottish results.
- Crime deprivation in under 25 year-olds, however, remains a concern, with over a quarter of local young people living in the 20% most crime deprived areas of Scotland. Trends are static in recent years and levels remain among the highest in the country.



- There is a reducing trend in threatening and abusive behaviour crimes, with rates now below our family group and Scotland. There are also low levels of local people reporting experience of discrimination.

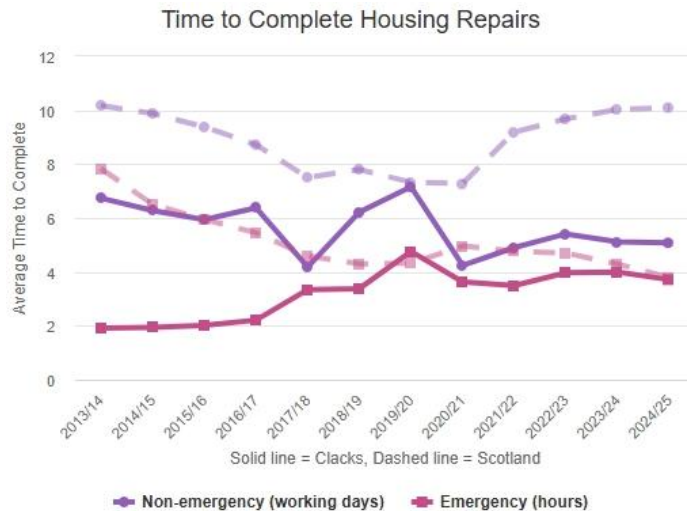
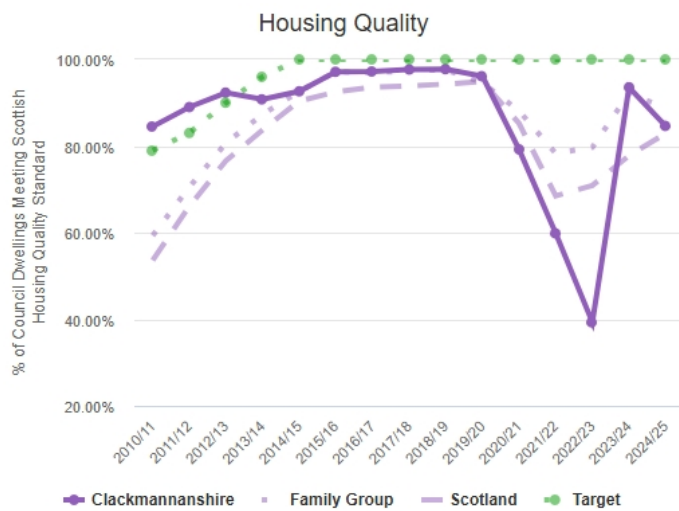
- The small numbers involved locally means there is high annual variance in dwelling fires (includes both accidental and deliberate) but rolling averages show positive trends and levels similar to benchmarks.





- Fragility summarises general & rural depopulation and old age dependency ratio. High levels (within top 3) indicate an increasingly fragile local profile.

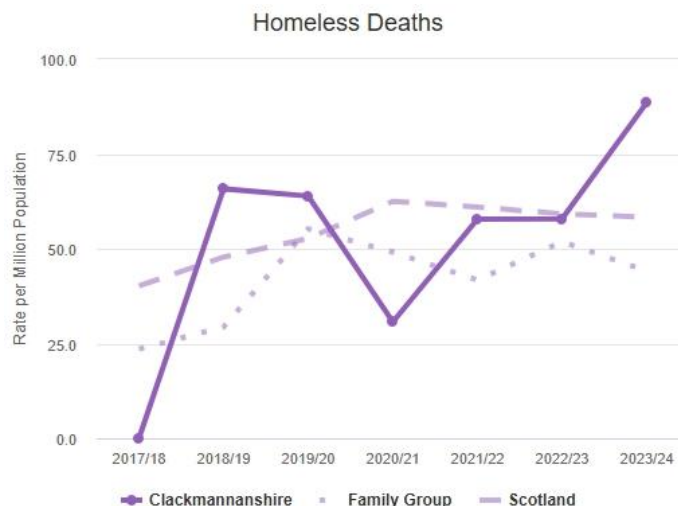
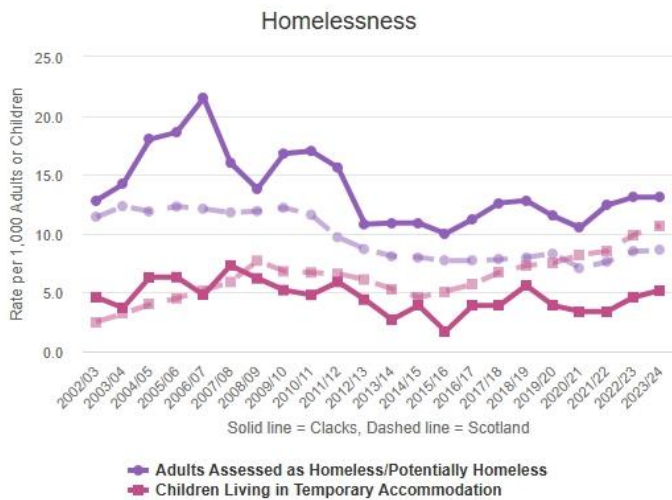
- Single adult dwellings have been bottom quartile for 7 years, highlighting additional resilience risks, particularly if there are dependents in the household.



- Previously strong results for the Scottish Housing Quality Standard reduced when energy certificates expired while we were unable to access properties during lockdowns. A catch-up programme improved levels substantially but they have dipped again.
- Traditionally high rent arrears reduced by over a third due to a new team, process and comprehensive review of all debt, now just outwith the top quartile.

- Time to complete emergency repairs has been fairly static recently but within the 4 hour target, and below average in all but 1 year. Non-emergency response has been quickest in the country for 4 years running (around half the Scottish average response time).
- Making full use of Discretionary Housing Payment funding is dependent on applications received but we have moved from the bottom quartile to the top.





- Levels of homelessness are another ongoing challenge, consistently bottom quartile and within the 3 highest rates in the country for the last 8 years. This includes adults assessed as homeless or potentially (i.e. threatened with homelessness).
- National Records of Scotland estimates of homeless deaths per million population substantially over-inflate the number for the purposes of comparison. Over 7 years, a total of 13 local deaths were recorded, sadly increasing from 1 in 20/21 to 3 in 23/24. We continue to strengthen wellbeing supports and close contact with those experiencing homelessness with the aim of reducing risks and preventing any deaths of this nature.
- We do, however, have fewer than average children living in temporary accommodation. The deprivation-based family group tracks below the Scottish average, and local results have been below both for 11 of the last 15 years.
- The Clackmannanshire Third Sector Interface, Community Safety and Anti-social Behaviour strategies are key to addressing the issues raised in this section. We collaborate closely with Community Planning Partners around implementation of the Local Police and Fire Plans. Asset Management Strategies and the Place Directorate Business Plan are also relevant, and work continues with other local authorities to identify and share effective processes.

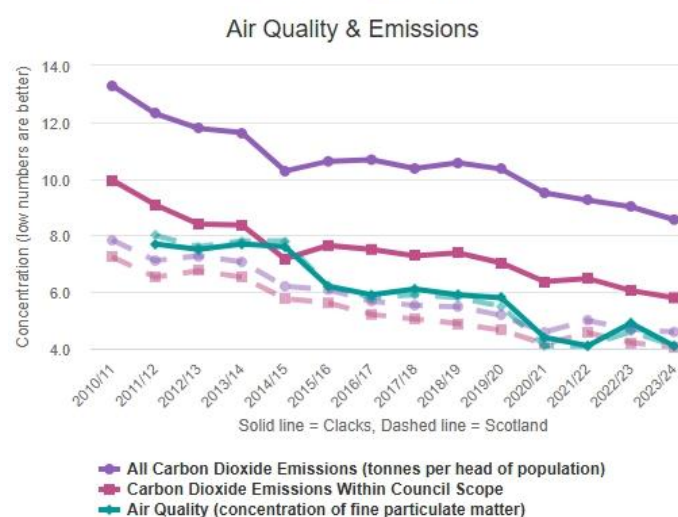
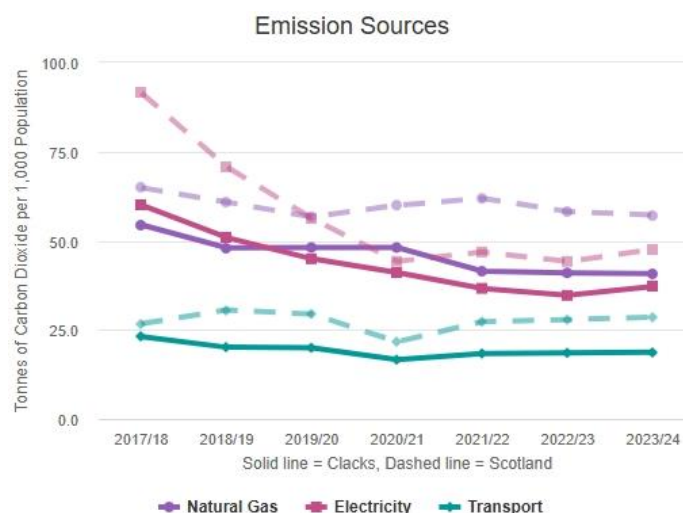
3.2 Environmental Sustainability



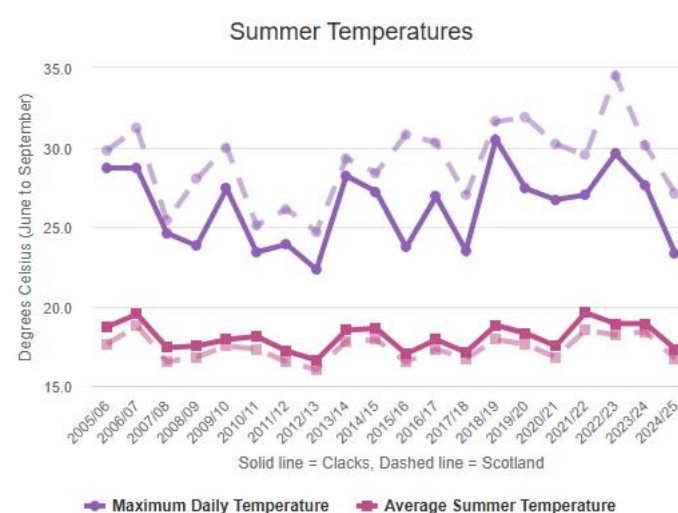
- Active travel is clearly linked to both health and environment, and there are exemplary levels among our young people, top quartile in all but 1 year. Levels are lower among adults, particularly in our family group, but we surpassed this rate and performed close to Scotland in the latest results.
- Street cleanliness (% 'acceptable' for litter, dog fouling, etc.) declined from top quartile to bottom over 2 years, but process refinements implemented in 24/25 aim to raise levels in future years.
- Recycling rates are consistently strong, with a positive 5-year trend, top quartile in 13 out of 17 years and 1st place rankings on 6 occasions, including in 24/25.



- Carbon dioxide emissions (all and 'within Council scope') remain above average (bottom quartile), though reducing. Low levels from gas, electricity and transport (in or near top quartile) reveal that more originate from industry & waste (not benchmarked).
- Improving trends are seen in overall air quality, tracking very close to the Scottish figure and family group (based on rurality for 'place' indicators).



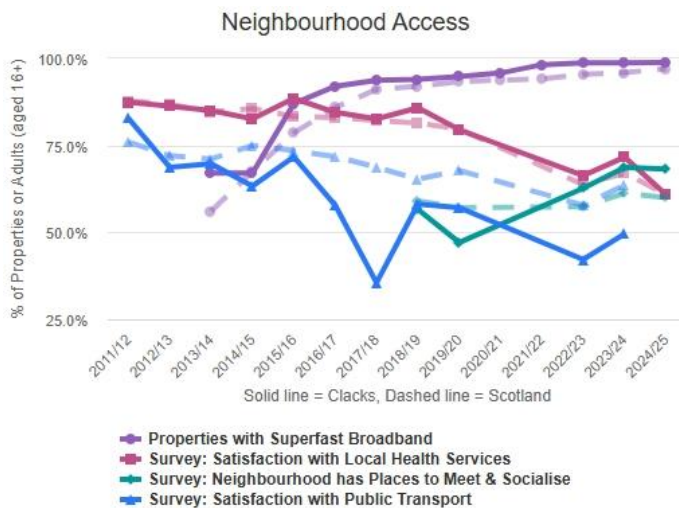
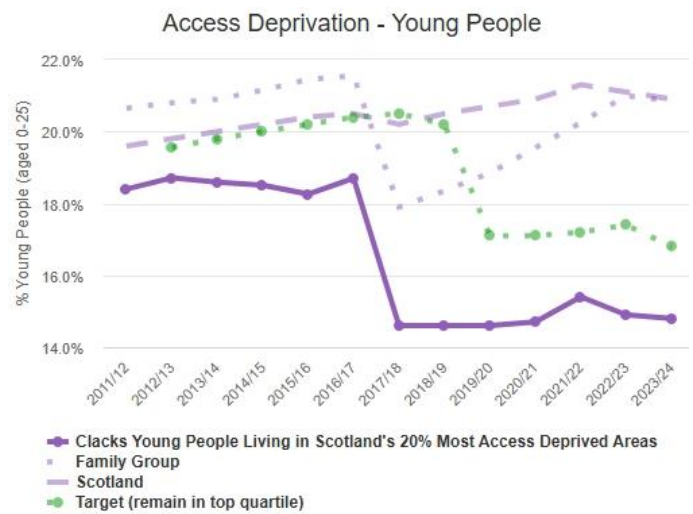
- Heatwaves have increasing wellbeing implications and, while geographical features make the area less susceptible to daily spikes, overall summers are consistently hotter than average (bottom quartile).
- The Climate Change Board and Strategy, Pollinator and Sustainability Strategies, Regional Energy Masterplan, and several City Region Deal programmes are addressing issues in this priority.



3.3 Neighbourhoods & Amenities

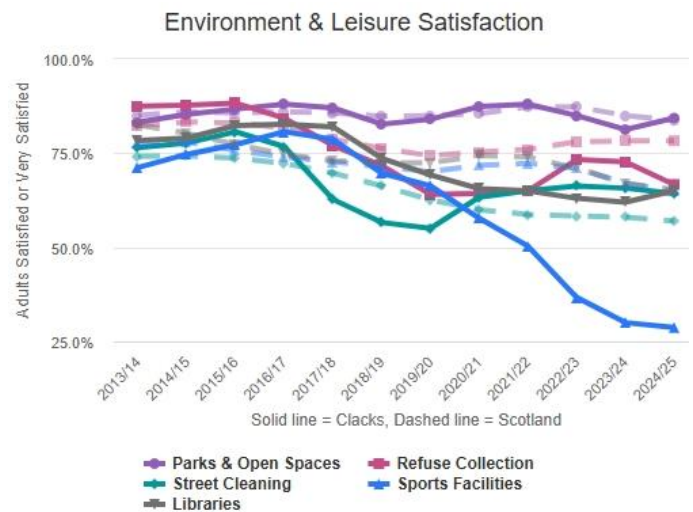
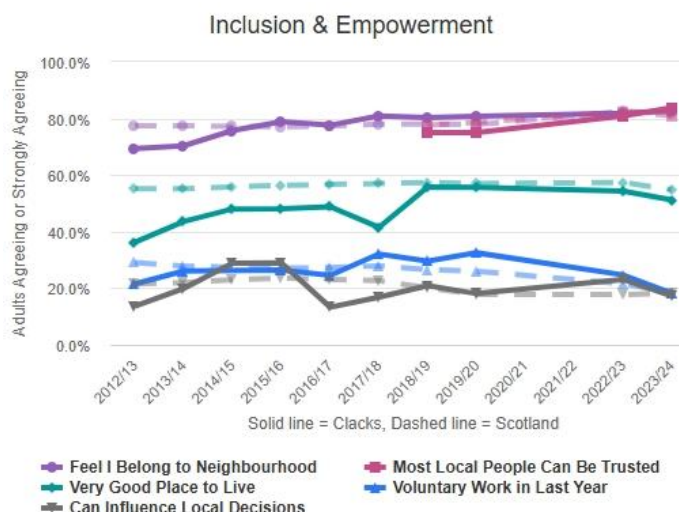


- In contrast to crime deprivation (see 3.1), access deprivation in Clackmannanshire's young people has been the 6th lowest in the country for 7 years due to the area's compact nature and the range of facilities and services available within local communities.
- 98.8% of properties have superfast broadband, supporting connectivity and reducing digital exclusion.
- Satisfaction with neighbourhood services is variable, however, with public transport in the bottom quartile, and ongoing decline around local health services, but increasing agreement that 'there are places where people can meet up and socialise'.
- New indicators show that some community council local plans have expired (some are in development) and ongoing progress in community asset transfer.



- Inclusion and empowerment perceptions also vary, with lower levels of volunteering, static trends in feelings of belonging and rating neighbourhoods as a very good place to live, but positive trends in trusting local people and influencing local decisions.
- High levels of satisfaction with parks & open spaces can be seen, slightly lower for street cleaning, and less positive (bottom quartile) for refuse collection.

- Satisfaction with libraries has declined long-term but improved to the Scottish average in the last year, and there is significant decline for sports facilities.
- Work continues with partners and local businesses to improve local access and facilities, including a groundbreaking project to create a state-of-the-art Wellbeing Hub, inclusively co-located with Lochies school for pupils with complex support needs.

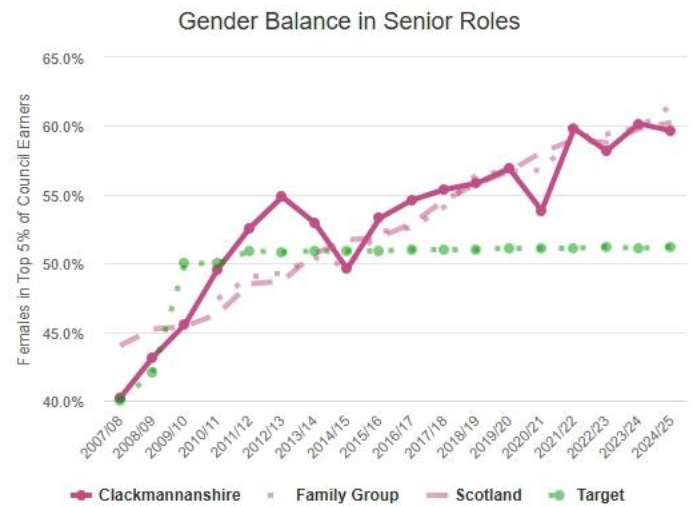
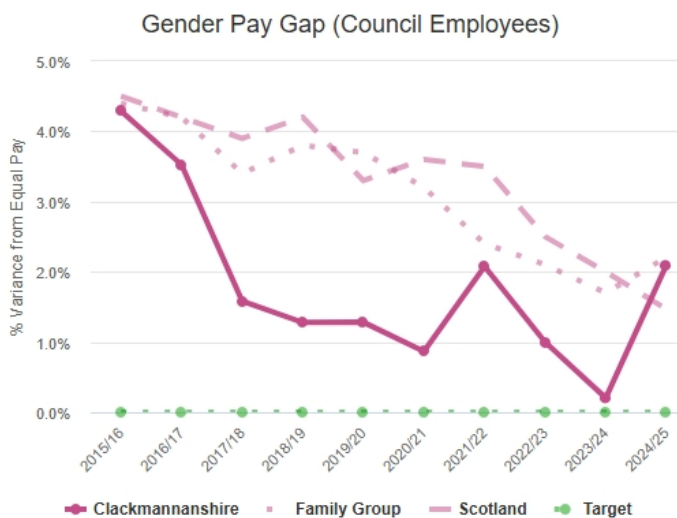
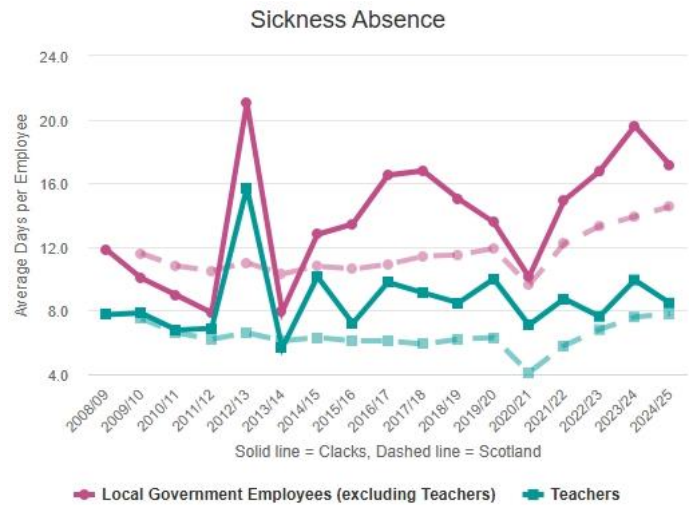


4. Best Value



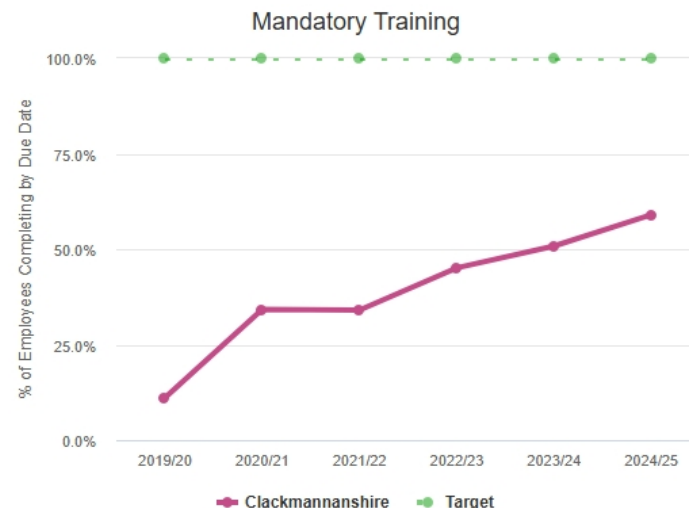
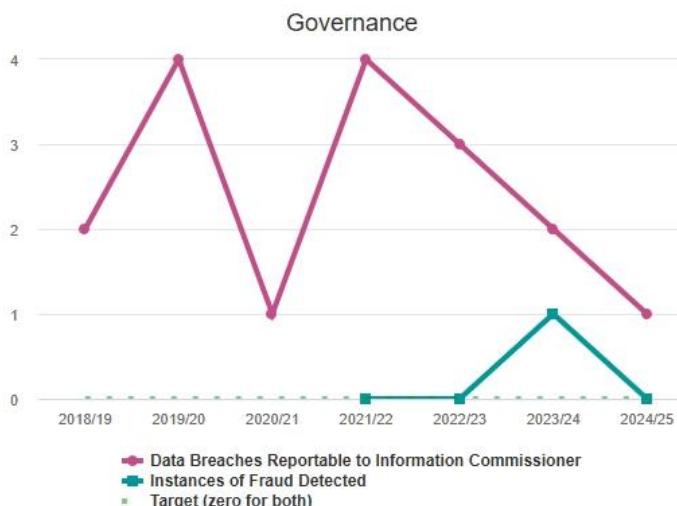
4.1 Workforce

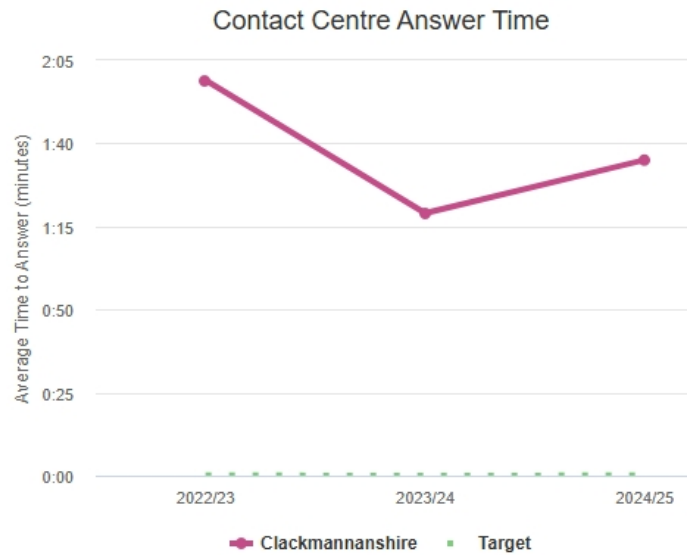
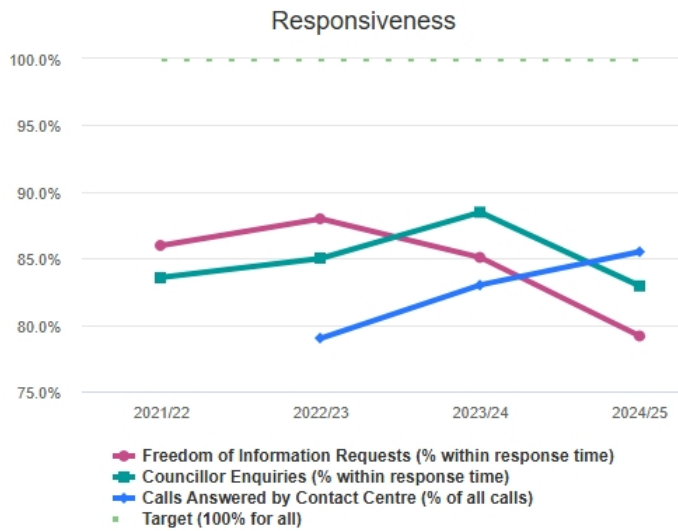
- Absence is static in the long-term for teachers, and increasing in other staff, with the Scottish rate also increasing for both (the family group tracks very close to this). As the largest employer in the area, this reflects local wellbeing issues already discussed.
- An increase is seen in the last year, and over 5 years, in the difference between male and female average pay, now above the Scottish result, but slightly below our family group, and reducing in the longer term.
- Women in the highest earning 5% of roles has moved further from the proportion in the Scottish working age population, locally and nationally. This demonstrates some success in addressing major long-term inequalities, however, pay gap shows much work is still to be done, and a better scope of indicators is required to represent other Equalities issues.



- Low levels can be seen in the governance areas of fraud and data breaches reportable to the Scottish Information Commissioner. Work continues on information security mandatory training and support, and a dedicated fraud officer was recently appointed.

- Completion of mandatory training is improving, however, substantial efforts will be required to raise this to the target of full compliance. There is also a separate Health & Safety programme, and service indicators identify areas of low compliance.





- Less favourable performance is also seen in Freedom of Information and Councillor enquiry responses within target times. While there is improvement in Contact Centre calls answered, all 3 are falling short of the high standards targeted.
- Data issues have prevented inclusion of some other relevant indicators, however, it is hoped that support will be received from the Data & Digital Team to rectify this. One such area is complaints, where just over two thirds are closed in target time, and a new system will support improved responsiveness.
- There has been a slight increase in Contact Centre answer times, however, targets may require review as these would likely require unachievable staffing levels, and benchmarks would be beneficial for a more rounded assessment of service standards.
- Several of these concerns, and those highlighted throughout the report have been significantly impacted by widespread capacity and recruitment challenges. The scope of workforce measures available at a corporate level, however, does not currently facilitate full analysis of this issue.
- Development of the Workforce Strategy has been delayed while other work on the Target Operating Model is progressed, but this does not prevent improvements in the corporate indicator set. Review has taken place as part of the Annual Governance Statement process, and work is ongoing with internal and external colleagues to harness all available expertise. It is vital that a fully representative suite of measures is developed to understand and demonstrate the challenges faced, and enable evidence-based decision-making on the solutions.

4.2 Assets



- As with the previous priority, available indicators do not fully represent performance levels in this area. Other than condition and suitability (and Housing quality in section 3.1), all other measures relate to costs and revenue income, which do not cover the scope of all relevant considerations.
- An updated asset register has improved accuracy and increased the total number of buildings (81 to 109). Many additions are smaller (e.g. garages) and slightly lower quality/suitability, and totals will reduce to a degree in 25/26 due to closures and community asset transfer. After a decade in the top quartile for condition and better than average recent suitability results, both have moved closer to average.
- Costs are now below average for roads, parks & open spaces, street cleaning, and considerably so for development planning, top quartile for 9 years. Low costs are ranked as better, however, appropriate investment can only be assessed in conjunction with effectiveness and satisfaction.

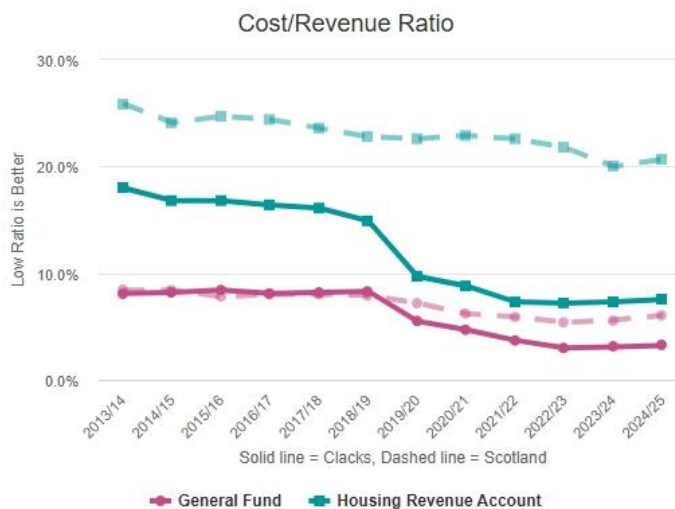


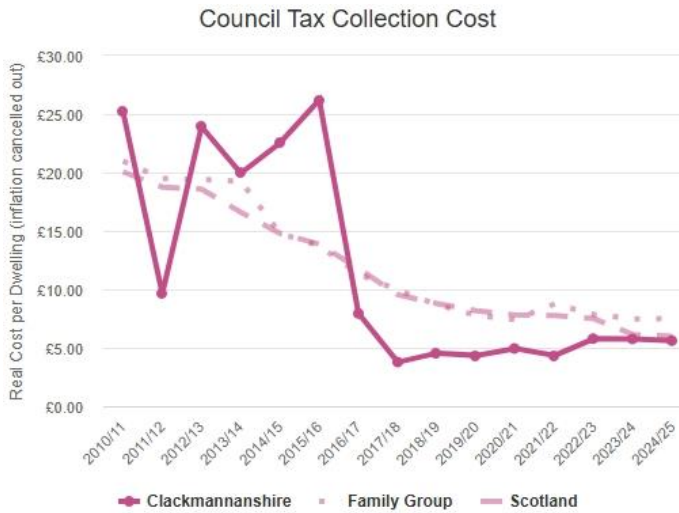
- Sports facility and library costs are generally below average and often top quartile (including the 20/21 lockdown spike). Sports costs will likely reduce till the Wellbeing Hub opens in 2027, and increase substantially before income offsets running costs.



- Cost to income ratio is very strong, both top quartile for at least 6 years, with the Housing Revenue Account close to the General Fund Scottish average.

- Rent loss due to empty properties is variable but below average for 6 years, and meeting the challenging 24/25 target with a top quartile result.

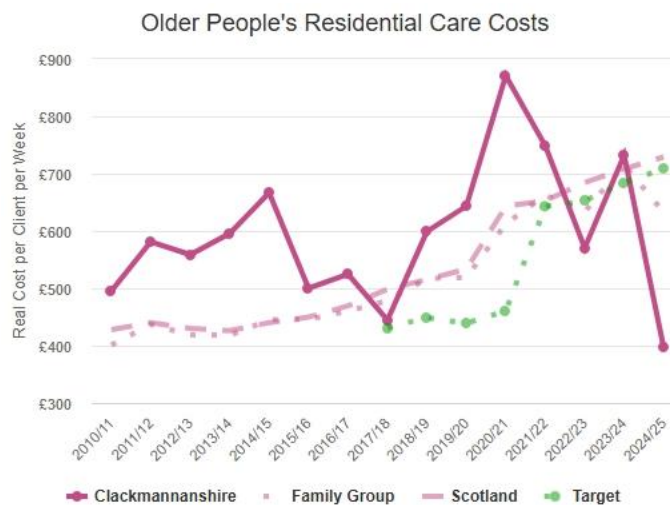
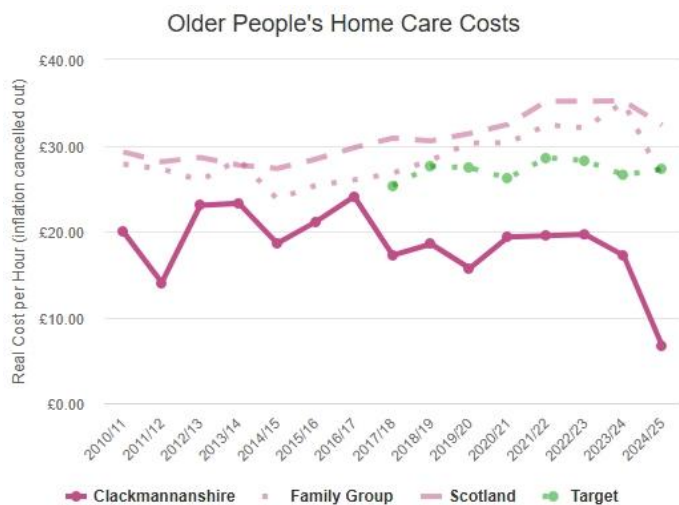




- Council Tax collection costs were top quartile for 6 years to 21/22 and closer to average since. 5-year trends are relatively static, but longer-term reduction is very positive alongside the continued improvement in collection levels, showing that we are achieving more with the same level of investment.

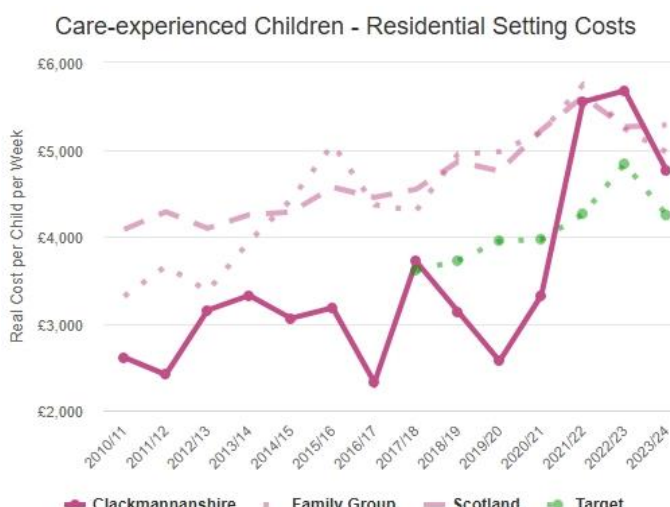
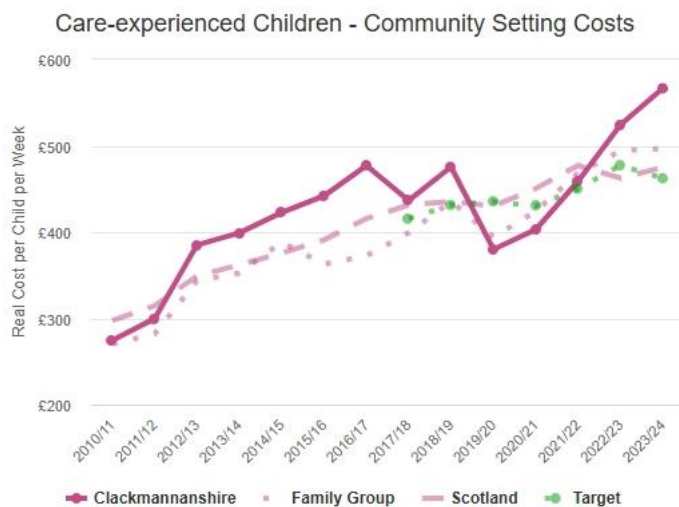
- Recently approved Asset Management and Medium-term Financial Strategies are closely aligned in support of high-quality service delivery, community development and wellbeing economy goals. Place-based regeneration and sustainability are central, with particular emphasis on improving the condition of the school estate. Community engagement and asset transfer are also core areas of focus, and partnership work with the Aberlour charity is investigating fairer debt collection that is inclusive, supportive and cognisant of family circumstances.

4.3 Financial Sustainability

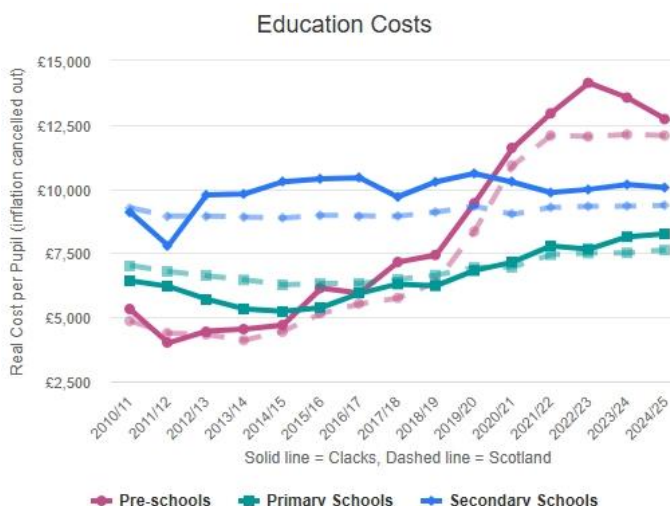


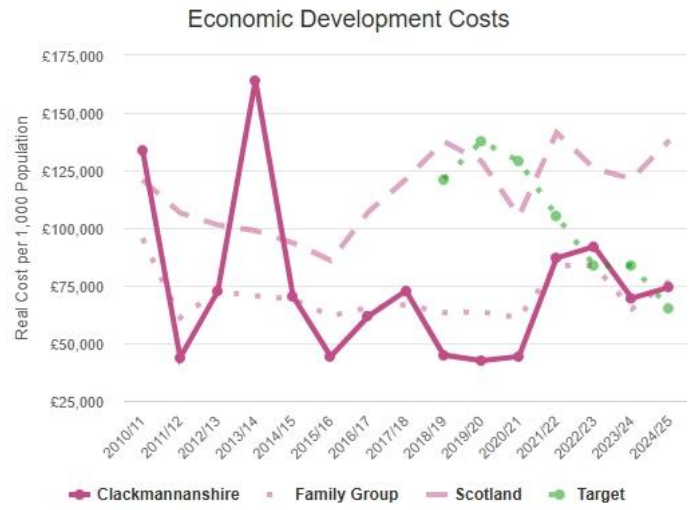
- Older people's residential care costs are now the lowest in the country, as homecare has been for 6 of the last 8 years. While Health & Social Care budget challenges are complex, consideration should be given to whether this is appropriate in the context of bottom quartile satisfaction levels.

- Increasing investment in services for care-experienced children and young people, however, may be appropriate for addressing complex child protection and wellbeing issues, supporting the prioritisation of stable sustained placements in local communities, where possible.



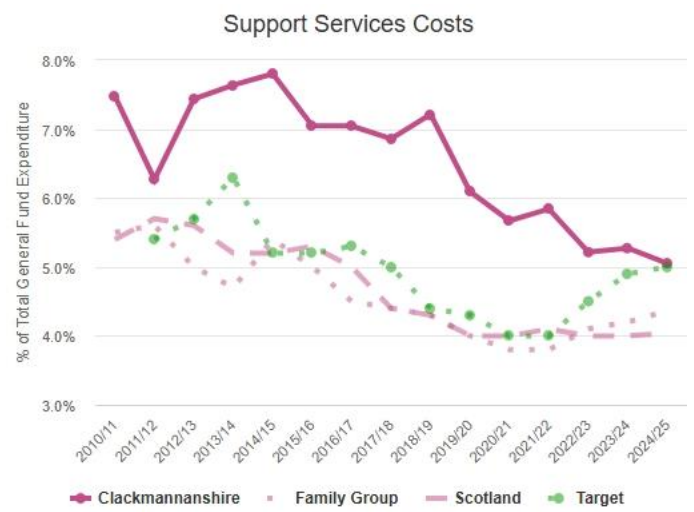
- Early Learning & Childcare (ELC) costs increased with the expansion of free access, but delivery model review has delivered efficiencies in recent years.
- A slower increase in Primary School costs allows us to maintain a low ratio of pupils to teachers, in support of positive learning experiences and outcomes.
- Secondary School costs have been relatively static for over a decade but consistently higher than Scottish and family group levels.
- While benchmarks are an important tool, they reflect the wide range of issues, challenges and local priorities relevant to each different area of Scotland, and should always be considered alongside other performance management factors.



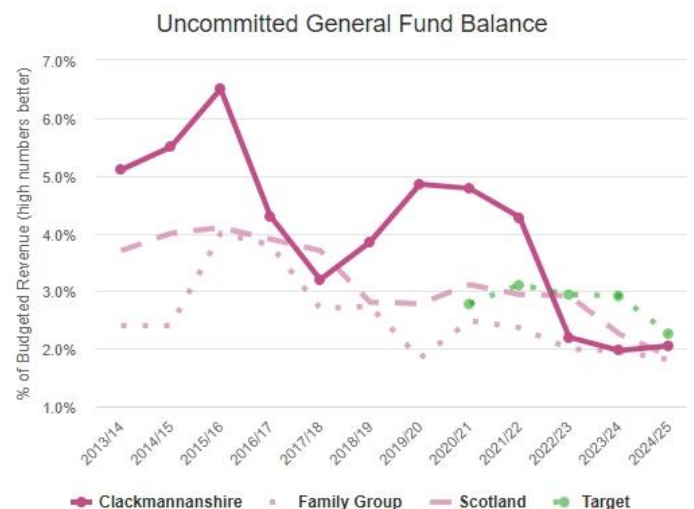


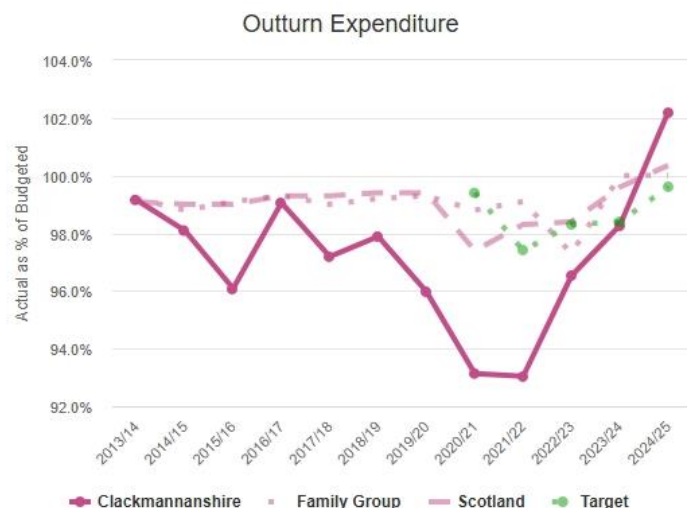
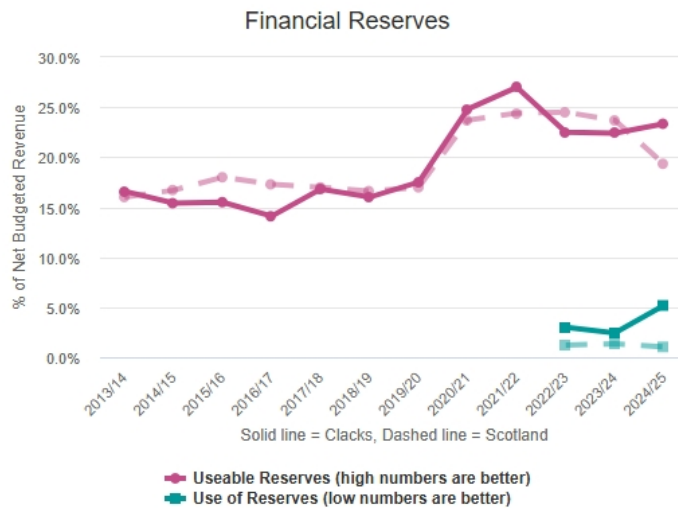
- Refuse disposal costs continue reducing long-term, as does collection (within the 6 lowest in the country for 5 years). This reveals complexities alongside low satisfaction levels but a 1st place recycling rate.
- Environmental Health costs have been within the 8 lowest for 4 years, and Trading Standards the lowest for 6 years, both continuing to reduce. There is, however, currently a lack of available effectiveness measures against which to assess this.

- Economic Development costs are 4th lowest in the country, with this indicator reframed nationally as 'investment', given the range of wellbeing, economy and place-based outcomes supported.
- It should be noted that benchmarked indicators only account for around three quarters (75.2%) of general fund expenditure. Where available, costs are calculated as a percentage of general fund budget to further assess allocation against stated priorities.



- While also continuing to reduce, support service costs remain among the highest 8 in the country, though total budget is 3rd lowest. Moreover, central duties (and policy roles across all areas) are not proportional to budget or caseload as they manage the same policy, process, systems, communications and governance expectations as any other authority.
- Higher levels of uncommitted funding are preferable, with 7 previous rankings in the top quartile but a reducing trend. Some recent results were modelled by the Improvement Service following delays and other issues regarding submission of the Local Financial Return, and they are estimated to be similar to Scottish and family group results.





- Higher levels of usable financial reserves are also prudent, where 5-year results are broadly static, but increasing in the longer-term. A newly added measure on use of reserves to balance the budget (where low usage is preferable) shows higher than average reliance on reserves, the 3rd highest in the country in 24/25.
- Outturn expenditure (actual spend as a percentage of budget) has improved substantially in recent years, from predominantly bottom quartile rankings to the top quartile in 24/25.
- Be the Future projects continue to embed the Target Operating Model, and a major review is underway with neighbouring authorities on collaborative opportunities. Decisions will shape future financial, digital and workforce strategies, with ongoing engagement to ensure local needs and expectations are met. Comprehensive self-assessment via the Annual Governance Statement, alongside internal and external audits, are vital management tools in addition to transparent, balanced and informative Public Performance Reporting. Transformative partnership and community initiatives strive to secure continuous improvement and Best Value for the people and area of Clackmannanshire.

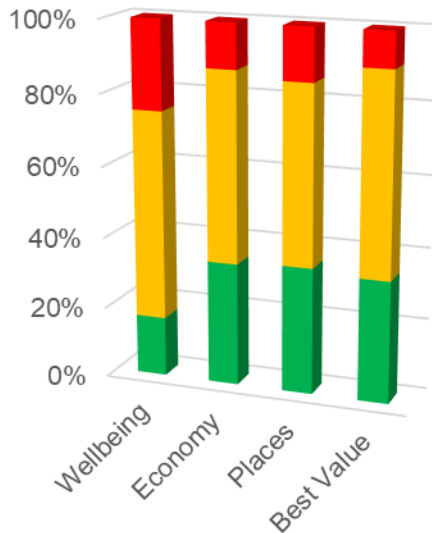
Detailed Data Tables & Key Performance Factors

Please note that much of this information focusses on more technical, rules-based assessments of raw performance elements. This should not be viewed in isolation as its purpose is to summarise past events and highlight the key challenges faced. Only when used in conjunction with information on current activities and future strategies does it provide a rounded picture of efforts to address the stated outcomes and priorities for the Clackmannanshire area.

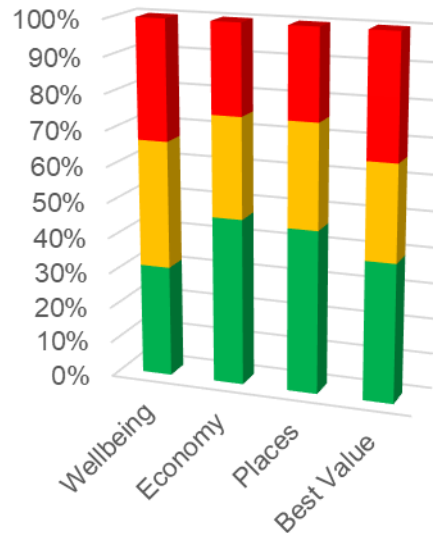
Summary of Key Performance Factors

- Across the range of relevant factors, performance in the Best Value outcome is the most positive, followed by Economy & Skills and then Places, with the greatest number of challenges evident in relation to Wellbeing.
- Satisfactory trends are evident in 40% of all indicators, though 30% of trends are borderline (amber), and a further 30% are unsatisfactory (red).
- Performance against targets is the most positive element, where 60% have a green status, 18% are amber and 22% are red (though some targets may require review).
- 19% of indicators are in the top quartile (best performing 8 Councils), 22% in the 2nd, 27% in the 3rd, and a further 27% in the bottom quartile (5% are not benchmarked).
- A total of 14 indicators (8%) are red across all factors, however, 26 (15%) are green across all factors, as outlined in the following sections.

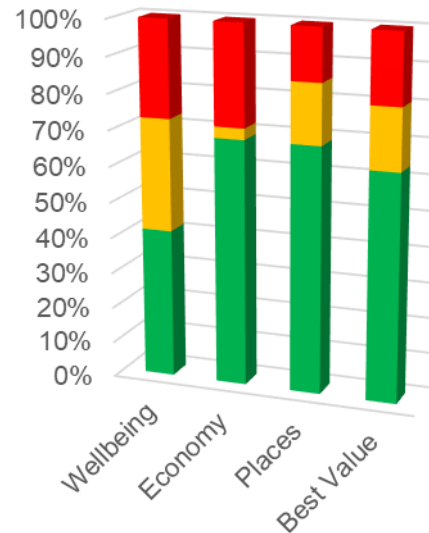
Overall



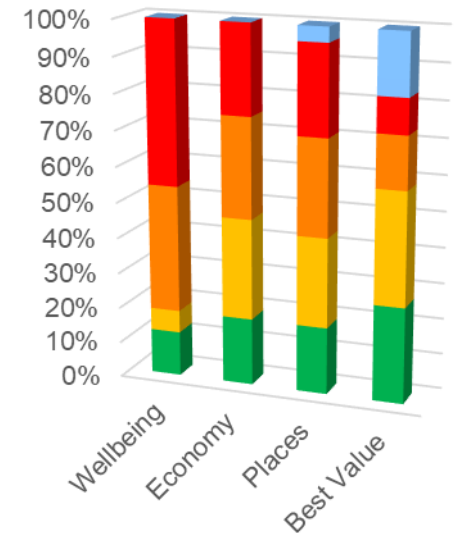
Trends



Targets



Quartiles

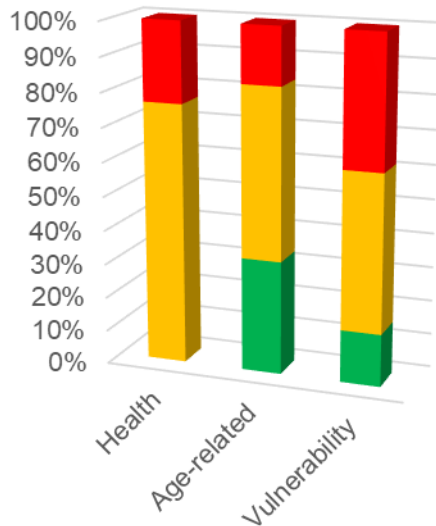


1. Wellbeing

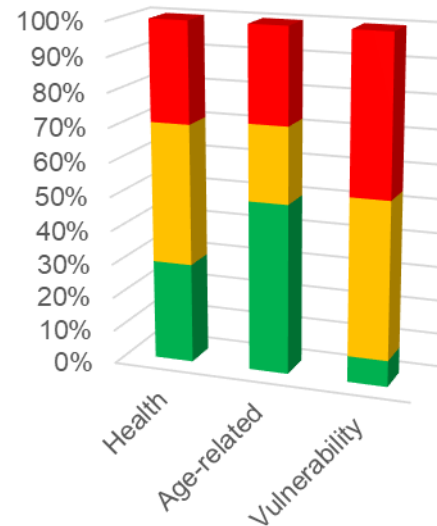


- As shown in the charts below, within this outcome, the greatest challenges are evident in the Physical & Mental Health priority, where the range of indicators focus on life expectancy, mortality, substance use, hospital admissions and mental wellbeing.
- The next most significant resilience issue is highlighted as the inter-related area of Poverty & Vulnerability, summarising performance in elements of adult care, health survey results, early years and household finances (with a selection of additional relevant indicators in other priorities also referenced).
- More positives can be seen in Age-related Outcomes, which provide insights into prevention & screening, child protection and other wellbeing issues affecting young people, as well as the wellbeing of older people.
- Analysis highlights concerns in some elements of child protection, adult care satisfaction, and the long-standing local issues of domestic abuse and child poverty.
- Substantial achievements have, however, been made in older people's homecare provision, and a number of issues affecting children & young people, including fuel poverty, care-experience, and alcohol-related hospitalisations.
- One of the most important results, and greatest levels of improvement, in this report is the reduction of suicides among young people to zero.

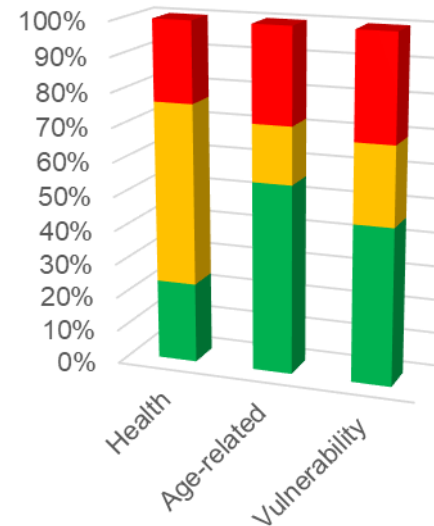
Overall



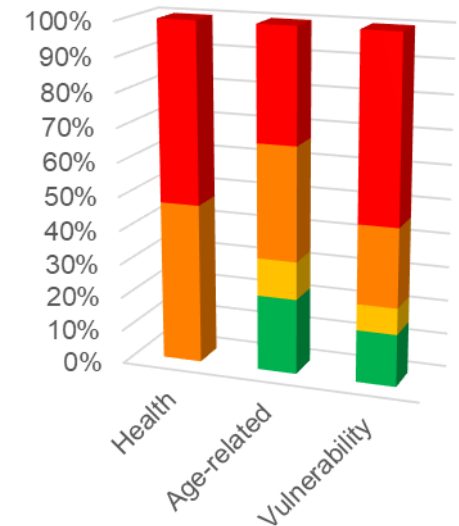
Trends



Targets



Quartiles



1.1 Physical & Mental Health



This is the only priority with no green indicators overall. Three quarters are amber and, of the 4 red overall, Domestic Abuse is the only one red on all factors. Trends are satisfactory in nearly a third of cases (see note below), however, they are unsatisfactory in the same number, and over a third are borderline. Target status is green for a quarter, red for the same number, and half are amber. Some targets may require review to more achievable short-term aims. Deprivation and other factors are linked to health outcomes, evident in a roughly equal split between the 3rd and bottom quartiles, and none in the top 2 quartiles.

*Indicators averaged over 3 to 5 years. 5-year trend icons may be influenced by previous results not shown below. Further information in Guidance.

Overall Summary & Indicator Title	20/21	21/22	22/23	23/24	24/25	Trend	Current Target Basis	Target	Status	Family	Scotland	Rank	Quartile
▲ Life Expectancy Age - Females (at birth*)	80.6	80.2	79.8	80.0		▲	Last Scottish average	80.7	✔	80.7	80.8	24	■ ■ ■ ■
▲ Life Expectancy Age - Males (at birth*)	76.1	75.3	75.6	75.8		●	Last Scottish average	76.5	✔	76.5	76.8	25	■ ■ ■ ■
▲ Healthy Life Expectancy - Females (expected years lived in 'good' health*)	62.8	59.6	58.6	55.1	54.9	▲	Last Scottish average	60.0	▲	58.5	59.4	27	■ ■ ■ ■
▲ Healthy Life Expectancy - Males (expected years lived in 'good' health*)	61.2	58.3	58.1	55.1	54.8	▲	Last Scottish average	59.6	▲	58.5	59.1	27	■ ■ ■ ■
● Deaths - All Ages (per 100,000 population*)	1,228	1,302	1,311	1,314		●	Last Scottish average	1,196	▲	1,211	1,172	28	■ ■ ■ ■
▲ Early Deaths (<75 years, per 100,000 population*)	473	504	496	469		▲	Last Scottish average	453	✔	455	448	24	■ ■ ■ ■
▲ Alcohol-related Deaths (per 100,000 population*)	18.4	17.5	19.8	23.4		▲	Last Scottish average	21.4	▲	20.1	21.8	23	■ ■ ■ ■
▲ Drug-related Deaths (per 100,000 population)	20.7	32.4	22.0	24.7		✔	Last Scottish average	20.2	●	21.8	22.6	24	■ ■ ■ ■
▲ Smoking Prevalence (adults 16+)	N/A	20%	18%	17%		✔	Last Scottish average	16%	▲	16%	15%	24	■ ■ ■ ■
● Emergency Hospitalisations (per 100,000 population*)	7,843	8,468	8,263	8,690		▲	Last Scottish average	7,034	●	7,960	7,243	28	■ ■ ■ ■
▲ Hospital Re-admissions Within 28 Days (per 1,000 discharges)	164	141	140	137	140	✔	Last Scottish average	104	●	100	103	30	■ ■ ■ ■
▲ Deaths from Suicide in People Aged 16 and Over (per 100,000 population*)	22.3	19.8	20.6	19.2	19.7	✔	Last Scottish average	17.4	▲	16.8	16.8	22	■ ■ ■ ■
● Population Prescribed Drugs for Anxiety/Depression/Psychosis	20.9%	21.9%	22.7%	23.2%		●	Last Scottish average	20.7%	▲	22.3%	20.9%	28	■ ■ ■ ■
▲ Mental Wellbeing Score*	N/A	49.8	48.5	48.1		●	Last Scottish average	48.9	✔	48.8	48.7	25	■ ■ ■ ■
▲ Psychiatric Patient Hospitalisations (per 100,000 population*)	290	264	253	241		✔	Last Scottish average	221	▲	230	216	23	■ ■ ■ ■
▲ Hospital Admissions for Mental/Behavioural Disorders Due to Alcohol (per 100,000 population)	609	672	576	593		▲	Last Scottish average	549	▲	566	570	22	■ ■ ■ ■
● Domestic Abuse Incidents (per 10,000 population)	157	146	127	141		●	Last Scottish average	114	●	123	116	29	■ ■ ■ ■

1.2 Age-related Outcomes

Again, high proportions are red or amber, but more positives are evident. Trends are satisfactory and target status green in half of indicators and a third are ranked in the top 2 quartiles. 2 are red on all factors while 4 are green across the board. (MMR = Measles, Mumps & Rubella, HPV = Human Papillomavirus)

*Indicators averaged over 3 to 5 years. 5-year trend icons may be influenced by previous results not shown below. Further information in Guidance.



Overall Summary & Indicator Title	20/21	21/22	22/23	23/24	24/25	Trend	Current Target Basis	Target	Status	Family	Scotland	Rank	Quartile
Immunisation Uptake at 24 Months - 6 in 1*	97.3%	96.9%	96.7%	95.9%	95.2%		Annual improvement	95.9%		96.8%	96.2%	27	
Immunisation Uptake at 24 Months - MMR	95.2%	94.8%	94.5%	92.9%	92.4%		Annual improvement	92.9%		94.4%	93.2%	24	
Uptake of HPV Vaccine in the S3 School Year	71.2%	53.9%	56.3%	69.2%			Last Scottish average	80.7%		81.8%	83.1%	32	
Bowel Screening Uptake*	64.8%	65.9%	65.8%	66.1%			Last Scottish average	66.3%		66.1%	66.4%	21	
Children on the Child Protection Register (per 1,000 children under 16)	4.4	4.1	1.2	1.5	2.4		Last Scottish average	2.0		2.0	2.1	17	
Child Protection Re-registrations (within 18 months)	8.1%	13.3%	11.3%	16.4%			Last Scottish average	5.6%		5.9%	5.8%	31	
Children Cared For by Local Authority (per 1,000 children 0-17 years)	25.1	26.3	26.5	22.5	21.4		Last Scottish average	12.0		11.2	11.6	31	
Care-experienced Children with More than 1 Placement in the Last Year	16.9%	14.8%	16.9%	16.0%			Last Scottish average	17.2%		15.6%	17.5%	12	
Care-experienced Children Cared for in a Community Setting	93.5%	94.9%	94.7%	93.9%			Remain in top quartile	91.8%		89.9%	88.8%	4	
Deaths from Suicide in Young People, Aged 11-25 years (per 100,000 population*)	16.6	9.5	4.8	2.4	0.0		Last Scottish average	10.2		8.5	9.1	1	
Teenage Pregnancies - Aged Under 20 Years (per 1,000 females aged 15-19*)	38.5	37.2	32.4	29.6			Last Scottish average	23.6		26.5	24.7	24	
Alcohol-related Hospitalisations, Aged 11-25 Years (per 100,000 population*)	171	153	120	105			Remain in top quartile	212		172	183	2	
Drug-related Hospital Admissions, aged 11-25 years (per 100,000 population*)	165	150	134	133			Last Scottish average	140		136	115	19	
Young People Hospitalised Due to Assault (aged 15-25, per 100,000 population*)	78	45	50	82			Last Scottish average	69		69	64	29	
Emergency Hospitalisations - Aged 65+ (per 100,000 population*)	24,588	24,722	23,972	24,952			Last Scottish average	23,298		25,420	23,999	20	
Multiple Emergency Hospitalisations - Aged 65+ (2 or more within year, per 100,000 population*)	5,096	5,109	5,046	5,102			Last Scottish average	4,730		5,124	4,807	22	
Older People's Delayed Discharge Days (per 1,000 population, aged 75+)	602	736	701	679	855		Last Scottish average	839		974	899	17	
Older People with Long-term Needs Receiving Care at Home (aged 65+)	76.1%	72.3%	71.1%	70.5%	72.0%		Remain in top quartile	66.8%		64.5%	62.0%	2	

1.3 Poverty & Vulnerability



This priority presents a significant challenge, especially for young people when considered alongside poverty-related indicators in other sections. In particular: Attainment in Deprived Areas (2.1), Unemployed Young People, Economic Inactivity, Low Income Families (2.2), Crime Deprivation and Homelessness (3.1). Below, only 2 are green overall and over a third red. With only 1 evidencing a satisfactory trend, the remainder are split equally between amber and red. Nearly half are green in relation to targets, however, a third are red. While there are 2 top quartile rankings, over half are in the bottom quartile. 3 indicators are red across all factors (and the Child Poverty target may require review to more achievable incremental levels of short-term improvement). Fuel Poverty is, however, green across the board and, despite a borderline trend, broadly positive results are evident in Adult Care Inspections.

*Indicators averaged over 3 to 5 years. 5-year trend icons may be influenced by previous results not shown below. Further information in Guidance.

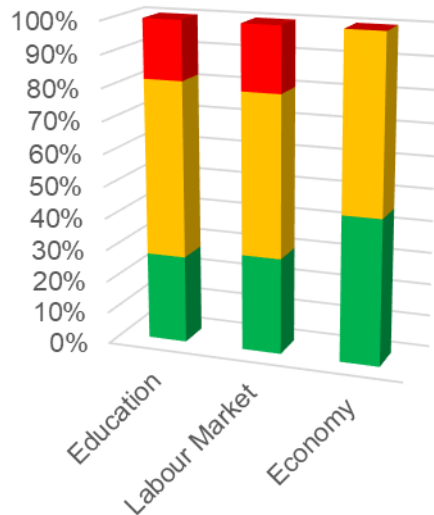
Overall Summary & Indicator Title	20/21	21/22	22/23	23/24	24/25	Trend	Current Target Basis	Target	Status	Family	Scotland	Rank	Quartile
Adult Care Inspection Gradings (% 'good' or better)	97.4%	91.7%	82.0%	87.7%	88.0%		Remain in top quartile	84.3%		84.2%	81.9%	7	
Adults Agreeing 'Support Improved or Maintained Quality of Life' (biennial)		85.7%		61.5%			Last Scottish average	78.1%		64.5%	69.8%	31	
Adults Agreeing they are 'Supported to Live as Independently as Possible' (biennial)		72.1%		60.1%			Last Scottish average	78.8%		68.7%	72.4%	32	
Adults Agreeing they 'Had a Say in How Support was Provided' (biennial)		72.1%		52.1%			Last Scottish average	70.6%		54.9%	59.6%	30	
Unpaid Carers who 'Feel Supported to Continue in their Caring Role' (biennial)		23.8%		26.2%			Last Scottish average	29.7%		28.6%	31.2%	30	
Adults Assessing their General Health as Good/Very Good*	N/A	73%	68%	67%			Last Scottish average	72%		70%	72%	25	
Adults Meeting Physical Activity Guideline*	N/A	61%	59%	62%			Last Scottish average	66%		63%	65%	24	
Adults with Symptoms of Common Mental Health Problems*	N/A	15%	20%	22%			Last Scottish average	21%		22%	21%	19	
Children with 'No Developmental Concerns' (at 27-30 month health review)	78.7%	79.9%	82.5%	82.4%			Last Scottish average	82.1%		81.6%	83.3%	21	
Child Poverty Rate (after Housing costs, % of all children aged 0-15 years)	23.9%	28.3%	29.2%	28.5%				21.8%		23.4%	20.7%	31	
Fuel Poverty (% of households)	22.5%	21.3%	20.3%	19.3%			Last Scottish average	23.8%		20.8%	23.7%	8	
Food Insecurity (worried about running out due to lack of money or other resources in last year)	6.0%	N/A	7.0%	9.0%			Last Scottish average	9.0%		9.0%	11.0%	11	
Households Reporting they are 'Managing Very or Quite Well Financially'	N/A	N/A	45.5%	46.6%			Last Scottish average	48.6%		49.4%	52.2%	28	

2. Economy & Skills

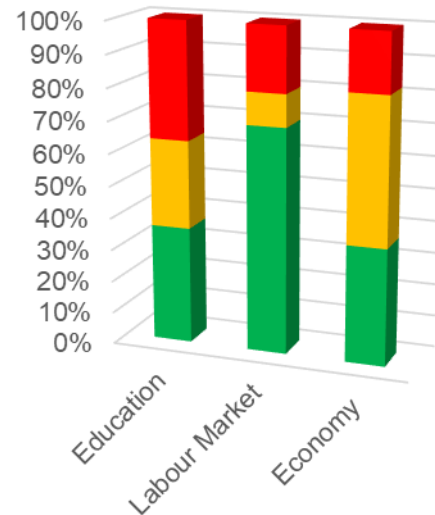


- Within this outcome, though there are some contrasting results across all sections, the most positives can be seen in relation to the Economic Opportunities priority, summarising performance in the support provided for household finances, business & economy, development planning and around the Council's own spend.
- In the remaining two areas performance levels are broadly similar, but with marginally better results over all elements in Labour Market & Fair Work, comprising indicators on modern apprentices, unemployment, economic inactivity and household income.
- Some key performance factors were, however, stronger in the Educational Outcomes priority, where indicators cover the areas of inspections, school attendance, primary and secondary level academic attainment, and destinations and participation in school leavers.
- Key challenges are highlighted in the areas of academic attainment, including in deprived areas, and in economic inactivity, particularly in relation to ill-health.
- In contrast, very positive results can be seen in early years inspections, the Clackmannanshire Works employability programme and average earnings.
- The timeliness of processing grant applications is a particular strength, with 100% of community care decisions provided within the target timescale.

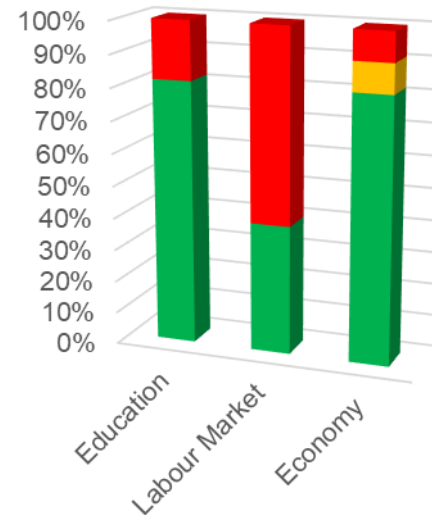
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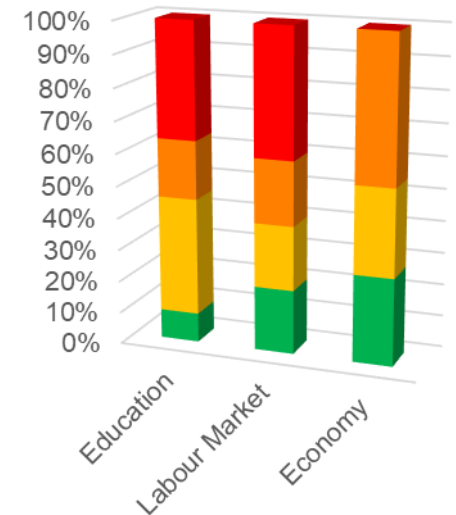
Trends



Targets



Quartiles



2.1 Educational Outcomes



In this priority, a third of indicators are green overall and over half amber. There are some contrasting results but positive elements can be seen in most. Trends are split roughly evenly across red, amber and green. Performance was within 5% of target in most but more detail is needed on the basis for targets. Nearly half of indicators are performing within the top half of Councils but a third are in the bottom quartile, which also reflects deprivation-related factors. While secondary attainment remains a challenge, with both indicators red on all factors, primary attainment shows positive progress, particularly in literacy. Strong results can be seen for Early Years Inspections, green across all elements, demonstrating the driving of improvement despite demographic challenges. Work is going with colleagues to improve internal data-sharing and the integration of indicator sets to present a rounded picture of critical success factors.

*Indicators averaged over 3 to 5 years. 5-year trend icons may be influenced by previous results not shown below. Further information in Guidance.

Overall Summary & Indicator Title	20/21	21/22	22/23	23/24	24/25	Trend	Current Target Basis	Target	Status	Family	Scotland	Rank	Quartile
Early Years Inspection Gradings (% 'good' or better, funded provision)	94.7%	88.9%	84.2%	89.5%	95.0%		Last Scottish average	89.8%		91.5%	89.0%	7	
School Attendance - All Pupils (previously biennial, now annual)	92.9%		90.7%	91.1%	90.7%			92.0%		90.9%	91.0%	22	
School Attendance - Care-experienced Children (previously biennial, annual from 22/23)	89.9%		86.1%	85.6%				84.8%		84.7%	83.7%	13	
Pupils Achieving Expected Curriculum for Excellence Level - Literacy (primary 1, 4 & 7)	59.6%	63.3%	69.6%	74.0%	72.2%			75.0%		75.3%	74.5%	23	
Pupils Achieving Expected Curriculum for Excellence Level - Numeracy (primary 1, 4 & 7)	68.6%	71.7%	72.4%	77.3%	75.3%			78.0%		81.8%	80.3%	29	
Literacy Attainment Gap (primary 1, 4 & 7 pupils from least & most deprived areas)	20.7%	19.3%	15.8%	15.6%	18.3%		Last Scottish average	20.2%		18.6%	19.4%	12	
Numeracy Attainment Gap (primary 1, 4 & 7 pupils from least & most deprived areas)	13.0%	15.6%	17.1%	16.4%	15.2%		Last Scottish average	17.4%		15.8%	16.6%	12	
Pupil Attainment - Deprivation Quintile 1 (average tariff score, pupils from most deprived areas)	544	607	522	595	465		Last Scottish average	661		634	655	27	
Pupil Attainment - Overall (average tariff score, all pupils)	830	878	766	787	756		Last Scottish average	919		929	922	32	
School Leavers Entering Initial Positive Destinations	95.9%	96.5%	94.9%	96.0%				95.9%		96.1%	95.7%	13	
16-19 Year-old Participation Rate (education, training or employment)	90.0%	90.7%	90.4%	90.3%	92.0%		Last Scottish average	92.7%		93.1%	93.3%	26	

2.2 Labour Market & Fair Work

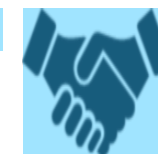


Similarly, a third of indicators are green overall and half are amber. Strong trends are evident in over two thirds, though health factors remain a concern. Target achievement is more polarised, with no ambers, and some targets may need to be more challenging or achievable to better reflect agreed priorities. A mixed picture is also evident in relation to benchmarks, with 2 indicators in each of the top 3 quartiles but 4 in the bottom quartile. Both Economic Inactivity indicators are red on all factors, but Median Earnings and ClacksWorks Employability results are consistently strong across the board.

5-year trend icons may be influenced by previous results not shown below. Further information in Guidance.

Overall Summary & Indicator Title	20/21	21/22	22/23	23/24	24/25	Trend	Current Target Basis	Target	Status	Family	Scotland	Rank	Quartile
Modern Apprentice New Starts - All Ages (per 10,000 working age)	71	74	93	82	78		Annual increase of 100 (total people, before calculated as a rate)	120		78	73	17	
Modern Apprentice New Starts - 16-24 year-olds (per 10,000 young people)	246	280	357	308	304		Previous LOIP targets	588		293	245	13	
Unemployment Rate - Young People (16-24 years)	9.7%	4.5%	5.6%	4.9%	4.6%		Last Scottish average	3.4%		3.4%	3.3%	29	
Unemployment Rate - All Working Age (16-64 years)	6.5%	4.0%	3.8%	3.3%	3.1%		Last Scottish average	3.1%		2.7%	3.1%	21	
Unemployed People Assisted into Work via Council Employability Programmes	9.0%	39.3%	17.2%	26.0%	30.5%		Last Scottish average	14.7%		20.1%	20.6%	8	
Working Age Population - Aged 16-64 Years (% of total population)	62.3%	62.2%	62.2%	62.2%	62.1%		Last Scottish average	63.4%		N/A	63.3%	12	
Economic Inactivity (as % of working age population)	22.3%	27.0%	30.5%	28.6%	32.1%		Last Scottish average	22.5%		23.3%	23.0%	30	
Economic Inactivity Due to Long-term Ill Health (% of total economically inactive)	28.0%	29.1%	25.4%	39.2%	44.4%		Last Scottish average	31.6%		40.4%	33.7%	25	
Median Earnings	£492	£523	£567	£620			Last Scottish average	£542		£594	£578	3	
Children in Low Income Families	19.4%	20.9%	22.5%	20.8%			Last Scottish average	17.8%		17.3%	16.3%	30	

2.3 Economic Opportunities



Only 2 priorities have no indicators assessed as red overall, including here, with a roughly even split between green and amber. Trends are slightly less positive, but most track close to national and family group levels and are linked to wider Scottish, UK and international influences. Challenging targets are green in most cases, demonstrating the prioritisation of timely supports for people, businesses and the local economy. Top quartile or better than average results are evident in over half of the indicators, and this is also one of only two priorities with no bottom quartile rankings. No measures are red across all factors, and sustained positive results are evident in responsiveness to grant applications, both of which are green on all counts.

5-year trend icons may be influenced by previous results not shown below. Further information in Guidance.

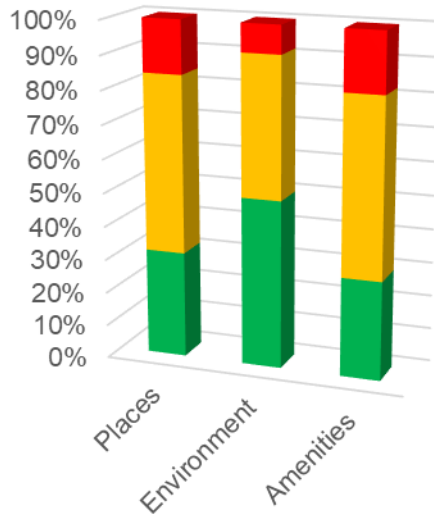
Overall Summary & Indicator Title	20/21	21/22	22/23	23/24	24/25	Trend	Current Target Basis	Target	Status	Family	Scotland	Rank	Quartile
Scottish Welfare Fund Budget Spent	95%	108%	127%	117%	133%		Spend full budget or more (possible top-up from other funding)	100%		119%	121%	10	
Crisis Grant Decisions Within 1 Day	97.8%	96.7%	99.3%	98.5%	99.7%		Annual improvement	98.5%		98.8%	96.0%	5	
Community Care Grant Decisions Within 15 Days	99.5%	95.8%	98.7%	99.5%	100.0%		Annual improvement	99.5%		96.8%	90.7%	1	
Business Gateway Startups (per 10,000 population)	17.9	15.7	17.2	16.5	15.7		Last Scottish average	13.5		13.4	12.3	14	
Businesses Surviving at Least 3 Years (as % of new enterprises)	50.0%	61.5%	51.9%	56.0%			Last Scottish average	57.4%		56.5%	56.0%	20	
Town Vacancy Rate (vacant retail units as % of total - Alloa town centre only)	13.6%	18.6%	22.7%	10.8%	12.0%		Last Scottish average	12.3%		10.2%	11.4%	17	
Gross Value Added (per head of population)	£20,953	£22,829	£24,715	£21,819			Last Scottish average	£30,634		£21,140	£30,581	24	
Average Time to Process Commercial Planning Applications (weeks)	6.5	7.2	9.3	7.7	11.3		Last Scottish average	10.7		14.6	14.3	13	
Immediately Available Employment Land (% of land allocated for employment in Local Development Plan)	68.5%	68.0%	26.1%	73.9%	73.9%		Last Scottish average	24.5%		33.5%	21.3%	3	
Invoices Paid Within 30 Days	94.8%	87.7%	88.6%	92.2%	91.7%		Last Scottish average	92.9%		94.2%	93.0%	22	
Procurement Spend with Local Businesses	23.4%	22.7%	23.3%	20.9%	24.4%		Family group median	20.5%		22.8%	31.5%	21	

3. Places

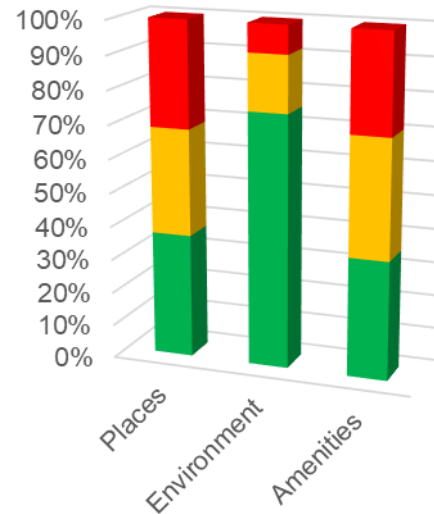


- While different positives and negatives are seen across all areas of this outcome, slightly more challenges are evident in the Neighbourhoods & Amenities priority, where indicators focus on the topics of neighbourhood access, community plans & assets, inclusion & empowerment, and environment & leisure.
- The Sustainable Places priority comes next in order of overall performance, with slightly better results across the range of indicators summarising road condition, safety & resilience, housing & homelessness.
- The most positive set of results under this outcome are associated with the Environmental Sustainability priority, covering aspects of active travel, recycling & street cleanliness, carbon dioxide emissions and climate change.
- Performance levels do, however, highlight concerns around the impacts of crime deprivation on young people, and in satisfaction with public transport.
- Key strengths are evident in some elements of road condition, discretionary housing payments, and some sources of carbon dioxide emissions.
- Particularly positive and sustained strong performance is also seen in active travel to school, recycling rates and access deprivation among young people.

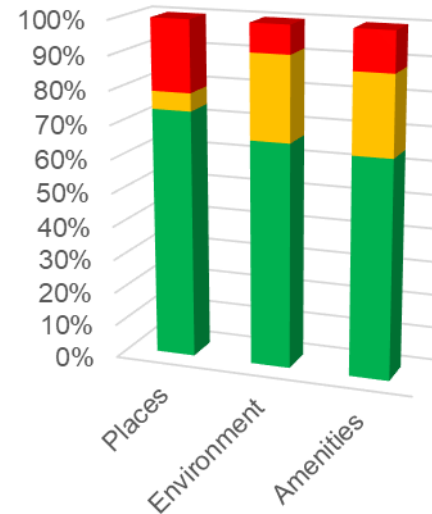
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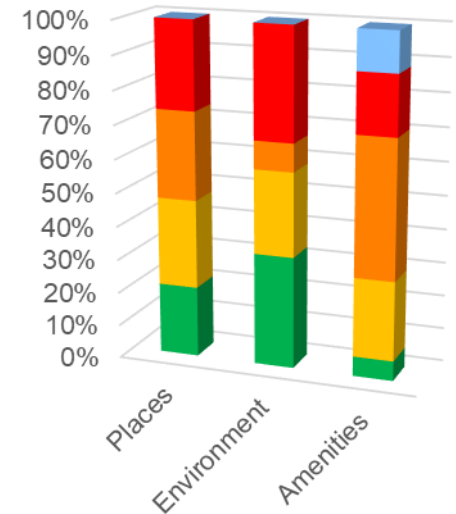
Trends



Targets



Quartiles



3.1 Sustainable Places



Results are varied, with overall reds highlighting resilience issues, and overall greens in several crime and safety areas. Trends are even across red, amber and green, and target achievement is green in three quarters (though the basis for some requires clarification). There is almost equal distribution across the 4 benchmark quartiles. Crime deprivation remains a concern, while Discretionary Housing Payments and C Class Road Condition are green on all fronts.

*Indicators averaged over 3 to 5 years. 5-year trend icons may be influenced by previous results not shown below. Further information in Guidance.

Overall Summary & Indicator Title	20/21	21/22	22/23	23/24	24/25	Trend	Current Target Basis	Target	Status	Family	Scotland	Rank	Quartile
A Class Roads to be Considered for Treatment*	26.5%	26.9%	27.1%	27.9%	30.0%			28.9%		27.0%	31.0%	19	
B Class Roads to be Considered for Treatment*	18.5%	19.0%	24.7%	23.7%	23.0%			32.5%		31.5%	35.0%	3	
C Class Roads to be Considered for Treatment*	27.4%	27.0%	26.3%	25.0%	28.0%			33.4%		30.0%	34.0%	8	
Unclassified Roads to be Considered for Treatment*	43.2%	40.8%	40.6%	37.9%	38.0%			36.2%		34.5%	36.0%	22	
Recorded Crime Rate (per 10,000 population)	882	855	796	795	731		Last Scottish average	863		779	857	13	
Young People (0-25) in Most Crime Deprived Quintile	25.9%	25.9%	26.3%	26.1%			Last Scottish average	20.7%		18.6%	20.6%	29	
Threatening & Abusive Behaviour Crimes (per 10,000 population)	94	99	79	85	67		Last Scottish average	79		79	78	16	
Adults Experiencing Discrimination in the Past Year	N/A	N/A	9.6%	5.3%			Last Scottish average	7.2%		5.2%	6.9%	14	
Dwelling Fires (accidental & deliberate, rate per 100,000 population)	109	89	44	67			Last Scottish average	79		63	69	15	
Fragility Index (combination of depopulation & old age dependency ratio (low numbers = less fragile))	111	112	112	113			Last Scottish average	108		110	109	30	
Single Adult Dwellings	39.9%	40.6%	40.9%	41.4%			Last Scottish average	38.5%		38.5%	38.5%	29	
Council Dwellings Meeting the Scottish Housing Quality Standard (SHQS)	79.2%	59.9%	39.3%	93.5%	84.7%		All to meet standards	100.0%		88.7%	82.9%	14	
Average Time to Complete Emergency Repairs (hours)	3.6	3.5	4.0	4.0	3.7		Housing Repairs policy	4.0		3.7	3.8	15	
Average Time to Complete Non-emergency Repairs (working days)	4.2	4.9	5.4	5.1	5.1		Remain in top quartile	7.6		9.3	10.1	1	
Rent Arrears (as % of rent due in the year)	9.6%	10.7%	11.5%	11.2%	7.3%		Annual improvement	11.2%		7.3%	8.6%	9	
Discretionary Housing Payments Funding Spent	81%	87%	89%	84%	103%		Spend full budget (may top-up from other fund)	100%		105%	99%	7	
Adults Assessed as Homeless/Potentially Homeless (per 1,000 adults)	10.5	12.4	13.1	13.1			Last Scottish average	8.5		8.6	8.6	30	
Homeless Deaths (estimate per 1 million population)	30.7	57.8	57.9	88.5			Last Scottish average	59.2		44.1	58.3	26	
Children Living in Temporary Accommodation (per 1,000 population aged under 16)	3.4	3.4	4.6	5.2			Last Scottish average	9.9		6.0	10.7	18	

3.2 Environmental Sustainability



In this priority, only 1 indicator is red overall and half are green, though variable results are seen in some amber measures. Positive trends are evident in three quarters of areas, while Street Cleanliness has declined, and new temperature indicators highlight the climate challenge. In the 3 areas of Active Travel, Recycling/Cleanliness and Emissions, both positives and negatives are seen but two thirds are green for target achievement. Higher proportions of top quartile rankings were achieved, a third of indicators, with a further quarter in the 2nd quartile. Street Cleanliness has, however, moved into the bottom quartile, joining 3 others with sustained low rankings in relation to other local authorities. No indicators are red across all factors, while 4 are green for all, including 3 in the top 3 authorities (where Active Travel to School has remained for 7 years).

5-year trend icons may be influenced by previous results not shown below. Further information in Guidance.

Overall Summary & Indicator Title	20/21	21/22	22/23	23/24	24/25	Trend	Current Target Basis	Target	Status	Family	Scotland	Rank	Quartile
Active Travel to School	65.9%	66.1%	65.3%	62.2%	62.5%		Remain in top quartile	52.5%		47.6%	47.2%	2	
Active Travel to Work	N/A	N/A	5.8%	14.3%			Last Scottish average	16.0%		7.4%	14.7%	12	
Household Waste Composted or Recycled	48.6%	50.0%	51.2%	52.0%	57.2%		Annual improvement	43.5%		49.8%	44.3%	1	
Street Cleanliness Score (% 'acceptable')	89.6%	90.4%	96.5%	90.8%	82.4%		Last Scottish average	92.1%		91.4%	91.7%	31	
Air Quality (concentration of fine particulate matter, low numbers are better)	4.4	4.1	4.9	4.1			Last Scottish average	4.6		4.2	4.1	20	
Carbon Dioxide Emissions - All (tonnes per head of population)	9.5	9.2	9.0	8.6			Move into 3rd quartile	5.7		4.0	4.6	28	
Carbon Dioxide Emissions - Within Local Authority Scope (tonnes per head of population)	6.4	6.5	6.0	5.8			Move into 3rd quartile	5.1		3.5	4.0	31	
Carbon Dioxide Emissions - From Transport (tonnes per 1,000 population)	16.6	18.3	18.6	18.7			Remain in top quartile	27.8		20.0	28.6	9	
Carbon Dioxide Emissions - From Electricity (tonnes per 1,000 population)	41.1	36.6	34.7	37.1			Remain in top quartile	37.5		40.4	47.6	5	
Carbon Dioxide Emissions - From Natural Gas (tonnes per 1,000 population)	48.1	41.4	41.0	40.8			Remain in top quartile	46.2		65.8	57.2	3	
Maximum Daily Temperature (Jun to Sep)	26.7	27.0	29.6	27.6	23.3		Last Scottish average	30.1		23.5	27.1	9	
Average Summer Temperature (Jun to Sep)	17.5	19.6	18.9	18.9	17.3		Last Scottish average	18.4		17.2	16.7	25	

3.3 Neighbourhoods & Amenities



This priority has more overall ambers, over half, while a fifth are red and a third green overall. Contrasting trends result in an even red/amber/green split. It may be appropriate to customise thresholds where all perform within tight margins, or there is limited scope for improvement, such as in Broadband access. Two thirds of indicators are green for target achievement, while 4 measures are amber, and 2 are red. Complexities are also seen with rankings across all 4 quartiles, including 1 in the top, but 3 in the bottom quartile (and 2 new indicators not benchmarkable). Satisfaction with Sports Facilities is red for all factors (see Performance Analysis discussion around a significant investment project to address this). Sustained positive performance can, however, be seen in Access Deprivation among young people, green across the board and in top quartile for 7 consecutive years.

*Indicators averaged over 3 to 5 years. 5-year trend icons may be influenced by previous results not shown below. Further information in Guidance.

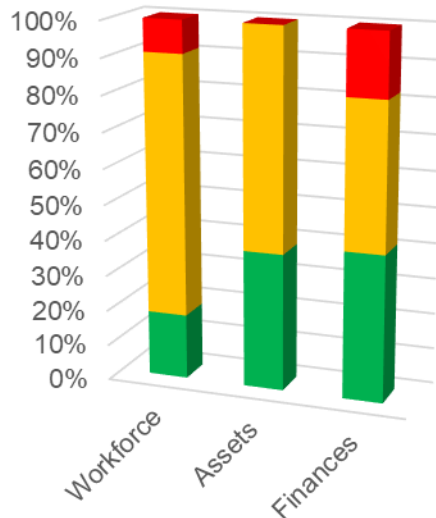
Overall Summary & Indicator Title	20/21	21/22	22/23	23/24	24/25	Trend	Current Target Basis	Target	Status	Family	Scotland	Rank	Quartile
Young People in Most Access Deprived Quintile (aged 0-25)	14.7%	15.4%	14.9%	14.8%			Remain in top quartile	16.8%		20.9%	20.9%	6	
Properties with Superfast Broadband	95.8%	98.2%	98.7%	98.7%	98.8%		Last Scottish average	95.9%		99.1%	97.1%	13	
Adults Satisfied with Local Health Services	N/A	N/A	66.3%	71.6%	60.9%		Last Scottish average	67.1%		60.0%	60.8%	20	
Adults Agreeing/Strongly Agreeing that Neighbourhood has Places to Meet & Socialise	N/A	N/A	62.7%	68.7%	68.2%		Last Scottish average	61.3%		59.1%	60.0%	12	
Adults Satisfied with Public Transport	N/A	N/A	42.2%	49.6%			Last Scottish average	57.8%		66.5%	63.6%	26	
Community Councils with Local Plan in Place (9 areas in total)	8	6	4	3	4		Maintain or improve	4		Local performance indicators – benchmarks not available			
Assets in Community Ownership (total number)	1	2	2	2	3		Maintain or improve	2					
Adults Feeling they Belong to their Local Neighbourhood	N/A	N/A	81.8%	82.6%			Last Scottish average	82.5%		87.0%	81.7%	19	
Adults Trusting Most People in their Neighbourhood	N/A	N/A	80.9%	83.8%			Last Scottish average	82.3%		84.8%	81.0%	19	
Adults Rating Neighbourhood as 'Very Good Place to Live'	N/A	N/A	54.3%	51.2%			Last Scottish average	57.4%		53.9%	54.8%	22	
Adults Volunteering in Past Year	N/A	N/A	24.7%	18.2%			Last Scottish average	21.6%		17.2%	18.4%	18	
Adults Agreeing they can Influence Local Decisions	N/A	N/A	23.1%	17.2%			Last Scottish average	17.8%		18.6%	18.2%	21	
Satisfaction with Parks & Open Spaces*	87.4%	88.0%	85.0%	81.3%	84.3%		Last Scottish average	85.0%		84.8%	83.7%	14	
Satisfaction with Refuse Collection*	64.3%	65.0%	73.3%	72.7%	66.7%		Last Scottish average	78.3%		82.8%	78.3%	29	
Satisfaction with Street Cleaning*	63.3%	65.0%	66.3%	65.7%	64.3%		Last Scottish average	58.0%		63.2%	57.0%	12	
Satisfaction with Sports Facilities*	57.7%	50.3%	36.7%	30.0%	28.7%		Last Scottish average	67.0%		63.5%	65.0%	32	
Satisfaction with Libraries*	65.6%	65.0%	63.0%	62.0%	65.0%		Last Scottish average	67.0%		64.5%	65.3%	22	

4. Best Value

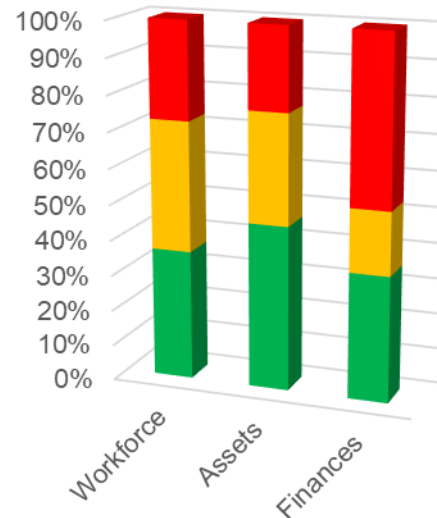


- In the final outcome, the priority of Assets shows the strongest performance across all key factors, incorporating indicators relating to the management of property, roads and land assets, community facilities and revenues income.
- Known long-term challenges are evident in the Financial Sustainability priority, which encompasses cost indicators across the Health & Social Care Partnership, the People, Place and Partnership & Performance Directorates, and overall corporate results.
- The Workforce priority summarises indicators covering some elements of absence and equalities among Council employees, as well as a selection regarding service governance and responsiveness, however, development is needed to represent the full scope of relevant considerations in this area.
- These sections highlight key concerns in relation to sickness absence, and around reliance on reserves to balance the Council's budget.
- Very strong performance is evident in rent loss due to empty properties and overall outturn expenditure, as well as in cost indicators in the areas of development planning, older people's care, environmental health and trading standards.
- In particular, sustained positive levels can be seen in the ratio of income to expenditure for both the general fund and housing revenue accounts.

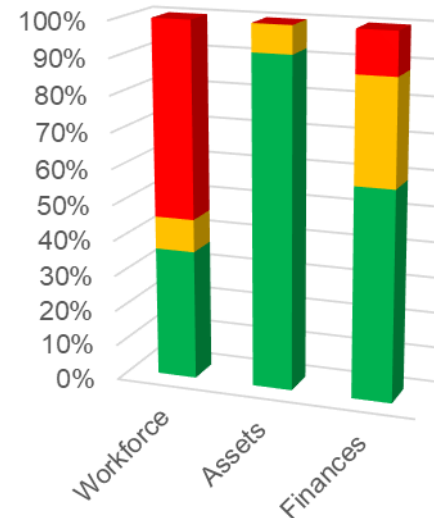
Overall



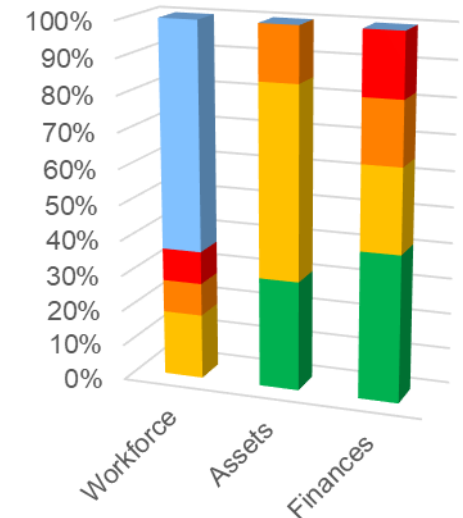
Trends



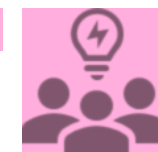
Targets



Quartiles



4.1 Workforce



Similarly to several other priorities, high levels of overall amber indicators are seen (nearly three quarters), while 1 is red and 2 green overall. Again, there is an even split across green, amber and red trends, with some improving, some not as quickly as would be desirable, and some declining. While performance was within target thresholds in a third of indicators, over half are red, though some targets represent exemplary quality standards. Fewer indicators have external comparators, and a more holistic suite of workforce measures is required, including investigating potential benchmark options. The first Absence indicator (71% of staff) is red on all factors, but improving Teacher levels sees a move to the 3rd quartile after a decade in the bottom quartile. No indicators are technically green across the board, due to a lack of benchmarks for Fraud and Reportable Data Breaches, where results are very positive.

5-year trend icons may be influenced by previous results not shown below. Further information in Guidance.

Overall Summary & Indicator Title	20/21	21/22	22/23	23/24	24/25	Trend	Current Target Basis	Target	Status	Family	Scotland	Rank	Quartile
Sickness Absence per Employee (average working days, excluding Teachers)	10.1	14.9	16.7	19.6	17.1		Last Scottish average	13.9		14.7	14.5	29	
Sickness Absence per Teacher (average working days, separated from other staff due to differing employment terms & conditions)	7.1	8.7	7.6	9.9	8.5		Annual improvement	9.9		8.4	7.8	23	
Gender Pay Gap (Council employees)	0.9%	2.1%	1.0%	0.2%	2.1%		No pay gap	0.0%		2.2%	1.5%	16	
Women in the Highest Paid 5% of Council Employees	53.8%	59.8%	58.2%	60.2%	59.6%		Women in Scottish working age population	51.2%		61.5%	60.3%	16	
Instances of Fraud Detected		0	0	1	0		No instances	0		Local performance indicators – benchmarks not available (Where possible, internal measures are recorded by service area and benchmarked against the corporate result)			
Data Breaches Reportable to the Information Commissioner	1	4	3	2	1		No breaches	0					
Employees Completing Mandatory Training by Due Date	34.2%	34.0%	45.1%	50.8%	59.0%		All by due date	100.0%					
Freedom of Information Requests Dealt with Within 20 Days		86.0%	88.0%	85.1%	79.2%		All within timescale	100.0%					
Councillor Enquiries Dealt with Within Target Time		83.6%	85.0%	88.5%	82.9%		All within timescale	100.0%					
Calls Answered by Contact Centre			79.0%	83.0%	85.5%		Answer all calls	100.0%					
Average Waiting Time for Contact Centre Calls to be Answered (minutes)			1:59	1:19	1:35		Answer immediately	0:00					

4.2 Assets

This is another area where a more representative dataset would be beneficial in supporting evidence-based resource allocation decisions. In this selection, none are red overall and a third green, with the majority amber. Trends are variable but nearly half are green and less than a quarter red. Historical rules for cost indicators may also require review to a more sophisticated model reflective of the practical challenges in securing further reductions. While results are very positive in relation to targets, it may be of value to focus less on benchmarks as the basis, and align better with local budget priorities. Benchmark results themselves are the most favourable of any priority area, with only 2 rankings outwith the top half of Councils, and 4 in the top quartile. No indicators are red for all elements, and the 4 areas of Planning Costs, Void Rent Loss and both Cost/Revenue indicators are green across the board.



5-year trend icons may be influenced by previous results not shown below. Further information in Guidance.

Overall Summary & Indicator Title	20/21	21/22	22/23	23/24	24/25	Trend	Current Target Basis	Target	Status	Family	Scotland	Rank	Quartile
Council Buildings in Satisfactory Condition (by floor area)	97.7%	97.5%	97.5%	97.5%	92.8%		Remain in top quartile	95.0%		91.0%	90.3%	14	
Operational Buildings Suitable for Current Use	80.0%	91.4%	91.4%	91.4%	87.2%		All suitable for use	100.0%		90.4%	85.7%	17	
'Real' Cost of Road Maintenance (per kilometre)	£15,237	£11,221	£16,120	£19,615	£12,645		Last Scottish average	£14,346		£15,357	£13,654	15	
'Real' Cost of Parks & Open Spaces (per 1,000 population)	£16,733	£21,512	£19,702	£20,577	£18,634		Annual improvement	£20,577		£20,820	£22,370	9	
'Real' Cost of Street Cleaning (per 1,000 population)	£14,401	£18,945	£16,443	£18,178	£15,295		Last Scottish average	£16,795		£16,418	£17,590	24	
'Real' Cost per Local Planning Application	£4,201	£3,941	£4,441	£5,242	£3,455		Last Scottish average	£6,939		£7,101	£7,340	1	
'Real' Cost of Sports Facilities (per visit)	£20.41	£5.69	£3.67	£2.55	£2.83		Last Scottish average	£4.53		£4.50	£3.77	13	
'Real' Cost of Libraries (per visit)	£2.23	£2.55	£2.85	£2.87	£2.40		Last Scottish average	£2.49		£2.40	£2.70	12	
Cost/Revenue Ratio - General Fund (financing costs to net revenue stream)	4.7%	3.7%	3.0%	3.1%	3.2%		Last Scottish average	5.6%		5.3%	6.0%	5	
Cost/Revenue Ratio - Housing Revenue Account (financing costs to net revenue stream)	8.8%	7.3%	7.2%	7.3%	7.5%		Remain in top quartile	16.6%		22.7%	20.7%	2	
Rent Loss due to Void (empty) Properties	0.94%	0.66%	1.02%	1.34%	0.82%			1.00%		1.23%	1.68%	6	
Council Tax Collected Within Year (as % of income due)	94.8%	96.2%	96.9%	95.9%	96.4%		Family group median	96.1%		96.4%	95.5%	11	
'Real' Cost of Council Tax Collection (per dwelling)	£4.95	£4.34	£5.77	£5.75	£5.60		Last Scottish average	£6.13		£7.50	£5.98	12	

4.3 Financial Sustainability



Here, mixed results are indicative of the substantial financial challenges facing the authority, however only 3 are red overall, while 7 are green. Satisfactory trends are seen in a third of indicators, while nearly half are unsatisfactory. More positives can be seen in relation to targets, with over half green. Benchmarks demonstrate that these challenges are felt widely, with two thirds of rankings in the top half of Councils, and less than a fifth in the bottom quartile. Only the new Reserves indicator is red on all factors, while 5 are green across all, covering Adult Care and Regulatory (EH & TS) costs and outturn expenditure. As stated, analysis uses the 'aim to minimise' assumption for all costs, and could be more representative if focussed on targeted investment in priority services. 5-year trend icons may be influenced by previous results not shown below. Further information in Guidance.

Overall Summary & Indicator Title	20/21	21/22	22/23	23/24	24/25	Trend	Current Target Basis	Target	Status	Family	Scotland	Rank	Quartile
✔ 'Real' Cost of Older People's Homecare (expenditure per hour, aged 65+)	£19.34	£19.48	£19.66	£17.20	£6.71	✔	Remain in top quartile	£27.23	✔	£26.14	£32.38	1	■■■■
✔ 'Real' Cost of Older People's Residential Care (expenditure per resident per week, aged 65+)	£1,023	£878	£625	£762	£397	✔	Last Scottish average	£737	✔	£633	£729	1	■■■■
❌ 'Real' Cost of Services for Care-experienced Children in Community Settings (per child per week)	£403	£459	£524	£567		❌	Last Scottish average	£462	❌	£497	£475	22	■■■■
⚠ 'Real' Cost of Services for Care-experienced Children in Residential Settings (per child per week)	£3,323	£5,549	£5,676	£4,760		❌	Family group median	£4,248	⚠	£4,970	£5,282	10	■■■■
⚠ 'Real' Cost per Pre-school Education Registration	£11,577	£12,949	£14,136	£13,564	£12,722	❌	Last Scottish average	£12,128	✔	£11,695	£12,081	21	■■■■
⚠ 'Real' Cost per Primary School Pupil	£7,145	£7,779	£7,654	£8,139	£8,252	⚠	Last Scottish average	£7,513	⚠	£7,806	£7,622	24	■■■■
❌ 'Real' Cost per Secondary School Pupil	£10,268	£9,863	£9,985	£10,176	£10,057	❌	Last Scottish average	£9,336	⚠	£9,134	£9,363	25	■■■■
✔ 'Real' Cost of Refuse Collection (per premise)	£53	£59	£63	£60	£47	⚠	Annual improvement	£60	✔	£67	£78	5	■■■■
✔ 'Real' Cost of Refuse Disposal (per premise)	£129	£131	£118	£111	£104	✔	Annual improvement	£111	✔	£102	£105	15	■■■■
⚠ 'Real' Cost of Economic Development & Tourism (per 1,000 population)	£44,209	£87,047	£91,951	£69,491	£74,362	❌	Family group median	£64,975	⚠	£76,963	£138,157	4	■■■■
✔ 'Real' Cost of Environmental Health (per 1,000 population)	£16,001	£12,880	£12,825	£10,499	£10,420	✔	Last Scottish average	£16,083	✔	£10,850	£14,549	5	■■■■
✔ 'Real' Cost of Trading Standards (per 1,000 population)	£2,217	£1,499	£1,926	£1,400	£2,610	✔	Remain in top quartile	£5,487	✔	£5,884	£7,231	1	■■■■
⚠ Cost of Support Services (as % of total General Fund expenditure)	5.7%	5.8%	5.2%	5.3%	5.1%	❌	Move into 3rd quartile	5.0%	✔	4.4%	4.0%	25	■■■■
⚠ Uncommitted General Fund Balance (as % of budgeted net revenue)	4.8%	4.3%	2.2%	2.0%	2.0%	❌	Last Scottish average	2.3%	⚠	1.8%	1.9%	13	■■■■
⚠ Useable Reserves (as % of budgeted net revenue)	24.8%	27.0%	22.5%	22.4%	23.3%	⚠	Last Scottish average	23.7%	✔	20.3%	19.3%	12	■■■■
❌ Reliance on reserves to balance budget (as % of net revenue expenditure on a funding basis)			3.0%	2.4%	5.2%	❌	Last Scottish average	1.4%	❌	0.9%	1.0%	30	■■■■
✔ Outturn Expenditure (actual as % of budgeted)	93.1%	93.0%	96.5%	98.3%	102.2%	✔	Last Scottish average	99.6%	✔	100.0%	100.4%	4	■■■■

Report to: Audit & Scrutiny Committee

Date of Meeting: 23 April 2026

Subject: Council Financial Performance 2025/26 as at December 2025

Report by: Chief Finance Officer

1.0 Purpose

1.1 This paper provides an update on the financial performance for the Council, as at 31 December 2025, in respect of:

- the General Fund (GF) revenue and capital spend and the achievement of savings for the financial year 2025/26, and
- the Clackmannanshire element of the Stirling & Clackmannanshire Health and Social Care Partnership (H&SCP) revenue spend.

2.0 Recommendations

2.1 Committee is asked to note the report, commenting and challenging as appropriate on:

2.1.1 General Fund revenue forecast underspend of £(5.227)m for the year to 31 March 2026;

2.1.2 the Clackmannanshire element of the Health and Social Care Partnership (H&SCP) forecast overspend of £6.375m, for the year to 31 March 2026;

2.1.3 the balances of earmarked reserves used to date and remaining balances at 31 December 2025;

2.1.4 forecast delivery of £3.270m of the £3.814m approved savings programme, representing a forecasted achievement of 85.7%, as at 31 December 2025, and

2.1.5 the General Fund Capital Programme forecast underspend of £(7.345)m.

3.0 Background

3.1 This report summarises the forecast financial position of the Council for the financial year ending 31 March 2026. This report consolidates the detailed financial data to provide a summary position for the Council. The report also provides detail of individual Directorate positions and their service areas within the appendices.

4.0 General Fund Revenue

4.1 As at 31 December 2025 the General Fund is forecasting an underspend for the year of £(5.227)m. This is a favourable movement of £(2.589)m since reported at September. The movement relates to £(1.647)m within front line services and £(0.942)m within Corporate Centrally Held as shown on **Appendix 1**.

4.2 The Council Summary at **Appendix 1** provides the forecast position and movement by each Directorate and centrally held Corporate Service areas along with the position for Partnerships and Sources of Funding. The overall net underspend is made up as follows:

- People Directorate - £(1.135)m underspend including £(0.691)m relating to Devolved budgets which will be earmarked for use in 2026/27;
- Place Directorate - £(1.895)m underspend;
- Partnership & Performance Directorate - £(0.451)m underspend, and
- Chief Executive and Corporate Services - £(1.746)m underspend which includes centrally held savings offset by underspends within individual services and £(1.000)m Invest to Save funding which will be earmarked for future spend.

4.3 **Appendices 3 to 6** provide details of individual Directorate financial performance, with variance by Service area and reason for variance.

4.4 The recently approved budget for 2026/27 included assumptions on the underspend for 2025/26 contributing to uncommitted reserves. This also included an additional contribution to the HSCP to offset the projected in year overspend for 2025/26. Whilst the projected underspend remains favourable in keeping with these assumptions, measures to reduce spend in year remain in place. This includes continuation of essential spend, meaning that only spend that is currently committed should be undertaken and recruitment carried out for business critical posts only.

Earmarked Reserves

4.5 At 1 April 2025, the council held earmarked reserves of £16.192m. Earmarked reserves are funds held for specific purposes which can include grant funding or ringfenced income with specific conditions on how it must be spent, funding to cover spend on specific projects that were not completed the previous year and funding ringfenced internally to take forward work in line with Council

priorities. A number of the earmarked reserves shown in the table below have commitments against them but are only drawn down when spend is incurred.

- 4.6 For 2025/26, £(3.371)m has been allocated to cover actual spend incurred up to 31 December 2025 which leaves a balance of £12.821m to be drawn down against future spend. Details of balances held are set out in the table below:

Earmarked Reserve	Opening Balance 01 April 2025	Allocated spend as at December 2025	Balance remaining as at December 2025
	£'000	£'000	£'000
Devolved School Management	601	601	-
Pupil Equity Funding	611	611	-
Ringfenced Housing Grants	789	200	589
Organisational Change fund	121	-	121
Other Miscellaneous Commitments	2,439	378	2,061
Scottish Welfare Fund	190	-	190
Employment Fund	1,222	-	1,222
Transformation fund	3,481	581	2,900
COVID - Specific Funding	160	-	160
Specific Employability Funding	403	10	393
Developer Contributions	962	-	962
Ukrainian refugee support	551	54	497
Homeless Accommodation	1,358	16	1,342
General Services Pressure	2,958	920	2,038
Support 2025/26 budget	346	-	346
TOTAL	16,192	3,371	12,821

5.0 Clackmannanshire & Stirling Health and Social Care Partnership (H&SCP)

- 5.1 As at 31 December 2025 the Clackmannanshire element of the H&SCP is reporting a forecast overspend of £6.375m against the budgeted contribution to the Partnership, a favourable movement of £(0.081)m since reported at September 2025. Details of the variances that make up this overspend and the reasons for movement are shown in **Appendix 7**.
- 5.2 The latest finance report presented to the Integrated Joint Board (IJB) on 28 January 2026 indicated an overspend for the year on the integrated budget across the Partnership of £15.496m before savings and any additional contributions from partners. This reduces to £7.295m after application of the additional £4.000m contribution from NHS Forth Valley held in reserves and £4.201m proposed release of earmarked reserves.

- 5.3 As part of 2026/27 Budget Setting in February 2026, Council agreed to earmark £2.824m to fund an additional contribution to the 2025/26 projected overspend. This amount equates to risk share on the basis of voting shares on the current projected overspend and the actual additional contribution will be confirmed once the final year end position of the partnership is known.
- 5.4 As reported to the Board, “the 2026/27 budget will look towards working down the structural deficit which the partnership is carrying in relation to budget overspending in the prior financial year as well as assessing how current year pressure can be managed. Following the conclusion of the 2025/26 year there will be no unallocated reserves remaining and £2.052m of committed reserves. Action needs to be taken to reduce the cost base and then transform the partnership infrastructure to continue to deliver financial sustainability. The budget work for 2026/27 will consider savings over the next 3 years to allow planning work to occur which will deliver savings in 2027/28 and 2028/29 creating greater efficiency to the partnership and with this financial savings”.
- 5.5 However, due to the remaining projected overspend, there is also a requirement to continue to collaborate with partners to consider further potential budget recovery options to mitigate the risks as far as possible as well as taking all available steps to accelerate progression with the delivery plan.
- 5.6 The formal dispute resolution process continues to progress with the following items remaining under discussion:
- 2025/26 projected outturn;
 - Review of the process around the formation of the updated Integration Scheme, and
 - Review of the Strategic Commissioning Plan.
- 5.7 The dispute resolution process has been moving forward, having agreed the risk share for the 2024/25 year. The 2025/26 risk share is also expected to be managed through additional contributions from partners using the existing Integration Scheme, however, there is awareness that risk share contributions may be requested of partner organisations in 2026/27, dependent on budget savings delivery.

6.0 General Fund Capital

- 6.1 For 2025/26, the approved General Fund Capital programme set out significant gross investment in Clackmannanshire amounting to £29.266m. A further £3.925m was added as a result of carry forwards from 2024/25 and £3.259m has been added to reflect additional grant income for various projects and initiatives. These additional amounts have increased the approved gross budget for 2025/26 to £36.450m.
- 6.2 Whilst work on capital projects has been progressed, delays are still being incurred due to internal and external factors. On review of the forecasts as at December, spend is estimated to be £29.105m for the year resulting in an

underspend of £(7.345)m against the revised budget of which £7.290m is anticipated to be carried forward to 2026/27.

6.3 A summary of the projected outturn position for each of the Asset plans with main variances are shown in the table below:

Asset Management Strategy	Revised Budget 2025/26	Forecast to 31 March 2026	Over / (under) Spend	Main Variances
	£m	£m	£m	
Community Investment Strategy	22.542	18.550	(3.992)	Underspends on: <ul style="list-style-type: none"> - City Region Deal £(1.178)m - Forecast has been reprofiled with underspend included in 2026/27 approved capital programme. - Wellbeing Hub & Resourcing £(2.007)m - Forecast has been reprofiled with underspend to be carried forward to 2026/27. - Alva cemetery extension £(0.400)m – project delayed into 2026/27
Fleet	0.568	0.568	(0.000)	Spend anticipated to be in line with budget
IT	2.860	2.382	(0.478)	Underspend on: <ul style="list-style-type: none"> - Social Services Adaptations £(0.040m)- ongoing procurement to appoint supplier for digital telecare equipment. - Social Work IT MVP £(0.040)m - Digital and IT Resourcing £(0.098)m, - IT Network Switching £(0.125)m - Work Smarter £0.121m
Land	0.696	0.467	(0.229)	Underspends on: <ul style="list-style-type: none"> - Polmaise Waste Transfer Station – £(0.077)m no expenditure to date by Stirling Council - Renewable Energy Projects £(0.150m) -ongoing work with Net Zero Scotland to commence in 2025/26
Place Based Investment Fund	0.281	0.281	(0.000)	- Spend in line with budget
Property	4.680	2.122	(2.558)	Underspends on:

Asset Management Strategy	Revised Budget 2025/26	Forecast to 31 March 2026	Over / (under) Spend	Main Variances
	£m	£m	£m	
				<ul style="list-style-type: none"> - Learning Estates Options Appraisals £(2.242)m underspend – has been reprofiled and reallocated as part of 2026/27 budget process. - Cemetery Walls Upgrade £(0.470)m delay due to adverse weather <p>In year overspend on SW IT System £0.514m due to project pace being quicker than anticipated. Future year budget will be reduced</p>
Roads	4.823	4.735	(0.088)	<p>Underspend on Active Travel Infrastructure £(0.196m) to be carried forward</p> <p>Overspend on Carriageways £0.127m</p>
Gross Capital Expenditure	36.450	29.105	(7.345)	
Allocation of Capital Funding	(9.595)	(7.817)	1.779	<p>Funding is allocated to projects as it is spent. Any funding that is not utilised in full will be carried forward to 2026/27 (where grant conditions allow) or repaid.</p> <p>Main underspends:</p> <ul style="list-style-type: none"> - City Region Deal £(0.689)m - Grant not required in current year due to delayed spend. - Free School Meals £(0.257)m – delay in spend against grant funding.
Net Capital Programme	26.855	21.288	(5.566)	

7.0 Delivery of 2025/26 Approved Savings

7.1 At its budget meeting on 27 February 2025, Council approved savings of £3.814m for the financial year 2025/26. The table below shows the split of these savings across Directorates and the forecast achievement of those savings by 31 March 2026.

General Services Revenue Budget 2025/26 - Progress of Approved Savings by Directorate

Directorate	Total Approved Savings £'000	Achieved/ likely to be achieved £'000	At Risk £'000	Unachieved £'000
People	1,325	1,221	-	104
Place	1,655	1,371	-	284
Partnership & Performance	637	589	-	48
Corporate	197	89	-	108
Total Approved Savings	3,814	3,270	-	544
		85.7%		14.3%

7.2 The above table indicates that 85.7% of savings are forecast as achieved or likely to be achieved and the remaining 14.3% are forecast as unachieved in 2025/26. Detail of individual savings within each directorate is provided in **Appendix 2**.

8.0 Conclusions

8.1 General Fund Revenue Services are forecasting an underspend of £(5.227)m for the year to 31 March 2026.

8.2 The Clackmannanshire element of the H&SCP is forecast to overspend by £6.375m for the year to 31 March 2026.

8.3 Of the £3.814m approved savings programme, £3.270m (85.7%) is forecast as achieved or likely to be achieved by 31 March 2026.

8.4 The General Fund Capital programme is forecast to underspend by £(7.345)m.

9.0 Sustainability Implications

9.1 There are no direct environmental sustainability implications arising from this report.

10.0 Resource Implications

10.1 Financial Details

10.2 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

10.3 Finance has been consulted and has agreed the financial implications as set out in the report. Yes

10.4 Staffing

10.5 There are no direct staffing implications arising from this report.

11.0 Exempt Reports

11.1 Is this report exempt? (please detail the reasons for exemption below) No

12.0 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)

Complies with relevant Council Policies

13.0 Impact Assessments

13.1 Have you attached the combined equalities impact assessment to ensure compliance with the public sector equality duty and fairer Scotland duty? (All EFSIAs also require to be published on the Council's website)

Yes

13.2 If an impact assessment has not been undertaken you should explain why:

This report is for noting and there are no direct impacts resulting from the content of this report.

14.0 Legality

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

15.0 Appendices

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

Appendix 1 – Council Summary at December 2025

Appendix 2 – Summary Savings by Directorate at December 2025

Appendix 3 – People Variances at December 2025

Appendix 4 – Place Variances at December 2025

Appendix 5 – P&P Variances at December 2025

Appendix 6 – Corporate Variances at December 2025

Appendix 7 – HSCP Variances at December 2025

16.0 Background Papers


16.1 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 - General Services Revenue and Capital Budget 2025/26

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Elizabeth Hutcheon	Management Accountancy Team Leader	6214
Lindsay Sim	Chief Finance Officer	2022

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Head of Corporate Services	

	Annual Budget 26GLBR £'000	Forecast to March 2025 £'000	Variance Forecast to Budget £'000	Previous reported Variance At Sept 2025 £'000	Variance Movement Sept to Dec £'000
Directorate					
People	91,289	90,155	(1,135)	(963)	(172)
Place	35,101	33,206	(1,895)	(919)	(976)
Partnership & Performance	13,696	13,245	(451)	48	(499)
Directorate Expenditure	140,087	136,606	(3,481)	1,834	(1,647)
Corporate					
Corporate Centrally Held	1,553	515	(1,039)	(29)	(1,010)
Corporate Services	(609)	(267)	343	275	68
Misc Services - Non Distributed Costs	1,100	1,100	0	0	0
	2,045	1,348	(696)	246	(942)
	142,132	137,954	(4,177)	(1,588)	(2,589)
less allocated to non general fund	(1,315)	(1,315)	(0)	0	(0)
	140,817	136,639	(4,177)	(1,588)	(2,589)
Add Requisitions from Joint Boards					
Central Scotland Valuation Joint Board	525	525	(0)	0	(0)
Corporate Expenditure	141,342	137,163	(4,177)	(1,588)	(2,589)
Add/Deduct					
Interest on Revenue Balances	(205)	(275)	(70)	(70)	0
Loans Fund Contribution	7,444	6,464	(980)	(980)	0
Contribution to Bad Debt Provision	100	100	0	0	0
Total Expenditure	148,681	143,452	(5,227)	(2,640)	(2,589)
Sources of Funding					
General Revenue Funding/Non-Domestic Rates	(143,625)	(143,625)	0	0	0
Council Tax	(28,868)	(28,868)	0	0	0
Contribution from Reserves	(2,757)	(2,757)	0	0	0
Contribution from Earmarked Reserves	(3,371)	(3,371)	0	0	0
Contribution from Uncommitted Reserves	(346)	(346)	0	0	0
Total Funding	(178,967)	(178,967)	0	0	0
Projected (Surplus)/Shortfall	(30,287)	(35,515)	(5,227)	(2,640)	(2,589)
Health & Social Care Partnership	30,287	36,663	6,375	6,456	(81)

APPROVED SAVINGS 2025/26

As at December 2025

Appendix 2

Management Efficiency Savings

Saving Reference	Directorate	Department	Description	Cash /Permanent	2025/26	Achieved/ Likely to be achieved £	At Risk £	Unachieved £	Total	Budgetholder Comments - December
P&PMGT2509	Partnership & Performance	Directorate	Saving associated with the Strategic Director Role	Cash	£ 9,000	£ 9,000			£ 9,000	Achieved
P&PMGT2512	Partnership & Performance	Directorate	Removal of all remaining hospitality budgets across the Directorate	Permanent	£ 3,166	£ 3,166			£ 3,166	Achieved
P&PMGT2513	Partnership & Performance	Directorate	Reduction of individual stationery budgets and centralisation into 1 managed through P&P administrator	Permanent	£ 3,500	£ 3,500			£ 3,500	Achieved
P&PMGT2508	Partnership & Performance	Directorate	Managed reduction of overtime budget	Permanent	£ 4,170	£ 4,170			£ 4,170	Achieved
P&PMGT2535	Partnership & Performance	Finance and Revenues	Delay in filling Procurement Assistant Vacant post	Cash	£ 21,450	£ 21,450			£ 21,450	Achieved
P&PMGT2519	Partnership & Performance	Finance and Revenues	Income rebate from contracts	Permanent	£ 3,000	£ 3,000			£ 3,000	Achieved
P&PMGT2521	Partnership & Performance	Finance and Revenues	Non Domestic Rates efficiency saving	Cash	£ 334,000	£ 334,000			£ 334,000	Achieved
P&PMGT2522	Partnership & Performance	Finance and Revenues	Reduction in professional fees budget for asset valuations by exception	Permanent	£ 12,000			£ 12,000	£ 12,000	Not achieved - Saving dependent on qualified valuer being appointed within Place
P&PMGT2540	Partnership & Performance	Finance and Revenues	Postpone recruitment to 2 Trainee posts within Revenues until September 2025	Cash	£ 28,798	£ 28,798			£ 28,798	Achieved
P&PMGT2510	Partnership & Performance	HR & Workforce Development	Partial saving associated with not filling the Senior manager HR&WFD Vacancy	Cash	£ 55,000	£ 55,000			£ 55,000	Achieved
P&PMGT2503	Partnership & Performance	HR & Workforce Development	New corporate training funding model	Cash	£ 86,000	£ 86,000			£ 86,000	Achieved
P&PMGT2511	Corporate	Corporate	Increase Holiday Buy Back thresholds, promote unpaid leave options such as parental leave	Cash	£ 67,000	£ 67,000			£ 67,000	Achieved
P&PMGT2536	Partnership & Performance	Partnership & Transformation	Reduce Multi Functional Device (printers and scanners) fleet by 1/3 and use Royal Mail print driver	Permanent	£ 30,000			£ 30,000	£ 30,000	Device rationalisation to take place following expiry of new contract in 26/27.
P&PMGT2529	Partnership & Performance	Partnership & Transformation	Reduction in IT computer hardware budget	Permanent	£ 10,000	£ 10,000			£ 10,000	Achieved
P&PMGT2530	Partnership & Performance	Partnership & Transformation	Vacancy Management in Customer Services	Cash	£ 15,000	£ 15,000			£ 15,000	Achieved
P&PMGT2525	Partnership & Performance	Partnership & Transformation	Income from sale of obsolete IT equipment	Cash	£ 5,500			£ 5,500	£ 5,500	Unachieved as quality standard to enable sale has been increased
PEOMGT2506	People	ASN Non Dev	Removal of 3 temporary ASN Outreach Workers	Permanent	£ 124,770	£ 124,770	£ -		£ 124,770	Achieved
PEOMGT2520, 21, 22, 23	People	Care & Protection	Service redesign through Spend to Save	Permanent	£ 414,000	£ 310,000	£ -	£ 104,000	£ 414,000	Saving not likely to be achieved on Day Education and Residential Placements, however, placements continue to be reviewed through the External Resource Group
PEOMGT2507	People	Chief Officers	Increased automation of grant payments	Permanent	£ 6,284	£ 6,284			£ 6,284	Achieved
PEOMGT2501	People	Customer Services	Library Service Option 1: Budget re-alignment and Operational Savings	Permanent	£ 44,640	£ 44,640			£ 44,640	Achieved
PEOMGT2502	People	Primary Devolved	Review of Devolved school management	Permanent	£ 400,000	£ 400,000			£ 400,000	Achieved
PEOMGT2505	People	Secondary Non Dev	Ending the contract with Work Placement Services Contract, Gateway Shared Services.	Permanent	£ 14,268	£ 14,268			£ 14,268	Achieved
PEOMGT2504	People	Sport & Leisure	Review Of Leisure Budget	Cash	£ 250,000	£ 250,000			£ 250,000	Achieved
PEOMGT2524	People	Sport & Leisure	Removal of Sports Apprentice position & Sports Council grant funding	Permanent	£ 32,850	£32,850			£ 32,850	Achieved
PLMGT2503	Place	DEVELOPMENT	Vacancies Reconciliation, Offset staff costs against external income	Cash	£ 170,000	£ 170,000			£ 170,000	Achieved
PLMGT2506	Place	DEVELOPMENT	Redesign: Vocational Training	Permanent	£ 21,500	£ 21,500			£ 21,500	Achieved
PLMGT2501	Place	DIRECTORATE	Further alignment of General Fund costs attributed to HRA	Permanent	£ 41,515	£ 29,311		£ 12,204	£ 41,515	Unachieved £12k due to vacant post not rechargeable
PLMGT2504	Place	DIRECTORATE	Offset of corporate expenditure supporting Place Delivery from Balances	Cash	£ 200,000	£ 200,000			£ 200,000	Likely to be achieved
PLMGT2509	Place	ENVIRONMENT	Reduction in Fleet operational budget - offset by income	Cash	£ 75,000	£ 51,000		£ 24,000	£ 75,000	Unachieved £24k due to service running additional vehicles
PLMGT2519	Place	ENVIRONMENT	Public Behaviour Change Campaign - Food Waste behaviour	Cash	£ 30,000			£ 30,000	£ 30,000	Not achievable as forecast to overspend
PLMGT2516	Place	ENVIRONMENT	Increase Income via Waste for Paper sales	Cash	£ 80,000	£ 80,000			£ 80,000	Achieved
PLMGT2514	Place	ENVIRONMENT	Reprofiling mechanical gritting hire	Permanent	£ 15,000	£ 15,000			£ 15,000	Achieved
PLMGT2522	Place	PROPERTY	Asset Management - Operational Revenue Savings from Sale of Properties	Permanent	£ 198,733			£ 198,733	£ 198,733	Not achievable in 25/26

Saving Reference	Directorate	Department	Description	Cash /Permanent	2025/26	Achieved/ Likely to be achieved £	At Risk £	Unachieved £	Total	Budgetholder Comments - December
PLMGT2523	Place	PROPERTY	Asset Management - PPP Contract Insurance Return	Permanent	£ 170,000	£ 170,000			£ 170,000	Likely to be achieved
PLMGT2524	Place	PROPERTY	Asset Management - Kilncraigs new space model	Permanent	£ 20,000			£ 20,000	£ 20,000	Unlikely to be achieved
PLMGT2526	Place	PROPERTY	Asset Management - Council behaviour change - utilities	Cash	£ 25,000	£ 25,000			£ 25,000	Likely to be achieved
PLMGT2528	Place	PROPERTY	Catering - Remove vacant post	Permanent	£ 43,009	£ 43,009			£ 43,009	Achieved
PLMGT2533	Place	PROPERTY	Facilities - Remove vacant posts	Permanent	£ 54,202	£ 54,202			£ 54,202	Achieved
PLMGT2525	Place	PROPERTY	Asset Management - Reduction in non-essential minor works	Cash	£ 52,500	£ 52,500			£ 52,500	Achieved
Total Management Efficiency Savings 2025/26					£ 3,170,855	£ 2,734,418	£ -	£ 436,437	£ 3,170,855	

Policy Savings 2025/26

P&PPOL2512	Corporate	Corporate	Business Support Review	Permanent	£ 50,000			£ 50,000	£ 50,000	Not achievable in year
P&PPOL2507	Corporate	Corporate	No payment to leavers for backpay for pay award	Cash	£ 80,000	£ 21,750		£ 58,250	£ 80,000	Part achieved, pay award paid earlier than expected (Aug)
P&PPOL2513	Partnership & Performance	HR & Workforce Development	Reduction of Corporate Training budget	Permanent	£ 6,170	£ 6,170			£ 6,170	Achieved
P&PPOL2503	Partnership & Performance	Partnership & Transformation	Reduce budgets by 50% which support voluntary organisations with training and development. This includes support to Community Councils for training, equipment, venue costs and rental costs.	Permanent	£ 10,000	£ 10,000			£ 10,000	Achieved
PEOPOL2515	People	ASN, Primary, Secondary Early Years Devolved	Reduction in school resources in line with fall in pupil numbers	Permanent	£ 38,118	£ 38,118			£ 38,118	Achieved
PLPOL2507	Place	DEVELOPMENT	Development Services: New Income	Cash	£ 10,000	£ 10,000			£ 10,000	Achieved
PLPOL2510	Place	ENVIRONMENT	Increase income into Land Services	Cash	£ 40,000	£ 40,000			£ 40,000	Likely To Achieve
PLPOL2520	Place	ENVIRONMENT	Increase Brown Bin charges by £2	Permanent	£ 20,000	£ 20,000			£ 20,000	Likely To Achieve
PLPOL2534	Place	ENVIRONMENT	Redesign of Land Services	Permanent	£ 90,000	£ 90,000			£ 90,000	Achieved.
PLPOL2517	Place	ENVIRONMENT	Reduction in the winter service budget	Cash	£ 50,000	£ 50,000			£ 50,000	Achieved.
PLPOL2531	Place	PROPERTY	Cleaning - Remove Internal Window Cleaning Budget	Permanent	£ 10,000	£ 10,000			£ 10,000	Likely to achieve
PLPOL2502	Place	DIRECTORATE	Place Directorate Redesign	Permanent	£ 150,000	£ 150,000			£ 150,000	Achieved.
PLPOL2518	Place	ENVIRONMENT	Redesign Roads TOM	Permanent	£ 31,795	£ 31,795			£ 31,795	Achieved.
PLPOL2521	Place	HOUSING	Service Redesign: Housing	Permanent	£ 39,251	£ 39,251			£ 39,251	Achieved.
PLPOL2530	Place	PROPERTY	Cleaning - Reduce operations	Permanent	£ 18,310	£ 18,310			£ 18,310	Achieved.
Total Policy Savings 2025/26					£ 643,644	£ 535,394	£ -	£ 108,250	£ 643,644	

People	Annual Budget 2025/26	Forecast to March 2026	Variance Forecast to Budget at December 2025	Previous Variance at September 2025	Variance Movement Sept to Dec 2025	Narrative
	£'000	£'000	£'000	£'000	£'000	
Strategic Director	360	428	68	(204)	272	Forecast overspend of £0.068m. £0.068m balance of historic restructure saving not achieved. Movement of £0.272m - Additional pay funding 1% shortfall allocated across Directorate
Support & Wellbeing						
Customer Services	525	540	15	(96)	111	Forecast overspend of £0.015m. Libraries & Customer Services: Staffing underspend of £(0.127)m due to vacancies and reduced hours worked, offset by transfer of budget savings for Libraries from P&P £0.103m which is only partially achieved and forecast overspend of £0.039m in service charges for card machine terminals due to an increase in the the number of terminals. Movement of £0.111m - Staff Turnover £(0.006)m, transfer of Library Budget Saving £0.103m and increase in Service charges forecast £0.014m
Leisure & Sports Development	869	665	(204)	(254)	50	Forecast underspend of £(0.204)m. Sports Development: £(0.113)m - an underspend of £(0.066)m is reported within the swimming programme, additional internal recharge income from funded programs CWP £(0.030m) and various other sports programmes forecasting a combined surplus of £(0.017)m. Leisure: £(0.091)m - £(0.106)m underspend in Wellbeing Hub operating costs/subsidy not required partially offset by £0.085m expenditure on Sports equipment replacement program, staffing underspend of £(0.103)m partially offset by income shortfall of £0.033m mainly in halls & Community Centres. Movement of £0.050m - includes £0.085m Sports Equipment replacement program not previously forecast and various staff turnover movements across Sports & Leisure programmes £(0.035)m.
Total Support & Wellbeing	1,394	1,205	(189)	(350)	160	
Education & Learning						
Devolved Schools	41,088	40,396	(691)	(443)	(248)	Devolved Schools are reporting an underspend of £(0.691)m. This consists of: £(0.713)m forecast underspend within Primary schools staffing relating to - staffing turnover, vacancies and shared Headships. £(0.021)m forecast underspend within Secondary schools - staffing £(0.173)m underspend due to vacant posts & staff turnover. This is mostly offset by overspends of £0.152m within Per Capita spend. £0.042m forecast overspend within ASN - staffing overspend £0.032m, Per Capita overspend £0.010m. Early Years Per Capita is currently forecasting on budget. The movement of £(0.248)m relates to a £(0.201)m drawdown of remaining DSM Earmarked Reserves carried forward from 2024/25 to mitigate pressures in ASN budgets, Placement Income as there are no external placements in 2025/26 and per capita and staffing pressures in Secondary School Support. The balance of £(0.047)m is other staff turnover. Any underspend in Devolved budgets is carried forward at year end into DSM Earmarked Reserves and is available for use in the next financial year. Devolved school budgets were re-aligned in September after Teachers census to reflect schools requirements for the new academic year.
Early Years	11,427	11,015	(412)	(61)	(351)	Early Years are forecasting an underspend of £(0.412)m. £0.019m Kidzone out of school care overspend due to a shortfall in income and additional staffing costs relating to Janitors' overtime. £(0.431)m underspend within Mainstream Nursery provision being CWP funding for 2 year olds and 3 to 5 year olds, Out of hours Care £(0.277)m, Nursery meals recharges £(0.017)m, Out of Hours Placement Income £(0.031)m, Staffing £(0.178)m (This includes £(0.160)m funding from CWP for Early Intervention workers), partially offset by Partner Nursery payments £0.013m, Insurance costs £0.014m, IT spend (replacement i-pads) £0.026m, cleaning & FM recharges £0.011m and various other small variances totalling £0.008m. The movement of £(0.351)m relates to an increase in Insurance costs £0.016m, replacement I-Pads £0.026m, Cleaning £0.006m, reduction in Partner Nurseries payments forecast of £(0.109)m, Nursery Meals £(0.017)m, Out of hours Income £(0.023)m and staffing £(0.250)m (includes £(0.167)m CWP funding).
ASN Non Devolved	8,194	8,234	41	61	(20)	ASN Non Devolved is forecasting an overspend of £0.041m: Staffing overspend of £0.282m due to ongoing high demand for ASN provision partially offset by £(0.220)m underspend on Scot Gov ASN Additional funding of £0.272m due to recruitment slippage. Speech & Language contract underspend of £(0.037)m due to PEF contribution, Insurance costs are £0.022m above budget provision and balance is minor non staffing variances totaling £0.004m The movement of £(0.020)m is additional insurance costs £0.014m offset by staff turnover £(0.034)m

People	Annual Budget 2025/26	Forecast to March 2026	Variance Forecast to Budget at December 2025	Previous Variance at September 2025	Variance Movement Sept to Dec 2025	Narrative
	£'000	£'000	£'000	£'000	£'000	
Primary Non Devolved	2,595	2,702	107	274	(167)	<p>Primary Non Devolved is reporting an overspend of £0.107m.</p> <p>Within the Core Primary Non Devolved areas staffing is forecasting an overspend of £0.181m, non staffing overspends in relation to Parent Pay fees £0.006m, Cleaning £0.038m, Seemis £0.037m, equipment & property works £0.028m, Insurance £0.043m and Teachers Supply £0.107m. These are partially offset by staff turnover £(0.055)m underspends and Probationers Waivers underspend £(0.023)m</p> <p>Within Teachers Flexibility there is a £(0.074)m favourable variance relating to £(0.048)m unallocated budget after re alignment of AY 25-26 staffing budget requirements and £(0.026)m unallocated funding for teachers pay award above budget provision.</p> <p>The movement of £(0.167)m relates to reduction in Teachers Supply costs £(0.143)m, Increase in Insurance £0.037m, cleaning costs increase in forecast of £0.026m, further Staff Turnover £(0.013)m, additional pay award funding not allocated £(0.026)m and surplus "flexibility" budget after AY 25-26 DSM staffing re alignments and savings £(0.048)m.</p>
Secondary Non Devolved	2,140	2,157	16	(12)	29	<p>Secondary Non Devolved is reporting an overspend of £0.016m.</p> <p>Gaelic (Pupil Transport) £0.018m overspend, staff turnover and vacant Music Instructor post £(0.045)m, Insurance £0.037m and various other non staffing variances totaling £0.006m.</p> <p>The Movement of £0.029m relates to Insurance £0.031m now forecast on actual and further charges since September, Gaelic Pupil Transport £0.003m and Music Instructors slippage in filling vacant post £(0.005)m</p>
Pupil Equity Funding	2,271	2,271	(0)	(0)	(0)	<p>Pupil Equity Funding (PEF) is allocated on an Academic Year basis and any underspend is carried forward with the requirement that it is fully spent by July of the following year.</p>
Business Management	981	912	(69)	(28)	(41)	<p>Business Management is forecasting an underspend of £(0.069)m</p> <p>staffing underspend of £(0.074)m due to funding for posts from Early Adopter Communities for Business Support function & Planet Youth less £0.009m forecast overspend for Long Service awards.</p> <p>The movement of £(0.041)m relates mainly to staffing as new Support Services staffing structure embedded £(0.026)m and external funding £(0.015)m not previously forecast</p>
Other Areas	866	809	(57)	(74)	18	<p>Other areas combine to forecast an underspend of £(0.057)m:</p> <p>The Psychology Service is overspent by £0.016m due to a permanent post which is no longer funded, School Crossing Patrols Officers underspend of £(0.014)m due to staff turnover and CLD underspend due to staffing £(0.057)m maternity leave and recruitment slippage.</p> <p>The movement of £0.018m relates to further staff turnover £(0.017)m offset by £0.035m additional staffing costs for CLD employee previously assumed funded.</p>
Education & Learning Total	69,561	68,496	(1,065)	(284)	(780)	
Care & Protection						
Children's Commissioned Services	1,279	1,279	0	0	0	Spend in line with budget.
Corporate Parenting	7,319	7,199	(120)	(127)	8	<p>Corporate Parenting is forecast to underspend by £(0.120)m:</p> <p>Children's Unit is forecast to overspend by £0.201m, of which £0.156m is due to unbudgeted employee costs for increased contractual payments (weekend working and overnights). This has been a historic issue that has been addressed in the 2026/27 budget setting.</p> <p>The remaining overspends are £0.005m transport, £0.016m due to payments made to individuals and £0.024m due to supplies such as food and other purchases.</p> <p>Family Placement Team is forecast to overspend by £0.103m. This is made up of overspends in Adoption payments of £0.137m (this has a historic insufficient budget), Respite Care payments of £0.071m and Fostering & Kinship pay+H24ments of £0.022m. £0.036m in employee costs due to absence. Underspends on Fostering payments to Other Local Authorities of £(0.042)m as we endeavour to maintain internal provision; Legal costs of £(0.081)m; and other minor underspends of £(0.001)m.</p> <p>External Foster Care is forecast to underspend by £(0.220)m, continuing the trend of prior year underspend. This is due to an underspend in external fostering payments of £(0.078)m as well as unbudgeted income of £(0.142)m from the Home Office for Unaccompanied Asylum Seeking Children.</p> <p>Throughcare Aftercare is underspent by £(0.018)m. This consists of £(0.017)m underspend in employee costs due to a maternity leave and vacancy management. There was also £(0.162)m unbudgeted income from the Home Office for Unaccompanied Asylum Seeking Children which offsets overspends of £0.157m in other agency payments and professional fees.</p> <p>Performance, Quality & Assurance is underspent by £(0.087)m, due to vacancy management and holiday buy-back.</p> <p>Kinship Care is forecast to underspend by £(0.104)m. This is due to unbudgeted income from the Home Office for Unaccompanied Asylum Seeking Children £(0.037)m as well as underspends of: Kinship and Residence Order payments of £(0.078)m; Partly offset by Legal expenses of £0.006m; Client Transport of £0.003m and minor overspends of £0.002m.</p> <p>Corporate parenting - Overspend £0.001m staff training with an underspend of £(0.003)m in payments to individuals.</p> <p>Reviewing Officer - Overspend £0.007m in staff no budget (leaver 23/09)</p> <p>Movement of £0.008m relates to budget decrease of £0.029m following minor budgetary movements across C&P, partly offset by a decrease in anticipated net spend of £(0.022)m. Decrease in spending predominantly comes from newly forecasted anticipated fostering & kinship payments based on YTD spend analysis</p>

People	Annual Budget 2025/26	Forecast to March 2026	Variance Forecast to Budget at December 2025	Previous Variance at September 2025	Variance Movement Sept to Dec 2025	Narrative
	£'000	£'000	£'000	£'000	£'000	
Fieldwork Children And Families	1,847	1,844	(3)	74	(77)	Fieldwork is forecast to underspend by £(0.003)m: Employee costs are underspent by £(0.038)m , this includes a £0.184m overspend in agency costs offset by underspend in employee costs £(0.222)m. This is due to vacancies and maternity leave within the department and the agency costs are reviewed every 12 weeks. Other overspends include: Transport costs by £0.030m due to secure transport required, £0.015m for Independent Chair of the Child Protection Committee, and other minor overspends of £0.003m . There is an underspend in transfer payments (Payments to individuals and Section 22 Grants) of £(0.013)m . Movement of £(0.077)m relates to £(0.096)m underspend in staff & increase of £0.019m in transport
Residential Placements	3,642	3,944	302	(114)	416	Residential placements are forecast to overspend by £0.302m: The External Resource Group placements are overspent by £0.410m , this is for 38 placements. The increase mainly relates to high tariff placements for secure care at a cost of £228k as well as 2 other additional placements not known at Q2. Continuing Care placements are underspent by £(0.112)m , also a minor overspend in supported accommodation costs of £0.004m where there were 3 placements. Movement of £0.416m relates to £0.379m increase due to increase in placements from 34-38 since September, less underspend in continuing care £0.033m and a slight overspend of £0.004m for 3 supported accommodation placements
Management and Support	1,230	1,187	(43)	(13)	(30)	Management and Support are forecast to be underspent by £(0.043)m: There are underspends in staffing of £(0.042)m due to several vacancies, and professional fees of £(0.008)m . These are against overspends in Emergency duty team costs of £0.004m in line with increased charges and other minor overspends £0.003m . Movement of £(0.030)m relates to an increase £(0.033)m in staffing, £0.002m stationery and slight increase in minor overspends of £0.001m
Permanence Team	296	303	7	6	1	Permanence Team are forecast to be overspent by £0.007m: Staff costs are underspent by £(0.066)m due to vacancies and a maternity leave. Overspends consist of £0.027m agency staff, client transport £0.027m , legal expenses £0.018m (Permanence Orders, Adoptions Fees, Court/Professional Fees). Unbudgeted spend provision of food, postage, payments to individuals, section 22 grants & client amenities overspent £0.001m Movement of £0.001m relates to increase of £(0.025)m in staffing underspend although this creates agency costs of £0.027m. Slight underspend of £(0.003)m in pay funding and overspend increase £0.002m in transport
Early Interventions	2,147	2,049	(98)	8	(106)	Early Interventions are forecast to be underspent by £(0.098)m: Employee costs within Early Intervention are underspent by £(0.085)m due to vacancy management. Within the Disabilities Team there are overspends of £0.017m due to a reduction in number of clients offset by underspends in respite £(0.019)m , SDS payments £(0.012)m , Equipment Maintenance £(0.010)m and staff/client travel £(0.004)m . Early Help hub has minor overspends of £0.012m in insurance, and other internal recharges. Movement of £(0.106)m relates to an underspend £(0.110)m staffing, £(0.004)m reduction in Disability Team overspend, £0.005m increase to Early help hub overspend and £0.003m overspend in Disabilities team legal expenses
Criminal Justice Service	1,954	2,015	61	95	(34)	Criminal Justice Service is forecast to overspend by £0.061m: MAPPA is forecast to be on budget. Glenochil Prison is forecast to underspend by £(0.003)m . All costs are re-charged to the Scottish Prison Service along with an additional 5% management fee bringing staff costs to an underspend of £(0.005)m, partially offset by an overspend in insurance of £0.002m which isn't reclaimed as this is an internal shared cost to the council. S27 Management is forecast to overspend by £0.050m . Employee costs £0.035m and Vol Org Payments £0.077m. Other small overspend of £0.008m are from unbudgeted premises costs such as electricity and water, partly offset by £(0.070)m of income. CJS Support has an overspend £0.014m unbudgeted temporary staff. Movement of £(0.034)m relates to S27 £0.017m increase in staffing, £0.00m8 voluntary payments & £0.003m premises costs with £(0.070)m unbudgeted income. MAPPA £(0.003)m now on budget, unbudgeted £0.014m CJS temp support staff post & Glenochil £(0.003m)
Community Justice	259	203	(56)	(55)	(1)	Community Justice is forecast to be underspent by £(0.056)m: Employee costs are underspent by £(0.014)m due to vacancy management and unbudgeted income of £(0.013)m for a share of Violence Against Women and Girls funding from Stirling and £(0.032)m from the Improvement Service is forecast against minor overspends of £0.001m and staff training £0.002m . Movement of £(0.001)m relates to £(0.003)m staffing and £0.002m staff training
Total Care & Protection	19,974	20,025	51	(126)	177	
Directorate Total	91,289	90,155	(1,135)	(963)	(171)	

Place	Annual Budget 2025/26	Forecast to March 2026	Variance Forecast to Budget at December 2025	Variance Forecast to Budget at September 2025	Variance Movement Sept to Dec 2025	Narrative
	£'000	£'000	£'000	£'000	£'000	
Strategic Director	(70)	(65)	5	(123)	128	<p>Strategic Director - £0.005m overspend, movement of £0.128m Overspend of £0.005m relates to £0.035m overspend on unachieved savings, partially offset by £(0.030)m underspend on Chief officer salaries Movement- £0.128m, additional pay funding 1% shortfall which was held at Strategic Director level has now been allocated.</p>
Development	2,091	1,524	(567)	(115)	(453)	<p>Development - underspend £(0.567)m, movement £(0.453)m</p> <p>Planning and Building Standards: £(0.305)m underspend, £(0.270)m movement: £(0.224)m underspend and £0.027m movement on staff costs due to vacancies partially offset by overspend in agency costs £0.114m overspend and £(0.099)m movement in agency costs. Overspend due to extension of agency contracts, movement due to agency staff moving role sooner than planned. £(0.200)m underspend and £(0.208)m movement in income due to more planning applications than expected. £0.005m overspend and £0.010m movement small variances across cost centres. Clacks works: £(0.139)m underspend on staff costs and a few other small variances, £(0.020)m movement Economic Development: £0.047m overspend and £(0.004)m movement £0.036m overspend and £(0.006)m movement due to less apprenticeship funding due to reduced apprentices, £0.011m overspend and £0.002m movement due to other small variances. Energy & Sustainability: £(0.039)m underspend and £0.007m movement due to various small expenditure. Environmental Health: £(0.092)m underspend and £(0.010)m movement due to staffing as a result of delays in recruitment. Implementation: £(0.022)m underspend due to staffing. Trading Standards:£(0.018)m underspend and £(0.018)m movement due to updated forecast for spend on other council authorities.</p>
						<p>Environment underspend £(1.070)m, movement of ££0.060m</p> <p>Fleet: £(0.094)m underspend, £(0.059)m movement £(0.056)m underspend in staffing due to vacancies; £(0.045)m movement £(0.023)m underspend due to additional internal income generated from maintenance of fleet vehicles £(0.023)m underspend due to increase in Income from Avoidable Repairs, Other Recharges; £(0.010)m movement £0.038m overspend on Vehicles Insurance, due to inflation £(0.016)m underspend in External Maintenance; £(0.005)m movement £(0.011)m underspend on Tyres £(0.003)m various small underspends. £0.001m movement</p> <p>Land: £(0.270)m underspend: £(0.104)m movement £(0.268)m underspend and £0.003m movement due to staffing offset by agency costs; £0.048m overspend and £(0.029)m movement within agency costs; £0.004m overspend on training for hedge cutting and weedkilling which is a health and safety requirement; £0.178m overspend and £0.066m movement in Payment To Contractors offset by additional income from HRA £(0.349)m underspend and £(0.120)m movement due to additional income from HRA; £0.118m overspend and £0.010m movement due to historical income budget not achievable, demand pressure approved for 2026/27; £(0.001)m overspends and £(0.034)m movement in various other areas.</p>

Place	Annual Budget 2025/26	Forecast to March 2026	Variance Forecast to Budget at December 2025	Variance Forecast to Budget at September 2025	Variance Movement Sept to Dec 2025	Narrative
	£'000	£'000	£'000	£'000	£'000	
Environment	9,952	8,782	(1,170)	(1,230)	60	<p>Roads: £0.627m overspend, £0.640m movement; £(0.173)m underspend, £(0.098)m movement in staffing due to delay in recruitment to vacancies and retirement; £(0.215)m underspend, £(0.126)m in Winter Maintenance due to milder winter has resulted in less repairs needed; £(0.082)m underspend, £(0.157)m movement in resurfacing, footways & cycle tracks; £0.022m overspend, £0.022m movement in patching & minor repairs £0.033m overspend, £0.042m movement in roads general admin £0.021m overspend, £0.021m movement in summer stand by costs £0.247m overspend, £0.182m movement in Street Lighting due to increased electricity costs; £(0.014)m underspend and £(0.014)m movement in forecast for capitalisation of salaries based on increased capital works £0.790m overspend and £0.790m movement of income due to a historic unachieved income budget £0.032m overspend of unachieved unallocated savings as restructure not going to be in place this year, temporary savings made this year to partially offset £(0.011)m overspend and £0.001m movement in other small spends</p> <p>Transportation £(0.196)m underspend, £0.046m movement; £(0.124)m underspend, £(0.013)m movement in staff costs due to delay in recruitment to vacancies; £(0.104)m underspend, £0.030m movement due to additional income from electrical vehicle charging points. The electricity costs for this service delivery are captured within property; £0.029m overspend and movement due to surveys income budget being moved to roads, costs will be realigned and overspend will be nil £0.003m overspend on other various costs</p> <p>Waste: £(1.225)m underspend: £(0.381)m movement £(1.197)m underspend and £(0.389)m movement due to additional income from EPR offsetting waste costs; £(0.481)m underspend, £(0.063)m movement in staffing due to vacancies, offset by agency costs overspend: £0.308m overspend in agency costs; £0.033m movement £(0.322)m underspend, £(0.072)m movement due to additional income from HRA; £0.281m overspend, £0.136m movement in contractors including spend for redevelopment at Forthbank and Gas Explosion at Blackdevon £0.042m overspend and £(0.029)m movement in Waste Treatment Contractors; £0.045m overspend in Other Council Accounts Expenditure including works carried out at Forthbank. £0.003m overspend due to reduced income from garden waste permits; £0.026m overspend due to historic unachieved saving for reduction in opening hours to recycling facility; £0.018m overspend due to reduced income from Small Traders Tipping Ticket; £0.033m overspend due to reduced income from Commercial Waste £0.019m overspend and £0.003m movement in various small spends.</p> <p>Senior Manager: £(0.012)m underspend on staff costs due to vacant post not filled by end of March. £(0.012)m movement.</p>
Housing	309	599	291	925	(634)	<p>ASBO/CSP: £(0.133)m underspend within staffing due to vacancies within the service. Homeless & Specialised Accom: £0.514m overspend . This is due to the rising costs within B&B's by private landlords. Housing and Community Safety: £(0.010)m underspend on staffing Strategic Housing Authority: On budget Resettlement programmes: On budget</p>

Place	Annual Budget 2025/26	Forecast to March 2026	Variance Forecast to Budget at December 2025	Variance Forecast to Budget at September 2025	Variance Movement Sept to Dec 2025	Narrative
	£'000	£'000	£'000	£'000	£'000	
						<p>Catering: £(0.306)m underspend; £(0.293)m movement £(0.063)m underspend and £(0.030)m movement due to staffing; £0.114m overspend on food provision due to increase in food costs; £(0.166)m underspend due to additional income from nursery meals to support the early years 1140 hours expansion; £(0.178)m underspend, £(0.178)m movement on purchase and maintenance of equipment due to additional free school meal settlement, £(0.089)m underspend and £(0.089)m movement payment to contractors for FSM rollout; £0.012m overspend due to Loomis costs for cash collection at the secondary schools; £0.034m overspend and £0.002m movement due to a reduction in school meal income in secondary schools; £0.019m overspend and £0.002m movement in milk scheme; £0.008m overspend due to a reduction in income from lunch clubs that service no longer provides; £0.003m overspend on various small spends.</p> <p>Building Operations: £(0.250)m underspend; £(0.030)m movement: £(0.286)m underspend due to decrease in gas cost, £(0.034)m movement; £(0.030)m underspend due to reduction in the cost of insurance; £0.029m increase in electricity costs due to rising cost, £(0.019)m movement; £0.037m increase in water charges due to rising cost, £0.023m movement.</p>
Property	22,820	22,366	(454)	(376)	(78)	<p>Facilities: £(0.370)m underspend: £(0.076)m movement £(0.300)m underspend on Staffing due to vacancies / absences; £(0.063)m movement £(0.071)m underspend relating to additional income from cleaning and janitorial supporting the early years 1140 hours expansion; £(0.004)m movement £0.006m overspend on Purchase of Equipment and £(0.014)m movement £(0.005)m overspend on various small spends; £0.005m movement</p> <p>Rental Income: £0.248m overspend relating to reduced income across properties. Movement of £(0.020)m.</p> <p>Asset Management & Major Works: £0.060m overspend and £0.213m movement: This is due to an unachieved saving related to the sale of Patons building and Forthbank, and overspends for non essential minor works of £0.226m and agency staffing of £0.032m. These overspends are partially offset by underspends within Staffing £(0.172)m, professional fees £(0.015)m and other minor variances £(0.011)m.</p> <p>Secondary Schools PPP: £0.060m overspend and movement due to reduction in insurance rebates</p>
Directorate Total	35,101	33,206	(1,895)	(918)	(975)	

Partnership & Performance	Annual Budget 2025/26	Forecast to March 2026	Variance Forecast to Budget at December 2025	Variance Forecast to Budget at September 2025	Variance Movement Sept to Dec 2025	Narrative
	£'000	£'000	£'000	£'000	£'000	
Strategic Director	117	145	28	(55)	83	<p>Forecast overspend of £0.028m. Staffing costs are forecasted to be £(0.018)m underspent due to Chief Officer's post filled at lower scale point. £0.046m anticipated overspend due to balance of historic unachieved savings for restructure.</p> <p>Movement of £0.083m - £0.084m for additional pay funding allocated to appropriate Senior manager level and movement of £(0.001)m staffing costs for 1% pay funding attributable to Strategic Director.</p>
Finance & Revenues	4,944	4,779	(165)	(43)	(122)	<p>Overall forecast underspend of £(0.165)m.</p> <p>Finance: forecast to underspend by £(0.115)m; Staffing costs underspent by £(0.039)m due to vacancies within Accountancy, Techone support funded from Systems Developer vacancy £0.039m and small overspends of £0.003m, underspends in computer software not purchased £(0.018)m and procurement rebates £(0.100)m.</p> <p>Revenues: forecast to underspend by £(0.050)m, Staffing costs underspent by £(0.092)m due to vacancies, supplies and services overspent by £0.036m across many categories including subscriptions, software maintenance and professional fees, income shortfall of £0.006m due to reduced Housing Benefit admin funding.</p> <p>Movement of (£0.122)m - increased underspend in staffing £(0.073)m, decrease in overspends in supplies and services of £(0.033)m, increase in procurement rebates of £(0.015m) and small variances of £(0.001)m.</p>
HR & Workforce Development	1,874	1,851	(23)	43	(66)	<p>Overall forecast underspend of £(0.023)m.</p> <p>HR & Workforce Development: Forecast to overspend by £0.004m. Staffing costs overspent by £0.002m due to unachieved savings, small variances of £0.002m.</p> <p>Corporate Training: Forecast to be underspent by £(0.027)m due to unexpected training income.</p> <p>Movement of £(0.066)m: Income in Corporate training of £(0.027)m and staffing underspend of £(0.039)m in HR and Workforce Development.</p>
Legal & Governance	2,181	2,196	15	(61)	76	<p>Overall forecast overspend of £0.015m.</p> <p>Legal and Democracy: Forecast to overspend by £0.038m, Staffing underspend of £(0.102)m due to vacancies partially offsetting Professional fees overspend of £0.121m. Performing rights to overspend by £0.005m, subscriptions to overspend by £0.004m and insurance to overspend by £0.002m. Loss of income £0.010m and small underspends of £(0.002)m.</p> <p>Elections: forecast on budget</p> <p>Business support: Forecast to overspend by £0.012m. £0.010m overspend on professional fees and other small overspends of £0.002m.</p> <p>Registrars: Forecast to underspend by £(0.052)m. Staffing forecast to underspend by £(0.010)m. Income from Spiers Centre forecast to be £(0.044)m over budget offset by some small overspends of £0.002m.</p> <p>Audit & Fraud: forecast on budget</p> <p>Member services: Overspend of £0.017m due to anticipated Staffing overspend of £0.015m due to councillor budget not reflecting senior position and other small overspends of £0.002m.</p> <p>Movement of £0.077m - increase in Staffing underspend in Legal & Democracy of £(0.021)m and decrease in staff underspend in Registrars of £0.008m, Increase in overspends in Legal and Democracy of £0.132m (covering Professional fees £0.121m, Performing Rights of £0.005m, Subscriptions of £0.004m plus other small overspends of £0.002m. Increase in Income within Registrars for Spiers Centre of £(0.044)m plus other small overspends within Registrars of £0.002m.</p>

Partnership & Performance	Annual Budget 2025/26	Forecast to March 2026	Variance Forecast to Budget at December 2025	Variance Forecast to Budget at September 2025	Variance Movement Sept to Dec 2025	Narrative
	£'000	£'000	£'000	£'000	£'000	
						<p>Overall forecast underspend of £(0.306)m.</p> <p>IT: Forecast to underspend by £(0.262)m. Staffing costs underspent by £(0.112)m due to vacancies pending redesign, computer software maintenance underspend £(0.118)m.</p> <p>Telephones underspend £(0.062)m due to new system and Computer hardware £(0.023)m. Overspend forecast in professional fees £0.027m due to TDA support and PSN accreditation, overspend in 3rd party payments of £0.023m and small variances £0.003m.</p> <p>Strategy & Performance: A forecasted underspend of £(0.044)m is anticipated for 2025/26. Staffing costs are expected to be underspent by £(0.197)m due to unfilled vacancies and staffing gaps. There is an expected £0.105m overspend relating to a historic income target within Strategy & Partnership that will not be met. An expected £0.011m of overspend in Consultancy fees and £0.017m overspend covering office equipment, hardware purchases, professional fees and subscriptions is offset by a £(0.017)m underspend on Grants & donations, a £(0.008)m underspend in postage and printing and a £(0.010)m saving in 3rd party payments. Additionally, £0.060m reflects two unachieved savings of £0.030m each. There are other small savings of £(0.005)m.</p> <p>Movement of £(0.469)m - Increases in staffing underspends of £(0.012)m in IT and £(0.220)m in Strategy and Performance. The reallocation of a previously unachieved unallocated saving of £(0.231)m in Contact Centre to other directorates and other small movements of £(0.006)m.</p>
Partnership & Transformation	4,462	4,156	(306)	163	(469)	
Working Smarter	118	118	0	0	(0)	Drawdown from Earmarked Reserves for Transformation Projects £0.118m to date. Forecast anticipated to be on budget by March 2026.
Directorate Total	13,696	13,245	(451)	47	(410)	

**Corporate Budgets & Sources of Funding
Variances as at December 2025**

Appendix 6

Corporate	Annual Budget 2025/26	Forecast to March 2026	Forecast to Budget at December 2025	Forecast to Budget at September 2025	Variance Movement Sept to Dec 2025	Narrative
	£'000	£'000	£'000	£'000	£'000	
Chief Executive and Corporate Services	944	247	(697)	245	(942)	Underspend of £(0.697)m due to Invest to Save funding £(1.000)m not forecast to spend in 2025/26 within Chief Exec services, offset by savings held centrally realised within the services £0.063m and allocation of pay funding £0.240m to HSCP which was held centrally previously.
Misc Services - Non Distributed Costs	1,100	1,100	0	0	0	Spend expected in line with budget
Central Support	(1,315)	(1,315)	0	0	0	Spend expected in line with budget
Central Scotland Valuation Joint Board	525	525	0	0	0	Spend expected in line with budget
Interest on Revenue Balances	(205)	(275)	(70)	(71)	1	Income from short term cash deposits exceeding budget
Loans Fund Contribution	7,444	6,464	(980)	(980)	0	Underspend and movement £(0.980)m £(0.149)m due to lower borrowing costs and £(0.831)m due to discounts achieved through debt rescheduling.
Contribution to Bad Debt Provision	100	100	0	0	0	Calculated at the end of the year based on age of debt
Total expenditure	8,593	6,846	(1,747)	(806)	(941)	
Sources of Funding	(178,967)	(178,967)	0	0	0	Funding expected in line with budget
Total	(170,374)	(172,121)	(1,747)	(806)	(941)	

Place	Annual Budget 2025/26	Forecast to March 2026 at December	Variance Forecast to Budget at December	Previous Variance at September	Movement in Variance	Narrative
Learning Disabilities						
LD Assessment & Care Management	557	588	31	26	5	Forecast overspend of £0.031m. Underspends in staff costs £(0.094)m with several open positions for part of the year. Underspend within single status relief costs of £(0.100)m. NHS care charges of £0.194m and Voluntary Org Payments £0.023m not included in budget, forecast based on 2024/25 actuals. Minor overspends across several smaller budget areas account for an additional £0.008m in variance. Movement of £0.005m due to staffing reforecast.
LD- Residential Care Services	1,624	1,674	49	100	(51)	Forecast overspend of £0.049m. Forecast client contribution income was reduced by £0.078m, in-line with trend. Care package costs are forecasted to be underspent by £(0.028)m. Client numbers have decreased from 20 to 17 since the start of April, the in-year savings from a lower number of packages has offset the annual increase in NHCH rate, which was not in the budget. Movement of £(0.051)m against last quarter's forecast due to decrease in care packages.
LD- Community Based Care	7,389	9,390	2,001	2,009	(8)	Forecast overspend of £2.001m. Care package costs are forecast to be overspent by £2.248m. There are 221 clients, with 28 having packages worth between £0.100m to £0.302m, accounting for almost half of the forecast costs. 193 packages are under £0.100m. Staff costs are forecast to be underspent by £(0.241)m with 6 positions at the Whins Resource Centre currently vacant with no recruitment plans in 2025/26. Other minor costs overspend of £0.002m. The movement of £(0.008)m from Q2 forecast is due to changes in care packages of £0.078m (per CCIS) with 1 new package costing £0.021m in 2025/26 and several small value packages added. Staffing costs decreased by £(0.087)m due to vacancy reforecast, other minor costs
Learning Disabilities Total	9,571	11,652	2,081	2,135	(54)	
Mental Health						
MH Assessment & Care Management	536	463	(73)	(63)	(10)	Forecast underspend of £(0.073)m. Voluntary organisations payments are underspent by £(0.044)m. Staff costs are £(0.020)m underspent with a part time vacancy and staff on maternity leave. The movement of £(0.010)m from Q2 forecast is due to staff cost reforecast
MH-Residential Care Services	814	850	35	61	(25)	Forecast overspend of £0.035m. Care package costs are £(0.014)m under budget. We currently have 19 clients, with an average package cost of £0.063m. Income from client contribution is £0.050m lower than budget in line with current charging. The movement of £(0.025)m against last month's forecast is due to changes in care package cost forecast (CCIS)
MH- Community Based Care	1,246	918	(328)	(325)	(3)	Underspend of £(0.328)m against budget. Care at Home package cost are forecast to be £(0.320)m lower than budget. Clients with the top 5 packages total £0.475m in value, this accounts for over 50% of the value of all packages. Of the remaining packages, average package costs are £0.011m. Staffing costs £(0.008)m accounted for the other variance to budget now with 3 part time staff, and small minor movements £0.002m. The movement of £(0.003)m from Q2 forecast is primarily from changes in care packages of £0.008m, (per CCIS), offset by staff cost reforecast £(0.011)m.
Mental Health Total	2,596	2,230	(366)	(327)	(39)	
Older People / Physical Disabilities						
OP/PD Assessment & Care Management	2,245	2,152	(93)	21	(113)	Forecast underspend of £(0.093)m. NHS charges of £0.160m for delayed discharge have been forecast. This is partially offset by a staffing underspend of £(0.265)m; CHART is forecast to be underspent by £(0.081)m and Physical & Older People Staffing by £(0.165)m - both due to vacancies within the teams. The Hospital Discharge Team is forecasted to be £(0.002)m underspent. Smaller variances across several budget areas account for £0.012m in variance. The movement of £(0.113)m from Q2 forecast comes from changes to the payroll forecast with a leaver in November and other staff costs reforecast.
OP/PD Residential Care Services	9,837	12,325	2,488	2,245	243	Overspend of £2.488m. Care package costs are forecast to overspend by £3.865m. There is currently 360 clients with an average care package cost of £0.041m per annum. Menstrie residents moved to private providers which accounts for £0.500m of this increase. This was offset by savings made across Menstrie House closure totalling £(0.885)m. Additional favourable offsets seen in income from client contributions increasing by £(0.524)m. Other minor costs adverse forecast of £0.007m and an adverse forecast in other staff costs of £0.024m. The movement of £0.243m is the result of changes in care packages of £0.196m (mostly OP), movement in staffing costs of £0.045m, predominantly from Ludgate movement £0.042m due to casual staff now forecast based on average earnings.
OP/PD Community Based Care	10,099	12,854	2,755	2,659	96	Forecast overspend of £2.755m. Care package costs are forecast to be £2.557m over budget. There are 424 users with package values in the range from £0.010m up to £0.191m. Staffing costs are £0.028m over budget. Income adjustments of £0.095m due to forecast now per last years actuals rather than budget. External residential forecasted income has been reduced by £0.038m, per current years actual. The forecast for the purchase of equipment has been increased by £0.044m. Various small movements against budget account for £(0.007)m. The movement of £0.096m on last month's forecast is through care package changes (per CCIS) totalling £0.075m. Forecast for the purchase of equipment has increased by £0.035m as now projecting based on average spend to date, partly offset by decrease in equipment maintenance of £(0.023)m following similar exercise. Staff costs also increased by £0.010m following reforecast
Older People / Physical Disabilities Total	22,181	27,332	5,151	4,925	226	
Reablement						
Reablement	1,545	1,452	(93)	(56)	(38)	Forecast underspend of £(0.093)m against budget. Staff costs are forecast to underspend by £(0.129)m with 6 part time vacancies and relief staff underspend. Insurance costs £0.009m and staff mileage cost £0.020m were in line with last years actuals. Small minor movements totalled £0.003m. The movement from Q2 forecast of £(0.038)m came primarily from changes in the payroll forecast
Reablement Total	1,545	1,452	(93)	(56)	(38)	
Management & Others						
Management	2,498	2,100	(398)	(221)	(177)	Forecast underspend of £(0.398)m: Business Support staffing underspent by £(0.020)m due to a vacancy within the team, and HSCP Management staffing underspent by £(0.136)m due to 3 vacancies within the team & pay funding contributions £(0.186)m. The balance relates to a £(0.059)m underspend on payments to voluntary organisation and private residence costs and small variances totalling £0.004m. The movement of £(0.177)m to Q2 forecast due to £(0.240)m pay award adjustment, partly offset by £0.063m updated IJB recharges
Management & Others Total	2,498	2,100	(398)	(221)	(177)	
Income						
Resource Transfer	(8,103)	(8,103)	()	()		Income expected to be in line with budget
Income Total	(8,103)	(8,103)	()	()		
Total	30,287	36,663	6,375	6,456	(81)	

Expenditure as at 13-02-2026

Project ID	Project Manager	Project ID Description	Amended Budget	Total Expenditure at December 2025	% completion to December	Projected Outturn to 31 March 2026	Projected (Under)/Overspend at Q3	% Projected Outturn to Budget	Cfwd Included in 2026/27 Budget	Additional Cfwd to 2026/27 Budget	Total Cfwd to 2026/27 Budget	Comment Q3
			£	£	%	£	£	%			£	
Community Investment Strategy												
10307	KWELLS/A Davidson	UK GOV Shared Prosperity Fund UKPF	197,000	174,459	88.56%	197,000	0	100.00%			0	Schema has now allocated £203k in capital grants which are expected by spent by March 2026. The capital overspend will be funded from underspends in the revenue allocation as allowed under the scheme guidelines.
10334	Lawrence Hunter	Forthbank Renewable Energy and Food Growing	112,000	45,605	40.72%	45,605	-66,395	40.72%		66,395	66,395	Scottish Government grant of £112k for the Forth bank Vertical Growing Facility project is being progressed in 25/26. This project is to develop an innovative vertical growing facility in Forthbank, Alloa South. Budget to be used to locate containers on site and connections to services. The containers have been delivered and are in the process of being connected to the local infrastructure. The Welfare facilities are expected to be delivered in May 2026.
10272	N HERKES/IMBOYLE	Free School Meals Equipment	257,000	0	0.00%	0	-257,000	0.00%	257,000	0	257,000	Not expected to spend this year as no current use for allocation of money - Capital allocations from SG to support the phased expansion of free school meals to those in receipt of Scottish Child Payment in Primary 6 and 7. External support to be procured to take this forward.
10268	Lawrence Hunter	Nature Restoration Fund	170,000	96,147	56.56%	170,000	0	100.00%			0	May require any underspend to be carried forward
10354	Lawrence Hunter	Climate Emergency	337,000	0	0.00%	337,000	0	100.00%			0	Project to develop actions held within Council Climate and Emergency Action Plan and development of the Forth Regional Adaptation Plan.
10174	AMACKIE	Fitness Suite Replacement	7,695	7,233	94.00%	7,233	-462	94.00%			0	Project complete for 25/26 Replacement Cross Fit Trainers purchased for 2 secondary schools.
10149	Kevin Wells	Clackmannan Regeneration	250,000	110,613	44.25%	250,000	0	100.00%			0	The £250k projected outturn primarily relates to legal costs for the development works at Clackmannan Main St/North St with project ongoing and expected to complete in 2025. The majority of project works were undertaken during 2023/24. Works in 2024/25 are mainly on affordable housing and commercial units in Main Street.
10164	CJARVIE	Clackmannan CAP	93,000	0	0.00%	93,000	0	100.00%			0	Community Asset Transfer completed February 2026
10209	KWELLS/Jane Burridge	City Deal RPMD	100,000	7,630	7.63%	100,000	0	100.00%			0	Annual payment for RPMD to administer CRD - Full spend anticipated
10213	KWELLS/Jane Burridge	Innovation Hub Delivery	1,030,000	1,000,000	97.09%	1,000,000	-30,000	97.09%			0	Refurbishment works on Greenfield House - works expected to be completed by end of March 26
10283	KWELLS/Jane Burridge	City Region Deal	1,470,000	68,895	4.69%	292,000	-1,178,000	19.86%	1,178,000		1,178,000	Anticipated underspend to be cfwd and reprofiling has been undertaken as part of 2026/27 budget process. Budget to be split into 3 projects - CHT, Regional Digital Hub and Active Travel.
10290	KWELLS/Jane Burridge	City Region Deal - Resourcing	263,000	86,001	32.70%	250,000	-13,000	95.06%		13,000	13,000	Underspend due to a delayed start for a CRD Programme Lead and CRD Programme PM
10251	Ross McGuire	Wellbeing Hub - Permanent	17,223,000	12,066,137	70.06%	15,470,887	-1,752,113	89.83%	1,386,000	366,113	1,752,113	Contract in place and construction in progress with total project cost of £76m. Expenditure in January 26 was lower than expected. Frame construction has commenced and expected to extend into 2026/27. Forecast has been reprofiled with £1.3m underspend included in 2026/27 approved capital programme. It is anticipated that an additional £268k will be carried forward to 2026/27. Carry forward of £254k has been included in the 2026/27 approved capital programme as reflecting the reprofiled project forecast to complete in 28/29.
10292	Ross McGuire	Wellbeing Hub & Lochies - Resourcing	459,832	224,642	48.85%	205,439	-254,393	44.68%	254,000	393	254,393	0
10254	LROBERTSON	Capital Programme Legal Resource	46,131	92,031	199.50%	46,131	0	100.00%			0	Overspend covered through project 10298
10227	John Allan	CRB System	40,000	0	0.00%	0	-40,000	0.00%		40,000	40,000	Cashless catering procurement was awarded to ParentPay in Feb 2026. Carry forward of £40k anticipated.
10320	KWELLS/Chris Hargrove	Alva Cemetery Extension	486,000	21,905	4.51%	86,000	-400,000	17.70%	400,000	0	400,000	Work delayed. Carry forward of £400k has been included in the 2026/27 approved capital programme. This carry forward will be reduced by any expenditure undertaken in 2025/26 to ensure that there is no overspend over the duration of the project.
			22,541,658	14,001,298	62.11%	18,550,295	-3,991,363	82.29%	3,475,000	485,901	3,960,901	
Fleet Asset Management Strategy												
10062	xphilliben	Vehicle Replacement	568,065	544,236	95.80%	568,065	0	100.00%			0	Full spend anticipated
			568,065	544,236	95.80%	568,065	0	100.00%	0	0	0	
IT Asset Management Strategy												
10041	JALLAN	Schools ICT Replacement - All Primaries	179,323	171,471	95.62%	176,001	-3,322	98.15%		3,322	3,322	
10031	JALLAN	Schools ICT Replacement - Alva Academy	57,000	47,940	84.10%	47,940	-9,060	84.10%		2,241	2,241	Budget original held in Project 10230 ICT Replacement Secondary Schools and has been allocated to individual school. Cf budget required for new network and Windows 11 Rollout.
10011	JALLAN	Schools ICT Replacement - Lomshill Academy	38,000	31,966	84.12%	31,966	-6,034	84.12%			0	Budget original held in Project 10230 ICT Replacement Secondary Schools and has been allocated to individual school.
10000	JALLAN	Schools ICT Replacement - Alloa Academy	42,000	54,853	130.60%	54,853	12,853	130.60%			0	Budget original held in Project 10230 ICT Replacement Secondary Schools and has been allocated to individual school.
10064	JALLAN	IT Infrastructure	212,029	211,992	99.98%	212,029	0	100.00%			0	15k Fibre Duct Work, £10k OIS Software purchase, £20k Rollout of telephone system changes, £5,777 Additional M365 licences. Provision £25k new servers for Kinraigs Server Room. Full spend anticipated
10187	JALLAN	Digital Infrastructure	10,000	10,000	100.00%	10,000	0	100.00%			0	Project Complete
10202	David Kay/John Allan	Digital Learning Strategy	250,000	235,754	94.30%	249,000	-1,000	99.60%		1,000	1,000	Full spend anticipated
10210	JALLAN	Homeworking	141,247	136,500	96.64%	136,500	-4,747	96.64%		4,747	4,747	Virement of £59k to Project 10064 IT Infrastructure approved in Q3 - carry forward of 5k anticipated.
10255	ABONNER	Digital Transformation - Work Smarter	478,000	249,294	52.37%	400,729	-75,271	84.19%	75,000		75,000	Underspend of £75k previously anticipated which has been carried forward and included within 2026/27 Approved Budget.
10294	ABONNER	Working Smarter (IOT, RPA) - Resourcing	345,000	72,624	21.05%	299,463	-45,537	86.80%	46,000		46,000	Projected underspend of £46k has been included within the 2026/27 approved capital programme.
10256	CJARVIE	IT Resourcing - Corporate	159,319	87,713	55.05%	124,000	-35,319	77.83%		35,319	35,319	Professional support for telephone system rollout is underspend due to staff illness. Carry forward of £35k is anticipated.
10257	CJARVIE	IT Resourcing - Digital Rollout	51,000	0	0.00%	51,000	0	100.00%			0	Expenditure is capitalisation of staffing budget to support rollout of Chromebook in Education.
10282	CJARVIE	Social Care System MVP	80,000	0	0.00%	40,000	-40,000	50.00%		40,000	40,000	Expected costs to upgrade domimo environment. Carry forward of £40k anticipated.
10295	CJARVIE	Future Ways of Working - Resourcing	75,000	0	0.00%	75,000	0	100.00%			0	Expenditure to support the rollout of new Windows 11 laptops.
10231	Kevin Wells/R Scobie	Building Energy Management System	16,320	16,320	100.00%	16,320	0	100.00%			0	Project complete
10065	Ibarker	Social services adaptations	69,304	27,231	39.29%	29,304	-40,000	42.28%		40,000	40,000	Procurement exercise ongoing to appoint supplier for digital telecare equipment. It is anticipated that a virement request will be received to transfer £30k budget to project 10253 Tech Analogue to Digital.
10253	Ibarker	Tech Analogue to Digital Trans	99,504	99,409	99.90%	99,504	0	100.00%			0	Project Complete. It is anticipated virement request will be received to transfer £30k budget from project 10065 Social Services adaptations.
10317	LROBERTSON	Case Management System	8,000	0	0.00%	0	-8,000	0.00%		8,000	8,000	No expenditure anticipated in 2025/26.
10318	JALLAN	M365 Resourcing Implementation	24,352	0	0.00%	24,352	0	100.00%			0	Full spend anticipated
10326	CJARVIE	Digital and IT PMRO Resourcing	226,885	30,273	13.34%	129,000	-97,885	56.86%	50,000	47,885	97,885	IT Management to look at professional services to manage virtual technology upgrade for datacentre following electrical damage to server room.
10327	CJARVIE	IT Network Switching	300,000	169,355	56.45%	174,730	-125,270	58.24%		125,270	125,270	At the procurement stage. Invitation to Tender issued February 2026. Anticipated contract to be awarded Q1-Q2 2026/27. Anticipated carry forward of £125k.
			2,860,283	1,652,694	57.78%	2,361,691	-478,592	83.27%	171,000	307,784	478,784	
Land Asset Management Strategy												
10284	K Wells/ C Hargrove	National play park and open space improvements	234,089	222,000	94.84%	231,000	-3,089	98.68%			0	Scottish Government has provided guidance on what areas the funds can be spent on. Small underspend anticipated
10005	CHARGROVE	Park, Play Area & Open Space Improvements - Alva	50,000	40,844	81.69%	50,000	0	100.00%			0	Full spend anticipated
10061	xphilliben	Wheeled Bins	30,000	30,746	102.49%	30,746	746	102.49%			0	Full spend anticipated, minor overspend
10042	CJARVIE	Community Investment Grants		-2,500		0	0				0	Expenditure is an accrual of a final instalment of grant which has not been claimed.

Project ID	Project Manager	Project ID Description	Amended Budget	Total Expenditure at December 2025	% completion to December	Projected Outturn to 31 March 2026	Projected (Under)/Overpend at Q3	% Projected Outturn to Budget	C/fwd included in 2026/27 Budget	Additional C/fwd to 2026/27 Budget	Total C/fwd to 2026/27 Budget	Comment Q3
x			£	£	%	£	£	%			£	
10289	Kohlliben	Polmaise Waste Transfer Station	77,000	0	0.00%	0	-77,000	0.00%	62,000	15,000	77,000	No capital works have been undertaken to date by Stirling Council.
10258	K Wells	Kilncraigs - Stone Preservation	150,000	19,800	13.20%	150,000	0	100.00%			0	Full spend anticipated. External support to be procured to take this forward.
10096	Lawrence Hunter	Gartmorn Dam Country Park	5,000	0	0.00%	5,000	0	100.00%			0	Majority of work completed 2024/25. The 2025/26 budget is for improved access barriers at park.
10086	Lawrence Hunter	Renewable Energy Projects	150,000	0	0.00%	0	-150,000	0.00%	50,000	100,000	150,000	Funding associated with the development of renewable heat network in Alloa and also development of solar arrays across Clackmannanshire for domestic and non domestic buildings. The Energy and Sustainability Team are currently working with Net Zero Scotland on this project. £50k carry forward included within 2026/27 Approved budget. Further carry forward of £100k anticipated.
Place Based Investment Fund			698,089	310,890	44.66%	466,747	-229,342	67.05%	112,000	115,000	227,000	
10302	KWELLS/Neil Ramsay	New Cycle Facilities	14,163	10,837	76.52%	14,163	0	100.00%			0	Project is completed. PM to follow up on Contractor on final invoice and retention.
10308	KWELLS/Neil Ramsay	Place based Investment	266,847	128,161	48.03%	266,847	0	100.00%		0	0	Scottish Government grant awarded to 2 projects with value £243k with spend expected in Q4 on agreement of leases. C/fwd from 24-25 £23k still to be paid out
Property Asset Management Strategy			281,010	138,998	49.46%	281,010	0	100.00%	0	0	0	
10303	Lawrence Hunter	Vacant & Derelict Land IP	4,167	0	0.00%	0	-4,167	0.00%		4,167	4,167	Budget earmarked for initiatives associated with Forthbank Growing Containers project 10334.
10045	Stuart Graham	Statutory Compliance DDA Schools	23,000	18,350	79.78%	23,000	0	100.00%			0	Full spend anticipated
10046	Stuart Graham	Compliance - Asbestos Removal (Schools)	10,000	1,990	19.90%	10,000	0	100.00%			0	Full Spend Anticipated -process of carrying out asbestos inspections on education properties underway.
10221	Stuart Graham	Cemetery Walls Upgrade	610,000	15,556	2.55%	140,000	-470,000	22.95%	200,000	270,000	470,000	Works delayed due to heavy rain and cold weather which affect the viability of the materials being used by the contractor. £200k carry forward included within 2026/27 Approved budget. Further carry forward of £270k anticipated.
10224	Kevin Wells/Neil Herkes	Leaming Estate Cleaning Equipment	20,000	0	0.00%	20,000	0	100.00%			0	Full spend anticipated on shower facilities for larger schools.
10288	LSANDA	Local Care Provision (Woodside)	36,000	2,370	6.58%	2,370	-33,630	6.58%		33,630	33,630	Small expenditure to date, carry forward anticipated
10293	Kevin Wells	Property - Resourcing	42,000	0	0.00%	42,000	0	100.00%			0	Full spend anticipated
10298	KWELLS/W Robertson	Capital Programme Support - Resourcing	324,000	126,146	38.93%	180,000	-144,000	55.56%			0	Resourcing positions not expected to be filled in 25/26. Underspend of funding investment officer £60k & funding investment lead £80k. Covering costs of 10254
10348	Kevin Wells	Leaming Estate - Development Driven	100,000	0	0.00%	0	-100,000	0.00%		100,000	100,000	Design work on 3 primary schools ongoing
10349	W Robertson	Social Work IT System	450,000	7,750	0.00%	964,750	514,750	214.39%		-514,750	-514,750	The amended budget was based upon the paper to Council in August 2025, however the Reimagining Social Care project is delivering at pace and more quickly than originally estimated therefore incurring more expenditure in 2025/26.
10260	Kwells	Leaming Estates - Option Appraisals	2,492,089	222,732	8.94%	250,000	-2,242,089	10.03%	2,492,000	-249,911	2,242,089	Anticipated underspend has been c/fwd and reprofiled as part of the 2026/27 budget process in line with Council decision on 21st August 2025. This carry forward will be reduced by any variances in the 2025/26 expenditure to ensure that there is no overspend over the duration of the project. Allocated budget to address condition of 18 primary schools.
10321	Stuart Graham	Remedial works at The Whins and Ludgate House	78,000	0	0.00%	0	-78,000	0.00%		78,000	78,000	Whins Resource Centre & Ludgate House Resource Centre. An ongoing consultation exercise for Ludgate House is currently underway. A report is due in the coming months detailing required works which are unlikely to commence in 2025/26.
10328	K Wells	Dollar Changing Facilities	28,000	0	0.00%	28,000	0	100.00%			0	Full spend anticipated
10341	KWELLS	Alloa Family Centre Investment Programme	100,000	0	0.00%	100,000	0	100.00%			0	Full Spend Anticipated with works to be undertaken in Q4
10342	KWELLS	Town Hall Investment Programme	100,000	64,314	64.31%	100,000	0	100.00%			0	Full Spend Anticipated with works to be completed by end of Q4
10344	LGRAHAM	Sauchie ELC Adaptation	50,000	38,725	77.45%	50,000	0	100.00%			0	Full spend anticipated
10345	LGRAHAM	Sunnyside PS	50,000	34,000	68.00%	50,000	0	100.00%			0	Full spend anticipated
10346	LGRAHAM	Park ELC	90,030	49,788	55.30%	90,030	0	100.00%			0	Full spend anticipated
10352	LGRAHAM	Menstrie ELC	74,826	32,500	43.43%	74,826	0	100.00%			0	Full spend anticipated
Roads Asset Management Strategy			4,680,112	614,221	13.12%	2,122,976	-2,557,136	45.36%	2,692,000	-278,864	2,413,136	
10051	S KETTERICK	Carriageways - Roads	1,800,000	1,927,000	107.06%	1,927,000	127,000	107.06%			0	£130k estimated time to be charged from revenue
10054	SCULLEN	Bridge Improvements	84,945	73,985	87.10%	84,945	0	100.00%			0	Full spend anticipated
10056	Craig McCARTNEY	Lighting Replacement	438,786	425,000	96.86%	425,000	-13,786	96.86%	13,786	13,786	0	Full spend anticipated. Budget from projects 10339 LED Street Lighting Conversion £51k and 10340 Street Lighting Column Replacement £233k have been amalgamated into this project.
10309	SCULLEN	SG Road Safety Improvement Fund	116,345	88,765	76.29%	116,345	0	100.00%			0	100% grant funding from Transport Scotland. Full spend anticipated.
10049	SCULLEN	Flood Prevention	86,000	67,122	78.05%	86,000	0	100.00%			0	Full spend anticipated
10050	SCULLEN	Cycle Routes	55,000	15,888	28.89%	55,000	0	100.00%			0	Full spend anticipated
10310	SCULLEN/S Paterson	National Cycle Network Accessibility Improvements	30,650	23,525	76.75%	30,650	0	100.00%			0	2 grants received - full spend anticipated
10311	SCULLEN	Bus Infrastructure Fund	512,225	367,906	71.83%	507,000	-5,225	98.98%			0	The is funded by General Capital Grant received in August 2025 (£257k) and a Tier 2 grant from Transport Scotland (£250k). Full spend of grants anticipated, c/fwd from 24/25 £5k
10312	SCULLEN	Cycling, Walking and Safer Routes 2023/24 (now Tier 1) -Transport Scotland	670,155	340,533	50.81%	474,155	-196,000	70.75%	196,000	196,000	0	100% grant funding from Transport Scotland for Active Travel Infrastructure Funding. Grant to be carried forward and utilised in 26/27
10319	SCULLEN	Active Travel Route - Fishcross to Aha	400,000	388,904	97.23%	400,000	0	100.00%			0	Full Spend Anticipated - £400k council allocation for 25/26 will be claimed against CRD Active Travel.
10329	SCULLEN	People and Place Project -SESTRANS	120,845	95,737	79.22%	120,845	0	100.00%			0	Grant funding from Sustrans for 25/26 of £91k. Full spend anticipated
10335	SCULLEN	Encouraging Safe Active Travel - Aha to Tilloucty	398,000	8,078	0.00%	398,000	0	0.00%			0	Grant awarded February 2026. Full Spend Anticipated
10336	SCULLEN/S Paterson	Greenways -SUSTRANS	15,096	0	0.00%	15,096	0	100.00%			0	Fully grant funded by Sustrans. Full spend anticipated
10337	SCULLEN/S Paterson	Local Authority Direct Award- Transport Scotland	29,438	24,815	84.30%	29,438	0	100.00%			0	Fully Grant Funding from Transport Scotland- Local Authority Direct Award (LADA). Full spend anticipated
10339	Craig McCARTNEY	LED Street Lighting Conversion	0	0	0.00%	0	0	0.00%			0	Budget has been amalgamated into 10056 Lighting Replacement
10340	Craig McCARTNEY	Street Lighting Column Replacement	0	0	0.00%	0	0	0.00%			0	Budget has been amalgamated into 10056 Lighting Replacement
10351	NRAMSAY	EBIKES -Energy Savings Trust	22,338	22,338	100.00%	22,338	0	100.00%			0	Project complete
10350	SCULLEN	20MPH Speed Limits	42,704	3,245	7.60%	42,704	0	100.00%			0	Full spend anticipated
Total Capital Programme			36,448,744	21,135,151	57.98%	29,105,300	-7,344,444	79.85%	6,450,000	839,607	7,289,607	

Report to: Audit & Scrutiny Committee

Date of Meeting: 23 April 2026

Subject: HRA Financial Performance 2025/26 as at December 2025

Report by: Chief Finance Officer

1.0 Purpose

1.1 This paper provides an update on the financial performance, as at 31 December 2025, in respect of:

- the Housing Revenue Account (HRA) revenue and capital spend for the financial year 2025/26.

2.0 Recommendations

2.1 Committee is asked to note the report, commenting and challenging as appropriate on:

- the HRA revenue forecasted surplus of £(6.329)m which is £(1.673)m greater than budgeted for the year to 31 March 2026, and
- the HRA Capital programme forecast underspend of £(6.785)m.

3.0 Background

3.1 This report summarises the forecast financial position of the Housing Revenue Account (HRA) for the financial year as at 31 December 2025.

4.0 Revenue

4.1 The HRA budgeted surplus is £(4.656)m and the forecast as at 31 December 2025 is £(6.329)m, which is a favourable variance of £(1.673)m higher than budgeted. There is a favourable variance movement of £(0.505)m since last reported. Any surplus achieved within the year can contribute to financing capital spend and reduce borrowing.

4.2 The main variances contributing to the forecasted increase in the surplus are:

- £(1.393)m underspend within employee related expenditure and movement of £(0.008)m since last reported. Employee costs are significantly underspent due to recruitment delays. The majority of the underspend relates to vacancies within HRA repairs which is forecast to underspend by £(1.158)m. Underspends within staffing are partially

offset by overspends within payments to third party contractors and internal recharges from other departments due to limited internal resources being available.

- £0.158m overspend within premises related expenditure and movement of £0.048m. The overspend and movement is primarily due to an increase in void rent losses of £0.085m, an increase in rates of £0.015m above budget and a £0.076m forecast overspend on internal recharges from Land Services related to staffing vacancies noted above.
- £(0.016)m underspend within transport related expenditure, no movement in the variance. Most of the underspend relates to vehicle maintenance costs with additional underspends on employee travel costs.
- £(1.096)m underspend within supplies and services and movement of £(1.057)m. We are forecasting an underspend of £(0.699)m on professional fees due to several projects being delayed until 2026/27, including the Stock Condition Survey £(£0.550)m and the Tenant Participation Survey £(0.050)m. There are also related underspends within Materials £(0.283)m and Scaffolding of £(0.061)m.
- £0.503m forecast overspend within third party payments and movement of £0.512m. This is as a consequence of lack of resources mentioned above with vacant posts not filled. Third party contractors have been sourced to maintain a standard level of service to our tenants.
- £0.171m underachievement of income, no movement. This is due to lower income than initially budgeted as a result of the decanting of RAAC properties and a decrease in internal trade contract income from public building repairs due to the limited internal resource available to generate income.

4.3 **Appendix 1** provides a summary of the variances and movement by expenditure category and reasons for the variances.

5.0 Capital

5.1 The HRA Capital Programme for 2025/26 has a net budget of £20.158m. This is made up of the approved budget including carryforwards and an in year additional £1.000m for work on RAAC affected properties under the Roof and Render project as approved by Council in June 2025. A further £3.100m was brought forward from 2026/27 for Off the Shelf purchases as approved by Council in October 2025.

5.2 The forecast net expenditure for the year is £13.373m resulting in an underspend of £(6.785)m. This is a favourable movement of £(3.787)m since last reported.

5.3 The underspend of £(6.785)m reflects underspends on several key projects which are now expected to continue into 2026/27. The main variances include:

- £(1.261)m forecast net underspend on Lochies Road – HRA New Build. Efforts are ongoing to put in place the required procurement and governance necessary to take forward this planned development work. However, there is now a significantly reduced opportunity to incur spend against this project within the current financial year. It is anticipated that works on-site will now likely commence in Q1 of the new financial year 2026/27 with full budget carry forward required.
- £(1.747)m forecast underspend on Off the Shelf Purchases. The Council approved the request to bring forward £3.1m budget from 2026/27 into 2025/26. This was to facilitate the purchase of an additional 20 properties bringing the total to 40 for 2025/26. The HRA has been successful in concluding the purchase of 37 properties with the remaining 3 to conclude in April 2026. As a consequence, there is a request to carryforward £(0.642)m for purchases and £(1.105)m for refurbishment of the properties already concluded. The underspend on the refurbishment is due to reduced availability of external contractors to carry out the work required.
- £(1.000)m forecast underspend on the Roof and Render upgrade project. Following the budget increase actioned in September 2025, the appointed contractor confirmed that they lack the immediate resource capacity to complete the works within 2025/26. This early draw down is therefore not required in 2025/26.
- £(0.400)m forecast underspend within the Kitchen Replacement programme due to delays in initiating the procurement process.
- £(0.375)m forecast underspend within Renewable Central heating systems, this is due to a delay in procurement beginning and obtaining an agreement with tenants and owners.
- £(0.350)m forecast underspend within Demolitions. This is due to a delay in initiating the procurement process. Work is now progressing with demolitions at Park St Chalet units in Tillicoultry, Carnaughton Place Lock ups in Alva and Chapelle Crescent Pigeon Lofts in Tillicoultry.
- £(0.284)m forecast underspend within CCTV security, this is due to a delay in the project starting. Work commenced in November and the residual budget will be carried forward to 2026/27 to complete the works.
- £(0.250)m forecast underspend within Safe Electrical Testing due to a delay in work commencing by the third party contractor.
- £(0.200)m forecast underspend within Conversions and Upgradings as three large conversions are awaiting planning permission.
- £(0.169)m forecast underspend on Roads and Footpath Improvements due to internal capacity limitations.
- £(0.172)m forecast underspend on IT Infrastructure due to a delay with the upgrade of the IT system and hardware purchases pushed back to 2026/27.

- £(0.150)m forecast underspend within Structural Upgrades due to a delay in initiating the procurement process.
- £(0.149)m forecast underspend on Landscaping and Communal Environment. This is due to limited capacity or resource within Land Services. This is requested to be carried forward as an external contractor is planning to quote for improvement works.
- £(0.100)m forecast underspend within Central Heating Design and Installation. This is due to delayed start to programme of works.
- The balance of £(0.178)m is across New Builds and Fencing, gates and paths.

5.4 Of the £(6.785)m underspend, £(5.385)m relates to projects which will continue in 2026/27 and the underspend is therefore requested to be carried forward. The remaining £(1.400)m underspend relates to budget no longer required.

Appendix 2 provides the forecast spend, variance and movement from the previous report for all projects along with comments on their progress and their requested carryforward amounts if appropriate.

6.0 Conclusions

- 6.1 As at 31 December 2025 the HRA revenue is forecast to achieve an additional surplus of £(1.673)m against its budgeted surplus for the year to 31 March 2026.
- 6.2 As at 31 December 2025 the HRA Capital programme is forecast to underspend by £(6.785)m for the year to 31 March 2026.

7.0 Sustainability Implications

- 7.1 There are no direct environmental sustainability implications arising from this report.

8.0 Resource Implications

8.1 Financial Details

- 8.2 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

- 8.3 Finance has been consulted and has agreed the financial implications as set out in the report. Yes

8.4 Staffing

There are no additional staffing implications arising directly from the recommendations in this report. The forecast reflects existing vacancies and the use of third party contractors to maintain service levels

9.0 Exempt Reports

9.1 Is this report exempt? Yes (please detail the reasons for exemption below) No

10.0 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)

11.0 Equalities Impact

11.1 Have you attached the combined equalities impact assessment to ensure compliance with the public sector equality duty and fairer Scotland duty? (All EFSIAs also require to be published on the Council's website)

Yes

11.2 If an impact assessment has not been undertaken you should explain why:

This report is for noting and there are no direct impacts resulting from the content of this report.

12.0 Legality

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

13.0 Appendices

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

Appendix 1 – HRA Revenue Forecast Variances as at 31 December 2025

Appendix 2 – HRA Capital Forecast Variances as at 31 December 2025

14.0 Background Papers

14.1 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)

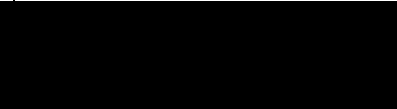
Yes

Housing Revenue Account Budget 2025/26 and Capital Programme 2025/26

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Jordan McKay	Accountant	
Elizabeth Hutcheon	Management Accountancy Team Leader	6214
Lindsay Sim	Chief Finance Officer	2022

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Head of Corporate Services	

Place Directorate
HRA Forecast Variances at 31 December 2025

Appendix 1

Housing Revenue Account	Annual Budget 2025/26	Forecast to March 2026 as at Dec 2025	Variance Forecast to Budget at Dec 2025	Previous variance at Sept 2025	Variance movement Sept to Dec 2025	Narrative
	£'000	£'000	£'000	£'000	£'000	
Employee related expenditure	10,669	9,276	(1,393)	(1,385)	(8)	£(1.393)m forecast underspend, Movement of £(0.008)m Employee costs are significantly underspent due to vacancies. HRA repairs are forecast to underspend by £(1.158)m , HRA Service Management £(0.091)m , HRA Supervision & Management £(0.024)m and HRA Tenancy & Estates £(0.108)m . Other small variances £(0.011)m . These underspends are partially offset by overspends within payments to third party contractors and internal recharges due to lack of internal resources.
Premises related expenditure	1,757	1,915	158	110	48	£0.158m forecast overspend, Movement of £0.048m £0.076m forecast overspend within Internal Recharges with reliance on Land Services due to internal vacancies. There is a forecast overspend within Void Rent losses of £0.085m and Rates of £0.015m , this is due to several properties affected by RAAC, not generating income. This overspend is partially offset by a forecast underspend within Cleaning, Council tax and Electricity £(0.020)m . £0.002m various small variances.
Transport related expenditure	543	527	(16)	(16)	0	£(0.016)m forecast underspend, No movement £(0.015)m forecast underspend on vehicle maintenance recharges. £(0.001)m various small variances.
Supplies and Services	3,980	2,884	(1,096)	(39)	(1,057)	£(1.096)m forecast underspend, Movement of £(1.057)m An underspend of £(0.699)m for professional fees is forecast, due to several projects being delayed until 2026/27, including the Stock Condition Survey £(0.550)m and the Tenant Participation Survey £(0.050)m and various others £(0.099)m . Materials (issued from stock) £(0.283)m forecast underspend Scaffold Hire £(0.061)m forecast underspend Equipment Maintenance £(0.024)m forecast underspend Mobile phones £(0.013)m forecast underspend and £(0.016)m various small variances.
Third Party Payments	1,937	2,440	503	(9)	512	£0.503m forecast overspend, Movement of £0.512m £0.507m forecast overspend within Payment to Contractors, HRA reforecast the spend on subcontractors in light of the inability to recruit sufficient employees within HRA to maintain a standard level of service to our tenants. £(0.004)m underspend in various small variances. Movement of £0.512m due to contractors payments, these are now aligned with employee costs underspend
Support Services	1,240	1,240	0	0	(0)	Spend expected in line with budget.
Capital financing costs	2,422	2,422	0	0	(0)	Spend expected in line with budget.
Total Gross Expenditure	22,548	20,704	(1,844)	(1,339)	(505)	
Income	(27,204)	(27,033)	171	171	0	£0.171m forecast overspend, no movement since last reported. £0.171m underachieved income due to RAAC properties being decanted and therefore loss of rent and reduced income to HRA from public building repairs due to limited internal resources.
Total Net Expenditure	(4,656)	(6,329)	(1,673)	(1,168)	(505)	

Housing Revenue Account	Annual Budget 2025/26	Forecast to March 2026 as at Dec 2025	Variance Forecast to Budget at Dec 2025	Variance at Sept 2025	Movement forecast Sept to Dec	Potential budget carry forward into 2026/27	Narrative
Vehicle Purchase	40,000	40,000	(0)	0	(0)	0	Nil forecast variance and movement. Expected to spend on budget.
New Build	87,000	0	(87,000)	(0)	(87,000)	87,000	£(0.087)m forecast underspend, movement of £(0.087)m. Budget to be carried forward to facilitate feasibility works in line with Council approved SHIP (Strategic Housing Investment Plan)
Roof & Render Upgrading 2023-27	2,500,000	1,500,000	(1,000,000)	0	(1,000,000)	0	£(1.000)m forecast underspend, movement of £(1.000)m. Previously forecast to spend in full including additional £1m brought forward from 2026/27 however, due to contractor availability it will not be possible to undertake this additional work in 2025/26.
Central Heating Design & Installation 2022-26	1,060,000	960,000	(100,000)	(305,000)	205,000	100,000	£(0.100)m forecast underspend, movement of £0.205m Delayed start to Programme of Works, residual budget to be carried forward.
Energy Performance Certificates Programme - HRA	50,000	50,000	0	0	0	0	Nil forecast variance and movement. Expected to spend on budget, salary costs to be transferred from Energy Performance Team.
Renewable Central Heating Systems - HRA	450,000	75,000	(375,000)	0	(375,000)	375,000	£(0.375)m forecast underspend, movement of £(0.375)m. Delayed procurement and obtaining agreement with Tenants and Owners.
CCTV Security	329,000	45,000	(284,000)	(99,000)	(185,000)	284,000	£(0.284)m forecast underspend, movement of £(0.185)m. Delay to Project starting, works commenced in November. Residual budget to be carried forward.
Demolitions	622,500	272,500	(350,000)	(350,000)	0	350,000	£(0.350)m forecast underspend, nil movement. Underspend due to a delay in the project starting, works will continue into 2026/27. Budget to be carried forward.
Damp Rot Works 19-23	400,000	400,000	0	0	0	0	Nil forecast variance and movement. Expected to spend on budget.
Structural Upgrades	300,000	150,000	(150,000)	(150,000)	0	150,000	£(0.150)m forecast underspend, nil movement Delayed in procurement phase. Award letter now produced and with Contractor and work is underway.
IT Infrastructure - HRA	174,000	2,000	(172,000)	(87,000)	(85,000)	172,000	£(0.172)m underspend forecast, £(0.085) movement. Due to a delay with the upgrade of the IT system, the hardware purchases have also been pushed back to 2026/27.
Lock-up Strategy	94,400	94,400	0	0	(0)	0	Nil forecast variance and movement. Expected to spend on budget.
Aids & Adaptations 2017-20	447,000	447,000	(0)	(0)	(0)	0	Nil forecast variance and movement. Expected to spend on budget.
Kitchen Replacement 2017/20	1,421,000	1,021,000	(400,000)	(321,000)	(79,000)	0	£(0.400)m underspend forecast, movement of £(0.079)m Contractor is now in place - Work review is ongoing before additional work is instructed. No underspend required to be carried forward.
Landscaping and Communal Environment	150,000	1,000	(149,000)	0	(149,000)	149,000	£(0.149)m forecast underspend, movement of £(0.149)m Limited capacity of Lands Services. Underspend required to be carried forward as an External Contractor is planning to provide quotation for improvement works in the Bowmar area of Alloa.
MCB Tenant Community Imp Fund	229,000	229,000	0	(59,000)	59,000	0	Expected to spend on budget, movement of £0.059m There was a delay with internal employee capacity limitations and resource challenges. Land Services charges will be incurred in the last financial quarter.
Roads & Footpath Improvements	200,000	31,000	(169,000)	(25,000)	(144,000)	169,000	£(0.169)m underspend forecast, movement of £(0.144)m This is due to internal employee capacity limitations. These works will continue into the next financial year. Anticipated underspend to be carried forward.
Conversions & Upgradings	250,000	50,000	(200,000)	0	(200,000)	200,000	£(0.200)m underspend forecast, movement of £(0.200)m. Anticipated underspend to be carried forward as there are 3 large conversions to be scheduled, awaiting planning permission.
Fencing, Gates & Paths	336,000	245,000	(91,000)	(91,000)	(0)	91,000	£(0.091)m forecast underspend, nil movement This is due to limitation of internal staffing and Contractor delays. Anticipated underspend to be carried forward.
Safe Electrical Installations 2022-26	1,050,000	800,000	(250,000)	(250,000)	0	250,000	£(0.250)m underspend forecast, Nil movement. The predicted underspend relates to external contractor delays, anticipated underspend to be carried forward.
Lochies Road - HRA New Build	1,880,749	0	(1,880,749)	(1,880,749)	0	1,880,749	£(1.881)m underspend and nil movement. Significantly reduced opportunity for spend against this project within the current financial year, efforts are ongoing to put in place the required procurement and governance necessary to take forward this planned development work. It is anticipated that works on-site will not likely commence until early in the new financial year with full budget carry forward required.
Window Replacement 2022-26	1,550,000	1,550,000	0	0	0	0	Nil forecast variance and movement. Expected to spend on budget. Reallocation of budget from safe electrical installations to this project due to the increased cost of installing windows within the conservation area of Tillicultry.
Westhough Travelling Site	4,642,443	4,642,443	0	0	0	0	Nil forecast variance and movement. Expected to spend on budget

Housing Revenue Account	Annual Budget 2025/26	Forecast to March 2026 as at Dec 2025	Variance Forecast to Budget at Dec 2025	Variance at Sept 2025	Movement forecast Sept to Dec	Potential budget carry forward into 2026/27	Narrative
Off the Shelf Purchase	6,297,000	4,550,000	(1,747,000)	(0)	(1,747,000)	1,747,000	<p>£(1.747)m forecast underspend, Movement of £(1.747)m</p> <p>The Council approved the request to bring forward £3.1m budget from 2026/27 into 2025/26. This was to facilitate the purchase of an additional 20 properties bringing the total to 40 for 2025/26. HRA have been successful in concluding the purchase of 37 properties with the remaining 3 to conclude in April 2026. As a consequence there is request to carryforward £0.642m for purchases and £1.105m for refurbishment of the properties already concluded. The underspend on the refurbishment is due to availability of external contractors to carry out the work required.</p>
Total Gross Expenditure	24,560,092	17,155,343	(7,404,749)	(3,617,749)	(3,787,000)	6,004,749	
Lochies Road - HRA New Build	(620,000)	0	620,000	620,000	0	(620,000)	Government grant income relating to the building of new bungalows on Lochies road, to be carried forward to next financial year as no spend in 2025/26.
Westhaugh Travelling Site	(1,682,097)	(1,682,097)	0	0	0	0	Income from Scottish Government relating to the Westhaugh Travelling Site project
Off the Shelf Purchase	(2,100,000)	(2,100,000)	(0)	0	(0)	0	Income from Scottish Government relating to the Off the Shelf Purchase project.
Total income	(4,402,097)	(3,782,097)	620,000	620,000	(0)	(620,000)	
Total Net Expenditure	20,157,995	13,373,246	(6,784,749)	(2,997,749)	(3,787,000)	5,384,749	

Report to: Audit & Scrutiny Committee

Date: 23 April 2026

Subject: Treasury Management Quarterly Update to 31st December 2025

Report by: Chief Finance Officer

1.0 Purpose

- 1.1 The purpose of this report is to present an update of Treasury Management activity for the third quarter of the 2025/26 financial year - 1st October to 31st December 2025.

2.0 Recommendations

- 2.1 It is recommended that the Committee note, comment and challenge as appropriate on the review of the Council's Treasury Management activities.

3.0 Considerations

- 3.1 The Treasury Management Strategy Statement (TMSS) for 2025/26 and the Prudential Indicators for 2025/26 to 2027/28 were approved by the Council on 27 February 2025. No changes to the TMSS are proposed in this report.
- 3.2 The Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice for Treasury Management (the Code) recommends that the Council be updated on treasury management activities regularly (Treasury Management Strategy Statement, annual and quarterly reports). This report therefore ensures the Council is implementing best practice in accordance with the Code.
- 3.3 This report covers the following:
- The Economy and Interest Rates;
 - Interest Rate Forecast;
 - Investment Position as at 31st December 2025;
 - Borrowing Requirement and Debt;
 - Borrowing Position as at 31st December 2025 and Forecast as at 31st March 2026, and
 - Compliance with Treasury and Prudential Limits.

The Economy and Interest Rates

- 3.4 The continuing war in Ukraine, the fragile ceasefire in the Israel-Gaza war, US foreign and trade policies including import tariffs, and the US-Israel war with Iran continue to create uncertainty for the global economy. In the UK, CPI inflation decreased from 3.8% in September 2025 to 3.0% in February 2026 however inflationary pressures exist from higher oil and gas prices as a result the severely disrupted traffic through the Strait of Hormuz and severe damage to the natural gas field in Qatar resulting in energy supply uncertainty.
- 3.5 The Bank of England's Monetary Policy Committee (MPC) sets its monetary policy in line with its 2% inflation target with the aim of sustaining growth and employment. As inflation has been above the 2% target, the MPC has reduced the base rate three times this financial year, decreasing from 4.50% as at March 2025 to 4.25% in May, to 4.00% in August and to 3.75% in December 2025. The reduction in the CPI inflation rate in January led to forecasts of a further rate cut at the March 2026 meeting of the MPC, however the bank rate was held at 3.75%.

Interest Rate Forecast

- 3.6 The Council's treasury advisors, MUFG Corporate Markets, provided the following interest rate forecast as at 26th March 2026 for Bank Rates and Public Works Loan Board (PWLB) borrowing rates.

Table 1: MUFG Corporate Markets Investment Forecast as at 26th March 2026

	Mar 2026	Jun 2026	Sep 2026	Dec 2026	Mar 2027	Jun 2027	Sep 2027	Dec 2027
Bank Rate	3.75	3.75	3.75	3.75	3.75	3.75	3.50	3.50
5yr PWLB Rate	5.19	5.00	5.00	4.90	4.80	4.60	4.40	4.20
10yr PWLB Rate	5.32	5.50	5.50	5.40	5.30	5.10	4.90	4.70
25yr PWLB Rate	5.93	6.00	6.00	5.90	5.80	5.60	5.40	5.20
50yr PWLB Rate	6.26	5.80	5.80	5.70	5.50	5.40	5.20	5.00

- 3.7 As outlined in paragraphs 3.3 and 3.4 above, inflation is above target, however it has fallen from its peak in October 2022 and as a result the UK Base Rate has reduced throughout 2025/26. The rate was held in March 2026 and is forecast to remain at 3.75% until September 2027. However, uncertainty remains on the impact on inflation of geopolitical events which could lead to the forecast being changed within a short timeframe.
- 3.8 PWLB borrowing rates are expected to remain relatively stable until December 2026 then gradually reduce throughout 2027 as shown in the interest forecast table above.

Investment Position as at 31st December 2025

- 3.9 The Treasury Management Strategy Statement (TMSS) for 2025/26 includes the Annual Investment Strategy, which sets out the approved upper limits of investments with fixed and variable interest rates. It is confirmed that these limits were not breached during the period from 1st October 2025 to 31st December 2025.
- 3.10 In order to maintain the availability of cash to meet daily cash flow payments, cash is held in easily accessible current accounts, treasury call accounts, Money Market Funds (MMFs) and Ultra-Short Duration Bond Funds (USDBFs).
- 3.11 Current accounts generally have low interest rates; therefore, cash is invested in MMFs and USDBFs on a short-term basis to achieve a higher return. MMFs and USDBFs are mutual funds that invest in a range of short-term and medium-term money market instruments such as cash deposits (e.g. with banks), short term fixed and variable income securities (such as bonds) and, for USDBFs, mortgage and asset backed securities. These funds allow investors to participate in a more diverse and higher quality portfolio holdings than if they were to invest independently. Their primary aims are the preservation of capital and the provision of liquidity whilst offering a level of return consistent with money market investment. This aim is consistent with the Council's investment priorities of security first, liquidity second and only then returns.
- 3.12 The Council also has an account with the UK Treasury Debt Management Office (DMO) to place deposits for fixed periods up to six months at rates close to the Bank of England Base rate.
- 3.13 As at 31st December 2025, the Council held cash balances of £12.3m, of which £2.3m was immediately available in the Council's bank accounts and a further £10.0m immediately available from holdings in MMFs and USDBFs.
- 3.14 The average level of funds available for investment during the quarter to 31st December 2025 was £13.0m. These funds were available on a temporary basis with the amount available varying at any one time depending on several factors including cash flow and the borrowing strategy.
- 3.15 The benchmark investment returns over the nine months ended 31st December 2025 are illustrated in the undernoted table:

Table 3: Benchmark Investment Returns 2025/26

Benchmark Period	Benchmark Return as at 31 Dec 2025
7 Days	4.14%
30 Days	4.17%
90 Days	4.25%
6 Months	4.39%
12 Months	4.69%

*The rates shown above are based on the average backward-looking Sterling Overnight Index Average (SONIA) rates for the period.

- 3.16 The Council's budgeted cash investment return for 2025/26 is 2.25%. This is a composite rate of all investments which is a mixture of instant access balances and short-term investments with maturity dates up to 100 days. The budgeted rate was based on an expected average bank rate of 3.75% for 2025/26.
- 3.17 For the three months ended 31st December 2025 the Council achieved an actual investment return of 3.98% (£165.3k) which is higher than budgeted. Most of this return (£161.6k) was from investments in MMFs and USDBFs which achieved rates of between 3.95% and 4.26% for the period.
- 3.18 For the three months ended 31st December 2025, an average return of 2.00% (£3.0k) was achieved on everyday cash balances held with Royal Bank of Scotland (RBS). The cash balances in RBS accounts are held as working balances. The DMO account was used for deposits of less than 7 days when temporary excesses of working funds were identified, achieving returns of between 3.70% and 3.95% (£4.9k) in the period. Balances held with Bank of Scotland achieved an average return of 3.75% (£0.8k) for the third quarter of 2025/26.
- 3.19 The bank rate was reduced to 3.75% in December 2025 and was held at that level in March 2026. It is expected to remain at 3.75% until September 2027 then reduce to 3.5%, as shown in Table 1 above. Investment rates generally follow the bank rate and, as the bank rate is forecast to be lower than previously expected for the remainder of 2025/26, it is anticipated that actual investment returns will also be lower than the actual rates achieved to December 2025.

Borrowing Requirement and Debt

- 3.20 The Council's underlying need to borrow to finance capital expenditure, termed the Capital Financing Requirement (CFR) is shown below. The 2024/25 Actual CFR increased by £7.3m due to GF and HRA capital expenditure offset by Loans Fund principal repayments and lease repayments. The projected CFR shows a decrease from budgeted, due to the net effect of:
- the General Fund and HRA capital expenditure for 2024/25 being less than anticipated;
 - the forecast General Fund capital expenditure for 2025/26 being less than anticipated (with proposed re-phasing of spend into future years);
 - the forecast for HRA capital expenditure for 2025/26 being higher than anticipated.

Overall, although the HRA forecast is higher than anticipated, it is outweighed by the reductions in the General Fund and this results in a net decrease from the budgeted CFR.

Table 4: Borrowing Requirement (CFR) 2025/26

	31 March 2025 Actual £000	31 March 2026 Budget Estimate £000	31 March 2026 Projected as at Dec 2025 £000
CFR General Fund	141,805	172,410	161,180
CFR HRA	27,161	39,198	39,857
Total CFR	168,966	211,069	201,037

Borrowing Position at 31st December and Forecast as at 31st March 2026

- 3.21 The approved Capital programmes for both the General Fund and the HRA for 2025/26 indicated that additional external borrowing would need to be undertaken to finance capital expenditure within the year.
- 3.22 During the nine months to 31st December 2025, the Council undertook borrowing from the PWLB of £42.5m. In April 2025, three PWLB loans totalling £18m were undertaken to refinance four Barclays loans (Market Loans) totalling £18.5m. The duration of the loans was varied between short and medium terms on the expectation of a forecast reduction in the bank rate. It is anticipated that the Council will refinance the debt as it falls due at a lower interest rate. In May 2025 £5m was taken for two years to refinance a one-year PWLB loan originally taken in May 2024. During October, November and December 2025, the Council undertook a further four loans of £5m each from PWLB to finance capital expenditure. Following the additional borrowing being undertaken, the Council remains in an under borrowed position.
- 3.23 In the same period, the Council made repayments of £27.5m against its external borrowing. This included repayments of £7.8m towards PWLB debt, £18.5m to repay the Barclays loans mentioned above and repayments of £1.2m towards the Council's PFI arrangement.
- 3.24 Capital spend in the first six months of 2025/26 was funded from internal borrowing (cash balances), as the new borrowing and repayments resulted in a net reduction in borrowing of £1.6m. In the third quarter of 2025/26, as noted above, £20m of PWLB borrowing was undertaken and it is anticipated that a further £10m of PWLB borrowing will be undertaken by 31 March 2026. This will be subject to review of progress on the approved capital programme and the level of cash balances held.
- 3.25 The Council's external borrowing position as at 31st December 2025 and projected year end position is illustrated in the undernoted table:

Table 5: External borrowing 2025/26

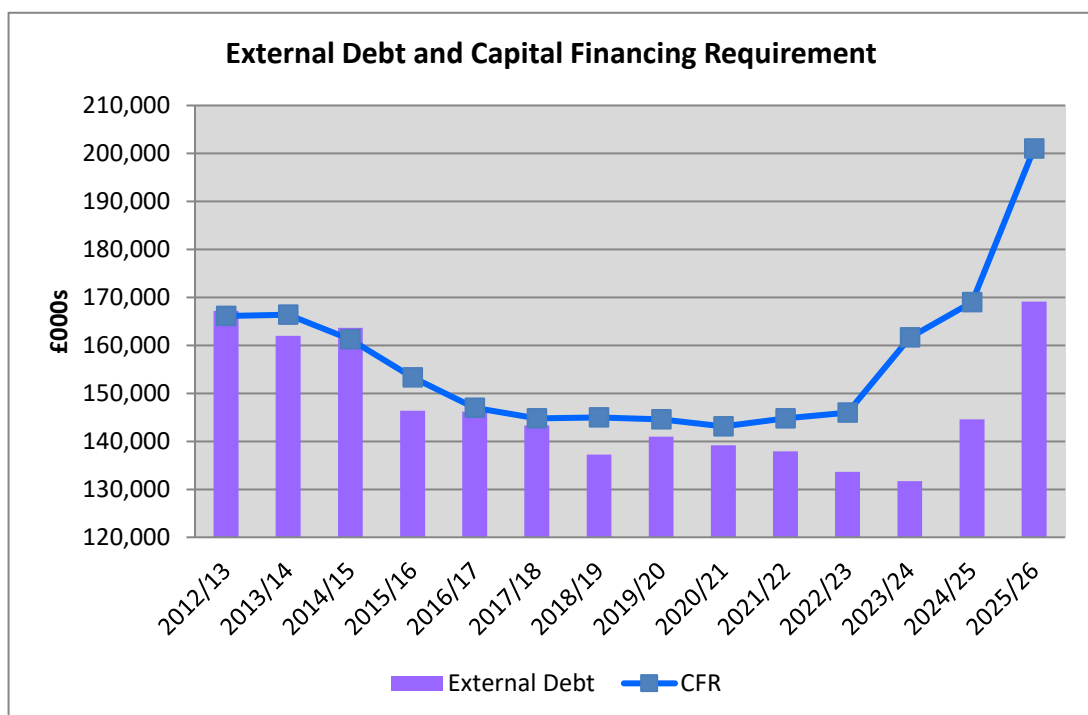
	Actual March 2025 £000	Actual Dec 2025 £000	Projected March 2026 £000
Public Works Loan Board	88,297	123,489	133,489
Market Loans	18,937	0	0
LOBO* Loans	5,000	5,000	5,000
Long term Liabilities - PFI	32,358	31,513	30,667
Total	144,592	160,002	169,156

*LOBO = Lender Option Borrower Option – long term loan with a fixed interest rate that allows the option to vary the interest rate at periodic intervals throughout the term of the loan.

3.26 The level of borrowing is forecast to increase by the end of 2025/26. This includes £20m of new external borrowing undertaken in the third quarter October to December 2025 and a further £10m of new borrowing that is anticipated to be undertaken in the quarter January to March 2026 to fund the ongoing capital programme.

3.27 The following chart shows the forecast level of debt up to the end of 2025/26 and the Capital Financing Requirement. In addition to programmed capital spend, repayment profiles of debt maturity mean there are variations in annual change in debt year on year.

Chart 1: External debt and Capital Financing Requirement (actual and forecast)



- 3.28 Overall there was reduction in cumulative external debt of £35.4m (21%) between 2012/13 and 2023/24, showing that over the longer term the Council did not increase its level of debt to finance its capital programme. However, the rolling 20-year capital programme for 2024/25 to 2043/44, approved by Council at its meeting in February 2024 and updated annually, included a significant increase in capital investment with the expectation that new external borrowing would need to be undertaken over this period to ensure sufficient cash is available to meet the capital investment. In line with this strategy, external debt has increased since 2024/25 and is forecast to increase in the medium term before falling again towards the end of the 20-year programme. Repayments towards PFI also continue to reduce the Council's overall level of external debt on an annual basis.
- 3.29 In line with the 2025/26 TMSS and Prudential Indicators, total external debt of £169.2m is forecast at end of the year which remains below the Operational Boundary for External Debt (£204m) and the Authorised Limit for External Debt (£220m).

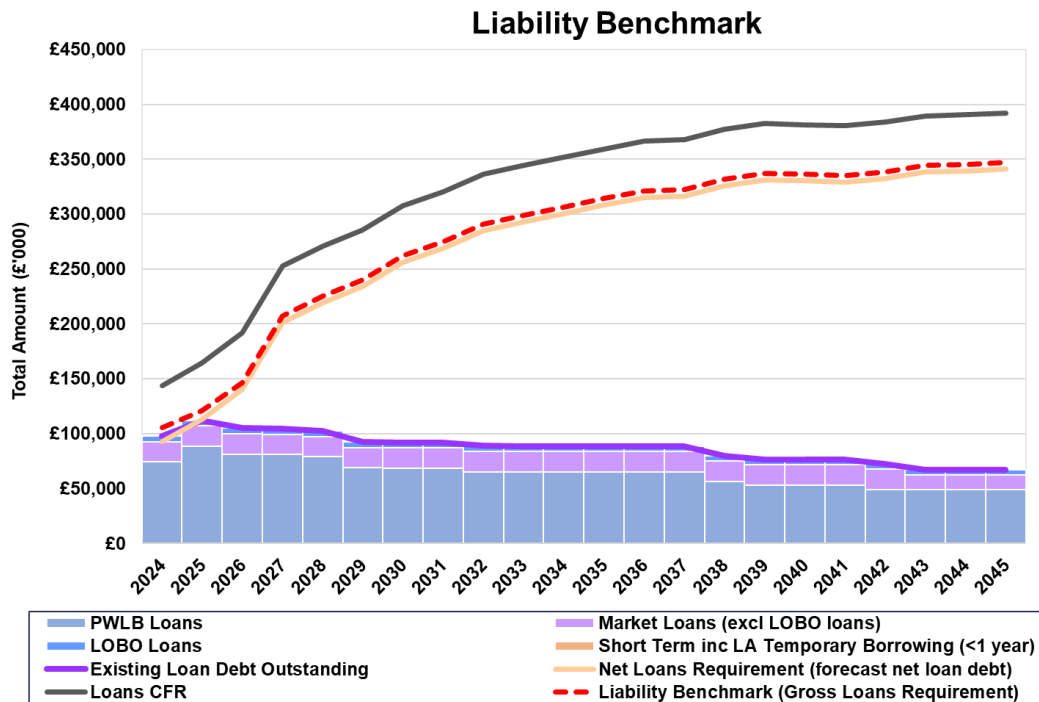
Liability Benchmark

- 3.30 The Liability Benchmark was introduced in the 2021 Code and is included in the annual TMSS. As a minimum, the Council is required to estimate and measure the Liability Benchmark for the forthcoming financial year and the following two financial years. The chart below estimates the Liability Benchmark to 2044/45 in line with the approved GF and HRA Capital Programme. The liability benchmark itself represents an estimate of the cumulative amount of external borrowing the Council must hold to fund its current capital and revenue plans while keeping treasury investments at the minimum level required to manage day-to-day cash flow.

There are four components to the Liability Benchmark are:

- a) **Existing loan debt outstanding:** the Council's existing loans that are outstanding at the end of each financial year.
- b) **Loans CFR:** this is calculated in accordance with the loans CFR definition in the Prudential Code and projected into the future based on approved prudential borrowing, and planned Loans Fund advances and Loans Fund principal repayments.
- c) **Net loans requirement:** this shows the Council's gross loan debt less treasury management investments at the last financial year-end, projected into the future and based on its approved prudential borrowing, planned Loans Fund principal repayments and any other major cash flows forecast.
- d) **Liability Benchmark** (or gross loans requirement): this equals net loans requirement plus short-term liquidity allowance.

Chart 2: Liability Benchmark



3.31 The combined Liability Benchmark across the GF and HRA above, shows that it is anticipated that the Council will need to borrow to ensure it holds sufficient funds to finance its capital spending plans.

3.32 The Liability Benchmarks for the GF and HRA were reported separately in the TMSS. In line with the borrowing strategy for the GF, the borrowing requirement increases then falls towards the end of the programme. The borrowing requirement for the HRA increases year on year and the revenue cost of borrowing will need to be contained within affordable revenue budgets.

Borrowing in Advance of Need

3.33 The Council has not borrowed in advance of need in the nine months ended 31st December and has no intention to borrow in advance during the remainder of 2025/26.

Debt Rescheduling

3.34 An opportunity arose during the first half of the year to undertake debt rescheduling. As noted in paragraph 3.20, four Market Loans totalling £18.9m were repaid at a discount and new loans were undertaken at a lower rate generating a significant revenue benefit. There has been limited economic opportunities for PWLB debt rescheduling in recent years due to interest rate structures and as such no rescheduling of PWLB debt has taken place or is expected to take place during 2025/26.

Compliance with Treasury and Prudential Limits

- 3.35 It is a statutory duty for the Council to determine and keep under review the affordable capital expenditure limits. The Council's Treasury and Prudential Indicators (affordability limits) are included in the approved TMSS.
- 3.36 All treasury and prudential indicators set out in the Council's TMSS have been complied with in the financial period to 31st December 2025. These prudential and treasury Indicators are shown in Appendix 2.

4.0 Conclusions

- 4.1 Cash balances were £12.3m as at 31st December 2025 which contributes to supporting the Council's capital financing requirement internally.
- 4.2 The Council's return on investments was higher than the budgeted return and similar to the SONIA benchmark rates for the first nine months of the financial year.
- 4.3 The Council has repaid £1.2m towards PFI arrangements and £26.3m towards other external debt.
- 4.4. During the period to 31st December 2025, the Council undertook borrowing from the PWLB of £42.5m. It is anticipated that a further £10m borrowing will be required in the three months to 31st March 2026.
- 4.5 Immediate cash balances have decreased by £3.0m over the first nine months of the year. A total of £10.0m was held in two MMFs and two USDBFs as at 31st December 2025. It is anticipated that the balances in the MMFs and USDBFs will remain around this level for the remainder of the financial year.

5.0 Sustainability Implications

- 5.1 None

6.0 Resource Implications

6.1 Financial Details

- 6.2 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

- 6.3 Finance have been consulted and have agreed the financial implications as set out in the report.

Yes

- 6.4 Staffing

- 6.5 None

7.0 Exempt Reports

- 7.1 Is this report exempt? Yes (please detail the reasons for exemption below)
No

8.0 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)

Treasury Management Policy Statement and Practices

9.0 Impact Assessments

- 9.1 Have you attached the combined equalities impact assessment to ensure compliance with the public sector equality duty and fairer Scotland duty? (All EFSIAs also require to be published on the Council's website)
- Yes

- 9.2 If an impact assessment has not been undertaken you should explain why:
- This report is for noting and there are no direct impacts resulting from the content of this report.

10.0 Legality

- 10.1 In adopting the recommendations contained in this report, the Council is acting within its legal powers. Yes

11.0 Appendices

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

Appendix 1 – Investment Portfolio as at 31st December 2025

Appendix 2 - Prudential and Treasury Indicators as at 30th June, 30th September 2025 and 31st December 2025

12.0 Background Papers

12.1 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) No

Treasury Management Strategy Statement 2025/26 - report to Council February 2025

Author

NAME	DESIGNATION	TEL NO / EXTENSION
Steven Henderson	Corporate Accountant	2069
Helen Coleman	Team Leader – Corporate Accountancy	

Approved by

NAME	DESIGNATION	SIGNATURE
Lindsay Sim	Chief Finance Officer	
Chris Alliston	Head of Corporate Services	

APPENDIX 1: Investment Portfolio as at 31 December 2025

Short Term Investments – Counterparty	Principal as at 31 Dec 2025 £000	Interest Rate	Type
Aberdeen Standard Money Market Fund	2,300	Average Yield: Sep-Nov 4.05%	Instant access
Aberdeen Standard Ultra Short Dated Bond Fund	2,514	Average Yield: Sep-Nov 4.26%	Instant access
Blackrock Money Market Fund	3,050	Average Yield: Sep-Nov 3.95%	Instant access
Blackrock Ultra Short Dated Bond Fund	2,124	Average Yield: Oct-Dec 4.17% (Accumulating interest)	Instant access
CSBP Clackmannanshire Investments Ltd	1		
Total Short Term Investments	9,989		

Cash and Cash Equivalents – Counterparty	Principal as at 31 Dec 2025 £000	Interest Rate
Royal Bank of Scotland plc	2,153	2.00% from 29 Aug 2025 1.75% from 12 Jan 2026
Bank of Scotland plc	83	Average Yield Oct-Dec 3.75%
Other Accounts	99	-
Total Cash and Cash Equivalents	2,335	

TOTAL INVESTMENTS	12,324
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APPENDIX 2: Prudential and Treasury Indicators

Treasury Indicators	2025/26 Budgeted Estimate £'000	Actual as at 30 June 2025 £'000	Actual as at 30 Sept 2025 £'000	Actual as at 31 Dec 2025 £'000	Projected 31 March 2026 £'000
Authorised limit for external debt	220,000	220,000	220,000	220,000	220,000
Operational boundary for external debt	204,000	204,000	204,000	204,000	204,000
Gross external debt	178,268	142,161	140,502	* 159,578	169,156
Investments	** 15,330	13,837	11,734	12,324	17,836
Net borrowing	162,938	128,324	128,768	147,254	151,320

*As at 31 December 2025, Gross external debt consisted of £128.489m fixed rate borrowing and £31.089m liabilities in relation to PFI

**Actual as at 31 March 2025

Maturity structure of fixed rate borrowing - upper and lower limits (excluding PFI)	Upper and Lower Limits	Fixed Rate Borrowing as at 30 June 2025 £'000	Fixed Rate Borrowing as at 30 Sept 2025 £'000	Fixed Rate Borrowing as at 31 Dec 2025 £'000	% of Total Fixed Rate Borrowing as at 31 Dec 2025
Under 12 months	25% - 0%	9,149	7,912	12,412	9.66%
12 months to 2 years	25% - 0%	8,100	8,100	13,100	10.20%
2 years to 5 years	50% - 0%	19,500	19,500	29,500	22.96%
5 years to 10 years	75% - 0%	3,499	3,499	3,499	2.72%
10 years and above	100% - 0%	69,978	69,978	69,978	54.46%
		110,226	108,989	128,489	100.00%

2025/26		As at 31 December 2025		
Prudential Indicators	Revised Budgeted Estimate	Projected Outturn	Variance	
	£'000	£'000	£'000	
Capital expenditure: General Fund Services	36,450	29,105	7,345	
Capital expenditure: Housing Revenue Account	24,560	17,155	7,405	
Capital Financing Requirement (CFR): General Fund	172,410	161,180	(11,230)	
Capital Financing Requirement (CFR): HRA	39,198	39,857	659	
In year borrowing requirement	33,341	31,881	(1,460)	
Ratio of financing costs to net revenue stream - General Fund	4.35%	4.11%	(0.24%)	
Ratio of financing costs to net revenue stream - HRA	8.95%	8.96%	0.01%	

Report to: Audit and Scrutiny Committee

Date of Meeting: 23 April 2026

Subject: IJB Budget 2026/27

Report by: Chief Finance Officer IJB

1.0 Purpose

- 1.1. The 2026/27 budget for the IJB was presented to IJB members on 25 March 2026. The paper is brought forward for Council Members' information.

2.0 Recommendations

- 2.1. Members are asked to note:

- The IJB forecast deficit for 2026/27 is £19.673m.
- Of the £19.673m deficit savings of £10.815m have been identified.
- Further savings of £8.858m require to be found and a recovery plan requires to be put in place for this amount to balance the IJB budget for 2026/27.
- The 2026/27 IJB budget was agreed by members subject to a budget recovery plan being brought back to the 24 June 2026 meeting.

3.0 Considerations

- 3.1. Council members are asked to note the 2026/27 budget for the IJB is not fully balanced and further work is required.

4.0 Sustainability Implications

- 4.1. None applicable.

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*

6.0 Exempt Reports

6.1. Is this report exempt? Yes (please detail the reasons for exemption below) No

7.0 Declarations

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

(1) Our Priorities

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

Complies with relevant Council Policies

8.0 Impact Assessments

8.1 Have you attached the combined equalities impact assessment to ensure compliance with the public sector equality duty and fairer Scotland duty? (All EFSIAs also require to be published on the Council's website)

Yes

8.2 If an impact assessment has not been undertaken you should explain why:

An integrated impact assessment will be undertaken for the IJB savings proposals as appropriate.

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 One – Clackmannanshire and Stirling Integration Joint Board
Annual Budget Report 2026/27

11.0 Background Papers

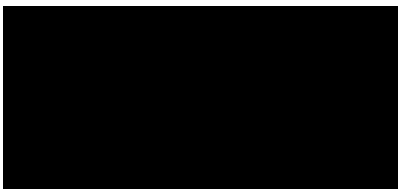
- 11.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

Yes (please list the documents below) No

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Amy McDonald	Chief Finance Officer, IJB	

Approved by

NAME	DESIGNATION	SIGNATURE
Dr Jennifer Borthwick	Interim Chief Officer	

Clackmannanshire & Stirling Integration Joint Board

25 March 2026

Agenda Item 7

Annual Budget Report 2026/27

For Noting and Decision

Paper Approved for Submission by:	Dr Jennifer Borthwick, Interim Chief Officer
Paper presented by	Amy McDonald, Interim Chief Finance Officer
Author	Amy McDonald, Interim Chief Finance Officer
Exempt Report	No

Directions	
No Direction Required	<input type="checkbox"/>
Clackmannanshire Council	<input checked="" type="checkbox"/>
Stirling Council	<input checked="" type="checkbox"/>
NHS Forth Valley	<input checked="" type="checkbox"/>
Purpose of Report:	<p>The report provides:</p> <p>The 2026/27 revenue budget for the delivery of the Integrated Joint Board (IJB) responsibilities; and the financial allocations proposed to be made for Clackmannanshire Council, Stirling Council and NHS Forth Valley to fund the IJB for the 2026/27 year.</p>
Recommendations:	<p>It is recommended that the Integration Joint Board:</p> <ol style="list-style-type: none"> a) Notes the IJB will require to develop a recovery plan as well as delivering in year savings to ensure that the current budget gap of £8.858m is addressed, this will allow the IJB to balance the 2026/27 budget. A report will be brought back to the 24th June 2026 meeting on how financial balance will be addressed in 2026/27; b) Notes Clackmannanshire Council and Stirling Council agreed their General Fund budget for 2026/27 on the 26th of February 2026, with an increase of funding for the IJB to cover the Real Living Wage increase and uplift in Free Personal and Nursing Care. Stirling Council included £1.5m towards the IJB additional in year funding requirement. c) Approves the revised charges that will increase income for the IJB by £0.605m which require IJB approval, charges per section 2.14; d) Notes NHS Forth Valley meets to agree their 2026/27 budget on the 31st of March 2026. e) Approves the proposed Revenue Budget for the 2026/27 financial year subject to NHS Forth Valley budget approval on the 31st of March 2026 and an IJB Recovery Plan to be approved on 24th June 2026; f) Approves the savings proposed of £10.815m to support budget delivery for 2026/27. The proposed

	<p>savings to be delivered leave a budget gap of £8.858m and require further savings to be delivered. If the budget gap of £8.858m is not closed by way of a recovery plan, there is a risk that partner organisations will require to make a further financial contribution to the IJB in 2026/27; and</p> <p>g) Makes the Directions at Appendix 1A to Clackmannanshire Council, Appendix 1B to Stirling Council and Appendix 1C to NHS Forth Valley and instructs the interim Chief Officer to issue the Directions to Clackmannanshire Council, Stirling Council and NHS Forth Valley respectively.</p>
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<p>Key issues and risks:</p>	<p>2025/26 year end outturn is a higher deficit than forecast caused by unforeseen year end accruals and/or higher than anticipated expenditure in the last quarter of the year.</p> <p>2026/27 savings and the recovery plan are not delivered in year worsening the financial position of the IJB with the potential for a risk share contribution from partners.</p>
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1. Strategic Plan Context

- 1.1. The C&S Health and Social Care Partnership (C&SHSCP) must work to provide statutory services but within the funding provided by Clackmannanshire Council, Stirling Council and NHS Forth Valley (the partners).
- 1.2. The 2026/27 budget sets out to achieve working to financial sustainability. To do this will require:
 - Savings of £10.815m to be achieved.
 - A recovery plan is required to address the funding short fall of £8.858m.
 - If the savings and/or the recovery plan does not deliver the required savings there is a potential partners may require to provide further funding to the IJB by way of risk share arrangements.
 - A real focus and commitment by the IJB in driving through the work required to underpin these savings and recovery plan.

- To run in parallel to the savings workstream, more transformative projects which look to bring greater efficiency to the delivery of health and care services with the ambition to start developing savings for 2027/28 and future years.
- 1.3. The budget for 2026/27 and the following 3 years underpins the delivery of the Strategic Plan 2023-33. The medium-term financial forecast recognises the focus of improving health outcomes in Clackmannanshire and Stirling.
 - 1.4. To be successful in this model of health and care delivery there will require a continued emphasis on prevention with active steps to develop this approach being taken.

2. Summary Key Information

Budget 2025/26

- 2.1. The IJB forecast financial position for 2025/26 will result in:

There being no remaining uncommitted reserves with which to balance financial risk during the 2026/27 financial year. There will also be limited remaining earmarked reserves with the balance falling from £6.253m to £2.052m. The budget plan for 2026/27 recognises the underlying deficit from 2025/26 and subsequent years must be addressed.

- 2.2. The 2025/26 forecast budget outturn: Is a recurring overspend of £15.496m and therefore impacts on the budget gap in 2026/27. The year-end balance is reduced to £7.295m after use of earmarked reserves and uses the remaining uncommitted available reserves.

- 2.3. The table below illustrates the budget pressure in 2026/27:

Budget Pressures 2026/27	£'000	£'000
Pay inflation	- 2,418	
Prescribing	- 2,090	
Commissioned services	- 5,866	
Non-pay inflationary pressures	- 1,761	
In -year budget pressure		- 12,135
Budget deficit 2025/26		- 15,496
Total budget pressure		- 27,631

- 2.4. The pressures for 2026/27 are significant;

Managing last year's budget overspend, £15.496m;

Pay inflation assumed at 3.5% is unfunded for Councils;

Prescribing pressures continue to grow – 5.5% overall increase in cost, £2.090m, largely driven by forecast increase in volumes;

Commissioned services, £5.866m, covers adult social care pressure of inflation, including the costs of the Real Living Wage Increase and National Care Home Contract rate covering residential care; and

Non-pay inflationary pressures continue, £1.761m.

2.5. The total budget pressure of £27.631m is made up of the 2026/27 in year pressures of £12.135m and the £15.496m 2025/26 budget deficit. This total is 11% of the Health and Social Care Budget for 2025/26 before Set-Aside funding.

2.6. The table below illustrates the budget position for 2026/27.

In year, 2026/27 budget position:	£'000	£'000
In year, 2026/27 budget pressure	-	12,135
2025/26 Budget funding:		
New funding - Real Living Wage and NHS uplift	7,353	
Increase in charges	605	
	7,958	
In year 2026/27 deficit	-	4,177
Budget deficit 2025/26	-	15,496
Budget deficit 2026/27 before savings	-	19,673
Commissioned services	6,422	
Review of day services	640	
Service efficiency review	2,745	
Reduction in high cost care package	1,008	
Proposed budget savings 2026/27		10,815
Budget deficit 2026/27 after savings	-	8,858
Required recovery plan delivery		8,858
Budget position after recovery plan		0

2.7. The budget pressure after new funding is £19.673m.

2.8. Additional national funding for next year of £7,353m and increase in income from local charges of £0.605m results in £7.958m which covers a number of in year pressures. This additional national and local funding reduces the total budget pressure to £19.673m.

2.9. Given the financial performance of the IJB within the financial year 2025/26 and as a result, the erosion of its financial resilience through its use of remaining reserves, partners of the IJB have been open to financially supporting the IJB within 2025/26 in order to enable a more financially sustainable model of health and social care to be designed.

2.10. Partners are aware of the financial budget pressures for the IJB in 2026/27. Clackmannanshire Council has not agreed any additional contribution currently. Stirling Council approved an additional payment of £1.5m to the IJB on the 26th of February 2026. NHS Forth Valley will approve their budget on the 31st of March 2026. The IJB Chief Finance Officer is working with the Chief Finance Officers of all partner organisations - consideration will be given to

savings proposals for 2026/27 and the recovery plan - the financial risks will be considered if this plan does not deliver in full the required £8.858m of savings to bring the IJB budget into balance for 2026/27.

2.11. The 2026/27 uplift in funding is shown below:

£'000	New Funding - Real Living Wage & NHS uplift
2026/27 Budget Funding:	
Clackmannanshire Council	1,901
Stirling Council	2,965
NHS Forth Valley	2,487
	7,353
Additional Charges to the IJB	605
2026/27 additional budget funding	7,958
Recovery plan savings required 2026/27	8,858
Additional contribution Stirling Council	1,500
Net recovery plan savings	7,358

2.12. The recovery plan savings required are a net £7.358m. If these savings cannot be achieved additional partner contributions would be required by way of risk sharing arrangements. During this time the IJB will be considerate to protect essential frontline services.

2.13. The IJB savings will be managed across service areas which will focus on:

- Achieving better value for money;
- Developing efficiencies in service provision;
- Managing levels of service;
- Focusing on essential frontline service delivery; and
- Protecting essential services to meet need.

2.14. The table below shows the charges the IJB makes for some of the services provided, with charging uplifts contributing £0.605m of additional income

Activity	Unit	2025/26 Charge £	2026/27 Charge £
Adult Care - Day Care	Per hour	15.96	25.00
Adult Care - Care at Home	Per hour	15.96	25.00
Adult Care - Telecare Charge	Per week	1.85	5.00
Adult Care - Mobile Emergency Care Service	Per visit	4.83	5.10
Adult Care - Key box purchase and installation	Per unit	120.00	126.00
Adult Care - Equipment	No charge	-	-
Adult Care - Minor adaptations	No charge	-	-
Adult Care - Nursing Care	-	Assessed	Assessed
Adult Care - Residential Care	-	Assessed	Assessed
Adult Care - Local Authority over 65's	-	Assessed	Assessed
Adult Care - Local Authority under 65's	-	Assessed	Assessed
Adult Care - Respite Care	-	Assessed	Assessed

These charges were presented by Clackmannanshire Council and Stirling Council on the 26th of February 2026.

2.15. Further details of the 2026/27 savings are shown below:

IJB savings 2026/27	£'000	£'000
Commissioned Services		
Review of care provision of older people	2,310	
Review of care provision learning disability	3,364	
Residential care older people	660	
Respite care self funders	88	
		6,422
Review of day care provision		
Review of day care provision	640	
		640
Service Efficiency Review		
Provision short term care beds	2,645	
Review of residential care learning disability	100	
		2,745
Reduction in high cost care package		
Reduction in high cost care package	1,008	
		1,008
Savings 2026/27		10,815

2.16. The savings will cover commissioned services;

- A review of the delivery of day care services to ensure delivery is efficient and value for money;
- Ensuring care that people receive is within the critical need categories with a focus on community rehabilitation, this includes therapy led re-enablement interventions to support people to recover and retain function;
- Working closely with key commissioned service provider to manage down budget pressures associated with the increasing costs of care;

- Ensuring care is delivered by the most efficient means; and
- Reviewing high cost care provision to get better value for money while maintaining essential services.

2.17. It is helpful for the IJB to have an early indication of the work which will be undertaken by C&SHSCP and Councils to progress these savings options. Robust evidence for these projects will come forward where decisions are required, so that any impacts identified throughout the working life of the projects are given due regard at that time.

2.18. The table below gives the details of the budget required for 2026/27 year assuming the additional payment of £8.858m from partners, noting Stirling Council approved a further £1.5m contribution on the 26th of February 2026;

	New Funding £'000	Proposed Revenue Budget £'000
Health and Social Care 2025/26		250,669
Set Aside		38,978
Health and Social Care 2025/26		289,647
New funding - Real Living Wage and NHS uplift	7,353	
Increase in charges	605	
Increase in Set Aside Funding	1,283	
		9,241
Funding for 2026/27		298,888
Required funding for 2026/27		307,746
Required recovery plan savings		8,858

2.19. The details of where the £307,746k of expenditure in 2026/27 will be directed are shown below:

IJB Budget C&SHSCP	2025/26 Budget £'000	2025/26 Forecast £'000	2026/27 Pressure £'000	IJB 2026/27 £'000	2026/27 Savings £'000	2026/27 Budget £'000	2026/27 % Budget
Community Health Services	44,564	42,752	1,401	44,153	1,558	42,595	13.8%
Learning Disabilities	32,315	36,385	2,077	38,462	4,104	34,358	11.2%
Older People and Physical Disabilities	50,337	61,119	3,321	64,440	4,145	60,295	19.6%
Primary Care Prescribing	32,580	37,997	2,090	40,087	0	40,087	13.0%
Primary Care	64,754	64,219	2,195	66,414	0	66,414	21.6%
Mental Health	11,363	10,911	615	11,526	1,008	10,518	3.4%
Housing Aids and Adaptations	835	835	25	860	0	860	0.3%
Substance Misuse	4,158	3,815	114	3,929	0	3,929	1.3%
Management Other and Community Admin	3,921	3,357	122	3,479	0	3,479	1.1%
Transformation Funds	2,658	2,008	70	2,078	0	2,078	0.7%
Vacintions - women and children	423	408	15	423	0	423	0.1%
Health Promotion, Health Improvement & Corporate Services	2,761	2,360	89	2,449	0	2,449	0.8%
	250,669	266,165	12,135	278,300	10,815	267,485	
Set Aside	38,978	43,751	1,283	45,034		40,261	13.1%
	289,647	309,916	13,418	323,334	10,815	307,746	

3. [Implications for the IJB](#)

Budget 2026/27 Financial Risk

- 3.1. **Budget assumptions** are based on estimations which may not reflect future actual events and therefore carry a degree of risk.
- 3.2. **Prescribing costs** have grown in recent years with growth forecast to continue. There are drugs purchased from America which may go up in price if further trade tariffs are imposed.
- 3.3. **The budget base** for the 2026/27 budget is the outturn from the current 2025/26 year. There is a risk the forecast overspend of £15.496m may change due to unknown costs. This could impact on the 2026/27 budget.
- 3.4. **Increased income charges** may not generate the full additional income forecast of £605k in year. This will have an impact on the budgeted outcome for 2026/27.
- 3.5. **Commissioned service providers** may also be experiencing financial pressure, the HSCP will only be able to pass on the Real Living Wage increase and no other inflationary pressures.
- 3.6. **National Care Home Contract** negotiations have not yet concluded. The IJB recognises the risk of not having an agreed contract rate moving into the new year.
- 3.7. The **Bank of England**, at its February meeting, expected **inflation** to fall back to around the 2% target from April 2026 however this was before the start of the Middle East conflict which is having a significant impact on fuel inflation, this is expected to impact other areas of the economy. The risk around inflationary pressures will continue to be managed by the IJB.
- 3.8. **IJB unallocated reserves** have now been exhausted and therefore there remains no risk reserve to manage in year budget fluctuations. The current IJB ear marked reserves are not being used to fund project work and therefore can

be used to assist in managing the 2025/26 year end position with the potential to consider how any remaining reserves are used in 2026/27. The remaining £2.052m of reserves are allocated to improvement projects, these will be fully reviewed before the 24th of June 2026 IJB.

- 3.9. **Delivery of savings** – failing to deliver savings must be well managed through the Budget Savings and Oversight Group which will be driving forward projects overseen by the Finance, Audit and Performance Committee and the IJB.
- 3.10. **Recovery plan** require to delivery savings of £8.858m to balance the 2026/27 budget. Stirling Council have approved £1.5m towards a potential 2026/27 risk share of IJB overspend reducing the recovery plan savings to £7.358m. Clackmannanshire Council are aware the IJB is projected to have a deficit in 2026/27. NHS Forth Valley will agree their budget on 31st March 2026. The IJB have not asked partners for any risk share funding in 2026/27 at this time.
- 3.11. The Chief Finance Officer will continue to work with the CFO’s of partner organisations with regard to the recovery plan and how financial balance could be achieved in 2026/27 - this will include review of the recovery plan options, consideration of the remaining £2.052m of ear marked reserves before any consideration of further partner contribution via recommended risk share arrangements for the 2026/27 year.

Appendices

- 1. **Directions for partners:**
 - a. Clackmannanshire Council
 - b. Stirling Council
 - c. NHS Forth Valley

Fit with Strategic Priorities:	
Prevention and Early Intervention	<input checked="" type="checkbox"/>
Independent Living through Choice and Control	<input type="checkbox"/>
Achieve Care Closer to Home	<input type="checkbox"/>
Supporting People and Empowering Communities	<input checked="" type="checkbox"/>
Reducing Loneliness and Isolation	<input type="checkbox"/>
Enabling Activities	
Medium Term Financial Plan	<input checked="" type="checkbox"/>
Workforce Plan	<input type="checkbox"/>
Commissioning Consortium	<input type="checkbox"/>
Transforming Care	<input type="checkbox"/>
Data and Performance	<input type="checkbox"/>
Communication and Engagement	<input type="checkbox"/>
Implications	
Finance:	Financial implications are noted throughout the report for 2026/27 budget. Clackmannanshire Council, Stirling Council

Appendix 1a

Ref: CSIJB-2025_26/019

Direction - Clackmannanshire Council

DIRECTION ISSUED UNDER S26-28 OF THE PUBLIC BODIES (JOINT WORKING) (SCOTLAND) ACT 2014

Clackmannanshire Council is hereby directed to deliver for the Board, the services noted below in pursuance of the functions noted below and within the associated budget noted below. Services will be provided in line with the Board's Strategic Plan, directions previously issued by the integration joint board and existing operational arrangements pending future directions from the Board.

Approval from IJB received on: 25 March 2026

Description of services/functions:- All community health services covered by the Clackmannanshire and Stirling Integration Scheme.

Reference to the integration scheme:- All services listed in Annex 2, Part 1 and appropriate services listed in Part 2 of the Clackmannanshire and Stirling Health and Social Care Integration Scheme.

Link to strategic priorities (with reference to strategic plan and commissioning plan):

1. Prevention, early intervention and harm reduction
2. Independent Living through choice and control
3. Achieving Care Closer to Home
4. Supporting empowered people and communities
5. Reducing loneliness and isolation

Timescales involved:-

Start date: 01 April 2026

End date: 31 March 2027

Associated Budget:

The associated budget for these functions and services is £32.188m.

This direction is effective from 1 April 2026.

Appendix 1b

Ref: CSIJB-2025_26/020

Direction - Stirling Council

DIRECTION ISSUED UNDER S26-28 OF THE PUBLIC BODIES (JOINT WORKING) (SCOTLAND) ACT 2014

Stirling Council is hereby directed to deliver for the Board, the services noted below in pursuance of the functions noted below and within the associated budget noted below. Services will be provided in line with the Board's Strategic Plan, directions previously issued by the integration joint board and existing operational arrangements pending future directions from the Board.

Approval from IJB received on: 25 March 2026

Description of services/functions:- All community health services covered by the Clackmannanshire and Stirling Integration Scheme.

Reference to the integration scheme:- All services listed in Annex 2, Part 1 and appropriate services listed in Part 2 of the Clackmannanshire and Stirling Health and Social Care Integration Scheme.

Link to strategic priorities (with reference to strategic plan and commissioning plan):

1. Prevention, early intervention and harm reduction
2. Independent Living through choice and control
3. Achieving Care Closer to Home
4. Supporting empowered people and communities
5. Reducing loneliness and isolation

Timescales involved:-

Start date: 01 April 2026

End date: 31 March 2027

Associated Budget:

The associated budget for these functions and services is £61.533m

This direction is effective from 1 April 2026.

Appendix 1c

Ref: CSIJB-2025_26/021

Direction – Forth Valley Health Board

DIRECTION ISSUED UNDER S26-28 OF THE PUBLIC BODIES (JOINT WORKING) (SCOTLAND) ACT 2014

Forth Valley Health Board is hereby directed to deliver for the Board, the services noted below in pursuance of the functions noted below and within the associated budget noted below. Services will be provided in line with the Board's Strategic Plan, directions previously issued by the integration joint board and existing operational arrangements pending future directions from the Board.

Approval from IJB received on: 25 March 2026

Description of services/functions:- All community health services covered by the Clackmannanshire and Stirling Integration Scheme.

Reference to the integration scheme:- All services listed in Annex 1, Part 1 and appropriate services listed in Part 2 of the Clackmannanshire and Stirling Health and Social Care Integration Scheme.

Link to strategic priorities (with reference to strategic plan and commissioning plan):

1. Prevention, early intervention and harm reduction
2. Independent Living through choice and control
3. Achieving Care Closer to Home
4. Supporting empowered people and communities
5. Reducing loneliness and isolation

Timescales involved:-

Start date: 01 April 2026

End date: 31 March 2027

Associated Budget:

The associated budget for these functions and services is £204.768m.

This direction is effective from 1 April 2026.

Report to: Audit & Scrutiny Committee

Date of Meeting: 23rd April 2026

Subject: Internal Audit Actions – Progress Report

Report by: Head of Corporate Services

1.0 Purpose

- 1.1. The purpose of this report is to provide the Audit & Scrutiny Committee with update on progress against actions arising from Internal Audit reports.

2.0 Recommendations

Committee is asked to:

- 2.1. Note, comment on and challenge the report.

3.0 Considerations

- 3.1. This report provides a consolidated overview of the status of Internal Audit recommendations, following the Committee's agreement to move to a quarterly reporting schedule.
- 3.2. Directorates continue to engage actively in reviewing, updating, and delivering agreed actions. Progress against outstanding recommendations remains a standing item at the Strategic Leadership Group, and Directors are required to ensure that Internal Audit actions are regularly monitored at Senior Management Team meetings.
- 3.3. A summary of progress is provided in Appendix 2, highlighting areas of improvement, slippage, or continuing risk exposure. Appendix 1 provides a detailed extract from Pentana, including management commentary on each recommendation. These assessments are management-led; any variances identified by Internal Audit during follow-up or verification work will be reported to Committee.
- 3.4. The Committee's continued scrutiny plays an essential role in supporting improvement and ensuring that appropriate control frameworks are embedded across the Council.

4.0 Sustainability Implications

4.1. None.

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*

6.0 Exempt Reports

6.1. Is this report exempt? Yes (please detail the reasons for exemption below) No

7.0 Declarations

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

(1) Our Priorities

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

Complies with relevant Council Policies

8.0 Impact Assessments

8.1 Have you attached the combined equalities impact assessment to ensure compliance with the public sector equality duty and fairer Scotland duty? (All EFSIAs also require to be published on the Council's website)

No

8.2 If an impact assessment has not been undertaken you should explain why:

There are no direct impacts resulting from the contents of this report.

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 – Internal Audit Actions – Progress Summary

Appendix 2 - Full List of Internal Audit Actions – Pentana Extract

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) No
















Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Chris Alliston	Head of Corporate Services	2184



Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Head of Corporate Services	



Internal Audit and Fraud Summary of Outstanding Actions (as at 9th April 2026)

Key to Symbols	Assurance Level		Current Status		Expected Outcome	
		Substantial Assurance		Completed		Already Complete
		Substantial/Limited Assurance		In Progress, On Track		Will Complete Within Target
		Limited Assurance		Check Progress/Unassigned		Will Complete Outwith Target
		No Assurance		Overdue		Will Fail to Complete
		Assurance Not Applicable		Cancelled		Cancelled



2017/18 Internal Audit & Fraud Plan

Audit	Expected Outcome	Due By	Completed	Progress
 IAF A04 SDB Sundry Debtors		31-Mar-2021		<input type="text" value="50%"/>





2019/20 Internal Audit & Fraud Plan

Audit	Expected Outcome	Due By	Completed	Progress
 IAF A16 HRC Housing Rent Collection & Arrears Management		31-Aug-2020		<input type="text" value="83%"/>


2020/21 Internal Audit & Fraud Plan

Audit	Expected Outcome	Due By	Completed	Progress
 IAF A07 CRM Corporate Risk Management Arrangements		30-Sep-2023		<input type="text" value="90%"/>

2021/22 Internal Audit & Fraud Plan

Audit	Expected Outcome	Due By	Completed	Progress
 IAF A06 FMM Fleet Management & Monitoring Arrangements		31-Mar-2023		<input type="text" value="98%"/>
 IAF A10 SMD Use & Control of Social Media		31-Dec-2022		<input type="text" value="78%"/>







2022/23 Internal Audit & Fraud Plan

Audit	Expected Outcome	Due By	Completed	Progress
 IAF A09 BSC Building Security		30-Sep-2023		<input type="text" value="99%"/>

APPENDIX ONE

	IAF A13 PSA	Physical Income Security Arrangements		30-Nov-2023		<div style="width: 98%;"><div style="width: 98%;"></div></div> 98%
	IAF A16 SSB	Supplier Set Up & Supplier Bank Account Changes		31-Dec-2023		<div style="width: 93%;"><div style="width: 93%;"></div></div> 93%
2023/24 Internal Audit & Fraud Plan						
Audit			Expected Outcome	Due By	Completed	Progress
	IAF A09 LBF	Leisure Banking Follow Up		31-Jan-2024		<div style="width: 92%;"><div style="width: 92%;"></div></div> 92%
	IAF A10 APO	Adult Social Care Purchase Order Arrangements		31-Jul-2024		<div style="width: 41%;"><div style="width: 41%;"></div></div> 41%
	IAF A11 CHM	Care Home Residents' Monies		31-Aug-2024	08-Apr-2026	<div style="width: 100%;"><div style="width: 100%;"></div></div> 100%
	IAF A14 OVR	Overtime Arrangements		31-Oct-2024	14-Apr-2026	<div style="width: 100%;"><div style="width: 100%;"></div></div> 100%
2024/25 Internal Audit & Fraud Plan						
Audit			Expected Outcome	Due By	Completed	Progress
	IAF A03 CCD	Climate Change Act Public Body Duties		31-Oct-2025		<div style="width: 93%;"><div style="width: 93%;"></div></div> 93%
	IAF A04 OP1	Adult Social Care Staff Potential Overpayments - Phase 1		31-Jan-2025	14-Apr-2026	<div style="width: 100%;"><div style="width: 100%;"></div></div> 100%
	IAF A04 OP2	Adult Social Care Staff Potential Overpayments - Phase 2		31-Mar-2025	08-Apr-2026	<div style="width: 100%;"><div style="width: 100%;"></div></div> 100%
	IAF A10 COB	Community Benefits		31-Mar-2026		<div style="width: 90%;"><div style="width: 90%;"></div></div> 90%
	IAF A11 LBF	Leisure Banking Follow-up		31-Oct-2025		<div style="width: 80%;"><div style="width: 80%;"></div></div> 80%
	IAF A12 ISG	IT & Information Security Governance		31-Jul-2025		<div style="width: 71%;"><div style="width: 71%;"></div></div> 71%
	IAF A13 FG1	Follow Up of Grade 1 Recommendations		31-Dec-2025		<div style="width: 83%;"><div style="width: 83%;"></div></div> 83%
	IAF A14 CAA	Capital Arrangements		30-Jun-2026	08-Apr-2026	<div style="width: 100%;"><div style="width: 100%;"></div></div> 100%
	IAF A15 AMA	Asbestos Management Arrangements		31-Dec-2025		<div style="width: 91%;"><div style="width: 91%;"></div></div> 91%
2025/26 Internal Audit & Fraud Plan						
Audit			Expected Outcome	Due By	Completed	Progress
	IAF A10 CCD	Public Bodies Climate Change Duties		30-Jun-2025	08-Apr-2026	<div style="width: 100%;"><div style="width: 100%;"></div></div> 100%





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	IAF A10 OPF	Follow Up of 2023/24 Adult Social Care Purchase Order Arrangements 2025/26		31-Jul-2026		<input type="text" value="0%"/>
	IAF A14 BSC	Building Security Arrangements		31-Oct-2025	08-Apr-2026	<input type="text" value="100%"/>
	IAF A16 CTR	Council Tax Refunds 2025/26		31-Jul-2026		<input type="text" value="92%"/>

IAF A04 SDB

Sundry Debtors


Assurance Not Applicable

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF SDB 002	Written procedures should be prepared setting out the process for: • the creation or amendment of debtor accounts; • the raising of a debtor invoice; • cancelling a debtor invoice; and • identifying accounts for write off.	Pending outcome of Recommendation 1. Develop procedures and processes identified.			31-Mar-2018	Review underway – target completion end of June 2026	Ben Watson
IAF SDB 003	The authorisation arrangements when creating or amending debtor accounts, and raising or cancelling a debtor invoice, should be reviewed.	Pending outcome of Recommendation 1. Revenue will consider as part of ongoing engagement work with Services.			31-Mar-2018	Review underway – target completion end of June 2026	Ben Watson
IAF SDB 005	An Authorised Signatory List should be established for requests to cancel sundry debtor invoices	Pending outcome of Recommendation 1. Engage with Procurement Manager to review current authorised signatory process to accommodate			31-Dec-2018	Review underway – target completion end of June 2026	Ben Watson
IAF SDB 006	Services should be reminded to provide adequate supporting documentation when creating or amending debtor accounts, and raising or cancelling debtor	Pending outcome of Recommendation 1. Revenue will consider as part of ongoing engagement work with Services and Tech One team.			31-Mar-2018	Review underway – target completion end of June 2026	Ben Watson


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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	invoices. The functionality within Tech One should be utilised to enable supporting documentation to be stored electronically.						

IAF A16 HRC	Housing Rent Collection & Arrears Management	Substantial Assurance
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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF HRC 003	The Corporate Debt Recovery and Write Off Policy records that Revenues have the 'authority to write-off debts up to the value of £20 "if all avenues for recovery have been exhausted and the debt is more than 2 financial years old'. There are a number of accounts that fall into this category and these should be actioned. In addition, accounts with arrears less than £50 are not passed to the Sheriff Officers for collection. This de minimis level should be included in the Policy (when it is next reviewed) and the procedural instructions	In accordance with the Corporate Debt Recovery and Write Off Policy Revenues will write off debts up to the value of £20. The minimum level of debt on accounts that will be passed to the Sheriff Officers will be included in the next annual update of the Corporate Debt Recovery and Write Off Policy			31-Aug-2020	Work ongoing - target completion end of June 2026	Ben Watson

IAF A07 CRM	Corporate Risk Management Arrangements	Substantial Assurance
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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF CRM 005	The Strategic Director - Partnership	The review of the risk analysis			30-Sep-2023	General risk training is not	Judi Richardson


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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	and Performance should complete a Training Needs Analysis to identify the level and type of risk management training required by each category of staff (and elected Members). Thereafter, a Training Programme should be developed and implemented to satisfy all identified needs. In addition, the content of the online 'Risk Analysis' training module should be reviewed and updated to ensure that there is greater alignment with the Risk Management Strategy (and associated guidance). Thereafter, all staff should be required to complete the module on an annual basis. Finally, the format of the corporate Induction Programme checklist should be amended to mandate the issue of the Risk Management Strategy to, and completion of the 'Risk Analysis' training module by, new starts.	training module on Clacks Academy will take place after the approval of the revised risk strategy.				appropriate for all staff (though corporate risks are reflected in mandatory programme). Content is defined for target groups (theme leads, managers, etc.) and progress will be made as part of the Corporate Risk Strategy Delivery Plan agreed by Council. This action has been delayed as a result of limited capacity and resource and competing pressures, although this action has been reflected in the Risk delivery plan.	


IAF A06 FMM

Fleet Management & Monitoring Arrangements

Substantial/Limited Assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF FMM 001	The Fleet Asset Management Plan should be reviewed and updated by the Fleet Services Team Leader. Thereafter, the revised plan should	The Fleet Asset Management Plan will be reviewed and updated, and thereafter submitted to Committee for approval. Further discussions			31-Dec-2022	The asset management plan is in progress and will be submitted to the Committee for approval once complete. Uncertainty on the future	Kevin Philliben


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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	be submitted to Committee for approval.	are required with senior Officers.				direction of alternate fuelled vehicles and associated budget requirement has delayed the completion of the document. The document will be complete and submitted 2025.	
IAF FMM 013	Fleet Services should consider the introduction of a more robust performance evaluation and reporting framework. This includes the agreement of Fleet Services KPIs, management information, and reporting.	Consideration will be given to what Fleet Services KPIs can be introduced, and to the development of management information and reporting on the recently introduced Fleet Management System.			31-Mar-2023	<p>Fleet Services monthly report to Senior manager is being produced to include management information relating to MOT pass rate, Driver Infringements, tyre usage, fuel usage, vehicle idling, avoidable repairs etc.</p> <p>This Was delayed due to the introduction of the new Fleet Management software and suit of reporting modules. Monthly one to ones is held between me and the Senior Manager where performance of the department is discussed.</p>	Kevin Philliben


IAF A10 SMD

Use & Control of Social Media

Substantial Assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF SMD 001	The points relating to the content of the Social Media Policy and Guidelines should be considered when it is next updated.	Policy and Guidelines recognised as requiring revision during review of Communications Strategy. These points will be considered as part of these projects and incorporated if appropriate. Action Due date is as per new			31-Dec-2022	Whilst a draft social media policy has been developed, finalization of this policy is on hold pending the outcome of the communication and engagement transformation work being undertaken over the Summer 2025. A full review of social media	Karen Payton


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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		Communications Strategy Action Plan.				and recommendations is expected to be contained within the final report which will shape the final social media policy.	
IAF SMD 002	The content of the social media training module should be revised and updated to reflect the updated Policy and Guidelines.	Need for training to be updated recognised during review of Communications Strategy. Update to be included within new Communications Strategy Action Plan. Action Due date is as per new Communications Strategy Action Plan.			31-Dec-2022	See IAF SMD 001 - A training programme will be identified for employees following the finalisation of the Social Media Policy. Consideration will be given to the development of an in-house Clacks Academy module.	Karen Payton





IAF A09 BSC

Building Security




Limited Assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF BSC 002	Giving the findings arising from our visits to a sample of operational premises, consideration should be given to the adequacy of current security guidance. This should include the potential need for professional expertise to assist with the development of robust security standards (including the preparation of a Security Risk Assessment and Action Plan for key operational buildings).	Corporate Policy, Guidance and Training matters will be addressed by the Strategic Director for Partnership and Performance by September 2023.			30-Sep-2023	The Corporate Building Security Policy was presented to Tripartite and will be followed with presentation to Council in May 2026, engagement with Elected Members is also being undertaken.	David Webster

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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF BSC 003	A formal and comprehensive Building Security Incident Policy should be prepared. Once finalised, the Policy should be disseminated to relevant staff, with training provided if required.	A New system has been implemented and staff are being encouraged to log near miss incidents and non compliance issues. A draft Strategy was prepared immediately prior to the Covid-19 pandemic, however, this has not been completed due to staff abstraction. Police Scotland have agreed to assist with a security review, which will input to the draft strategy, which will be considered at the Risk and Integrity Forum in early 2023. It is anticipated that the strategy should be finalised by June 2023. Building Security Risk Assessments are being reviewed by Emergency Planning as part of a larger Scottish Government Initiative			30-Jun-2023	The Corporate Building Security Policy was presented to Tripartite and will be followed with presentation to Council in May 2026, engagement with Elected Members is also being undertaken.	David Webster
IAF BSC 018	Ludgate House: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	Ludgate House: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	2		31-May-2023	All risk assessments stored on Evotix. Security incidents also reported though Evotix.	Judy Stein
IAF BSC 031	Resource Centre Whins Road: The physical security of vehicle keys should be ensured at all times.	Resource Centre Whins Road: The physical security of vehicle keys should be ensured at all times.	1		16-Mar-2022	Vehicle keys stored in lockable box within a locked cupboard. Office is also locked when not in use and overnight.	Pamela Carruthers
IAF BSC 033	Resource Centre whins Road: A building security risk assessment	Resource Centre whins Road: A building security risk assessment	2		31-May-2023	All risk assessments stored on Evotix. Security incidents are also reported	Pamela Carruthers


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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.				through Evotix.	
IAF BSC 041	Kelliebank Depot: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	Kelliebank Depot: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	2		31-May-2023	Task allocated for immediate completion to JLaird/SMackintosh/CHardgrove by Director	Kevin Wells
IAF BSC 044	Action is taken to implement the building security corporate recommendations which have been outstanding since 2019.	Action is taken to implement the building security corporate recommendations which have been outstanding since 2019.	1		31-May-2023	This action will be completed with the finalization of the Corporate Security Policy as above.	David Webster
IAF BSC 045	Consideration should be taken to creating a short term Building Security Working Group in order to take forward outstanding recommendations.	Consideration should be taken to creating a short term Building Security Working Group in order to take forward outstanding recommendations.	3		31-May-2023	A short term working group was considered but the approach taken has been for Property Team to work with all relevant people to address the issues raised, pick up on the actions that have not been implemented previously and ensure that all measures relating to the security of physical assets are addressed. Corporate Security Actions will be taken forward by Strategic Director Partnership and Performance	Kevin Wells

IAF A13 PSA	Physical Income Security Arrangements	Limited Assurance
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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF PSA 001	<p>Written Cash Handling and Banking procedures should be developed and distributed to all cash handling sites within the Council. These procedures should consider the findings and recommendations made within this report and include arrangements for:</p> <ul style="list-style-type: none"> • Cash Security. • Segregation of duties and management checks. • Cashing up and banking. <p>Written Imprest Procedures should be developed and distributed to all Imprest holders. These Procedures should include:</p> <ul style="list-style-type: none"> • Roles and responsibilities of Imprest Holders and deputes; • Purpose of Imprest fund and acceptable transaction; • Arrangements for distribution of funds; • Recording Imprest transactions; and • Imprest reconciliation, management checks, replenishment and process for collecting funds. <p>All written premises specific cash handling and Imprest written procedures should be based on the Corporate Procedures and should incorporate the findings and recommendations made in this report. For example, regular checking of cash floats, developing and maintenance of safe logs, and defining Imprest holders and responsible Officers.</p>	<p>Cash handling procedures will be issued at a corporate level.</p>	2		30-Sep-2023	<p>Review underway – target completion end of June 2026</p>	Ben Watson

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IAF A16 SSB

Supplier Set Up & Supplier Bank Account Changes


Limited Assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF SSB 002	An Access Control Policy should be developed for TechOne.	Consideration will be given to developing an Access Control Policy.	1		31-Dec-2023	On the engagement of the new Systems Administrator this will be taken forward. Time is required for the person to embed into the post before writing policies. Responsible Officer: Team Leader Corporate Accountancy / Systems Administrator Implementation Date: December 2026	Helen Coleman
IAF SSB 004	Consideration should be given to updating the New Supplier Guidance.	Updating the New Supplier Guidance will be considered.	3		30-Nov-2023	New Supplier Guidance and new Supplier changes record issued 10th December 2025. Complete	Helen Coleman
IAF SSB 008	The issues arising from Internal Audit testing of changes made to suppliers in relation to supporting documentation should be addressed.	Agreed, guidance will be updated to state that full backup details are to be recorded.	3		30-Sep-2023	New Supplier Guidance and new Supplier changes record issued 10th December 2025. Complete	Helen Coleman
IAF SSB 014	In relation to bank account changes: The need for authorisation arrangements when creating or amending supplier details should be considered. Consideration should be given to requiring suppliers to provide their previous bank account details when	Recommendations will be considered as part of the review of the Supplier Account Update Guidance.	2		30-Sep-2023	New Supplier Guidance and new Supplier changes record issued 10 th December 2025. New Supplier changes record has field s to record requirement for supplier to quote previous bank and field to record telephone number used if this is different to the telephone number	Helen Coleman


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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	requesting a bank account change. All supporting documentation in relation to bank account changes should be retained on the supplier record. The changes log spreadsheet should always detail the specific method of verification checks carried out including recording the phone number used to contact the supplier.					recorded on TechnologyOne. Complete	



IAF A08 CCD	Public Body Climate Change Duties 2022/23 Annual Report	Limited Assurance
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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF CCD 011	Waste emissions figures should be compiled by the Team Leader, Waste and included in future returns.	Waste emissions figures will be reviewed and included in future returns.	2		30-Apr-2024	Action incorporated within responses	Kevin Wells




IAF A09 LBF	Leisure Banking Follow Up	Assurance Not Applicable
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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF LBF 006	The Accountancy Team should consider what action (including formal write off) may be required to clear the long standing balance on the Leisure Suspense Account.	Measures will be put in place to reconcile the income monthly immediately.	1		31-Jan-2024	Monthly reconciliations are taking place. Action to clear the balance can only be taken forward once the police investigation has concluded. Update from Police Scotland as at February 2026 is that the case is still being progressed.	Helen Coleman; Lindsay Sim


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IAF A10 APO Adult Social Care Purchase Order Arrangements No Assurance							
Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF APO 001	All Adult Care purchases should have an appropriately authorised Purchase Order raised on Techone by an officer with sufficient delegated authority and sent to the supplier in advance of payment. The Purchase Order should include the financial commitment as detailed in the care plans. Prior to payment, invoices should be received and matched to the Purchase Order.	Clackmannanshire Council Senior Management agreed that: <ul style="list-style-type: none"> • Adult Care Purchase Orders should be issued / approved on Techone at the beginning of the year, with a ‘call off’ arrangement in place for ongoing spend once invoices are received with actual hours. The value of Purchase Orders should be based on: previous annual cost or the actual budget for the type of care; or the care plan annual value; and • Purchase Orders should be raised before any invoices are received and if there is a contract the contract reference should also be noted. 	1		31-May-2024	To raise purchase orders for each service user in Techone, match to Care Plans via service user reference. Purchase order being matched to care plan requirement – 4weekly/annual costs on PO.	Jennifer Baird; Phil Watt
IAF APO 002	All Adult Care purchases should have an appropriately authorised Purchase Order raised on Techone by an officer with sufficient delegated authority and sent to the supplier in advance of payment. The Purchase Order should include the financial commitment as detailed in the care plans. Prior to payment, invoices should be received and matched to the Purchase Order.	The Health and Social Care Partnership Senior Management stated that: <ul style="list-style-type: none"> • The approved process within Clackmannanshire Council is to use Techone, however, it is acknowledged that social care purchasing within an integrated partnership involving Stirling Council and NHS Forth Valley requires consideration of a more flexible approach ensuring effective governance and control; and • Consideration be given to the ‘pro-forma’ process in place 	1		31-May-2024	Ensure delegated authorities are correctly exercised and invoices matched to PO prior to payment. Establish if matching can be run through excel macro if system matching cannot take place.	Jennifer Baird; Phil Watt

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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		which is aligned to industry standard practice based on actual hours delivered on a 4 weekly programme of payments.					
IAF APO 003	All Adult Care purchases should have an appropriately authorised Purchase Order raised on Techone by an officer with sufficient delegated authority and sent to the supplier in advance of payment. The Purchase Order should include the financial commitment as detailed in the care plans. Prior to payment, invoices should be received and matched to the Purchase Order.	An improvement plan will be agreed by the Health and Social Care Partnership and Clackmannanshire Council Senior Management. The improvement plan will have measurable actions to address the adult social care commissioning and payment processes including the best use of current IT systems and assess further system development requirements to align with process requirements.	1		31-May-2024	Ensure IT process of matching invoice to order is enabled even if this is through an excel macro.	Jennifer Baird; Phil Watt
IAF APO 004	All Adult Care purchases should have an appropriately authorised Purchase Order raised on Techone by an officer with sufficient delegated authority and sent to the supplier in advance of payment. The Purchase Order should include the financial commitment as detailed in the care plans. Prior to payment, invoices should be received and matched to the Purchase Order.	An improvement plan will be agreed by the Health and Social Care Partnership and Clackmannanshire Council Senior Management. The improvement plan will have measurable actions to address the adult social care commissioning and payment processes including the best use of current IT systems and assess further system development requirements to align with process requirements.	1		31-May-2024	Ensure IT process of matching invoice to order is enabled even if this is through an excel macro.	Jennifer Baird; Phil Watt
IAF APO 005	Care Plans should be in place for all adult care packages and should be retained in line with the Council's	Health and Social Care Partnership Management advised that they are reasonably assured that care plans	2		31-May-2024	Understood document retention not responsibility of the HSCP. However necessary document retention	Jennifer Baird; Phil Watt





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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	Retention Policy.	are routinely implemented on the basis that current systems ought not to permit progression to payment without this. However, a sample audit / data cleanse will be undertaken for assurance purposes. This will be repeated annually. Annual checking will be introduced to ensure that all care plans are in place. Health and Social Care Partnership Management advised that a modernised and fit for purpose Social Work recording system would streamline this process and ensure effective financial management based on individual care packages. A focus on this issue will be built into induction training to ensure processes and systems are understood and implemented properly from the outset of a member of staff's career within the Partnership. Quality Assurance (QA) processes and Key Performance Indicators (KPIs) to be developed and implemented to allow for routine reporting on performance in relation to care plans, work underway to devise KPIs dashboard. This will include "One Sheet" commissioning information.				<p>periods need to be confirmed and ensure they are part of the Clacks document retention policy. If queries, confirm with CSWO and review Stirling Council document retention policy.</p> <p>Documentation retained by the Council should have a process in place to enable this.</p>	
IAF APO 006	All care plans should be regularly	Health and Social Care Partnership	1		31-May-2024	Identify a way of recording	Jennifer Baird;


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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	<p>reviewed, and this should include approval of any ongoing financial commitments in line with the approving manager’s delegated authority.</p>	<p>Management advised that there needs to be a review of the levels of approval across systems as current arrangements do not align with delegated authority.</p> <p>Discussion required regarding the Council’s Scheme of Delegation to ensure a transparent recognition of the role and function of across-Partners HSCP management team. A review will be undertaken of the Council’s Scheme of Delegation to ensure that it includes the role and function of Health and Social Care Partnership Management Team and Officers. Thereafter the levels of approval on Adult Care Systems will be fully aligned to delegated authorities. Health and Social Care Partnership Management advised that following agreement on the process of ordering of packages of care going forward, a written standard operating procedure (SOP) for care managers and line managers would be developed. This will be disseminated accordingly with a requirement for a signed confirmation that each relevant staff member has read the procedure. The SOP will clarify the appropriate process for evidence of approval, e.g. amendment to the care plan or system to note</p>				<p>management approval of care plans and documenting this within Finch – identify a field where this can be evidenced.</p> <p>Review of the levels of delegated authority also to be undertaken in line with Clacks Council scheme of delegation for grades of staff to ensure appropriate authorisation levels.</p>	Phil Watt



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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		approvals.					
IAF APO 007	A review and transformation of Adult Social Care processes is underway and will clarify statutory arrangements for reviews and case file audit, including financial commitments of care plans with the aim of implementing a compliant care plan reviewing process.	All care plans should be regularly reviewed, and this should include approval of any ongoing financial commitments in line with the approving manager's delegated authority.	1		31-Jul-2024	Is part of Budget Savings plan delivery for 2026/27. For those packages of care not reviewed as part of the budget savings work which have not been reviewed in the last 12 months a plan of action will be required to address outstanding assessment review.	Liam Gallagher
IAF APO 008	The manager approval and review of care plans should be defined in written procedures.	Adult Social Care Standard Operating Procedures will be developed and include processes for compiling, approving, and reviewing Care Plans.	2		30-Jun-2024	Care plan review process to be written. Review same process in Stirling and adopt accordingly if appropriate to do so.	Jennifer Baird; Phil Watt
IAF APO 009	Payments on Techone should only be approved by officers with sufficient delegated authority.	A review will be undertaken of the Council's Scheme of Delegation to ensure that it includes the role and function of Health and Social Care Partnership Management Team and Officers. Thereafter the levels of approval on Adult Care Systems will be fully aligned to delegated authorities.	1		31-May-2024	Clackmannanshire Council's Scheme of Delegation is up to date with agreed HSCP authorisation levels. Revised Implementation Date: 01 April 2026	Jennifer Baird; Derek Barr; Phil Watt
IAF APO 010	Payments on Techone should only be approved by officers with sufficient delegated authority.	A review will be undertaken of the Council's Scheme of Delegation to ensure that it includes the role and function of Health and Social Care Partnership Management Team and Officers. Thereafter the levels	1		31-May-2024	Clackmannanshire Council's Scheme of Delegation is up to date with agreed HSCP authorisation levels. Responsible Owners: Health and Social Care Partnership: Interim Head	Jennifer Baird; Derek Barr; Phil Watt



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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		of approval on Adult Care Systems will be fully aligned to delegated authorities.				of Community Health and Care / Locality Manager / Clackmannanshire Council: Procurement Manager Revised Implementation Date: 01 April 2026	
IAF APO 011	Officers responsible for approving payments on Techone should have sufficient information in order to ensure only valid payments are made. For example, the service or goods have been provided and where appropriate these reconcile to a current contract.	Health and Social Care Partnership Management advised that a Resource Allocation Group (RAG) process for approval of Long Term Care is under development and expected to be implemented by the end of January 2024. This will include the process for budgetary and commissioning consideration. It would not be feasible nor practical to implement a similar process for Care at Home delivery given the volume of work and turnover of clients indicated in this area. Explore ways of getting Manager assurance that appropriate checks had been undertaken. E.g. approval of care plan and actual costs incurred. Health and Social Care Partnership Management advised that there needs to agreement on an appropriate process for evidence of approval. Business Matching Unit (BMU) will develop a Quality Assurance process for reconciliation purposes.	1		31-May-2024	Payments on Techone should be reviewed against planned care to ensure amounts paid do not exceed approved levels of care.	Jennifer Baird; Phil Watt


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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF APO 012	Officers responsible for approving payments on Techone should have sufficient information in order to ensure only valid payments are made. For example, the service or goods have been provided and where appropriate these reconcile to a current contract.	Health and Social Care Partnership Management advised that a Resource Allocation Group (RAG) process for approval of Long Term Care is under development and expected to be implemented by the end of January 2024. This will include the process for budgetary and commissioning consideration. It would not be feasible nor practical to implement a similar process for Care at Home delivery given the volume of work and turnover of clients indicated in this area. Explore ways of getting Manager assurance that appropriate checks had been undertaken. E.g. approval of care plan and actual costs incurred. Health and Social Care Partnership Management advised that there needs to agreement on an appropriate process for evidence of approval. Business Matching Unit (BMU) will develop a Quality Assurance process for reconciliation purposes.	1		31-May-2024	SDS care plan listing and value to be reviewed against actual payments being made to ensure payments are not made in excess of purchase order value.	Jennifer Baird; Phil Watt
IAF APO 013	Health and Social Care Partnership Management advised that Finance / budget meetings have now been implemented with Locality Managers, however, the finance information available needs to be reviewed to ensure it has	Consideration should be given to Adult Care Team Managers having access to real time budget information when approving care plans. Prior to approval of care plans budgets should be checked	2		31-May-2024	Budget reviewed by locality managers on a monthly basis with clear explanation required on reasons for overspend/ underspend of budget. To be reported to the HSCP CFO and monitored by Clacks HSCP	

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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	appropriate meaning at team level. Evidence of sufficient budget to enable care commitment will be built into the centralised HSCP resource allocation group (RAG) which is being put in place from January 2024.	to ensure they are sufficient to cover the projected financial costs				accountant.	
IAF APO 016	Adult Care Management should review non contract care and support expenditure to ensure compliance with the Care and Support Contract Standing Orders Exception Report.	These will be reviewed and action taken as appropriate.	1		31-May-2024	Report required of all non-contracted spend and an action plan created on how this will be addressed.	Jennifer Baird; Phil Watt
IAF APO 017	Contracts should be put in place for care provider expenditure that meets Contract Standing Order thresholds.	A review of historical Adult Social Care spend will be undertaken to identify suppliers where no contracts are in place. Where no contracts were identified then procurement processes will be followed and contracts awarded. This review of supplier spend and contracts will be undertaken annually.	1		30-Jun-2024	<p>Contracts are being put in place systematically across spend areas (prioritised on spend / risk basis) to ensure coverage is increased over time, with annual review based on cleansed supplier spend data.</p> <p>So far National Home Care, Tier 3 Adult Disability Provision Delivery Contract, Independent Advocacy, have been awarded and Implementation of Scotland Excel Care and Support Framework planning is underway with expectation that it will go to Council for final approval given the value.</p> <p>Revised Implementation Date: 01 August 2026</p>	Jennifer Baird; Phil Watt



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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF APO 018	Contracts should be put in place for care provider expenditure that meets Contract Standing Order thresholds.	A review of historical Adult Social Care spend will be undertaken to identify suppliers where no contracts are in place. Where no contracts were identified then procurement processes will be followed and contracts awarded. This review of supplier spend and contracts will be undertaken annually.	1		30-Jun-2024	<p>Contracts are being put in place systematically across spend areas (prioritised on spend / risk basis) to ensure coverage is increased over time, with annual review based on cleansed supplier spend data.</p> <p>So far National Home Care, Tier 3 Adult Disability Provision Delivery Contract, Independent Advocacy, have been awarded and Implementation of Scotland Excel Care and Support Framework planning is underway with expectation that it will go to Council for final approval given the value.</p> <p>Revised Implementation Date: 01 August 2026</p>	Jennifer Baird; Phil Watt

IAF A11 CHM

Care Home Residents' Monies

Limited Assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF CHM 003	A different person disdributes the cash from that who updates and reconciles the master spreadsheet, with regular management checks undertaken and recorded.	Business Support staff will continue to distribute cash and reconcile daily. The Manager / Senior staff will audit the master spreadsheet and counter sign balance checks.	2		30-Apr-2024	Complete	Caroline Bridgeman
IAF CHM 005	The Business Support Administrator role profile to be reviewed and	Business Support role profile will be reviewed and updated as	3		31-Aug-2024	Complete	June Lang



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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	updated as appropriate to reflect the responsibilities of handling residents monies and valuables.	appropriate.					

IAF A14 OVR

Overtime Arrangements

No Assurance



Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF OVR 002	Service Management in conjunction with HR should develop one set of standard operational procedures for Overtime Arrangements detailing responsible Officer arrangements for approving, checking, and monitoring overtime.	Operational Procedures will be developed in line with review of the Overtime Protocols.	2		31-Oct-2024	Standard corporate SOP for approval of overtime is in place, with training resource for approvals launched on the Clacks Academy Elearning platform	Alastair Hair
IAF OVR 005	Specific training is provided for overtime approving managers in relation to compliance with the overtime related Policies and the approving, monitoring, and management of overtime levels. Signed records of completion of training should be retained. This provides evidence of responsible officers having read and understood overtime related policies and operational procedures.	Overtime approval training will be developed and added to clacks academy / how to video can be added to the People Manager module in iTrent Communications will be developed and issued to line mangers / authorised signatories regarding responsibilities and compliance with regulations.	1		31-Jul-2024	Training resource launched on the Clacks Academy and accessible to all staff. Bespoke training and guidance is also delivered, on a demand led basis, for new managers unfamiliar with overtime processes (delivered by Payroll team).	Alastair Hair

IAF A03 CCD

Climate Change Act Public Body Duties

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF CCD 003	The Council Travel Plan should be reviewed and updated as required. It should be approved by Council within an appropriate timeframe.	An appropriate timeframe will be agreed by the service.	3		31-Oct-2025	Staff survey completed and results being used to inform draft Staff Travel Plan. Draft will be available late April 2026.	Stuart Cullen
IAF CCD 005	In order to improve the extent of carbon savings data further investigation should be undertaken into a tool that can assist the services to capture the relevant carbon data to calculate the emissions savings.	There are ongoing investigations into a suitable tool. Costs and available resources will have an impact on the ability to introduce a service wide tool.	3		31-Oct-2025	Currently using emissions tools incorporated within the PBCCD template which meets the current requirements of PBCCD SNN. Working within resources available and steps have been taken to incorporate within Procurement Processes and Scot Gov Available calculators. Oversight by Climate Emergency Board	Lawrence Hunter




IAF A04 OP1

Adult Social Care Staff Potential Overpayments - Phase 1



Assurance Not Applicable

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF OP1 009	Employee payroll claim forms (additional hours and overtime claim forms) should be retained in line with Clackmannanshire Council's Corporate Retention Schedule for Employee Pay Records (current financial year plus 3 years).	Health and Social Care Partnership managers will ensure payroll claim forms are retained in line with the Council Corporate Retention Schedule.	2		31-Dec-2024	Complete	Judy Stein
IAF OP1 010	A process should be established whereby staff swapping shifts should be clearly recorded and if staff do not work contracted	A procedure will be established whereby the swapping of shifts and any changes in hours worked will be recorded to ensure that	2		31-Dec-2024	Complete	Caroline Bridgeman

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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	weekend hours, then this should be recorded and made up in future hours worked.	contracted hours are worked, and accurate additional hours are claimed.					
IAF OP1 011	The practice of colleagues completing claim forms for a member of staff who is absent should stop.	The practice of colleagues completing claim forms for a member of staff will stop. Claims for any additional hours or overtime will only be made by the individual staff member and submitted to the relevant authorising officer for approval.	1		31-Dec-2024	Complete	Caroline Bridgeman
IAF OP1 012	Managers responsible for authorising the Payroll Additional and Overtime Hours Spreadsheet should be aware of the contracted terms for employees and carry out checks to related claim forms and rotas to ensure that the appropriate additional hours have been worked and are out with contracted hours.	A reminder will be issued to all managers via 'All Manager' emails reminding them of the importance of checking and validating any payroll claims, including mileage and expenses. The reminder will include reference to the Council's Financial Regulations and responsibilities of authorised signatories. This message will be sent thereafter on a quarterly basis.	1		31-Dec-2024	Regular workforce checking and overtime spreadsheets are issued to managers by the Payroll Team, with request for verification reports to be returned and accuracy confirmed. Areas of noncompliance also highlighted at meetings of SLG via management reports from the Senior Manager – HR & WFD.	Alastair Hair
IAF OP1 013	Employee claim forms should be checked and approved by the Senior Care Worker / Team Leader and this should be evidenced by a signature on the claim form. Checks should be made to ensure that the hours have actually been worked and the employee is entitled to claim the hours in line with contract terms.	A process will be established to ensure that claims forms are robustly checked and verified by appropriate staff. Random checks will be undertaken by the relevant Senior Manager on a regular basis to ensure that checks are being appropriately undertaken and claims are accurate.	1		31-Dec-2024	Complete	Judy Stein


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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF OP1 015	Management should review the identified enhanced payments (over and above contracted payments) that were made to the five HSCP and two People Directorate employees to ensure that the hours were actually worked and were in addition to contracted hours.	Relevant information on overpayments to be shared with the Payroll Manager to allow the full investigation of overpayments identified. Full investigation on the potential overpayments to other employees (over and above those originally identified by Payroll) will be undertaken to verify if overpayments have been made with any recovery made in line with the Council's Salary Over and Underpayments Policy.	2		31-Jan-2025	Overpayments have been identified and verified with Payroll. Arrangements are now being put in place, in conjunction with the HSCP, for repayment of overpayments identified.	Donna Perrie
IAF OP1 016	Management should review the identified enhanced payments (over and above contracted payments) that were made to the five HSCP and two People Directorate employees to ensure that the hours were actually worked and were in addition to contracted hours.	Relevant information on overpayments to be shared with the Payroll Manager to allow the full investigation of overpayments identified. Full investigation on the potential overpayments to other employees (over and above those originally identified by Payroll) will be undertaken to verify if overpayments have been made with any recovery made in line with the Council's Salary Over and Underpayments Policy.	2		31-Jan-2025	Complete	Judy Stein




IAF A04 OP2

Adult Social Care Staff Potential Overpayments - Phase 2

Assurance Not Applicable

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF OP2 001	Some staff rotas were missing and some were unclear as to actual hours worked and for what role.	A revised standard operating procedure has been developed and is being implemented to address	1		14-Feb-2025	Complete	Judy Stein

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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	Management checks should be made to ensure that the rotas are clear and accurate, and reflect what has been worked.	control weaknesses and audit recommendations from the Phase 1 report.					
IAF OP2 002	Employees working extra shifts and claiming the hours as overtime, but also claiming enhanced hours. Employees swapping shifts, but not working additional hours and claiming enhanced hours for the swapped shift. Employees potentially not working contracted weekend hours. Management Checks should be made to ensure that the contracted hours have actually been worked, and the employee is entitled to claim the hours in line with contract terms.	A revised standard operating procedure has been developed and is being implemented to address control weaknesses and audit recommendations from the Phase 1 report.	1		14-Feb-2025	Complete	Judy Stein
IAF OP2 003	Internal Audit verified £95,822 potential gross overpayments of enhanced hours made to Menstrie House staff and validated £93,949.97 of overpayments. Management should review the validated overpayments amounts and related issues identified and then explore options for recovery in line with the Council's Salary Over and Underpayments Policy.	Management will review the amounts and related issues identified. Management will also agree the preferred option for recovery and implement arrangements in line with the Council's Salary Over and Underpayments Policy.	1		31-Mar-2025	Following further engagement with Internal Audit a breakdown of figures for each staff member was verified and provided to staff. Repayment plans have been agreed and put in place either through salary deduction, for those still in employment, or via sundry debtors where individuals have left employment	Amy McDonald
IAF OP2 004	Internal Audit verified £95,822 potential gross overpayments of enhanced hours made to Menstrie House staff and validated	Management will review the amounts and related issues identified. Management will also agree the preferred option for	1		31-Mar-2025	Following further engagement with Internal Audit a breakdown of figures for each staff member was verified and provided to staff. Repayment	Chris Alliston




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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	£93,949.97 of overpayments. Management should review the validated overpayments amounts and related issues identified and then explore options for recovery in line with the Council's Salary Over and Underpayments Policy.	recovery and implement arrangements in line with the Council's Salary Over and Underpayments Policy.				plans have been agreed and put in place either through salary deduction, for those still in employment, or via sundry debtors where individuals have left employment	

IAF A10 COB

Community Benefits

Limited / No Assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF COB 001	Finalise and publish the new Procurement Strategy by year-end, incorporating a comprehensive Community Benefits policy statement as outlined. Contract Standing Orders will also be revised to support consistency in this approach.	The new Procurement Strategy should be completed by the end of the financial year and include a policy statement on the use of community benefits requirements, covering: <ul style="list-style-type: none"> •What the policy is. •When it is applicable. •The aims and objectives of using Community Benefit requirements. •How the policy will be implemented and monitored. •The approach and circumstances where it would not be appropriate to include Community Benefits. 	1		31-Mar-2026	In draft	Derek Barr
IAF COB 003	Develop and roll out training for Contract Responsible Officers on Community Benefits, either standalone or signpost to existing sessions by third parties.	Training should be introduced to educate Contract Responsible Officers on the use of Community Benefits. This could be standalone training or incorporated into pre-existing sessions.	1		31-Mar-2026	Template for training and agenda for session are under development. Rollout may be early in the financial year 2026/27.	Paul Morris
IAF COB 011	Develop a procedure for using	A procedure should be written for	2		31-Mar-2026	Being explored	Derek Barr


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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	Community Benefit points in Scotland Excel contracts, including record-keeping and reporting. Scotland Excel inform the Council when points have been accrued re their community benefit system and identify the route to redeem these with the suppliers.	the use of Community Benefit points in Scotland Excel contracts, including record-keeping around their application and reporting of benefits redeemed to senior management.					


IAF A11 LBF

Leisure Banking Follow-up


Assurance Not Applicable

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF LBF 004	The process for completing the Leisure Suspense account reconciliation should be revised for the following approach: Suspense Account opening balance (A) Expected Scuba income (B) Expected closing balance (A+B) Actual closing balance (C) Difference (D) = C-(A+B) D being made up of: Card payments not received for DATE Unidentified receipt for DATE This would allow any discrepancies between income received through the bank and recorded in Scuba to be identified and investigated in a timely manner. To support investigation of historic balances going forward, the bank statement should be downloaded and saved every	Monthly reconciliations in this agreed format will be conducted from April 2025 to ensure timely account balancing, accurate transaction recording, and to minimise the risk of fraud or error. The bank statements will be downloaded and saved as part of this process.	1		30-May-2025	Monthly reconciliations are now taking place in the agreed format. The Leisure Management Accountant carries out these reconciliations and they are saved here: J:\Accountancy Service\Management Accountancy Team\2025-26\3. Monitoring\3.A People\Support & WellBeing\Scuba\Reconciliation Files.	Nicola Mack



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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	month.						
IAF LBF 005	The Finance team should investigate the Leisure Suspense Account to determine the makeup of the persistent debit balance. This exercise would identify: 1. The balance relating to the 2019 potential discrepancy, to be left in the Leisure Suspense account until the conclusion of the Police Scotland investigation; and 2. Any remaining balance, which should be investigated as a reconciling balance each month, and appropriate action taken (which may include write off). Once this has taken place, the Management Accountant responsible for the monthly account reconciliation should be informed of the balance to be held in the Leisure Suspense account. This will enable an effective account reconciliation to be undertaken as discussed at Action 6b.	During 2024/25 year-end proceedings, a comprehensive reconciliation will be performed to identify any balances associated with historical/2019 activity, with any remaining recent discrepancies to be further investigated; said discrepancies to be investigated on a monthly basis.	1		31-Oct-2025	Monthly reconciliations are now being carried out by the accountant as of financial year 25/26. Any issues will be raised with the team leader if they occur. Cannot clear long-standing balance until the police investigation has concluded. A new reconciliation account has been created to separate the long-standing balance and ongoing movements in the account to allow clearer identification of current variances. Ongoing	Lindsay Sim




IAF A12 ISG	IT & Information Security Governance	Limited Assurance
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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF ISG 001	IT and Information Governance roles and inter relationships should be defined in an overarching IT and Information Security Policy.	Whilst a number of related policies on IT Security and Information Security are in place, they require to be updated and refreshed to	2		31-Mar-2025	Work is underway to refresh the suite of ICT policies, with an early priority focussed on a refresh of the security policy. In doing so, officers are	Cherie Jarvie



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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		ensure that they are fit for purpose. An overarching Information Security Policy, however, is required to provide a solid framework for other policies and approaches in place. This has also been identified as an action in the Annual Governance Assurance Statement and will be taken forward in 2024/25.				benchmarking across other Councils and key partners including the DWP to ensure alignment and cohesion. Whilst this remains a key priority for the service, progress has been delayed due to capacity, workload pressures and staff deployed onto significant ICT projects. Work is underway to identify additional resources and capacity to undertake policy development which includes the IT and Information Security Policy.	
IAF ISG 002	IT and Information Governance roles and inter relationships should be defined in an overarching IT and Information Security Policy.	Whilst a number of related policies on IT Security and Information Security are in place, they require to be updated and refreshed to ensure that they are fit for purpose. An overarching Information Security Policy, however, is required to provide a solid framework for other policies and approaches in place. This has also been identified as an action in the Annual Governance Assurance Statement and will be taken forward in 2024/25.	2		31-Mar-2025	See latest note at ISG 001. Roles and responsibilities including policy owners, alignment with other key information security policies and schedule for monitoring and review will be considered when finalising the ICT Security Policy.	Lee Robertson
IAF ISG 003	The Council's governance of cyber security should be formally agreed and documented. A Cyber Security Incident Response Team should be formed, with roles and responsibilities documented. The	A draft Cyber Incident Response Plan is in place which follows best practice guidance shared by Scottish Government. This plan also aligns with the Council's Major Emergencies Operational	2		31-Mar-2025	A Cyber Incident Response Plan has been developed and engagement has taken place. Formal sign off will be completed through the IT and Digital Programme Board in December 2025.	Cherie Jarvie



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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	team remit should also be defined with responsibilities included in a finalised Cyber Security Incident Response Plan.	Procedures and Incident Management approaches. An exercise held in April 2024 will be repeated again in late 2024, which will enable local plans to be tested, updated, and then approved. Approval will be sought for the Cyber Incident Response Plan in the Spring of 2025 to allow for exercising and testing to take place.					
IAF ISG 004	The feasibility of Cyber Essentials Certification is formally considered and thereafter a plan for achieving certification is developed.	Following PSN accreditation being completed in 2024, a feasibility exercise will be undertaken to assess the benefits of Cyber Essentials Accreditation. This action is set against a context of likely changes to PSN approaches over the next 12 months, the requirements of which will be kept under review.	2		31-Mar-2025	A feasibility study on cyber essentials accreditation including resources required and costs will be undertaken following PSN accreditation which remains a key priority in 2025.	Cherie Jarvie
IAF ISG 005	IT and Information Security policies and standards should be reviewed and made available to employees via the Council's intranet site. Thereafter, operational procedures are developed to ensure implementation and compliance, and these are available to all relevant staff.	A programme of IT policy refresh will commence in 2024 which will also review associated protocols and guidance. Communications plans will be developed to ensure that the policies are effectively shared and communicated to all Council employees. A programme of policy refresh takes cognisance of the number of policies which is in excess of 20.	2		31-Dec-2024	See latest note at ISG 001. Operational procedures, guidance and communications materials will be developed as part of the full programme of policy refresh.	Cherie Jarvie
IAF ISG 006	Corporate and Service Business	Whilst work is underway to ensure	2		31-Dec-2024	A full review of Council Business	Cherie Jarvie

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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	Continuity Plan (BCP) reviews are completed and include loss of IT in the finalised plans.	all BCPs are updated and include complete loss of IT, a formal programme of development will be established and reported to Extended Senior Leadership Group to ensure this work is completed in 2024				Continuity Plans has been undertaken through the emergency planning team with oversight provided by SLG and the Chief Executive. Guidance and support has been provided to services with this programme of work almost complete. This work was subject to delay due to turnover of key staff within the emergency planning team.	
IAF ISG 011	Consideration should be given to how the completion rates for mandatory IT and Information Security protection training can be improved.	Directors and managers in each Directorate and Service are responsible for ensuring that staff complete mandatory training programmes and that monitoring of uptake is undertaken and reported through ESLG / SLG. As well as through business planning reporting to Audit and Scrutiny Committee.	3		31-Mar-2025	There has been a significant improvement in the level of completion for mandatory training within the Department. Senior Managers and Team Leaders will continue to be accountable to ensure mandatory training is completed.	Kevin Wells
IAF ISG 013	The additional cyber security actions that we have listed should be undertaken.	The actions listed will be taken forward under a programme of PSN requirements (including any successive arrangements) and other IT security improvement activity informed by our programme of annual IT health checks, detailed as follows: • Testing /restoration from backups – Complete and ongoing;	2		31-Oct-2024	A programme of PSN priority actions are being implemented, following the IT health check completed in 2024 with progress managed through the IT and Digital Programme Board. This work remains a high priority for the service with weekly progress meetings ongoing. An ITT has been issued with engagement underway with suppliers to provide network infrastructure improvements required to achieve PSN. In addition scoping	Cherie Jarvie


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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						work to purchase backup solutions is also being taken forward by the team.	
IAF ISG 015	The additional cyber security actions that we have listed should be undertaken.	The actions listed will be taken forward under a programme of PSN requirements (including any successive arrangements) and other IT security improvement activity informed by our programme of annual IT health checks, detailed as follows: • Enhanced network segmentation controls will be considered for feasibility;	2		31-Jul-2025	An ITT has been issued with engagement underway with suppliers to provide network infrastructure improvements required to achieve PSN; this work will deliver network segregation.	Cherie Jarvie
IAF ISG 016	The additional cyber security actions that we have listed should be undertaken.	The actions listed will be taken forward under a programme of PSN requirements (including any successive arrangements) and other IT security improvement activity informed by our programme of annual IT health checks, detailed as follows: • Explore options for a Security Operation Centre – ongoing discussions with Scotland Excel and Digital Office;	2		31-Jul-2025	A programme of PSN priority actions is being implemented, following the IT health check completed in 2024. Options will be considered on a Security Operation Centre following conclusion of PSN programme of work.	Cherie Jarvie



IAF A13 FG1

Follow Up of Grade 1 Recommendations


Limited Assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF FG1 001	Management should review actions	The Strategic Director Partnership	1		31-Dec-2025	Action has been taken to implement	Chris Alliston

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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	taken and ensure that all Grade 1 recommendations are implemented as a matter of priority.	and Performance will ensure grade 1 recommendations are prioritised and closed in line with the timescales outlined above.				Grade 1 recommendations as a matter of priority, as of April 61/68 have been implemented. Work is ongoing to complete the remaining actions.	
IAF FG1 003	Work is carried out to improve the timely and accurate recording of completion dates on Pentana and to ensure managers are aware of the importance of completing the actions related to Grade 1 recommendations in line with agreed due dates. This could be completed via promotion of the system or additional training for managers. Consideration could also be given to exploring Pentana system functionality for automated workflow where responsible managers are automatically alerted to when a recommendation has been allocated to them and further reminders of when it is due.	Internal audit outstanding actions are reported to Audit and Scrutiny Committee on a 6 monthly basis. Regular communication is issued to Directors to ensure actions are closed timeously. Trigger alerts will be added to all internal audit actions going forward as well as outstanding grade 1 recommendations. Given the limited resource in relation to Pentana, an e-mail will be sent to all managers advising of the importance of updating internal audit actions and that trigger alerts will now be included going forward. Consideration will be given into the development of a video user guide in updating actions.	2		31-Aug-2025	Internal Audit outstanding actions presented on quarterly basis, trigger alerts on new actions. This action is complete but will remain ongoing. SLG/ELSG and portfolio senior management meetings include as standard agenda items. Outstanding actions report regularly sent to Directors for actioning by the P&P Administrator.	Chris Alliston
IAF FG1 004	Work is carried out to improve the timely and accurate recording of completion dates on Pentana and to ensure managers are aware of the importance of completing the actions related to Grade 1 recommendations in line with agreed due dates. This could be completed via promotion of the system or additional training for	Internal audit outstanding actions are reported to Audit and Scrutiny Committee on a 6 monthly basis. Regular communication is issued to Directors to ensure actions are closed timeously. Trigger alerts will be added to all internal audit actions going forward as well as outstanding grade 1 recommendations. Given the	2		31-Aug-2025	Internal Audit outstanding actions presented on quarterly basis, trigger alerts on new actions. This action is complete but will remain ongoing. SLG/ELSG and portfolio senior management meetings include as standard agenda items. Outstanding actions report regularly sent to Directors for actioning by the P&P Administrator.	Kevin Wells

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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	managers. Consideration could also be given to exploring Pentana system functionality for automated workflow where responsible managers are automatically alerted to when a recommendation has been allocated to them and further reminders of when it is due.	limited resource in relation to Pentana, an e-mail will be sent to all managers advising of the importance of updating internal audit actions and that trigger alerts will now be included going forward. Consideration will be given into the development of a video user guide in updating actions.					
IAF FG1 006	Work is carried out to improve the timely and accurate recording of completion dates on Pentana and to ensure managers are aware of the importance of completing the actions related to Grade 1 recommendations in line with agreed due dates. This could be completed via promotion of the system or additional training for managers. Consideration could also be given to exploring Pentana system functionality for automated workflow where responsible managers are automatically alerted to when a recommendation has been allocated to them and further reminders of when it is due.	Internal audit outstanding actions are reported to Audit and Scrutiny Committee on a 6 monthly basis. Regular communication is issued to Directors to ensure actions are closed timeously. Trigger alerts will be added to all internal audit actions going forward as well as outstanding grade 1 recommendations. Given the limited resource in relation to Pentana, an e-mail will be sent to all managers advising of the importance of updating internal audit actions and that trigger alerts will now be included going forward. Consideration will be given into the development of a video user guide in updating actions.	2		31-Aug-2025	Internal Audit outstanding actions presented on quarterly basis, trigger alerts on new actions. This action is complete but will remain ongoing. SLG/ELSG and portfolio senior management meetings include as standard agenda items. Outstanding actions report regularly sent to Directors for actioning by the P&P Administrator.	Judi Richardson




IAF A14 CAA

Capital Arrangements

Substantial/Limited Assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF CAA 001	A Terms of Reference for the Capital Operations Group should be prepared, agreed, and subject to regular review.	The budget strategy report for the 2024/25 budget setting, approved by Council in May 2023, noted the re-establishment of the Capital Operations Group as part of the strategy which set out the purpose and remit of the group. The Group will review and refresh this remit with a requirement to review every two years. The remit will also include a standard agenda showing the areas to be discussed at each meeting.	2		31-Dec-2025	Terms of Reference agreed by SLG on 18th March 2026	Wendy Robertson
IAF CAA 002	Consideration should be given to the Capital Operations Group completing an annual selfassessment.	A self-assessment will be conducted on an annual basis.	2		30-Jun-2026	Senior Manager for Capital and Transformation has been asked to liaise with the Improvement Service to ascertain whether they can support the Self-Assessment process. The Terms of Reference includes agreement to an annual self assessment being undertaken.	Chris Alliston
IAF CAA 005	The review by Senior Management into overspends of almost £1.7 million on the 2023/24 HRA capital programme should be completed as a priority, with the outcome reported to the Audit and Scrutiny Committee and shared with the Capital Operations Group.	Senior Managers have identified that due to the crossportfolio management of the HRA between Housing Services and Property Services, this enabled a disconnect in the oversight of the capital programmes. As part of the 2025/26 budget process (approved by Council in February 2025), a realignment of HRA functions within the one service	1		31-Oct-2025	Actioned and reviewed as part of the Future Homes Board	Kevin Wells






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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		<p>(Housing Services) has been approved and is currently in the process of merging. This will be concluded by December 2025. Through March to November 2025, the HRA Planned Works oversight has been directly managed by the Strategic Director of Place Services whilst in transition.</p> <p>The Future Homes Board, chaired by the Strategic Director of Place Services, is operating and obtaining regular updates on the HRA capital and improvement programmes. These are discussed and challenged as appropriate. The Finance team are also looking to obtain further analytical financial information to support their monthly challenge process at the department's SLT. These measures contribute to the reduction of the risks associated with this area of work and assist with preventing and identifying any overspends timeously. These actions will be reported to the Audit and Scrutiny Committee as part of the quarterly HRA financial outturn report being presented on 30 October 2025 (these actions will not be reported to the Capital Operations Group as it does not cover HRA).</p>					





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IAF A15 AMA Asbestos Management Arrangements Limited Assurance							
Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF AMA 003	All Council owned premises should have Asbestos Management arrangements in place	The inspection of all Council owned public properties will be carried out in line with Control of Asbestos Regulations 2012 and approved code of practice and guidance. Inspections have commenced in 2025 and will continue throughout the year	1		31-Dec-2025	Asbestos management Survey and Management Plans have been obtained and are located with the properties.	Stuart Graham
IAF AMA 004	An overarching Asbestos Management Plan should be developed that sets out how the risks identified from asbestos will be managed across the Council.	An overarching Asbestos Management Plan will be developed by the Asbestos Duty Holder / Health and Safety Manager and formally approved by the Executive Health and Safety Committee.	2		31-Mar-2025	Currently in progress to be completed by end of July 2025	Stuart Graham
IAF AMA 005	An overarching Asbestos Management Plan should be developed that sets out how the risks identified from asbestos will be managed across the Council.	An overarching Asbestos Management Plan will be developed by the Asbestos Duty Holder / Health and Safety Manager and formally approved by the Executive Health and Safety Committee.	2		31-Mar-2025	Overarching Asbestos Management Plan is nearing completion and should be able to be tabled at the August Executive Health & Safety Committee meeting.	Seonaid Scott
IAF AMA 006	Premises which have been identified as having asbestos containing materials should have condition surveys carried out every 12 months and this should include where appropriate updates of Premises Asbestos Management Plans.	Annual Inspection of all council owned public properties to be carried out in line with Control of Asbestos Regulations 2012 & L143. 2024 annual inspections were completed by the end of January 2025. Inspections for 2025 have already commenced and will be	1		31-Dec-2025	Inspections are ongoing and on plan to be completed by the end of the financial year.	Stuart Graham




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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		completed for all buildings identified as having asbestos containing materials by the end of 2025.					
IAF AMA 007	An Asbestos Incident Operational Contingency Plan should be developed and be included within the Council's emergency planning arrangements.	The risk of asbestos impacting on business operations will be included in existing Business Continuity Plans.	2		31-Mar-2025	Annual business continuity plan reviews have been commenced with a completion date of the end of September. As part of the training for Senior Managers Asbestos will be discussed as part of the Building Loss Actions.	David Webster
IAF AMA 008	An Asbestos Incident Operational Contingency Plan should be developed and be included within the Council's emergency planning arrangements.	The risk of asbestos impacting on business operations will be included in existing Business Continuity Plans.	2		31-Mar-2025	Business Continuity Plans are now in place for all services which cover loss of buildings due to an asbestos incident. Emergency Procedures exist which cover any other arrangements which would need to be in place.	Seonaid Scott
IAF AMA 009	An Asbestos Incident Operational Contingency Plan should be developed and be included within the Council's emergency planning arrangements.	The risk of asbestos impacting on business operations will be included in existing Business Continuity Plans.	2		31-Mar-2025	Currently in progress.. To be finalised with H&S.	Stuart Graham
IAF AMA 010	A review should be undertaken to identify all staff who are, or who may be exposed to asbestos, or who supervise such work.	A review has been undertaken to identify all staff who are or may be exposed to Asbestos.	2		10-Jan-2025		Seonaid Scott
IAF AMA 014	Ensuring records relating to nominated Premises Duty Holders are up to date and accurate. All Premises Duty Holders should	A process will be put in place to chase up formal acceptance of Premises Duty Holders and ensure that the list is maintained and	2		31-Mar-2025	More updates completed and another reminder sent, but still some people to accept the role formally.	Seonaid Scott


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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	formally accept the role.	reviewed regularly.					
IAF AMA 015	Ensuring records relating to nominated Premises Duty Holders are up to date and accurate. All Premises Duty Holders should formally accept the role.	A process will be put in place to chase up formal acceptance of Premises Duty Holders and ensure that the list is maintained and reviewed regularly.	2		31-Mar-2025		Nikki Bridle
IAF AMA 020	Premises Risk Assessments should be prepared for all premises and include asbestos risks and mitigating controls. In addition, Premises Risk Assessments should be reviewed on an annual basis and updated if required.	A generic property risk assessment is to be created to include asbestos risks and mitigating controls to be completed by Premises Duty Holders.	2		28-Feb-2025	Asbestos management is mentioned in all relevant Activity Risk Assessments (statutory requirement) and have replaced the need for explicit Premise Risk Assessments. Now complete.	Seonaid Scott
IAF AMA 021	Premises Risk Assessments should be prepared for all premises and include asbestos risks and mitigating controls. In addition, Premises Risk Assessments should be reviewed on an annual basis and updated if required.	A generic property risk assessment is to be created to include asbestos risks and mitigating controls to be completed by Premises Duty Holders.	2		28-Feb-2025	Asbestos management is mentioned in all relevant Activity Risk Assessments (statutory requirement) and have replaced the need for explicit Premise Risk Assessments. Now complete.	Stuart Graham
IAF AMA 027	The Premises Duty Holder Guidance (2018) should be reviewed and updated. This update should include removal of the responsibility for carrying out Asbestos Condition Surveys which is being undertaken by the Asbestos Duty Holder.	The Premise Duty Holder Guidance will be included in a review calendar for all Health and Safety documentation.	3		31-Mar-2025	PDH guidance is currently sitting with H&S for document update. I have added a number of comments for addition or removal and await the final draft.	Stuart Graham

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IAF A10 CCD Public Bodies Climate Change Duties Substantial Assurance							
Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF CCD 001	The Council governance documents noted in the PBCCD return that pre date the 2024/25 reporting period should be reviewed and updated and where required should be approved by Council within an appropriate timeframe.	Responsible officers will undertake a review of the identified outdated governance documents and where necessary update and seek approval from Council if appropriate.	3		30-Jun-2025	Actioned and marked improvements seen for 2025 response	Lawrence Hunter
IAF CCD 002	The Council governance documents noted in the PBCCD return that pre date the 2024/25 reporting period should be reviewed and updated and where required should be approved by Council within an appropriate timeframe.	Responsible officers will undertake a review of the identified outdated governance documents and where necessary update and seek approval from Council if appropriate.	3		30-Jun-2025	Actioned and marked improvements seen for 2025 response	Kevin Wells
IAF CCD 003	All of the Council's carbon reduction projects should involve a calculation of potential carbon savings as part of the project plan. Actual carbon savings realised from project implementation should also be quantified and these figures included in future Public Bodies Climate Change Duties annual returns. In order to improve the extent of carbon savings data further investigation should be undertaken into a tool that can assist to capture the relevant carbon data to calculate the emissions savings.	Responsible officers will explore further; the potential tools that could assist the Council to capture the relevant carbon data to calculate emissions savings practically and where budget permits, for inclusion in the PBCCD return.	2		31-May-2025	Working within current resources and utilising Scot Gove Carbon Calculator - linking with National Hub and seeking to improve requirements via Procurement - Oversight by Climate Emergency Board.	Lawrence Hunter


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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF CCD 004	All of the Council's carbon reduction projects should involve a calculation of potential carbon savings as part of the project plan. Actual carbon savings realised from project implementation should also be quantified and these figures included in future Public Bodies Climate Change Duties annual returns. In order to improve the extent of carbon savings data further investigation should be undertaken into a tool that can assist to capture the relevant carbon data to calculate the emissions savings.	Responsible officers will explore further; the potential tools that could assist the Council to capture the relevant carbon data to calculate emissions savings practically and where budget permits, for inclusion in the PBCCD return.	2		31-May-2025	Working within current resources and utilising Scot Gove Carbon Calculator - linking with National Hub and seeking to improve requirements via Procurement - Oversight by Climate Emergency Board.	Kevin Wells

IAF A10 OPF

Follow Up of 2023/24 Adult Social Care Purchase Order Arrangements 2025/26

No Assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF OPF 001	We recommend that a review be undertaken on Pentana users to ensure that the recommendation's responsible officers are included and are in post. In addition, to ensure accountability of progress of actions the responsible officers are recorded as providing updates with progress notes.	A review has been undertaken and, while Council leavers are de-activated on a monthly basis, the current issue relates to a lack of visibility of Health and Social Care Partnership (HSCP) leavers and post changes, and Council post changes. The Pentana site administrator will agree a process for the Health and Social Care Partnership and Council superusers to update user information monthly, and will email	2		31-Jan-2026		Judi Richardson


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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		Senior Officers to remind them of the need to maintain continuity in action ownership alongside staffing changes. Due to licensing restrictions the Pentana update process will be amended to imports instead of direct updates by the superuser. To ensure accountability the correct owner and date will be recorded in a robust audit trail.					




IAF A14 BSC

Building Security Arrangements


Substantial/No Assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF BSC 001	BOWMAR COMMUNITY CENTRE: A review of the fire security arrangements at the Bowmar Community Centre should be undertaken. This should include ensuring that: 1. the external fire door (next to the boxing gym) is closed / secure at all times, especially when the gym is unmanned / not in use; and 2. the internal doors are also secure between the long term let area and the community hall if it is not a fire route, and should be secured by the slip bolt lock when the hall is not in use.	1. We will liaise with the Health and Safety Team to get an updated Fire Safety audit completed for the building. We will contact the boxing club and remind them that the emergency exit door cannot be left ajar or open at any time and we will be asking for a confirmation response to this. 2. We will then do routine spot checks to make sure this is being followed up. The internal doors will be kept locked and added to the leisure attendants' daily check sheet, however, when we have activities in the main hall the door will need to be unlocked as it is a route to a fire exit. Staff will manage this	1		31-Oct-2025	1. Health & Safety audit undertaken on 6.2.26 and door closed. Fire Safety audits still to be completed via H & S team. The Boxing club were contacted regarding the exit door & ensuring it is always closed. Spot checks are undertaken by staff. 2. Leisure attendants check the internal doors as part of daily checks & record on checklist sheet.	Alison Mackie



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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		moving forward.					
IAF BSC 002	FORTHBANK ROADS DEPOT: A member of staff should always be on site when the depot is operating and the main gates are open. If this is not possible then all buildings should be locked and the main gates secured when there is no one present.	The Roads Service operate from this site, however, it is managed by the Property Service. Their assistance will, therefore, be required for approval with any changes. We will liaise, therefore, with the Duty Premises Holder and Property Contract colleagues to understand what interim measures can be taken to improve security. If a member of staff is not present on site, the main gates will be secured and all buildings will be locked.	1		31-Oct-2025	Actions Taken - Forthbank no longer Council Site	Kevin Wells
IAF BSC 003	FORTHBANK ROADS DEPOT: All vehicle and depot keys should be held securely with restricted access. All Council vehicles should be locked when not in use. Under no circumstances should council vehicles be left unattended with the keys in the ignition.	Hold a Road Management Team meeting on this issue and document and record corrective and preventive actions and respective process owners. This will include ensuring that: If a member of staff is not present on site, the main gates will be secured and all buildings will be locked. (Recommendation 2) All council vehicles keys will be held securely with restricted access and when vehicles are not in use they will be locked and not be left with the keys in the ignition. (Recommendation 3)	1		31-Oct-2025	Actions Taken - Forthbank no longer Council Site	Kevin Wells
IAF BSC 004	FORTHBANK ROADS DEPOT: In order to protect valuable Council	All depot buildings and storage containers that hold valuable items	1		31-Oct-2025	Actions Taken - Forthbank no longer Council Site	Kevin Wells


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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	assets from loss and misappropriation all depot buildings and storage containers should be locked when not in use with the keys held securely in a restricted area.	will be locked when not in use with the keys held securely in a restricted area.					
IAF BSC 005	REDWELL PRIMARY SCHOOL: All perimeter fence gates should be locked during school hours.	During the school day schools require open access for parents, visitors, and pupils throughout the day. The playground perimeter gates will be locked unless access is required to the school playgrounds. Where possible / practical access to school playgrounds will be restricted during the school day whilst also maintaining public access to the school reception.	1		31-Oct-2025	<p><div>All perimeter fence gates should be locked during school hours. During the school day schools require open access for parents, visitors, and pupils throughout the day. The playground perimeter gates will be locked unless access is required to the school playgrounds. Where possible / practical access to school playgrounds will be restricted during the school day whilst also maintaining public access to the school reception. 1 02/02/26 Once children have arrived and are safely inside the building in the morning, all perimeter gates are locked. This ensures the security of the school grounds and helps us maintain a safe environment for pupils and staff.</div></p> <p><div>During the school day, however, schools must also maintain controlled access for parents, visitors, and pupils who may arrive or leave for appointments, nursery drop offs, emergencies, or other authorised reasons.</div></p> <p><div>This approach balances the need for security with the need to</p>	Colin Bruce


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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						ensure that families and authorised visitors can access the school safely and appropriately.</div>	
IAF BSC 006	REDWELL PRIMARY SCHOOL: All school staff should be reminded that all visitors to the school should sign in at reception to be issued with a visitor's ID badge and be accompanied on school grounds.	All school staff will be reminded that all visitors to the school should sign in at reception, be issued with a visitor's ID badge, and be accompanied on school grounds. To ensure this expectation is clearly understood and consistently applied, we will cascade this feedback to all Head Teachers. In turn, Heads of Establishment will be asked to communicate this reminder to their staff and reinforce the importance of adhering to this protocol.	2		31-Oct-2025	<p>We can confirm that reminders on this protocol have been included both at school level and through discussions at Heads of Establishment meetings. Staff are fully aware of the expectations regarding visitor sign-in procedures, the issuing of ID badges, and the requirement for all visitors to be accompanied while on school grounds.</p> <p>Senior Managers and QIOs within the service have carried out spot checks to ensure compliance with these procedures.</p> <p>We will continue to reinforce these expectations to support consistent application across all schools</p>	Colin Bruce
IAF BSC 007	REDWELL PRIMARY SCHOOL: A review should be undertaken of CCTV coverage with consideration for increasing coverage to the rear of the school.	We will notify colleagues in Place as part of the ongoing Learning Estate review to ensure this is considered appropriately. While we acknowledge the suggestion to increase coverage to the rear of school buildings, it is important to note that many of our establishments already have CCTV	3		31-Oct-2025	While we acknowledge the suggestion to increase CCTV coverage to the rear of school buildings, it is important to note that many of our establishments already have systems in place. At present, there is no formal requirement for enhanced coverage beyond current provision. Any future improvements would need to be	Colin Bruce


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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		systems in place. At present, there is no formal expectation for an increased level of coverage beyond existing provisions. Any future enhancements would need to be assessed in line with operational priorities, available resources, and the broader estate strategy.				<p>evaluated in line with operational priorities, available resources, and the broader estate strategy.</p> <p>CCTV and wider security considerations are already incorporated into the Learning Estate Strategy work currently underway. This work is being supported by external consultants, Thomas & Adamson, who have been procured through the Place Directorate to assist in the development of the new Learning Estate Strategy.</p>	
IAF BSC 008	ALVA ACADEMY: The kitchen fire exit door should be closed / secured. Alternative measures of ventilation should be considered rather than an open door that would allow access to the kitchen by members of the public.	The Chief Education Officer will formally request that Heads of Establishment review current practices and ensure that they implement suitable adjustments to meet this expectation. Catering staff will be instructed to ensure there is no open access to the kitchen.	2		31-Oct-2025	<p>Following the direction of the Chief Education Officer, a request was issued to all Heads of Establishment instructing them to review their current operational practices. They have been asked to ensure that appropriate adjustments are made to meet the stated expectations, and confirmation has been received that this request has been communicated and actioned across all settings.</p> <p>Catering Access Controls Catering teams have been formally instructed that there must be no open access to kitchen areas at any time. This</p>	Colin Bruce

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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						<p>reminder has been cascaded to all relevant staff, and establishments have confirmed that appropriate measures are now in place to ensure controlled access in line with safety and security requirements.</p> <p>We will continue to monitor compliance with both actions through ongoing operational oversight and routine checks.</p>	
IAF BSC 009	ALVA ACADEMY: The two gates to the bus park allowing access to the rear of the school should be locked when not in use. If authorised school visitors are utilising the bus park area then the gates should be locked promptly when they leave.	We acknowledge the recommendation that the two gates to the bus park, which provide access to the rear of the school should be closed while not in use. Whilst we recognise the importance of maintaining site security, it is also important to note that the bus park area is regularly used as an overflow car park for visitors during the school day. As such, locking the gates throughout the full day, or frequently opening and closing, may present operational challenges. Given these considerations, we propose to explore this matter further in collaboration with the School Facilities Management company and the Council's Health and Safety Team.	2		31-Oct-2025	<p>I can confirm that this matter has been progressed with Facilities Management. The school building and grounds are operated by Amey, and staff within the Facilities Management team have been asked to address the expectations relating to gate security.</p> <p>Specifically, they have been instructed that:</p> <ul style="list-style-type: none"> . The two gates leading to the bus park and providing access to the rear of the school must be locked when not in use. . If authorised visitors are using the bus park area during the school day, the gates should be locked promptly once those visitors leave to ensure continued site security. 	Colin Bruce

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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						We will continue to liaise with Amey to ensure these arrangements are implemented consistently and monitored appropriately.	
IAF BSC 010	In order to further restrict access to school buildings and enhance the safety of school pupils whilst in the school playgrounds, a review should be undertaken across the school estate to consider restricting access to and from school grounds during school hours.	Education will liaise with the Health and Safety Team to ensure that our current practice both meets the needs of the school community and ensures suitable Health and Safety measures are taken to reduce any risks. Where possible / practical access to school playgrounds will be restricted during the school day whilst also maintaining public access to the school reception.	2		31-Oct-2025	<p>I can confirm that this work is ongoing. Education continues to liaise closely with the Health and Safety Team to ensure that current operational practices both meet the needs of the school community and comply with appropriate Health and Safety requirements. This joint approach is helping us assess any potential risks and identify suitable measures to reduce them.</p> <p>As part of this ongoing review, we are also continuing to prioritise the restriction of access to school playgrounds during the school day, wherever this is possible and practical. At the same time, we are ensuring that public access to the school reception is maintained at all times through appropriate controlled entry points.</p> <p>We will provide further updates as the review progresses and as any additional actions are identified.</p>	Colin Bruce




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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead



IAF A16 CTR

Council Tax Refunds 2025/26




Limited Assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF CTR 001	The roles and responsibilities for identifying, processing, authorising, and paying Council Tax Refunds should be documented. A policy and procedures that govern the Council Tax Refund process should also be developed.	Although sections of the Council Tax Refund procedure are currently documented, a full beginning-to-end procedure note, and related policy, will be prepared.	2		28-Feb-2026	A full procedure note has been prepared.	Nicola Mack; Ben Watson
IAF CTR 002	An Anti-Fraud and Corruption Strategy should be developed, approved, and shared with all employees	The Senior Manager (Legal and Governance) has recently appointed a Corporate Fraud Officer who will be taking forward this action in 2026 (after they start in their post).	2		31-Jul-2026	This action is progressing with the Corporate Fraud Officer for the Council now in post.	Lee Robertson
IAF CTR 003	A detailed evaluation of the refund processes should be conducted by the Revenues and Benefits team (this could include ensuring a segregation of duties for refunds of Non-Domestic Rates as well as Council Tax).	A complete evaluation of the full Council Tax Refund process will be conducted by the Council Tax, Rates, and Collections Supervisor. This will also be considered for the creation of the procedure note and policy.	2		28-Feb-2026	The Council Tax, Rates and Collections Supervisor, the Revenues and Benefits Team Leader, and the Chief Accountant have conducted a comprehensive review of the full CTR process. In response to the findings outlined in this report, enhancements have been implemented to strengthen internal controls. System access permissions have been revised to ensure appropriate segregation of duties. In addition, the P&P Management Accountant now performs a monthly independent	Deborah Keane ; Ben Watson



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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						review of NDRR and CTR bank postings to provide objective oversight and to identify any discrepancies or duplicate payments.	
IAF CTR 004	Action should be taken so that extracted files from the Council Tax system cannot be amended prior to them being uploaded to Technology One.	The Council Tax Refund report that is automatically generated from the ORBiS Council Tax system is a csv file, which by its nature can be amended. There is, however, no option within the ORBiS system to run this report in a different (unamendable) format. Control measures have, therefore, been introduced to mitigate the risk of unauthorised alterations. These include the Team Leader (Revenues and Benefits) checking each payment to the ORBiS system (the account, the value, and the bank details) instead of only to the csv file. Any amendments to the csv file would be identified at this stage as there would be no refund due in the system, but there would be a payment request.	1		31-Jan-2026	<p>No further action has been taken. On completion of audit report it was highlighted that as the ORBiS report format cannot be amended, that there was no further action that could be taken. The mentioned control measures do, however, continue to take place.</p> <p>In addition, the weekly ORBiS reports will be reconciled to Technology One each month by the Partnership and Performance Management Accountant.</p>	Nicola Mack; Ben Watson
IAF CTR 005	Reconciliations should be conducted each month between the ORBiS Council Tax system and Technology One for the Council Tax Refunds. These reconciliations should be reviewed by a senior employee.	The weekly ORBiS reports will be reconciled to Technology One each month by the Partnership and Performance Management Accountant.	1		31-Jan-2026	Reconciliation spreadsheet prepared by Chief Accountant and handed over to Management Accountant (Partnership and Performance) w/c 23rd January 2026. The P&P Management Accountant will undertake a monthly reconciliation.	Margaret Clark

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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF CTR 006	Action should be taken to prevent the same person from identifying a credit balance, requesting a refund, authorising the refund, and processing the payment of the Council Tax Refund.	The ORBiS system access permissions will be reviewed to ensure a segregation of duties is enforced.	1		31-Jan-2026	Segregation of duties now enforced and system access permissions reviewed and updated accordingly.	Nicola Mack; Ben Watson
IAF CTR 007	Consideration should be given to removing the permission of Council Tax Refund authorisers to change the refund amounts (as this is not required). The system access permissions of the authorisers (for example, to change amounts or BACS details) should be documented in the policy and procedures for Council Tax Refunds.	Confirmation has now been obtained that approvers cannot change amounts or BACS details within Technology One. The permission to do so within the ORBiS Council Tax system will be reviewed. Clear details of system access permissions at each stage of the Council Tax Refund process will be documented within the procedure note and policy.	2		28-Feb-2026	Segregation of duties table showing which employees are involved at each stage of the process has been created. This table confirms that no one member of the team would be able to complete the CTR process beginning-to-end individually.	Nicola Mack; Ben Watson
IAF CTR 008	Consideration should be given to enhancing the available transaction data to include who has requested, processed, authorised, and paid each Council Tax Refund. The availability of this additional information should be investigated. A programme to regularly test the transaction data should also be established.	ORBiS has been contacted to ask whether a column can be added to the weekly refund report showing the user number of the person who requested the refund. If this is possible, analysis can then be performed as part of the monthly Technology One / ORBiS reconciliation process to highlight the volume of requests and any changes in volume of requests by individual users over time. Note that all payments are created in the Technology One system by the Creditors team; all payments are then approved by the Team Leader (Revenues and Benefits); and are	2		28-Feb-2026	ORBiS report will be updated in April. When the report updates, the details of the user who requested the refund will be included within the weekly CTR and NDRR report. As part of the P&P Management Accountant's monthly reconciliation, the total number and value of refunds being requested by each user will be summarised, with any changes in patterns or unusual activity raised with the Team Leader (Revenues and Benefits) and Chief Accountant.	Nicola Mack; Ben Watson

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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		then processed through the normal payment run process. No Council Tax Officer can make a payment or authorise any refunds without the approval of the Team Leader.					
IAF CTR 009	Council Tax Refunds should be monitored by the Council Tax team. This monitoring could take place before the refunds are paid and could be added to the policy and procedures for Council Tax Refunds.	The Team Leader (Revenues and Benefits) reviews all refund payments each week before approving them in Technology One. He checks the details of these payments to the ORBiS system and queries any large values. A monthly reconciliation is to be conducted between Technology One and ORBiS by the Partnership and Performance Management Accountant. This will include an ongoing recording of claims, highlighting any bank accounts with multiple claims (this document will be an ongoing log, it will not only consider the month being reconciled). Details of all duplicate claims will then be sent to the Team Leader (Revenues and Benefits) and Chief Accountant.	2		28-Feb-2026	Monthly reconciliation now taking place by P&P Management Accountant.	Margaret Clark; Nicola Mack; Ben Watson
IAF CTR 010	The results of the analysis of the available Council Tax Refund data should be reviewed by the Council Tax team.	The Team Leader (Revenues and Benefits) will review the results of the analysis that was provided by Internal Audit.	2		31-Jan-2026	Team Leader (Revenues and Benefits) reviewed and responded on 26 January 2026.	Ben Watson

APPENDIX TWO

Internal Audit Outstanding Actions – Progress on Internal Audit Actions Closed

Code	Internal Audit Title	Total Actions Identified	Actions Complete 11/12/25	Actions Complete 09/04/26	Difference in Completed Actions	Performance Complete
IAF A04 SDB	Sundry Debtors	6	2/6	2/6	0	33.3%
IAF A16 HRC	Housing Rent Collection & Arrears Management	3	2/3	2/3	0	66.7%
IAF A07 CRM	Corporate Risk Management Arrangements	8	7/8	7/8	0	87.5%
IAF A06 FMM	Fleet Management & Monitoring Arrangements	13	11/13	12/13	+1	92.3%
IAF A10 SMD	Use & Control of Social Media	3	1/3	1/3	0	33.3%
IAF A09 BSC	Building Security	45	38/45	42/45	+4	93.3%
IAF A13 PSA	Physical Income Security Arrangements	36	35/36	35/36	0	97.2%
IAF A16 SSB	Supplier Set Up & Supplier Bank Account Changes	14	10/14	13/14	+3	92.8%
IAF A09 LBF	Leisure Banking Follow Up	10	9/10	9/10	0	90%
IAF A10 APO	Adult Social Care Purchase Order Arrangements 23/24	18	7/18	4/18	-3	22.2%
IAF A11 CHM	Care Home Resident's Monies	8	6/8	8/8	+2	100%
IAF A14 OVR	Overtime Arrangements	28	26/28	28/28	+2	100%
IAF A03 CCD	Climate Change Act Public Duties	6	4/6	5/6	+1	83.3%
IAF A09 OP1	Adult Social Care Staff Potential Overpayments – Phase 1	16	9/16	16/16	+7	100%
IAF A09 OP2	Adult Social Care Staff Potential Overpayments – Phase 2	5	3/5	5/5	+2	100%
IAF A10 COB	Community Benefits 24/25	14	11/14	11/14	0	78.6%
IAF A11 LBF	Leisure Banking Follow Up	5	4/5	4/5	0	80%
IAF A12 ISG	IT & Information Security Governance	16	6/16	7/16	+1	43.7%
IAF A13 FG1	Follow Up of Grade 1 Recommendations	6	2/6	5/6	+3	83.3%

APPENDIX TWO

IAF A14 CAA	Capital Arrangements	6	3/6	6/6	+3	100%
IAF A15 AMA	Asbestos Management Arrangements	27	17/27	19/27	+2	70.4%
IAF A10 CCD	Public Bodies Climate Change Duties 25/26	4	-	4/4	+4	100%
IAF A10 OPF	Follow Up of 2023/24 Adult Social Care Purchase Order Arrangements 25/26	1	-	0/1	0	0%
IAF A14 BSC	Building Security Arrangements	10	-	10/10	+10	100%
IAF A16 CTR	Council Tax Refunds 25/26	10	-	9/10	+9	90%

Report to: Audit and Scrutiny Committee

Date of Meeting: 23 April 2026

Subject: Annual Fraud Risk Assessment and Assurance Report

Report by: Senior Manager, Legal and Governance

1.0 Purpose

- 1.1. Clackmannanshire Council recognises its responsibility to ensure the public finances it administers are used efficiently, effectively and for the purposes they were intended. The Council recognises that it is vulnerable to fraud and corruption and, in the current economic climate, acknowledges the increased risk posed by such illegal activities against valuable public funds.

2.0 Recommendations

- 2.1. Committee is asked to **note, comment** on and **challenge** the report.

3.0 Considerations

- 3.1. Clackmannanshire Council acknowledges its responsibility for ensuring the risks and negative impacts associated with fraud are managed effectively and any allegations of fraud and corruption are investigated appropriately.
- 3.2. The size and nature of the Council's services, as with other large organisations, puts the Council at risk of loss due to fraud, theft, corruption and crime.
- 3.3. By law, the Council is required to protect the public funds it administers.
- 3.4. The impact of financial crime on the public sector is enormous. As stewards of public money, it is the responsibility of each and every public sector organisation to take an active role in the fight against corruption, bribery and fraud.
- 3.5. By prioritising the recruitment of a Corporate Fraud Investigator within the 2025/26 Budget, the Council has taken positive steps to strengthen its anti-fraud and anti-corruption arrangements, even within a challenging resource environment.
- 3.6. The Corporate Fraud Investigator was successfully recruited and took up post in February 2026. Provided for in paragraph 13 are some of the key priorities of their role.

- 3.7. We recognise that limited progress has been made in relation to “reviewing and updating our anti-fraud arrangements and policies and to ensure these are clearly communicated to staff”, a recommendation which arose from the 2021/22 audit undertaken by Audit Scotland.
- 3.8. Key actions required to address this and provide assurance to senior management and the Audit Committee that the recommendation is being fully addressed and embedded in practice are:
- refreshing the anti-fraud policy framework, to ensure alignment with current fraud risks, legislation and best practice.
 - strengthening governance and assurance through appropriate approval routes, improving accessibility and visibility of policies.
 - delivering targeted communications and staff training.
- 3.9. The Council does however have in place a number of measures to combat fraud and corruption which are outlined in the points below.

4.0 Whistleblowing

- 4.1. The Council’s Whistleblowing Policy was approved by Council in October 2023.
- 4.2. The Whistleblowing Policy serves as a vital mechanism for promoting transparency, accountability, and ethical conduct within the Council. The Policy covers wrongdoing under the Public Interest Disclosure Act 1998 (the ‘Act’) and provides a structured framework for employees, contractors, and stakeholders to report concerns about illegal, unethical, or improper activities without fear of retaliation.
- 4.3. The Corporate Fraud Investigator is undertaking a comprehensive review and update of the Whistleblowing Policy, which will be submitted for consideration and approval at the earliest opportunity.
- 4.4. An up to date Anti-Fraud and Corruption Policy is also being developed. This policy will complement and operate alongside the Whistleblowing Policy to strengthen the Council’s overall framework for preventing, detecting, and responding to fraud and corruption.
- 4.5. In line with the Prescribed Persons (Reports on Disclosures of Information) Regulations, a total of four disclosures were received during the reporting period.
- 4.6. Of these, three disclosures progressed to a formal investigation; One investigation has been completed, resulting in the development of a new policy, engagement with specialist colleagues, and the delivery of targeted training. The remaining investigations are ongoing.
- 4.7. No disclosures were found to have had an adverse impact on organisational function.

5.0 Gifts, Hospitality and Rewards

- 5.1. The Council has in place a code on gifts, hospitality and rewards.
- 5.2. The purpose of the code is to provide guidance to staff when offered gifts or hospitality from individuals or organisations. This is a sensitive area in the public sector, where it is of great importance that individuals and Council reputations for impartiality are maintained at all times.
- 5.3. It is not possible in any code to provide a fully comprehensive "list" of actions which are acceptable and those which are not, rather the code is written to help officers adopt a questioning attitude towards the acceptance of gifts and hospitality, to ensure inappropriate offers are recognised and declined.
- 5.4. The National Code of Local Government Conduct to which Councillors (elected Members) are obliged by law to have regard gives advice to them on the acceptance of gifts and hospitality in paragraphs 27 to 29. Whilst applying specifically to elected Members these particular paragraphs are also relevant to paid officials within Local Government.

6.0 National Code of Local Government Conduct

- 6.1. The Council's recognises and adopts the code of conduct for local Government employees in Scotland.
- 6.2. The National Code sets out the minimum standards of conduct that are expected of Council employees and are incorporated into the Council's Employee Handbook.
- 6.3. The Code incorporates 'The Seven Principles of Public Life' identified by the Nolan Committee on Standards in Public Life i.e. selflessness, integrity, objectivity, accountability, openness, honesty and leadership.

7.0 Register of Interests

- 7.1. After election Councillors are required by law to declare certain individual interests. The information includes the name of their employer, ownership or interest in land, houses or buildings, details of partnerships or directorships in companies.
- 7.2. The Council maintain its register of interests in relation to elected members and is a matter of public record via the Council's website.
- 7.3. The Register of Interests is reviewed annually with elected members by the Council's Monitoring Officer.
- 7.4. In addition, one of the responsibilities of the Corporate Fraud Investigator will be the creation and development of a Register of Interests for Senior Managers, which will operate in the same way as the ROI for Councillors.
- 7.5. Detailed guidance on the information required is specified within the Councillors' Code of Conduct www.gov.scot/publications/code-conduct-councillors-9781787810778/

8.0 National Fraud Initiative (NFI)

- 8.1. The National Fraud Initiative (NFI) is a significant part of the Public Sector Fraud Authority's data and analytics service, matching data to help in the prevention and detection of fraud. The NFI provides multiple solutions, ranging from real time point-of-application fraud prevention checks, through to the national batch data matching exercise which helps those that take part detect active fraud cases within systems.
- 8.2. Audit Scotland carry out the NFI under powers introduced by the Criminal Justice and Licensing (Scotland) Act 2010 and incorporated in Part 2A of the Public Finance and Accountability (Scotland) Act 2000
- 8.3. Participation in the NFI is mandatory for the Council and is an established part of the corporate approach to the prevention and detection of fraud and error.
- 8.4. Responsibility for oversight and reporting in relation to NFI sits with Internal Audit. The next NFI national exercise is scheduled for 2026/27 and is due to commence later this year. Internal Audit will report the outcomes arising from the 2024/25 national exercise once these have been finalised, including any identified matches, investigations undertaken and resultant savings or assurance gained.
- 8.5. In addition, Internal Audit will provide details of the preparatory work underway for the 2026/27 exercise, including data readiness, engagement with relevant services, and arrangements to ensure timely submission and effective follow-up of NFI matches.

9.0 Council Tax and Housing Benefit

- 9.1. In addition to The National Fraud Initiative, there are various measures taken by the Revenues Team to identify and prevent fraudulent activity across Council Tax and Housing Benefits
- 9.2. Annual reviews are carried out on selected dwellings exempt from paying Council Tax or those who are in receipt of Council Tax discounts. The most common of has historically been the Single Person Discount review, which is now predominantly covered by NFI who provide annual data of dwellings in receipt of 25% discount who may be claiming incorrectly. The Team use this data and carry out internal investigations using various person tracing software to ensure accurate liability and charges
- 9.3. The Benefits team also work closely with the Department of Work and Pensions (DWP) and HMRC to identify, reduce and prevent Housing Benefit Fraud. Where Housing Benefit has been paid, where there has been no entitlement, this is recoverable as a Housing Benefit overpayment. The most effective tools used are:
 - Real Time Information (RTI) – real time information that is provided Local Authorities with claimants Pay As You Earn (PAYE) and Pension data which allows Local Authorities to update claims quickly with accurate information.
 - Verify Earnings and Pension (VEP) - The VEP service allows benefit officers to utilise RTI data to verify the earnings and pension information of claimants,

as well as their partners when applicable. Regular VEP notifications are sent from the DWP relating to potential changes to circumstances which may impact on the claimant's entitlement, which allows the team to investigate.

- Automated Transfer to Local Authority Systems (ATLAS) – The primary function of ATLAS is to streamline the transfer of information regarding changes in citizens' circumstances to ensure that benefits and local services are administered accurately and efficiently reducing error and the likelihood of fraudulent claims. ATLAS sends information to all Councils daily providing information on welfare benefits such as PIP, ADP, Carer Support Payment, ESA, Savings Credit, New State Pension and provides details on address changes.

9.4. Any fraud investigation in relation to claimants who receive Universal Credit will be undertaken by the DWP.

10.0 Serious Organised Crime

10.1. The Councils Corporate Risk register highlights failure to address serious organised crime as a key corporate risk, and the Council recognises that more work is required with partners around serious organised crime. In previous years, the Council has, working with partners including Police Scotland, sought to raise awareness of risks through employee training and through data sharing with Police Scotland. Similar to arrangements in place around CONTEST, national work is underway to develop a serious organised crime Local Authority network which will seek to share information and good practice. The Council is involved with this emerging work with Scottish Government which aims to improve networking and sharing of good practice. Through this work we aim to refresh our approaches to:

- 10.1.1. Complete a self-assessment on serious organised crime threats using nationally developed tools and develop and implement an action plan for Clackmannanshire.
- 10.1.2. Refresh local partnership working, information sharing and data on serious organised crimes and threats.
- 10.1.3. Raise awareness of serious organised crime threats across the Councils workforce.

11.0 Fraud Indicators

11.1. It is essential that the Council is alert to the signs of potential fraud in order that this can be identified and tackled quickly. Examples include:

- Inconsistent financial records
- Unusual financial transactions
- Duplicate payments
- Missing documents
- Lack of transparency in terms of financial transactions and decision making
- Significant behavioural changes

- One employee taking control of a process from beginning to end with little to no involvement from colleagues

11.2 As part of the work of the Fraud Officer will be to review and where necessary revised and improve on the fraud indicators working along side the Council's Internal Audit service.

12.0 Fraud Referrals

12.1. There was one suspected case of fraud which has been referred to Police Scotland for investigation. Committee members have been updated on this and further updates will be provided once Police Scotland complete their investigation.

12.2 There has been no dedicated Fraud resource within the Council for a number of years . This may have had an impact on the Council's referrals in respect of fraud as the lack of a dedicated resource/team can potentially lead to a lack of awareness and a lack of referrals.

12.3 Council Officers works closely with the Internal Auditors and their investigations/reporting in respect of any detection of fraud.

13.0 Forward Planning

13.1. Forward planning will consolidate the Council's shift from a historically reactive corporate-fraud approach to a more proactive and preventative model. The appointment of a Corporate Fraud Investigator has strengthened capacity and expertise, and future work will focus on embedding fraud prevention across the organisation through consistent policy application, staff training, and increased awareness of fraud risks and whistleblowing arrangements.

13.2. While this enhanced resource reduces the risk of undetected fraud and supports stronger safeguarding of public funds, some element of reactivity will remain, as investigations will continue to rely in part on intelligence received via whistleblowing referrals.

13.3. Key priorities for the Corporate Fraud Investigator include:

13.3.1 carry out a self assessment on the Council's counter fraud arrangements

- Completed, with the findings and recommendations formulating the below points.

13.3.2 develop an Anti-Fraud and Corruption Strategy

- Currently under review by senior management.

13.3.3 creation of a Register of Interests for Senior Managers

- Currently under review by senior management.

13.3.4 creation and sourcing training for a fraud investigation team

- The establishment, resourcing and training of a fraud investigation team will be determined by service demand and workload levels, and is subject to available budget and resource capacity.
- Development of a Council-wide fraud awareness training programme is proposed to begin following appropriate approvals of related policies. It is proposed that e-learning along with in-person training will be made available to all employees and services across the Council.

13.3.5 review and update the Council's existing Whistleblowing Policy

- Recommendations currently under review by senior management.

13.3.6 Development of an Anti-Fraud and Corruption Policy, to sit alongside the Whistleblowing Policy.

- In development to be submitted for review by senior management, before being subject to formal governance processes.

14.0 Sustainability Implications

14.1. None

15.0 Resource Implications

15.1 *Financial Details*

15.2 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

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

15.4 *Staffing*

There are no staffing implications arising from this report.

16.0 Exempt Reports

16.1 Is this report exempt? Yes (please detail the reasons for exemption below) No

17.0 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**

- Complies with relevant Council Policies

18.0 Impact Assessments

- 18.1 Have you attached the combined equalities impact assessment to ensure compliance with the public sector equality duty and fairer Scotland duty? (All EFSIAs also require to be published on the Council's website)

Yes

- 18.2 If an impact assessment has not been undertaken you should explain why:

There are no direct impacts resulting from the contents of this report.

19.0 Legality

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

20.0 Appendices

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

None.

21.0 Background Papers

- 21.1 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) No

Author(s)

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Approved by

NAME	DESIGNATION	SIGNATURE
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