
Report to: Audit and Scrutiny Committee

Date of Meeting: 11 June 2026

Subject: Internal Audit Annual Assurance Report 2025/26

Report by: Internal Audit Manager

1.0 Purpose

- 1.1 This report provides an overall assurance on the Council's arrangements for risk management, governance, and control, based on Internal Audit work undertaken during 2025/26. It also sets out how Internal Audit operates in compliance with the Global Internal Audit Standards and provides an update on performance via Key Performance Indicators.

2.0 Recommendations

2.1 The Committee is asked to note:

- progress with 2025/26 work and that sufficient Internal Audit work was undertaken to support a balanced assurance;
- progress with the National Fraud Initiative 2024/25 Exercise;
- the action taken on duplicate creditor payments;
- progress with overdue recommendations;
- Internal Audit met, and exceeded two of its Key Performance Indicators, however, performance dropped slightly in one of the indicators;
- Internal Audit can provide **LIMITED** assurance on the Council's arrangements for risk management, governance, and control for the year to 31 March 2026; and
- in providing this opinion, Internal Audit operated with no real or apparent impairment or restriction to scope / independence / objectivity of internal audit activity during the year.

3.0 Background

- 3.1 The Global Internal Audit Standards in the UK Public Sector (the Standards) require the Internal Audit Manager to prepare an Annual Assurance Report. This report should include:

- a statement on the overall adequacy of the Council's control environment;
 - a summary of the Internal Audit work undertaken during the year; and
 - a statement on the Internal Audit section's conformance with the Standards.
- 3.2 In order for Internal Audit to operate in compliance with the Standards in the UK Public Sector, the Internal Audit Manager provides an overall conclusion and annual opinion on the adequacy and effectiveness of the Council's arrangements for risk management, governance, and control. The overall adequacy of the Council's control environment is provided in line with the assurance definitions at **Appendix 1**.
- 3.3 No system of internal control can provide absolute assurance that control weaknesses or irregularities do not exist, or that there is no risk of material errors, losses, fraud, or breaches of laws and regulations. Audit and Scrutiny Committee should seek continual improvement in the effectiveness of the Council's system of internal control.
- 3.4 Members are aware that delivery of Internal Audit services to Clackmannanshire Council is via a Joint Working Agreement with Falkirk Council, which was extended to cover the period to 31 March 2026. A new Joint Working Agreement is being developed for 2026/27, with discussions ongoing regarding the resourcing of the service. In addition, the introduction of the Transformation through Collaboration programme between Falkirk, Stirling, and Clackmannanshire Councils is currently focussing on how services could work more closely together in future.

4.0 Overall Adequacy of the Council's Control Environment and Summary of Internal Audit Work undertaken during 2025/26

National Fraud Initiative 2024/25 Exercise

- 4.1 As Committee is aware, the Council participates in the National Fraud Initiative (NFI). This helps detect and prevent fraud and error by matching data sets across public bodies. The initiative runs every two years. Once matches have been released and published on the NFI website it is the responsibility of the allocated individuals in each service to review the matches, and assess and record any outcomes if appropriate. As with previous NFI exercises, priority is given to matches defined as 'high risk'.
- 4.2 The national exercise can only be completed satisfactorily with buy in from services to allocate suitably qualified individuals to assess each match and record the appropriate outcomes; there is a resource commitment required from services and the key contacts (Internal Audit) during this time. Audit Scotland has advised in the report that an appropriate level of resource should be made available to deliver NFI activities, especially during a time of ongoing financial pressure.
- 4.3 The 2024/25 national exercise has now been completed with preparations underway for the 2026/27 exercise. To date 1,722 matches have been processed by Clackmannanshire Council staff, with 1,688 cases cleared.

There are no cases of fraud and 34 cases of error recorded. The 34 errors relate to the following:

- 1 incorrect National Insurance (NI) number recorded on the system resulting in an incorrect match;
- 23 errors relating to Council Tax Reduction (CTR) and Verify Earnings and Pension (VEP) checks highlighted a change in circumstances in pension earnings;
- 1 error relating to CTR being reassessed due to a change in circumstances;
- 1 error relating to CTR and a late VEP check of earnings;
- 3 CTR claims being cancelled due to a change in circumstances (increase in earnings, therefore, no longer eligible for CTR);
- 3 duplicate creditor payments identified with refunds received; and
- 2 duplicate creditor payments identified with requests for refund.

Continuous Auditing

- 4.4 Our work to identify duplicate creditor payments is conducted on a six monthly basis. All payments are reviewed to identify, for example, cancelled payments; credit notes; refunds; and duplicates.
- 4.5 For the period 01 April 2025 to 31 March 2026 we identified 84 potential duplicate payments with a gross value of £592,596. After further investigation, 20 potential duplicate payments with a value of c£18,551 (0.01% of total payments) have been passed to the Corporate Accountancy Team for investigation and appropriate recovery action. 7 duplicates with a value of £3,476 have been recovered so far (at 25 May 2026) via a refund or a credit note.

Overall Adequacy of the Council's Control Environment and Summary of Internal Audit Work undertaken during 2025/26

- 4.6 Internal Audit undertakes an annual programme of work (the Internal Audit Plan) to provide assurance on arrangements for risk management, governance, and control. Internal Audit's Plan for 2025/26 was agreed by Audit Committee on [12 June 2025](#). Members will recall when approving the Internal Audit Plan it was recognised that it had to be flexible, given that priorities, resource, and Directorate capacity could, and continue to, fluctuate and change.
- 4.7 The Plan set out seventeen assignment areas to be completed by the team during the year (it did not include those assignments or reports undertaken and issued to the Clackmannanshire and Stirling Integration Joint Board and the Central Scotland Valuation Joint Board).
- 4.8 Of these seventeen assignments, eight required an audit report to be issued to Clackmannanshire Council. Of these eight audit reports:

- four audit reports have been completed to final report stage (as part of our committed assignment programme of work). These include:
 - Building Security;
 - Climate Change Act Public Body Duties Audit;
 - Council Tax Refunds; and
 - Follow Up of the Review of Purchase Order Arrangements at Clackmannanshire Council for Adult Social Care;
- one audit review (Medication within Schools) has been issued to draft report stage and will be reported to a future Audit and Scrutiny Committee; and
- three audit reviews have not been started. These reviews include (Stirling and Clackmannanshire City Region Deal, Stores Management, and Disposal of IT Equipment).

4.9 Furthermore, after last year's Annual Assurance report for 2024/25 was presented to this Committee we still had three audit reports in progress from 2024/25. These were Community Benefits; Capital Arrangements; and Follow Up of Grade 1 Recommendations. The details have been included as part of this 2025/26 Annual Assurance report.

4.10 For 2025/26 annual assurance purposes there are seven finalised audit reports:

- 2024/25 Capital Arrangements;
- 2024/25 Community Benefits;
- 2024/25 Targeted Follow Up of Grade 1 Recommendations;
- 2025/26 Climate Change Act Public Body Duties Audit;
- 2025/26 Follow Up of the Review of Purchase Order Arrangements for Clackmannanshire Council Adult Social Care;
- 2025/26 Building Security; and
- 2025/26 Council Tax Refunds.

4.11 Internal Audit use a set of Assurance Categories to provide an audit opinion. A summary of these is set out at **Appendix 1**. The opinions relating to the seven finalised audit reports are as follows:

- one assignment was substantial assurance (Climate Change Act Public Body Duties Audit);
- two were a limited assurance (Targeted Follow Up of Grade 1 Recommendations and Council Tax Refunds);
- one was a split assurance, substantial and limited (Capital Arrangements);
- one was a split assurance, substantial and no (Building Security);
- one was a split assurance, limited and no (Community Benefits); and

- one review had a no assurance (Follow Up of the Review of Purchase Order Arrangements at Clackmannanshire Council for Adult Social Care).

4.12 A summary of all work completed over the course of the year is set out at **Appendix 2** with the scope of, and findings arising from, each finalised assignment set out at **Appendix 3**.

4.13 Internal Audit did not perform specific procedures to detect fraud, however, the risk of fraud is considered in all Internal Audit work. We did not find any indicators of fraud, however, it should be noted that the opinion does not imply that Internal Audit has reviewed all risks and assurances.

4.14 As noted at paragraph 4.8 one assignment (Medication within Schools) is at draft report stage and has not been reported to Committee yet, therefore, it will be included as part of next year's annual assurance report.

4.15 The table below provides the number and type of assurance opinions provided in Internal Audit reviews¹ in 2025/26, with comparator data from 2024/25, 2023/24, 2022/23, and 2021/22:

Assurance Levels across completed Internal Audit reviews	2025/26	2024/25	2023/24	2022/23	2021/22
Substantial Assurance: Largely satisfactory risk, control, and governance systems are in place. There is, however, some scope for improvement as current arrangements could undermine the achievement of objectives or leave them vulnerable to error or abuse.	1 (14.3%)	-	-	3 (43%)	8 (80%)
Limited Assurance: Risk, control, and governance systems have some satisfactory aspects. There are, however, some significant weaknesses likely to undermine the achievement of objectives and leave them vulnerable to an unacceptable risk of error or abuse.	2 (28.5%)	4 (80%)	3 (43%)	4 (57%)	-
No Assurance: The systems for risk, control, and governance are ineffectively designed and operated. Objectives are not being achieved and the risk of serious error or abuse is unacceptable. Significant improvements are required.	1 (14.3%)	-	2 (29%)	-	-
Split Assurance: Substantial / Limited	1 (14.3%)	-	1 (14%)	-	1 (10%)
Split Assurance: Substantial / No	1 (14.3%)				
Split Assurance: Limited / No	1 (14.3%)				
No Assurance Level Applicable: Follow up Review	-	1 (20%)	1 (14%)	-	1 (10%)
Total	7	5	7	7	10

4.16 Internal Audit use a classification grading system for recommendations made. A summary of these is also set out at **Appendix 1**. This year, Internal Audit made a total of 46 recommendations in relation to the seven finalised internal

¹ The 'total number of audit reviews' is based on the number of reviews completed at the time of writing this report since the previous year's Annual Assurance Report to ensure that reviews are not counted twice or not at all; the tables includes the number finalised in year at the time of this report. It does not include those reports issued to our 'Other Clients', such as the Clackmannanshire and Stirling Integration Joint Board or the Central Scotland Valuation Joint Board.

audit reports. 100% of recommendations were accepted by management, with Agreed Management Actions, Responsible Owners, and Action Due Dates included within agreed Management Action Plans.

- 4.17 Fewer recommendations have been made since 2022/23 and 2023/24, however, the priority grading of the recommendations (those rated Grade 1 and Grade 2) has remained similar to those years since grading introduction in 2022/23. Details are as follows:

Classification of Recommendations ²	2025/26	2024/25 ³	2023/24	2022/23 ⁴
Grade 1: Management needs to address and seek resolution urgently.	11 (24%)	6 (17%)	20 (31%)	27 (32%)
Grade 2: Require prompt, but not immediate action by management.	30 (65%)	18 (51%)	32 (50%)	47 (55%)
Grade 3: Merit attention, but do not require to be prioritised by management.	5 (11%)	11 (32%)	12 (19%)	11 (13%)
Total Number of Recommendations	46	35	64	85
Total Number of Audits	7	5	7	7

Unfortunately, the number of Grade 3 recommendations has reduced since last year. This does mean that 24% of recommendations in 2025/26 are Grade 1 and require management to address and seek resolution urgently. It also highlights that 89% of recommendations require at the very least, prompt action by management (includes both Grade 1 and Grade 2 recommendations).

Overdue Recommendations

- 4.18 At the meeting of this Committee in April 2026 the then Strategic Director of Partnership and Performance provided Members with progress on current overdue Internal Audit actions / recommendations. Committee noted that extensive efforts were being made to ensure all Internal Audit actions were progressed on the Pentana system. The Strategic Director of Partnership and Performance confirmed as a result of a recent meeting to discuss the findings of the Internal Audit Follow Up of the Review of Purchase Order Arrangements for Adult Social Care, that updates to the Audit and Scrutiny Committee would now be provided three monthly instead of six monthly. This should result in the Council being in a position to limit the number of overdue recommendations.
- 4.19 Internal Audit, therefore, reviewed the data held in the Pentana performance management system as at 22 May 2026. The table below highlights that 59 overdue actions⁵ made up of 52 recommendations (see footnote 5) remain (with a breakdown of the specific audits in **Appendix 4**) from as far back as 2017/18:

² Linked to data held on the Pentana performance management system.

³ This is year to date at the time of this report. There were three audits in progress.

⁴ 2022/23 was the first year of the recommendations grading classification.

⁵ This number represents the number of actions tracked on Pentana and not necessarily the number of recommendations in the Internal Audit reports. This is because single Internal Audit recommendations may require multiple steps to complete, each of which is listed as an action on Pentana to support effective monitoring. There are 59 overdue recommendations which represent 52 actions.

Year of Audit	No. of Overdue Recommendations	Recommendations Grading	No. of Audits
2017/18	4	-	1
2018/19	0	-	0
2019/20	1	-	1
2020/21	1	-	1
2021/22	3	-	2
2022/23	8	2 x Grade 1; 2 x Grade 2; 2 x Grade 3; and 2 ungraded	3
2023/24	17	13 x Grade 1; and 4 x Grade 2	3
2024/25	24	5 x Grade 1; 17 x Grade 2; and 2 x Grade 3	7
2025/26	1	1 X Grade 1	1
Total Number of Recommendations	59	21 x Grade 1; 23 x Grade 2; and 4 x Grade 3 Plus 11 ungraded Internal Audit recommendations from 2017 to 2022.	19

- 4.20 The number of overdue recommendations has decreased from 97 in the year to March 2025, which was reported to this Committee last year, to 59 for this current year. This is a positive step, however, those numbers continue to leave the Council susceptible to significant weaknesses likely to undermine the achievement of objectives and leave the Council vulnerable to an unacceptable risk of error or abuse. For example, 21 of those overdue are Grade 1 recommendations and require management to address and seek resolution urgently.
- 4.21 As highlighted in paragraph 4.9, Internal Audit completed an audit of the Follow Up of Grade 1 Recommendations (closed and overdue recommendations) in 2024/25. This is included in this Annual Assurance opinion since the review was finalised after June 2025 when the Annual Assurance Report was provided. It was envisaged that the findings and related actions from this review would strengthen the usage of Pentana and completion of recommendations as there were issues with updating completion progress on Pentana, and timely closure of recommendations within agreed completion dates (more detail is in the summary of the audit work at **Appendix 3**).
- 4.22 Internal Audit are content to note that once reviews are completed that actions / recommendations are being input to Pentana timeously. It is imperative going forward, however, that Internal Audit recommendations are monitored more closely to allow actions / recommendations to be prioritised and implemented (within the agreed Action Due Dates where possible or as close to that date thereafter). Pentana should be utilised to record updates on the progress of completion of the overdue recommendations / actions. Internal Audit will work with the Head of Corporate Services to ensure that more analysis and housekeeping of the data is undertaken.

Key Performance Indicators

- 4.23 Internal Audit measures performance against the following Key Performance Indicators below:

Key Performance Indicator	2025/26	2024/25	2023/24	2022/23	2021/22	2020/21
Complete 85% of main audit programme	94%	81%	100%	92%	88%	89%
Have 90% of recommendations accepted	100%	100%	98%	100%	100%	100%
Issue 85% of draft reports within 3 weeks of completion of fieldwork	75%	85%	92%	83%	100%	78%

- 4.24 Actual performance exceeded target for two indicators, however, performance dropped slightly in one of the indicators (due to preparing information for Police Scotland in relation to an ongoing investigation).
- 4.25 Internal Audit experienced a delay in receiving requested information as part of one review, while the other reviews experienced delays being undertaken due to Internal Audit's involvement in the preparation of information for Police Scotland for an ongoing investigation.
- 4.26 In overall terms, the programme of work was broadly completed within the agreed time allocation, but it is recognised that there are issues outwith the Internal Audit team's control which impact on the ability to meet or exceed performance.

Overall Opinion

- 4.27 Internal Audit uses a set of assurance categories as the basis for providing an opinion on the adequacy of arrangements for risk management, governance, and control. A summary of these is set out at **Appendix 1**.
- 4.28 Sufficient Internal Audit work has been undertaken in 2025/26 to support a balanced opinion on the overall adequacy of the Council's control environment. On that basis, Internal Audit can provide **LIMITED** assurance in relation to the Council's arrangements for risk management, governance, and control for the year to 31 March 2026.
- 4.29 In providing that opinion, Internal Audit has taken account of the findings arising from reviews of:
- 2024/25 Capital Arrangements;
 - 2024/25 Community Benefits;
 - 2024/25 Targeted Follow Up of Grade 1 Recommendations;
 - 2025/26 Climate Change Act Public Body Duties Audit;
 - 2025/26 Follow Up of the Review of Purchase Order Arrangements for Clackmannanshire Council Adult Social Care;
 - 2025/26 Building Security; and
 - 2025/26 Council Tax Refunds.

The opinion also reflects progress with implementation of recommendation management actions from previously completed audits which contributes to strengthening the overall risk management, governance, and control arrangements.

- 4.30 The annual opinion does not imply that Internal Audit has reviewed all Council risks. Financial Regulations are clear that it is the responsibility of senior management to establish an appropriate and sound system of risk

management, governance, and control, and to monitor the continuing effectiveness of that system. Internal Audit is not an extension of, or substitute for, operational management.

- 4.31 This opinion reflects the fact that 86% (6 out of 7) of reviews undertaken had an element of limited or no assurance (the remaining review was a substantial assurance) during 2025/26. Our audit findings have highlighted weaknesses, which have identified significant risks to the Council, with 7 Grade 1 recommendations made in 2025/26.
- 4.32 In addition, the progress made with implementation (and monitoring) of the recommendations presents a greater challenge when there are Grade 1 (and to a lesser extent Grade 2) rated recommendations remaining unactioned. The table at paragraph 4.19 above demonstrates more recommendations are being implemented within the agreed timescales compared to historic audits, however, there is a significant risk to the control environment if more urgent weaknesses and gaps are not being addressed. It is acknowledged that Clackmannanshire Council has many priorities and challenges, however, significant further improvements are required to strengthen the control environment.
- 4.33 Historically, it has been difficult to get timely replies and engagement with some of our reviews, however, there has been improvement in the majority of our audit work undertaken. During this year we experienced delays in receiving replies in just one audit, while the other audits were delayed due to Internal Audit's involvement in the preparation of information for Police Scotland for an ongoing investigation. In continuing to provide ongoing, robust assurance Internal Audit appreciate the Senior Leadership Group's continued support to ensure that reviews are undertaken as planned, and management responses are prompt and appropriate.

5.0 Compliance with Global Internal Audit Standards

5.1 Internal Audit seeks to undertake all work in compliance with the Global Internal Audit Standards (or the Standards). These Standards have four objectives:

- to define the nature of Internal Auditing within the UK public sector;
- to set basic principles for carrying out Internal Audit in the UK public sector;
- to establish a framework for providing Internal Audit services, which add value to the organisation, leading to improved organisational processes and operations; and
- to establish the basis for the evaluation of Internal Audit performance and to drive improvement planning.

5.2 The Standards define internal auditing as, “an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes”.

- 5.3 The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records, and governance arrangements. Internal Audit plays a vital role in advising the Council that these arrangements are in place and operating effectively. There has not been any real or apparent impairment to scope and / or independence or objectivity relating to audit work in 2025/26.
- 5.4 As a prerequisite to providing an assurance opinion on the overall adequacy and effectiveness of the Council's arrangements for risk management, governance, and control, the Internal Audit Manager is required to confirm the effectiveness of the Internal Audit service and its ability to carry out the work that informs the annual assurance opinion. The Standards, therefore, require the Internal Audit Manager to establish a Quality Assurance and Improvement Programme (QAIP) to allow evaluation of compliance with the Standards. This comprises an annual self assessment and a five yearly external assessment.
- 5.5 Part of this annual assessment includes the Internal Audit Manager confirming the organisational independence of the internal audit activity and to confirm that they report to a level within the organisation that allows the internal audit activity to fulfil its responsibilities. The Internal Audit Manager continued to report functionally to Audit and Scrutiny Committee in 2025/26.
- 5.6 The Internal Audit Manager undertook a detailed self assessment against the Standards in 2023. This confirmed continuing compliance with the Standards, and was then subject to independent, external validation as part of a national review process established by the Scottish Local Authorities Chief Internal Auditors' Group. Clackmannanshire Council participates in this national review process and allows Clackmannanshire Council to act as assessor, and to be assessed at no direct financial cost to any participants.
- 5.7 In line with the requirement, the outcome of the five yearly review was reported to Committee in April 2024. The report by the Chief Internal Auditor at Argyll and Bute Council concluded that Clackmannanshire Council's Internal Audit section fully conforms with the Standards. This was a positive outcome and provides the Audit and Scrutiny Committee with independent assurance in line with the requirements of the Scheme of Delegation.
- 5.8 Falkirk Council's Internal Audit section has also recently been subject to independent, external validation during 2024 to 2026. At the time of the review Internal Audit sought to operate in compliance with the requirements of the Public Sector Internal Audit Standards (PSIAS). These Standards were replaced in April 2025 by the Global Internal Audit Standards, however, this assessment did not consider the new Standards as they were not in place at the time this review commenced.
- 5.9 The review was undertaken by Fife Council's Chief Audit Executive (also known as the Service Manager, Audit and Risk Management at Fife Council) and comprised of fourteen separate sections. The reviewer concluded that Falkirk Council's Internal Audit section fully conforms with eleven sections and generally conforms with three sections. This is also a positive outcome and is of interest to this Committee since the internal audit provision for Clackmannanshire Council is provided by way of a joint working agreement with Falkirk Council's Internal Audit section.

5.10 A separate Clackmannanshire Council annual assessment was not undertaken in 2025/26 (during the timeframe of the external assessment at Falkirk Council), as it was anticipated that the Falkirk Council assessment and related recommendations being made by the assessor would impact on the improvements that Internal Audit could make to their processes at both Councils. Assurance can be taken for 2025/26 from the Falkirk Council external assessment results since the Clackmannanshire Council internal audit provision is based on those arrangements. Improvement actions will be considered across both Councils as part of the upcoming QAIP annual assessment work.

6.0 Conclusions

6.1 Sufficient Internal Audit work was undertaken to support a balanced opinion on the overall adequacy of the Council’s control environment. On the basis of work undertaken, Internal Audit can provide **LIMITED** assurance in relation to the Council’s arrangements for risk management, governance, and control for the year to 31 March 2026.

6.2 In providing this opinion, Internal Audit operated in compliance with the Global Internal Audit Standards with no real or apparent impairment or restriction to scope / independence / objectivity of internal audit activity during the year. The Global Internal Audit Standards require a five yearly independent external quality assessment of compliance.

7.0 Sustainability Implications

7.1 None Noted.

8.0 Resource Implications

Financial Details

8.1 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

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

Staffing

8.3 No implications other than those set out in the report.

9.0 Exempt Reports

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

10.0 Declarations

10.1 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

11.0 Impact Assessments

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:

An EQIA is not applicable in this context.

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:** Definition of Internal Audit Assurance Categories and Classification of Recommendations.
- **Appendix 2:** Summary of 2024/25 Internal Audit Programme.
- **Appendix 3:** Final Report Details of 2024/25 Internal Audit Programme (including one assignment that has not been reported to Audit and Scrutiny Committee previously).
- **Appendix 4:** Overdue Recommendations

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 (please list the documents below) No

Author(s)

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Isabel Wright	Internal Audit Manager	

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Head of Corporate Services	

DEFINITION OF INTERNAL AUDIT ASSURANCE CATEGORIES

Level of Assurance	Definition
Substantial assurance	Largely satisfactory risk, control, and governance systems are in place. There is, however, some scope for improvement as current arrangements could undermine the achievement of objectives or leave them vulnerable to error or abuse.
Limited assurance	Risk, control, and governance systems have some satisfactory aspects. There are, however, some significant weaknesses likely to undermine the achievement of objectives and leave them vulnerable to an unacceptable risk of error or abuse.
No assurance	The systems for risk, control, and governance are ineffectively designed and operated. Objectives are not being achieved and the risk of serious error or abuse is unacceptable. Significant improvements are required.

DEFINITION OF INTERNAL AUDIT RECOMMENDATION GRADES

Classification of Recommendations		
Grade 1: Key risks and / or significant deficiencies which are critical to the achievement of strategic objectives. Consequently, management needs to address and seek resolution urgently.	Grade 2: Risks or potential weaknesses which impact on individual objectives, or impact the operation of a single process, and so require prompt, but not immediate action by management.	Grade 3: Less significant issues and / or areas for improvement which we consider merit attention, but do not require to be prioritised by management.

SUMMARY OF 2025/26 INTERNAL AUDIT PROGRAMME

Outstanding Assignments not reported as part of the Annual Assurance Report in 2024/25 (as per 2024/25 Internal Audit Plan)			
	Directorate	Assignment	Level of Assurance
10.	Partnership and Performance	Community Benefits	Final Report Issued Limited / No Assurance
13.	All Directorates	Follow Up of Grade 1 Recommendations	Final Report Issued Limited Assurance
14.	Partnership and Performance / All Directorates	Capital Arrangements	Final Report Issued Substantial / Limited Assurance

Planned Assignments (as per 2025/26 Internal Audit Plan)			
	Directorate	Assignment	Level of Assurance
Annual Recurring Assignments			
1.	Internal Audit	Global Internal Audit Standards: Self Assessment	In Progress
2.	Internal Audit	Strategic Annual Planning and Annual Assurance Work	In Progress
3.	Internal Audit	Audit Committee / Working Group preparation and attendance	In Progress
4.	Internal Audit	Team Management and other related tasks	In Progress
5.	All Directorates	Continuous Auditing	Ongoing Assurance
6.	All Directorates	National Fraud Initiative	Ongoing Assurance
7.	All Directorates	Consultancy Work	Ongoing Assurance
8.	All Directorates	Work on Recommendations Outstanding	Ongoing Assurance
9.	Place	Validation Work Requests	Ongoing Assurance
10.	Place	Climate Change Act Public Body Duties Audit	Final Report Issued Substantial Assurance

	Directorate	Assignment	Level of Assurance
Committed Assignments			
11.	Partnership and Performance / Health and Social Care Partnership	Follow Up of the Review of Purchase Order Arrangements at Clackmannanshire Council for Adult Social Care	Final Report Issued No Assurance
12.	All Directorates	Stirling and Clackmannanshire City Region Deal	Deferred into 2026/27
13.	Partnership and Performance	Disposal of IT Equipment	Deferred into 2026/27
14.	All Directorates	Building Security	Final Report Issued Substantial / No Assurance
15.	Place	Stores Management	Deferred into 2026/27
16.	Partnership and Performance	Council Tax Refunds	Final Report Issued Limited Assurance
17.	People	Medication in Schools	Draft Report Issued
Other Client Work			
18.	Central Scotland Valuation Joint Board	The Internal Audit Plan for 2025/26 was presented to the Central Scotland Valuation Joint Board on 27 June 2025.	Ongoing
19.	Clackmannanshire and Stirling IJB	The Internal Audit Plan for 2025/26 was presented to the IJB Audit and Risk Committee on 26 June 2025.	Ongoing

FINAL REPORT SUMMARY DETAILS OF 2025/26 INTERNAL AUDIT PROGRAMME

Concluded from 2024/25 Internal Audit Plan:		
Assignment	Directorate	Assurance
Community Benefits	Partnership and Performance	Limited / No Assurance
Scope	Final Report Executive Summary	
<p>The purpose of this review is to sample check contracts to understand if community benefits were agreed as part of the award of the contract; and if they have been completed, monitored, and reported appropriately.</p> <p>Community benefits are one element of a broader approach to local economic development known as Community Wealth Building (CWB). Clackmannanshire Council is one of five areas that have worked with the Scottish Government to produce a bespoke CWB action plan. This action plan has four recommendations to strengthen the Community Benefits approach within a broader theme of Procurement and Commissioning.</p> <p>One key outcome from the CWB action plan was the introduction of the 'Community Benefits Wishlist' (the Wishlist). This is a list of financial and non-financial supports requested by third-sector organisations within Clackmannanshire that is designed to support commissioners and bidders to easily incorporate community benefits into contracts. The Wishlist was developed by the Council and the Clackmannanshire Third Sector Interface (CTSI), who are responsible for the ongoing hosting and management of the Wishlist.</p> <p>The Procurement Reform (Scotland) Act 2014 (the Act) introduced the requirement to consider including Community</p>	<p>We are content that:</p> <ul style="list-style-type: none"> All of the template procurement documentation that we reviewed, with the exception of Form 1, is designed in a way that supports the inclusion of community benefits in all tenders. Work is ongoing by the Economic Development team to support the effective use of Community Benefits Clauses in some larger contracts. Engagement with the CTSI has led to the formation of the Wishlist, which lists financial and non-financial supports⁷ requested by third sector organisations within Clackmannanshire. The Procurement Manager and Economic Development team are aware of the shortcomings in the community benefits process and are keen to improve the process. The Procurement Manager runs a bi-monthly Procurement Matters meeting to which all Council officers are welcome to attend. The meetings aim to share information and give attendees an avenue to access guidance and support. Members of the Economic Development team also attend and are able to provide community benefits advice. <p>Mandating the inclusion of community benefits in all tenders is an ambitious approach, unless there are explicit reasons why this is not appropriate. We found the following shortcomings that hinder the Council's ability to maximise their potential:</p> <ul style="list-style-type: none"> The Procurement Strategy is out of date and does not include a policy statement around the use of community benefits. This impacts on the Council's ability to take a consistent approach to determining where community benefits requirements are not appropriate, or in determining which community benefits to incorporate to support the Council's policy objectives. There is not a standard training package to educate CROs on the use of community benefits, leading to misunderstandings about what qualifies as a community benefit as per the Act. For example, some CROs stated that the delivery of the contract itself is a community benefit, therefore, no additional asks were required. This means that community benefits are not being requested in contracts where they may have been suitable and / or easy to deliver. While procurement forms and templates are written to accommodate community benefits as a standard part of any tendering exercise, we noted that Form 1 only requires community benefits to be included in tenders of £4m or over, and that the community benefits elements of paperwork we reviewed had not been fully completed and did not appear to have been subject to review. This means that opportunities for interventions and engagement around community benefit inclusion are missed. The fact that we have seen no evidence of challenge or oversight of incomplete paperwork means that we can give no assurance as to the operation of procurement processes designed to support community benefit uptake. There is no central system for recording the community benefits agreed, with the only way to review this being to manually access each Form 2. Nor is there any means for tracking their delivery. As a result, 	

⁷ Requests include gardening equipment, work experience placements, mock interviews, repairs, training, and financial donations.

<p>Benefits Clauses⁶ in regulated procurements of over £4m.</p> <p>Clackmannanshire Council’s approach to community benefits goes further, with their Contract Standing Orders stating that “the use of community benefit and wealth building clauses will be incorporated in tenders as the default position unless there are explicit reasons why this is not appropriate”. As tenders are required for all contracts valued at £50k and above, this means that Clackmannanshire Council are committed to include community benefits clauses by default for all contracts valued at or over £50k.</p> <p>There is not a written Community Benefit process (or Procurement Process), rather a series of template documents are provided that contain guidance text. For further guidance, Contract Responsible Officers (CROs) are signposted to ‘The Procurement Journey’ website.</p>	<p>there is no visibility over what community benefits are being achieved and we cannot give any assurance over the monitoring of delivery.</p> <ul style="list-style-type: none"> • The Annual Procurement Report (APR) is not compliant with the reporting requirements as per the Act and its statutory guidance. This is because it does not give a summary of the community benefits delivered in the year. This is currently impossible to do given the lack of monitoring discussed above, and we can give no assurance as to the reporting of delivered community benefits. • Opportunities for maximising the impact of community benefits are not being taken, for example: <ul style="list-style-type: none"> ○ Use of the CTSI Wishlist as the default “ask” means that opportunities to contribute to Clackmannanshire’s strategic objectives around promoting local employment are missed. ○ There is no procedure or monitoring of the community benefits being redeemed via Scotland Excel frameworks. ○ Our sample testing found that community benefits are not routinely included in call-offs from national frameworks. <p>We have, therefore, made the following recommendations to address these issues:</p> <ul style="list-style-type: none"> • Draft a Community Benefits policy statement for inclusion in the Procurement Strategy. • Revise procurement forms and templates to align with the Contract Standing Orders and support improved oversight of the community benefits element of the procurement process. • Identify and consider how to meet training needs to best support CROs in understanding their roles and responsibilities, as well as how to maximise the potential community benefits. • Develop a system for recording agreed community benefits and capture delivery of agreed benefits. • Create a process for utilising community benefit points accrued via Scotland Excel. • Develop and operate a pilot scheme which involves Economic Development in the community benefits process for all high-value contracts. <p>We can provide LIMITED ASSURANCE in relation to the design of procurement processes to support the inclusion of community benefits in all appropriate tenders. We can, however, provide NO ASSURANCE as to the operation of procurement processes to support the inclusion of community benefits in all relevant tenders, particularly in terms of oversight; around the adequacy of the Council’s processes for capturing data on the agreed community benefits; around the monitoring of delivery; or the annual reporting process</p> <p>Fourteen recommendations were made and accepted. There were two recommendations at grade 1, nine recommendations at grade 2, and three recommendations at grade 3. Classifications of grading is detailed at Appendix 1.</p> <p>All recommendations to be implemented by Responsible Owners by 31 March 2026 with the earliest recommendations being completed by 31 August 2025.</p>
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⁶ Procurement Reform (Scotland) Act 2014, Section 24: “A Community Benefit Clause is a “contractual requirement relating to training or recruitment or the availability of sub-contracting opportunities which is intended to improve the economic, social, or environmental wellbeing of the authority area, additional to the main purpose of the contract.”

Concluded from 2024/25 Internal Audit Plan:																																																																																																								
Assignment	Directorate	Assurance																																																																																																						
Follow Up of Grade 1 Recommendations	All Directorates	Limited Assurance																																																																																																						
Scope	Final Report Executive Summary																																																																																																							
<p>The purpose of this review is to report on the status of all Grade 1 recommendations to establish if related agreed management actions have been implemented.</p> <p>The practice of grading audit recommendations was first approved as part of the 2022/23 Internal Audit Plan. All recommendations are graded on a scale of 1 to 3 with detailed descriptions of each grade at Appendix 1. The grading of audit recommendations helps ensure that recommendations can be addressed according to priority with grade 1 recommendations having the greatest risk and, therefore, the highest priority.</p> <p>In line with normal practice, details of all agreed recommendations (including agreed action and action due dates) were added to the Corporate Performance Management System (Pentana) by Internal Audit, with ownership of each recommendation allocated to an appropriate Council Officer. Thereafter,</p>	<p>A summary of our findings is set out in Table 2.</p> <p>Table 2: Status of all Grade 1 Recommendations and Agreed Actions at April 2025</p> <table border="1"> <thead> <tr> <th>Review</th> <th>Total Number of Recommendations</th> <th>Number of Grade 1 Recommendations</th> <th>Agreed Action⁸</th> <th>Implemented</th> <th>Partially Implemented</th> <th>Not Implemented</th> </tr> </thead> <tbody> <tr> <td>2022/23</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Building Security</td> <td>40</td> <td>17</td> <td>17</td> <td>14</td> <td>3</td> <td>-</td> </tr> <tr> <td>Payroll Transactional Testing</td> <td>10</td> <td>6</td> <td>9</td> <td>9</td> <td>-</td> <td>-</td> </tr> <tr> <td>Physical Income Security Arrangements</td> <td>20</td> <td>6</td> <td>11</td> <td>10</td> <td>1</td> <td>-</td> </tr> <tr> <td>Supplier Set Up and Bank Account Changes</td> <td>11</td> <td>2</td> <td>3</td> <td>1</td> <td>1</td> <td>1</td> </tr> <tr> <td>2023/24</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Public Bodies Climate Duties 2022/23</td> <td>6</td> <td>1</td> <td>1</td> <td>-</td> <td></td> <td>1</td> </tr> <tr> <td>Overtime Arrangements</td> <td>12</td> <td>7</td> <td>19</td> <td>15</td> <td>4</td> <td>-</td> </tr> <tr> <td>2024/25</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>School Enrolments / Admissions Policy</td> <td>8</td> <td>1</td> <td>1</td> <td>1</td> <td>-</td> <td>-</td> </tr> <tr> <td>Adult Social Care Potential Overpayments Phase 1</td> <td>11</td> <td>4</td> <td>5</td> <td>3</td> <td>2</td> <td></td> </tr> <tr> <td>Adult Social Care Potential Overpayments Phase 2</td> <td>3</td> <td>2</td> <td>2</td> <td>2</td> <td>-</td> <td>-</td> </tr> <tr> <td>Totals</td> <td>121</td> <td>46</td> <td>68</td> <td>55</td> <td>11</td> <td>2</td> </tr> </tbody> </table> <p>In summary, of the 68 Grade 1 recommendations agreed actions reviewed we found that 81% (55) had been implemented, 16% (11) were partially implemented, and 3% (2) were not implemented. We also noted 5 recommendations that had been marked on Pentana as implemented, but after Internal Audit review were deemed as being partially implemented. Consideration should be given to changing the recommendation status on Pentana and taking the necessary action to implement them.</p> <p>In addition to reviewing the status of the Grade 1 recommendations above, the agreed action completion dates were reviewed to ensure timely implementation. This involved comparing the action due dates and the action completion dates on Pentana⁹. We did, however, find that there were significant delays in completing the recommendations by their due date as demonstrated in Table 3 below. Only 4% (3 out of 68) of these recommendations were closed within the agreed timescales.</p>						Review	Total Number of Recommendations	Number of Grade 1 Recommendations	Agreed Action ⁸	Implemented	Partially Implemented	Not Implemented	2022/23							Building Security	40	17	17	14	3	-	Payroll Transactional Testing	10	6	9	9	-	-	Physical Income Security Arrangements	20	6	11	10	1	-	Supplier Set Up and Bank Account Changes	11	2	3	1	1	1	2023/24							Public Bodies Climate Duties 2022/23	6	1	1	-		1	Overtime Arrangements	12	7	19	15	4	-	2024/25							School Enrolments / Admissions Policy	8	1	1	1	-	-	Adult Social Care Potential Overpayments Phase 1	11	4	5	3	2		Adult Social Care Potential Overpayments Phase 2	3	2	2	2	-	-	Totals	121	46	68	55	11	2
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⁸ Recommendations with more than one responsible owner have more than one entry on Pentana, therefore, have multiple entries.

⁹ Action completion date reflects the date it was completed on Pentana and not necessarily the date the action was undertaken.

the responsible Officer must ensure timely implementation of their recommendations and update Pentana with details of progress.

Table 3: Comparison of all Grade 1 Recommendations Agreed Actions Due Dates and Completed Dates on Pentana

	Outstanding and Not Completed	Completed by Due Date	Completed up to 150 days after Due Date	Completed between 151 and 250 days after Due Date	Completed over 250 days after Due Date
Number (68 recommendations)	11	3	19	10	25
Percentage (%)	16%	4%	28%	15%	37%

Over half of those recommendations (52% / 35 out of 68) were delayed by over 150 days. Grade 1 recommendations (as detailed above) are critical to the achievement of strategic objectives, and failure to complete them within agreed timeframes exposes the Council to additional risks. As part of a sound governance, risk, and control framework, Internal Audit recommendations, especially Grade 1 recommendations, should be prioritised and implemented within the agreed timeframe

This review found that 81% (55) of all Grade 1 recommendations have been implemented which demonstrates a commitment to addressing high risk issues, which will have a positive impact on control across the Council. It was highlighted in the 2022/23 Internal Audit Annual Assurance Report that due to the number of recommendations arising from six finalised audit reports, and given the number of reports where the level of assurance had fallen below substantial assurance, it was imperative that remedial action was taken on these recommendations as a matter of priority. Then in the 2023/24 Internal Audit Annual Assurance Report it was noted that our review of Pentana highlighted that there were several outstanding recommendations from 2022/23. Finally, in the 2024/25 Internal Audit Annual Assurance Report we were content to note that actions / recommendations were being input to Pentana timeously at that time, however, they needed to be input accurately as specified in the Internal Audit reports and that it was imperative going forward that Internal Audit recommendations were monitored more closely to allow actions / recommendations to be prioritised and implemented (within the agreed Action Due Dates where possible or as close to that date thereafter). Internal Audit continue to work with the Strategic Director of Partnership and Performance to ensure that more analysis and housekeeping of the data is undertaken.

We, therefore, acknowledge that this position has improved over the last three years and that the timely implementation of recommendations is deemed to be critical to safeguarding the Council’s operations. Given the significance of Grade 1 recommendations, however, and that 19% (13) have not been fully implemented, with 6 of these still remaining from 2022/23 audits, as well as the significant delays identified in completion dates recorded on Pentana, we believe that further action is required. This is via the prioritisation of the completion of the outstanding recommendations (both not implemented and partially implemented). The continued reporting to Committee on recommendation implementation progress by the Strategic Director will strengthen the commitment to ensuring that all Grade 1 recommendations are implemented timeously. We can provide **LIMITED ASSURANCE** in relation to the adequacy of the controls put in place to implement the Grade 1 audit recommendations.

Two recommendations were made and accepted. One recommendation was a grade 1 with the other at grade 2. Grading classification is detailed at **Appendix 1**.

Both recommendations to be implemented by Responsible Owners by 31 December 2025.

Concluded from 2024/25 Internal Audit Plan:		
Assignment	Directorate	Assurance
Capital Arrangements	Partnership and Performance / All Directorates	Substantial / Limited Assurance
Scope	Final Report Executive Summary	
<p>In accordance with the Council's Financial Regulations, revenue and capital budgets¹⁰ are prepared by Chief Officers (in conjunction with the Chief Finance Officer) each year for consideration by full Council.</p> <p>Council first approved a 20-year rolling General Fund programme of capital investment in its budget for 2021/22 (covering the years 2021/22 to 2040/41). This programme is reviewed annually by officers and Elected Members, with new capital bids being submitted each year as part of the budget setting process.</p> <p>The Council's Capital Strategy and General Fund capital programme are approved by Elected Members at the same time as the annual Revenue Budget. The latest capital programme (for 2025/26 to 2044/45) was approved by the Council on 27 February 2025. The total planned investment over the next 20 years is £248 million.</p> <p>The Council also separately approves a five-year rolling Housing Revenue Account (HRA)¹¹ capital investment programme at the same time as the annual HRA revenue budget. The latest HRA capital programme (for 2025/26 to 2029/30) was approved by the Council on 30 January 2025. The total planned investment over these five years is £81.378</p>	<p>The Capital Strategy is a requirement of the CIPFA Prudential Code and Treasury Management Code. It provides a framework for the preparation, implementation, and monitoring of the capital programmes. The Capital Strategy is designed to provide a high-level overview of how capital expenditure, capital financing, and treasury management activity contributes to the provision of services. The latest version of the Capital Strategy is included in the Treasury Management Strategy Statement 2025/26, which was approved by Council on 27 February 2025.</p> <p>The Council's capital programmes (General Fund and HRA) are approved by Elected Members, with responsibility for oversight being delegated to Strategic Directors in conjunction with Finance Services (from the Partnership and Performance Directorate). Service Project Leads and budget holders are responsible for delivering the programmes.</p> <p>In addition to quarterly reporting on the capital programme to the Audit and Scrutiny Committee via Council Financial Performance Reports, there is scrutiny and monitoring by the Capital Operations Group. The group was re-established in September 2023 as part of the 2024/25 budget setting process to monitor the Council's capital expenditure, with an overview included in Budget Strategy Update reports to the Council. We were content that:</p> <ul style="list-style-type: none"> the Budgetary Control Framework document (which provides a framework for the effective control of the Council's revenue and capital budgets) includes the responsibilities of the Chief Finance Officer and of budget holders; the Capital Operations Group has been established to monitor the Council's capital expenditure; quarterly outturn reports from Technology One¹² are included in the Financial Performance reports that are shared with the Capital Operations Group and are submitted to the Audit and Scrutiny Committee; an annual review by officers and Elected Members of both the 20-year rolling General Fund (the latest version covers 2025/26 to 2044/45), and the five-year rolling HRA (the latest version is for 2025/26 to 2029/30), capital investment programmes is taking place; any new capital bids are appropriately reviewed before their inclusion in the revised capital programme is decided by Elected Members; there is compliance with sections 3.1, 3.3, 4.3, and 5 of the Council's Financial Regulations (these sections relate to the preparation and monitoring of capital budgets, and to virements); progress has been made to complete the capital programme element of the November 2024 Best Value action plan; a project board has been established to monitor the Wellbeing Hub and Lochies School project in Alloa. Briefing papers are produced each month and meetings of the project board are due to be held every second month; there is sufficient budget in the capital programmes for current projects; and measures are in place that contribute to the reduction of the risks associated with HRA capital programme overspends and assist with preventing and timeously identifying these overspends. 	

¹⁰ Revenue expenditure is the day-to-day costs of running the Council services. Capital expenditure is money invested into large-scale, long-term investments such as new schools, infrastructure, and asset improvements. Capital investment is also required for roads, street lighting, school buildings, ICT, Council vehicles, and parks.

¹¹ Income and expenditure in relation to a local authority's own direct provision of housing (Council houses and the provision of services to tenants) must be recorded separately within a Housing Revenue Account (HRA) as laid out in Section 203 of the [Housing \(Scotland\) Act 1987](#). It is a ring-fenced account, which means that the Council must collect sufficient income from rents to cover HRA expenditure. The HRA capital investment programme includes housing improvements, property acquisitions, and new build housing. In addition to tenants' rents, this is funded by borrowing (repaid by the HRA as loan charges) and Scottish Government grant funding.

¹² The Council's finance system.

<p>million. As with the General Fund, the HRA capital programme is reviewed each year by officers and by Elected Members.</p> <p>The purpose of this review was to evaluate and report on the controls established to ensure that planning, approval, monitoring, and reporting arrangements are followed in Capital activity that is undertaken.</p>	<p>We identified some significant weaknesses, however, in the existing framework of control. We have, therefore, made the following recommendations to enhance the risk, control, and governance systems that are currently in place and to enable good practice to be followed:</p> <ul style="list-style-type: none"> • To ensure that the remit, function, and membership of the Capital Operations Group is documented, a Terms of Reference for the group should be prepared, agreed, and subject to regular review. • To ensure that there is an accurate record of any decisions taken or of any discussion, minutes should be prepared for every meeting of the Capital Operations Group. To ensure that there is appropriate attendance at these meetings, and to mitigate the risk of some projects not being represented, the attendees from each Service should be regularly reviewed (this is important if the group is overseeing projects that relate to these Services). • To ensure that the group evaluates its own effectiveness in carrying out its responsibilities, identifies areas for improvement, and ensures that it is meeting its goals and obligations, the Capital Operations Group should consider completing an annual self-assessment. • To mitigate the risks caused by slippage in the capital programme, consideration should be given to what action can be taken to reduce the significant level of underspending each year. • To help to ensure that any agreed actions are implemented on schedule, details of the quarterly meetings between the Capital Accountant, Capital Project Manager, and Service Project Leads should be appropriately recorded. • To demonstrate the effective management of the capital programme, as well as transparency and accountability, consideration should be given to generating and reporting performance indicators for the capital programme. • To determine how overspends of almost £1.7 million on the 2023/24 HRA capital programme were not stopped or reported as a concern earlier so lessons can be learned for future years, the ongoing review by Senior Management of these overspends should be completed as a priority, with the outcome reported to the Audit and Scrutiny Committee¹³. • To ensure that it includes all completed projects and that post project reviews are being promptly conducted, arrangements should be established for monitoring the Lessons Learned Log. The log should also be regularly reported to the Capital Operations Group to ensure that the necessary action is taken (applying lessons learned to future projects). In addition, to help ensure that lessons learned from past projects are incorporated into future projects, the processes for doing so should be documented. <p>In relation to the adequacy of the arrangements in place for the planning, approval, monitoring, and reporting of Capital activity, we have split the audit assurance level. We can, therefore, provide SUBSTANTIAL ASSURANCE for the frameworks that are in place¹⁴ and LIMITED ASSURANCE for the application of these frameworks.</p> <p>In summary, eight recommendations were made and accepted. There was one recommendation at grade 1 and seven recommendations at grade 2. Grading classification is detailed at Appendix 1. 2 recommendations have already been implemented and of the remaining 6, the dates range from 31 October 2025 to 30 June 2026.</p>
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¹³ The Audit and Scrutiny Committee was advised in October 2024 that this review was in progress.

¹⁴ For example, the Budgetary Control Framework, Capital Operations Group, annual reviews of the capital investment programmes, quarterly monitoring of expenditure, and compliance with the Council's Financial Regulations.

FINAL REPORT SUMMARY DETAILS OF 2025/26 INTERNAL AUDIT PROGRAMME

2025/26 Internal Audit Plan:																																																																																																					
Assignment	Directorate		Assurance																																																																																																		
Building Security	All Directorates		Substantial / No Assurance																																																																																																		
Scope	Final Report Executive Summary																																																																																																				
<p>The purpose of this review is to evaluate and report on the adequacy of the controls in place to ensure that Clackmannanshire Council's operational buildings, and contents, are secure.</p> <p>As at July 2025, Clackmannanshire Council had a total of 55 operational buildings.</p> <p>On 13 and 19 August 2025 we undertook unannounced visits to a sample of fifteen operational buildings and reviewed the physical security measures in place at each building to prevent unauthorised access. Emphasis was placed on buildings in which vulnerable people were located (e.g. pupils and elderly residents) as well as revisiting sites where we have obtained unauthorised access previously.</p>	<p>Table 1 below sets out the sample of buildings visited during this review and the outcomes from attempts to gain unauthorised access to the buildings (and their contents) from previous reviews in 2018/19, 2019/20, and 2022/23.</p> <p>Table 1: Operational Buildings Visited by Internal Audit</p> <table border="1"> <thead> <tr> <th>Building</th> <th>Directorate</th> <th>2018/19 Unauthorised Access</th> <th>2019/20 Unauthorised Access</th> <th>2022/23 Unauthorised Access</th> <th>2025/26 Unauthorised Access</th> </tr> </thead> <tbody> <tr> <td>Kilncraigs</td> <td>Partnership and Performance</td> <td>Yes</td> <td>N/A</td> <td>Yes</td> <td>No</td> </tr> <tr> <td>Bowmar Community Centre</td> <td>People</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>Yes</td> </tr> <tr> <td>Tower Nursery School</td> <td>People</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>No</td> </tr> <tr> <td>Forthbank Roads Depot</td> <td>Place</td> <td>Yes</td> <td>N/A</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Alloa Town Hall</td> <td>People</td> <td>N/A</td> <td>Yes</td> <td>No</td> <td>No</td> </tr> <tr> <td>Ludgate House</td> <td>People</td> <td>Yes</td> <td>N/A</td> <td>No</td> <td>No</td> </tr> <tr> <td>Redwell Primary School</td> <td>People</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>No</td> </tr> <tr> <td>Alva Primary School</td> <td>People</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>No</td> </tr> <tr> <td>Alva Academy</td> <td>People</td> <td>Yes</td> <td>N/A</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Whins Resource Centre</td> <td>People</td> <td>N/A</td> <td>Yes</td> <td>Yes</td> <td>No</td> </tr> <tr> <td>Sauchie Day Nursery</td> <td>People</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>No</td> </tr> <tr> <td>Fishcross Primary School</td> <td>People</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>No</td> </tr> <tr> <td>Coalsnaughton Primary School</td> <td>People</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>No</td> </tr> <tr> <td>Strathdevon Primary School</td> <td>People</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>No</td> </tr> <tr> <td>Muckhart Primary School</td> <td>People</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>No</td> </tr> </tbody> </table> <p>There were two buildings where unauthorised access was gained in the previous reviews (Forthbank Roads Depot and Alva Academy in 2018/19 and 2022/23) and again during this review. Improvement in security measures were noted for two¹⁵ buildings where Internal Audit had previously gained unauthorised access in 2022/23 as no unauthorised access was gained during this review. Robust security measures were found to be in place to prevent</p>					Building	Directorate	2018/19 Unauthorised Access	2019/20 Unauthorised Access	2022/23 Unauthorised Access	2025/26 Unauthorised Access	Kilncraigs	Partnership and Performance	Yes	N/A	Yes	No	Bowmar Community Centre	People	N/A	N/A	N/A	Yes	Tower Nursery School	People	N/A	N/A	N/A	No	Forthbank Roads Depot	Place	Yes	N/A	Yes	Yes	Alloa Town Hall	People	N/A	Yes	No	No	Ludgate House	People	Yes	N/A	No	No	Redwell Primary School	People	N/A	N/A	N/A	No	Alva Primary School	People	N/A	N/A	N/A	No	Alva Academy	People	Yes	N/A	Yes	Yes	Whins Resource Centre	People	N/A	Yes	Yes	No	Sauchie Day Nursery	People	N/A	N/A	N/A	No	Fishcross Primary School	People	N/A	N/A	N/A	No	Coalsnaughton Primary School	People	N/A	N/A	N/A	No	Strathdevon Primary School	People	N/A	N/A	N/A	No	Muckhart Primary School	People	N/A	N/A	N/A	No
	Building	Directorate	2018/19 Unauthorised Access	2019/20 Unauthorised Access	2022/23 Unauthorised Access	2025/26 Unauthorised Access																																																																																															
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¹⁵ Kilncraigs and Whins Resource Centre.

and deter unauthorised access to 80% (12) of the sampled buildings. These included, for example, a combination of two or more of the following controls:

- perimeter fencing around the building and its grounds;
- staff vigilance in providing challenge to visitors;
- remote locking entry doors secured by Paxton ID scanners to the main reception areas;
- locked and secure external doors (e.g. fire exits);
- CCTV cameras; and
- intruder alarms.

Based on the Partnership and Performance, and People directorates sample of 14 buildings visited, we can provide **SUBSTANTIAL ASSURANCE** in relation to the adequacy of building security arrangements (see **Appendix 4** for assurance category definitions). Whilst we were able to gain unauthorised access to two buildings (Alva Academy and Bowmar Community Centre) we were promptly challenged by a member of staff.

Based on the Place sample of one building visited, we can provide **NO ASSURANCE** in relation to the adequacy of building security arrangements (see **Appendix 4** for assurance category definitions). We were able to gain unauthorised access to the Forthbank Roads depot and found there to be a number of significant weaknesses that could result in serious risk to the Council and require to be urgently addressed, including:

- unauthorised access to depot buildings containing roads materials, Personal Protective Equipment, tools / machinery, staff personal belongings, and vehicle / depot keys;
- unauthorised entry was gained to three unlocked Council vehicles and an unlocked piece of plant resembling a telehandler, with the keys left in the ignition of one of the vehicles; and
- no challenge was provided to Internal Audit during the duration of our visit (approx. 15 minutes) as no Council personnel were present at the site.

Ten recommendations were made and accepted in total. There were five recommendations at grade 1, four recommendations at grade 2, and one recommendation at grade 3. Grading classification is detailed at **Appendix 1**.

All recommendations to be implemented by Responsible Owners by 31 October 2025.

2025/26 Internal Audit Plan:		
Assignment	Directorate	Assurance
Climate Change Act Public Body Duties Audit)	Place	Substantial Assurance
Scope	Final Report Executive Summary	
<p>The Climate Change (Scotland) Act 2009 (the Act) introduced the requirement for public bodies to report on their climate change duties.</p> <p>The Council submitted its 2024/25 report to the Scottish Government, ahead of the deadline of 30 November 2025. This is in line with the timescales from the Act.</p> <p>In August 2022, the Council set a target for the Council's own operations to reach net zero greenhouse gas emission by 2040 at the latest.</p>	<p>Our work focused on reviewing the reporting arrangements and the accuracy of the information included in the Annual Report.</p> <p>We were content that the report accurately reflects the information submitted.</p> <p>To ensure the consistency of returns to Scottish Government across public bodies, the annual report format is a standard template split into six required areas:</p> <ul style="list-style-type: none"> • Profile of Reporting Body; • Governance, Management, and Strategy; • Emissions, Targets, and Projects; • Adaptation; • Procurement; and • Validation and Declaration. <p>We were content that the figures recorded and the data reflected in the report was consistent and could be matched to supporting documentation. We did, however, make two recommendations; the Council governance documents noted in the return predate the 2024/25 reporting period; and a calculation of all potential carbon savings are included in each of the Council's carbon reduction projects. The Team Leader Energy and Sustainability has agreed to undertake a review of the identified outdated documents and will explore the potential tools that could assist the Council to capture the relevant carbon data.</p> <p>We can provide SUBSTANTIAL ASSURANCE in relation to the Council's reporting arrangements and the accuracy of the information in the report (see Appendix 3 for assurance category definitions). Two recommendations were made and accepted in total, one at a grade 2 and one at a grade 3. Grading classification is detailed at Appendix 1.</p> <p>Both recommendations to be implemented by Responsible Owners by 30 June 2026.</p>	

2025/26 Internal Audit Plan:		
Assignment	Directorate	Assurance
Council Tax Refunds	Partnership and Performance	Limited Assurance
Scope	Final Report Executive Summary	
<p>Council Tax helps to pay for the services that the Council provides. It funds around £0.17 for every £1 that the Council spends or invests in local services, with the remaining £0.83 in every £1 being funded by Scottish Government grants and business rates contributions. For 2025/26, the total amount needed to be raised from Council Tax (to balance the budget) was £28.868 million¹⁶.</p> <p>The persons liable for paying Council Tax for a property are listed¹⁷ below and are categorised in order of liability:</p> <ul style="list-style-type: none"> the owner, if they live in the property; the tenant (or subtenant) who lives in the property; anyone else who lives in the property; the leaseholder; anyone else with the right to live in the property; or the owner, if nobody lives in the property or if it is considered in multiple occupancy. <p>The Council Tax charge is based on the value of each property. The value is decided by the Assessor for Central Scotland then placed into a property valuation band (A to H). The band reflects the Assessor's opinion of the property's open market value on 1st April 1991, taking account of its physical state and its locality on 1st April 1993</p> <p>If a Council Tax account has been overpaid by a resident, then it might be appropriate to issue a refund to them (subject to any amounts being owed to the Council). Council Tax Refunds are also due when the taxpayer is no longer liable for Council Tax in the Clackmannanshire Council area. If the taxpayer moves within the Council boundaries, credits can be transferred to the new property, but this is not an option if they move to another area (or do not</p>	<p>Council taxpayers can have credit balances on their account when they sell their property or give up a tenancy; or if there is a change in liability regarding discounts, reductions, or exemptions (as Council Tax is due in advance). These credits can be transferred to the taxpayer's new property within Clackmannanshire Council or, if this is not applicable, they can be refunded. The Revenues and Treasury sections of the Finance division of the Partnership and Performance Service are responsible for identifying, processing, authorising, and paying Council Tax Refunds.</p> <p>In relation to Council Tax Refunds, we reviewed roles and responsibilities; policies and procedures (including system documentation); arrangements for segregation of duties (including system access); Council Tax system extracts and reconciliations; and monitoring of the refunds.</p> <p>We were content that:</p> <ul style="list-style-type: none"> responsibility for identifying, processing, authorising, and paying Council Tax Refunds has been assigned to different employees. In addition, the refunds are processed and paid via two different systems (CTX ORBiS and Technology One), with approval required from an authorised signatory; and contingency arrangements are in place for the authorisation of Council Tax Refunds in the absence of the Team Leader (Revenues and Benefits). <p>We also reviewed the available Council Tax Refund transaction data (for April 2023 to August 2025), which we found to be insufficient to confirm segregation of duties. Our testing of this data found:</p> <ul style="list-style-type: none"> 51 duplicate entries (123 refunds with a total value of £45,503.52) based on payee bank details (multiple refunds to the same customer); 8 matches to an employee details file (9 refunds with a total value of £3,168.66); 32 duplicate entries based on the Council Tax account number (comprising 64 refunds with a total value of £20,574.84); and 24 refunds (with a total value of £18,936.48) that had been processed by two of the four employees who have authorisation permission. <p>In addition, we found that there is scope to enhance all of the internal controls, and the implementation of our recommendations should help to demonstrate this.</p> <p>We identified some significant weaknesses in the existing framework of control. We have, therefore, made recommendations to enhance the risk, control, and governance systems that are currently in place and to enable good practice to be followed. These recommendations relate to ensuring that:</p> <ul style="list-style-type: none"> roles and responsibilities for identifying, processing, authorising, and paying Council Tax Refunds are documented; a policy and 	

¹⁶ Source: Council Tax Leaflet 2025/26.

¹⁷ The Council Tax charges are subject to discounts, exemptions, reductions, and surcharges depending on the circumstances of the property and of the liable persons.

<p>provide a forwarding address). As Council Tax is due in advance, most taxpayers will have a credit balance when they sell properties (or give up tenancies). The obvious exception to this is those who have Council Tax arrears.</p> <p>The CTX ORBiS system is used to monitor Council Tax accounts and to process any refunds. The refund payments are then made via Technology One (the Council's finance system).</p> <p>Between 1 April 2023 and 18 August 2025, a total of 1,156 Council Tax Refunds were issued (with a cumulative value of £377,384.07). As Council Tax was expected to generate income of £28.868 million for 2025/26, this shows that the refunds represent a very small proportion of the income received (around 0.5%).</p> <p>In January 2025, the Chair of the Accounts Commission wrote to all Local Authority Chief Executives in Scotland (copied to Directors of Finance and External Auditors). The purpose of the letter was to share the lessons that Local Government can learn from a significant Council Tax Refund fraud that was perpetrated against Aberdeen City Council. It was found that weaknesses in the Council's internal controls¹⁸ allowed the fraud to continue over a prolonged period (17 years). Failure to implement controls and a lack of monitoring enabled an abuse of authority which, when combined with a detailed operational knowledge, provided the opportunity to withdraw funds inappropriately (with a total value of £1.1 million).</p> <p>This review helps to assess the status of these internal controls that apply to Council Tax Refunds.</p>	<p>also procedures that govern the Council Tax Refund process are developed; and an Anti-Fraud and Corruption Strategy is developed, approved, and clearly communicated to all employees;</p> <ul style="list-style-type: none"> • a detailed evaluation of the refund processes (for both Council Tax and Non-Domestic Rates) is conducted by the Revenues and Benefits team; • the potential losses are quantified (by determining the number and value of Council Tax credit balances) should the Council be subject to a similar fraud to what was perpetrated against Aberdeen City Council; • action is taken so that extracted files from the Council Tax system cannot be amended prior to them being uploaded to Technology One; and reconciliations are conducted each month (and reviewed by a senior employee) between the ORBiS system and Technology One for the Council Tax Refunds; • action is taken to prevent the same person from identifying a credit balance and then requesting, authorising, and processing the payment of a Council Tax Refund (to ensure a segregation of duties); • consideration is given to removing the permission of Council Tax Refund authorisers to change the refund amounts (as this is not required); and system access permissions of the authorisers (for example, to change amounts or BACS details) are documented in the policy and procedures for Council Tax Refunds; • consideration is 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); and a programme to regularly test the transaction data is also established; • the Council Tax Refunds are monitored (this monitoring should be added to the policy and procedures); and • our analysis of the available Council Tax Refund data is reviewed by the Council Tax team. <p>We can provide LIMITED ASSURANCE in relation to the adequacy of the arrangements in place for Council Tax Refund arrangements (see Appendix 3 for assurance category definitions). nine recommendations were made and accepted in total, two at grade 1 and seven at a grade 2. Grading classification is detailed at Appendix 1.</p> <p>Four of the recommendations to be implemented by Responsible Owners by 28 February 2026, three to be implemented by 31 January 2026, and the remaining one by 31 July 2026. One recommendation has already been completed.</p>
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¹⁸ A lack of segregation of duties and monitoring enabled the perpetrator (a Council Tax and Recovery Team Leader) to transfer balances between Council Tax accounts, to input bank details, and to process Council Tax Refunds. The Team Leader had unsupervised authority to issue refunds of up to £3,000 and he could also alter payee details which allowed him to transfer money to himself. This embezzlement happened where a resident had left a property but had not claimed for overpayment of their Council Tax. The fraud was identified when a check of an arrears recovery report by another officer highlighted multiple transfers on an account that was in credit, and a satisfactory explanation was not provided by the perpetrator. The Team Leader received a prison sentence of four years in July 2024.

2025/26 Internal Audit Plan:		
Assignment	Directorate	Assurance
Follow Up of the Review of Purchase Order Arrangements for Clackmannanshire Council Adult Social Care	Partnership and Performance / Health and Social Care Partnership	No Assurance
Scope	Final Report Executive Summary	
<p>The purpose of the review was to follow up on the progress with implementing the recommendations from our 2023/24 review and testing a sample of recent Adult Social Care payments made to review purchase order and invoice authorisation to ensure compliance with policies and procedures.</p> <p>In summary, the 2023/24 audit of Adult Social Care Purchase Order Arrangements review provided NO ASSURANCE. The review identified 10 recommendations relating to significant weaknesses involving purchase orders not being raised in advance of payments and examples of non-contract expenditure.</p> <p>Internal Audit also found weaknesses in the care plan approval and payment process including instances of no care plans, no details of specific manager approval, care plans approved by a manager with insufficient Clackmannanshire Council delegated authority, and no evidence of review of care plans and further approval of ongoing care costs.</p>	<p>For the 10 recommendations made in 2023/24 we found that 7 had been partially implemented, and 3 were not implemented. We identified that:</p> <ul style="list-style-type: none"> • Purchase orders have not been raised on Techone for all Adult Care purchases. • No sample audits / data cleansing exercises have been undertaken to provide assurance on the completion and accuracy of care plans. • Adult Social Care Standard Operational Procedures including processes for compiling, approving, and reviewing care plans have not been finalised. • A review has, however, been undertaken on the Health and Social Care Scheme of Delegation, and work is progressing to update Clackmannanshire Council's authority levels to ensure consistency. <p>A sample of 15 Adult Social Care payments made through Techone in 2024/25 were selected for testing to ensure compliance with Financial Regulations and Contract Standing Orders. This involved checking each transaction had a valid purchase order, invoice, evidence of authorisation, contract, contract rates, and where appropriate care plans were in place. This replicated the test carried out in the 2023/24 review where we found purchase orders had not been raised in advance of payments and weaknesses in the care plan approval and payment process. During this follow up review we found that processes for making payments has not changed since the 2023/24 review. In addition, we were not provided with related supporting evidence of Techone purchase orders, authorisations, and contracts for the sample of payments. We, therefore, conclude that the same weaknesses apply. The prescribed adult care provision and payment process is summarised as follows:</p> <ul style="list-style-type: none"> • Social Workers complete care plans for service users on the Community Care Information System (CCIS¹⁹) which are approved by a Care Manager. The Business Support Team (BST) access the approved care plans and upload to FINCH²⁰. • The BST update care rates on FINCH and CCIS based on the Planning and Commissioning Manager's spreadsheet of contract rates, and confirm actual costs incurred with the care provider. The BST upload care plan transactions onto Techone which are then approved for payment by a Senior Adult Care Manager. <p>CCIS and FINCH are legacy systems that have limited reporting functionality to support management and due to the lack of IT technical support for the systems there is limited development to allow them to keep up to date with changes to operational and legislative needs. In August 2025, Clackmannanshire Council approved investment in the transformation of the Social Care Target Operating Model (TOM) underpinned by the procurement and implementation of a replacement Social Work IT System (SWITS), which will enable the transformation of social care. Health and Social Care Partnership Senior</p>	

¹⁹ CCIS holds all the information about Social Work clients and the assessment process.

²⁰ The Social Work Finance System holds details about clients and suppliers.

	<p>Management advised that the new system when implemented should assist with the implementation of the outstanding recommendations.</p> <p>This follow up review in 2025/26 identified that 100% (10 out of 10) of the 2023/24 recommendations (this includes eight recommendations at grade 1 that are most significant and are of the highest priority) have not been fully implemented. No evidence was provided to support transactional testing which resulted in Internal Audit being unable to assess whether there were appropriately authorised care plans in place and if contracts were in place for care suppliers. We can, therefore, provide NO ASSURANCE in relation to the adequacy of the controls put in place to implement the recommendations from the 2023/24 review. See Appendix 3 for assurance category definitions.</p> <p>An additional recommendation has also been made regarding the administration of Pentana and maintaining the most up to date responsible owners on the system. This additional recommendation was accepted, with an agreed implementation date of 31 January 2026.</p>
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OVERDUE RECOMMENDATIONS

Review	Overdue Recommendations	Grade 1	Grade 2	Grade 3	Not Graded
2017/18					
Sundry Debtors	4				4
2019/20					
Housing Rent Collection and Arrears Management	1				1
2020/21					
Corporate Risk Management Arrangements	1				1
2021/22					
Fleet Management and Monitoring Arrangements	1				1
Use and Control of Social Media	2				2
2022/23					
Building Security	3	1			2
Physical Income Security Arrangements	1		1		
Supplier Set Up & Supplier Bank Account Changes	4	1	1	2	
2023/24					
Leisure Banking Follow Up	1	1			
Adult Social Care Purchase Order Arrangements	14	11	3		
Overtime Arrangements	2	1	1		
2024/25					
Climate Change Act Public Body Duties	1			1	
Adult Social Care Staff Potential Overpayments – Phase 1	1	1			
Community Benefits	2	1	1		
Leisure Banking Follow Up	1	1			
IT and Information Security Governance	9		9		
Follow Up of Grade 1 Recommendations	1	1			
Asbestos Management Arrangements	9	1	7	1	
2025/26					
Adult Social Care Purchase Order Arrangements	1	1			
Total	59	21	23	4	11