
Report to: Audit and Scrutiny Committee

Date of Meeting: 11 June 2026

Subject: Audit and Scrutiny Committee Forward Plan 2026/27

Report by: Head of Corporate Services

1.0 Purpose

- 1.1. The purpose of this report is to enable members to review and approve the Audit and Scrutiny Committees forward plan for 2026-2027, agree on the process for completing the Committee's self-evaluation to inform its Annual Report, and note the progress of the Committee's agreed training plan.








2.0 Recommendations

- 2.1. It is recommended that Committee:
- 2.1.1. **Approves** the draft forward plan as set out in **Appendix 1**:
 - 2.1.2. **Agree** that all Committee members will convene informally immediately following the conclusion of the June Audit and Scrutiny Committee to complete the online self-evaluation questionnaire, **Appendix 2**
 - 2.1.3. **Agree** that all Committee members will meet informally during September 2026 to review the results of the self-evaluation exercise. This will support the preparation of the Committee's Annual Report for consideration at the October 2026 meeting and subsequent submission to Council.
 - 2.1.4. **Note** the progress made in relation to the 2025/26 training plan (as detailed in paragraph 3.6)

3.0 Considerations

- 3.1. This paper presents a proposed schedule of reports for the Audit and Scrutiny Committee through to June 2027.
- 3.2. The draft Forward Plan reflects the remit of Audit & Scrutiny Committee as approved by Council in May 2022 (**Appendix 3**).
- 3.3. While the Forward Plan outlines the Committee’s core responsibilities, it may be subject to revision to accommodate unforeseen developments during the year.
- 3.4. The Chartered Institute of Professional Finance and Accountancy (CIPFA) recommends that all local authorities should make their best efforts to adopt the principles of the “CIPFA Position Statement: Audit Committees in Local Authorities and Police”.
- 3.5. In 2023, the Committee agreed that an Annual Report, aligned with the CIPFA Position Statement, should be produced as part of its planning and review cycle. The 2025/26 Annual Report is scheduled for presentation to the Committee in October 2026, with Council approval to follow.
- 3.6. Committee previously agreed the undernoted areas for development.

Table 1: Agreed Training Plan + Status

Training Subject	Target	Internal/External	Status
Annual Governance Statement / Control Environment	Q4 24/25	Internal	
Cyber Security	Q3 24/25	Both	
Performance and Risk (Phase 2)	Q4 24/25	Internal	
Principles of Best Value & VFM	Q3 24/25	Internal	
Fraud and Corruption	Q4 24/25	Both	
Financial Monitoring / Scrutiny	Q3 24/25	Internal	
“Mock Committee”	Q3 24/25	Internal	

- 3.11. It is recognised that a number of training sessions are still outstanding. Planning is underway to ensure delivery of sessions, as noted below:

Table 2: Agreed Training Plan - Updates

Training Subject	Update
Annual Governance Statement / Control Environment	Sessions will be combined into an all-member session on AGS and Best Value, undertaken in house by Strategy & Performance. This will be delivered as part of a new package of training post summer recess.
Principles of Best Value & VFM	
Fraud and Corruption	Following appointment of the Council's new Fraud Officer, appropriate training will be provided to all members on their role regarding fraud and corruption. This will be delivered as part of a new package of training post summer recess.
Financial Monitoring / Scrutiny	Following the next A&S Committee, and via the Committee wash up function, specific feedback from members on financial scrutiny (challenges, observations, areas for improvement) will be sought. Following this an appropriate training session will be led by the Finance and Revenues team.
"Mock Committee"	Feedback from members of the A&S Committee will be sought as part of Committee wash up function, to identify areas of development, ahead of the delivery of a mock committee, post recess.

4.0 Sustainability Implications

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

5.0 Resource Implications

5.1. *Financial Details*

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

Yes

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

Yes

5.4. *Staffing – there are no 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 impacts resulting 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 1 – Draft Audit Committee Forward Plan 2025/2026

Appendix 2 – Self Evaluation Questionnaire

Appendix 3 – Audit and Scrutiny Committee Remit

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

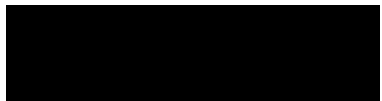
CIPFA's Position Statement: Audit Committees in Local Authorities and Police

https://www.psa.co.uk/wp-content/uploads/2023/11/audit-committee-roles_app1.pdf

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	

APPENDIX ONE

Audit and Scrutiny Committee Draft Forward Plan for 25/26 Cycle

*Reports marked with * are standing items for each agenda but may not be presented every cycle depending on work undertaken between meetings.*

AUGUST 2026	
TITLE OF REPORT	LEAD OFFICER
A U D I T	
Exceptions from the Application of Contract Standing Orders*	Head of Corporate Services
Internal Audit Update Report*	Internal Audit Manager
Corporate Risk Register Update Report*	Senior Manager – P&T
Council Financial Performance 26/27 Q1	Chief Finance Officer
HRA Financial Performance 26/27 Q1	Chief Finance Officer
Treasury Report 26/27 Q1	Chief Finance Officer
IJB Financial Performance 26/27 Q1	HSCP Chief Finance Officer
Annual Treasury Report 2025-26	Chief Finance Officer
S C R U T I N Y	
Outstanding Internal Audit Actions Progress Report*	Head of Corporate Services
Risk Strategy Annual Report 25/26	Senior Manager – P&T
Community Wellbeing Report 25/26 (Year End)	Director – Wellbeing
HSCP Approach to Inequalities	HSCP Chief Officer
Health and Care (Staffing) (Scotland) Act 2019 return for Clackmannanshire Council	Chief Social Work Officer
Joint Inspection Report – Action Plan	HSCP Chief Officer
HSCP Clackmannanshire Locality Performance 26/27 Q1	HSCP Chief Officer

OCTOBER 2026	
TITLE OF REPORT	LEAD OFFICER
A U D I T	
Exceptions from the Application of Contract Standing Orders*	Head of Corporate Services
Internal Audit Update Report*	Internal Audit Manager
Corporate Risk Register Update Report*	Senior Manager – P&T
S C R U T I N Y	
Outstanding Internal Audit Actions Progress Report*	Head of Corporate Services
Police Performance Report for Clackmannanshire – Year End	Chief Inspector
Fire Annual Performance Report for Clackmannanshire – Year End	Local Senior Officer
Regulation of Investigatory Powers (Scotland) Act 2000	Senior Manager – Legal
Health and Safety Annual Report 2025-26	H&S Manager

Procurement Annual Report 2025-26	Procurement Manager
Alcohol and Drugs Partnership Update	HSCP Chief Officer
Annual Report of the Chief Social Work Officer	Chief Social Work Officer
Audit and Scrutiny Committee Annual Performance Report	Head of Corporate Services

DECEMBER 2026	
TITLE OF REPORT	LEAD OFFICER
A U D I T	
Exceptions from the Application of Contract Standing Orders*	Head of Corporate Services
Internal Audit Update Report*	Internal Audit Manager
Corporate Risk Register Update Report*	Senior Manager – P&T
Council Financial Performance 26/27 Q2	Chief Finance Officer
HRA Financial Performance 26/27 Q2	Chief Finance Officer
Treasury Report 26/27 Q2	Chief Finance Officer
IJB Financial Performance 26/27 Q2	IJB Chief Finance Officer
Council (AGS) Improvement Plan Update	Head of Corporate Services
S C R U T I N Y	
Outstanding Internal Audit Actions Progress Report*	Head of Corporate Services
HSCP Clackmannanshire Locality Performance 26/27 Q2	HSCP Chief Officer
HSCP Clackmannanshire Locality Half Year Update 26/27	HSCP Chief Officer
Place and Economy Directorate 25/26 Year End Report	Director – P&E
Public Bodies Climate Change Report Duty (PBCCRD): Annual Report 2024/25 Internal Audit	Director – P&E
Management Information: Voluntary Severance, Early Retirement, and Flexible Retirement Packages	HR Senior Manager
Absence Compliance Update	HR Senior Manager

MARCH 2027	
TITLE OF REPORT	LEAD OFFICER
A U D I T	
Exceptions from the Application of Contract Standing Orders*	Head of Corporate Services
Internal Audit Update Report*	Internal Audit Manager
Corporate Risk Register Update Report*	Senior Manager – P&T
Council Financial Performance Q3	Chief Finance Officer
HRA Financial Performance Q3	Chief Finance Officer
Treasury Management Quarterly Update Q3	Chief Finance Officer
IJB Financial Performance Q3	HSCP Chief Finance Officer
S C R U T I N Y	
Outstanding Internal Audit Actions Progress Report*	Head of Corporate Services

Staff Engagement Survey Responses	HR Senior Manager
Environmental Health Official Food Control Progress Report	Director – P&E
Interim Report - People Community Wellbeing Plan	Director - Wellbeing
HSCP Clackmannanshire Locality Performance Report 2026-27 (October - December 2026)	HSCP Chief Officer

APRIL 2027	
TITLE OF REPORT	LEAD OFFICER
A U D I T	
Exceptions from the Application of Contract Standing Orders*	Head of Corporate Services
Internal Audit Update Report*	Internal Audit Manager
Corporate Risk Register Update Report*	Senior Manager – P&T
Integrated Joint Board Budget Report	HSCP Chief Officer
Annual Fraud Risk Assessment and Assurance Report	Senior Manager – Legal
S C R U T I N Y	
Outstanding Internal Audit Actions Progress Report*	Head of Corporate Services
Police Performance Half Year Report 2026/27	Local Commander
Fire Performance Half Year Report 2026/27	Local Senior Officer
Annual Performance Report 2026/27	Senior Manager – P&T
Annual Complaints Report 2026-27	Head of Corporate Services

JUNE 2027	
TITLE OF REPORT	LEAD OFFICER
A U D I T	
Exceptions from the Application of Contract Standing Orders*	Head of Corporate Services
Corporate Risk Register Update Report	Senior Manager – P&T
Internal Audit Update Report*	Internal Audit Manager
Internal Audit Assurance Report	Internal Audit Manager
Internal Audit Plan Report 2027/28	Internal Audit Manager
Council Financial Performance 26/27 Q4	Chief Finance Officer
HRA Financial Performance 26/27 Q4	Chief Finance Officer
Treasury Report 26/27 Q4	Chief Finance Officer
IJB Financial Performance 26/27 Q4	Chief Finance Officer
Annual Governance Statement – Year End Progress Report	Senior Manager – P&T
S C R U T I N Y	
Internal Audit Outstanding Actions Progress Report*	Head of Corporate Services
Housing Charter Report	Senior Manager – Housing
Wellbeing Economy Local Outcomes Improvement Plan Progress Report	Senior Manager – P&T
HSCP - Clackmannanshire Locality Performance Report 26-27	HSCP Chief Officer
HSCP - Clackmannanshire and Stirling Year End Update 26-27	HSCP Chief Officer

Self-Assessment of the Effectiveness of the Audit and

2026-27

The survey should take no longer than 10 minutes to complete and all results/analysis will be anonymised.

* Required

CIPFA's Position Statement: Audit Committees in Local Authorities and Police 2022

Scope

This position statement includes all principal local authorities in the UK, corporate joint committees in Wales, the audit committees for PCCs and chief constables in England and Wales, PCCFRAs and the audit committees of fire and rescue authorities in England and Wales.

The statement sets out the purpose, model, core functions and membership of the audit committee. Where specific legislation exists (the Local Government & Elections (Wales) Act 2021 and the Cities and Local Government Devolution Act 2016), it should supplement the requirements of that legislation.

Status of the Position Statement

The statement represents CIPFA's view on the audit committee practice and principles that local government bodies in the UK should adopt. It has been prepared in consultation with sector representatives. CIPFA expects that all local government bodies should make their best efforts to adopt the principles, aiming for effective audit committee arrangements. This will enable those bodies to meet their statutory responsibilities for governance and internal control arrangements, financial management, financial reporting and internal audit.

The full position statement can be found online at <https://www.cipfa.org/services/support-for-audit-committees>

Independent and Effective Model

The audit committee should be established so that it is independent of executive decision making and able to provide objective oversight. It is an advisory committee that has sufficient importance in the authority so that its recommendations and opinions carry weight and have influence with the leadership team and those charged with governance.

1. Do you feel that the Committee is directly accountable to the authority's governing body? *

0	1	2	3	4	5	6	7	8	9	10
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Strongly Disagree

Strongly Agree

2. Do you feel that the Committee is independent of both the executive and the scrutiny functions? *

0	1	2	3	4	5	6	7	8	9	10
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Strongly Disagree

Strongly Agree

3. Do you feel that the Committee have rights of access to and constructive engagement with other committees/functions, for example scrutiny and service committees, corporate risk management boards and other strategic groups? *

0	1	2	3	4	5	6	7	8	9	10
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Strongly Disagree

Strongly Agree

4. Do you feel that the Committee have rights to request reports and seek assurances from relevant officers? *

0	1	2	3	4	5	6	7	8	9	10
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Strongly Disagree

Strongly Agree

5. Do you feel that the Committee is of an appropriate size to operate as a cadre of experienced, trained committee members? (large committees should be avoided) *

0	1	2	3	4	5	6	7	8	9	10
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Strongly Disagree

Strongly Agree

Core Functions

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

Maintenance of Governance, Risk and Control Arrangements

6. Do you feel that the Committee support a comprehensive understanding of governance across the organisation and among all those charged with governance, fulfilling the principles of good governance? *

0	1	2	3	4	5	6	7	8	9	10
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Strongly Disagree

Strongly Agree

7. Do you feel that the Committee consider the effectiveness of the authority's risk management arrangements?

The Committee should understand the risk profile of the organisation and seek assurances that active arrangements are in place on risk-related issues, for both the body and its collaborative arrangements. *

0	1	2	3	4	5	6	7	8	9	10
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Strongly Disagree

Strongly Agree

8. Do you feel that the Committee monitor the effectiveness of the system of internal control, including arrangements for financial management, ensuring value for money, supporting standards and ethics and managing the authority's exposure to the risks of fraud and corruption? *

0	1	2	3	4	5	6	7	8	9	10
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Strongly Disagree

Strongly Agree

Financial and Governance Reporting

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

0	1	2	3	4	5	6	7	8	9	10
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Strongly Disagree

Strongly Agree

10. Do you feel the Committee support the maintenance of effective arrangements for financial reporting and review the statutory statements of account and any reports that accompany them? *

0	1	2	3	4	5	6	7	8	9	10
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Strongly Disagree

Strongly Agree

Establishing Appropriate and Effective Arrangements for Audit and Assurance

11. Do you feel the Committee consider the arrangements in place to secure adequate assurance across the body's full range of operations and collaborations with other entities? *

0	1	2	3	4	5	6	7	8	9	10
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Strongly Disagree Strongly Agree

12. In relation to the Council's Internal Audit Functions, do you feel that the Committee: *

	0 - Strongly Disagree	1	2	3	4	5 - Strongly Agree
Oversee Internal Audit's independence, objectivity, performance and conformance to professional standards	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Support effective arrangements for Internal Audit	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Promote the effective use of Internal Audit within the assurance framework	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Consider the opinion, reports and recommendations of External Audit and inspection agencies and their implications for governance, risk management or control, and monitor management action in response to the issues raised by External Audit.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Contribute to the operation of efficient and effective External Audit arrangements, supporting the independence of auditors and promoting audit quality.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Support effective relationships between all providers of assurance audits and inspections, and the organisation, encouraging openness to challenge, review and accountability.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Audit Committee Membership

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

While expertise in the areas within the remit of the committee is very helpful, the attitude of committee members and willingness to have appropriate training are of equal importance. The appointment of co-opted independent members on the committee should consider the overall knowledge and expertise of the existing members.

⋮

13. Do you feel that the Committees membership is trained to fulfil their role so that members are objective, have an inquiring and independent approach, and are knowledgeable? *

0	1	2	3	4	5	6	7	8	9	10
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Strongly Disagree

Strongly Agree

14. Do you feel that the Committees membership promotes good governance principles, identifying ways that better governance arrangement can help achieve the organisation's objectives? *

0	1	2	3	4	5	6	7	8	9	10
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Strongly Disagree

Strongly Agree

15. Do you feel that the Committee has a strong, independently minded chair, displaying a depth of knowledge, skills, and interest. There are many personal skills needed to be an effective chair, but key to these are promoting apolitical open discussion, managing meetings to cover all business and encouraging a candid approach from all participants, maintaining the focus of the committee on matters of greatest priority. *

0	1	2	3	4	5	6	7	8	9	10
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Strongly Disagree

Strongly Agree

16. Do you feel that the Committee are willing to operate in an apolitical manner? *

0	1	2	3	4	5	6	7	8	9	10
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Strongly Disagree

Strongly Agree

17. Do you feel that the Committee have unbiased attitudes – treating auditors, the executive and management fairly? *

0	1	2	3	4	5	6	7	8	9	10
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Strongly Disagree

Strongly Agree

18. Do you feel that the Committee have the ability to challenge the executive and senior managers when required? *

0	1	2	3	4	5	6	7	8	9	10
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Strongly Disagree

Strongly Agree

19. Do you feel that the Committee have knowledge, expertise and interest in the work of the committee? *

0	1	2	3	4	5	6	7	8	9	10
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Strongly Disagree

Strongly Agree

Engagement and Outputs

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

20. Does the Committee meet regularly, at least four times a year, and have a clear policy on those items to be considered in private and those to be considered in public? *

0	1	2	3	4	5	6	7	8	9	10
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Strongly Disagree

Strongly Agree

21. Does the Committee have the ability to meet privately and separately with the external auditor and with the head of internal audit? *

0	1	2	3	4	5	6	7	8	9	10
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Strongly Disagree

Strongly Agree

22. Does the Committee include, as regular attendees, the chief finance officer(s), the chief executive, the head of internal audit and the appointed external auditor; other attendees may include the monitoring officer and the head of resources (where such a post exists). These officers should also be able to access the committee members, or the chair, as required? *

0	1	2	3	4	5	6	7	8	9	10
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Strongly Disagree

Strongly Agree

23. Does the Committee have the right to call on any other officers or agencies of the authority as required? *

0	1	2	3	4	5	6	7	8	9	10
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Strongly Disagree

Strongly Agree

24. Does the Committee support transparency, reporting regularly on its work to those charged with governance? *

0	1	2	3	4	5	6	7	8	9	10
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Strongly Disagree

Strongly Agree

25. Does the Committee report annually on how they have complied with the position statement, discharged its responsibilities, and include an assessment of its performance? The report should be available to the public. *

0	1	2	3	4	5	6	7	8	9	10
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Strongly Disagree

Strongly Agree

Committee Member Feedback

26. Members of the Audit and Scrutiny Committee are welcome to provide any further comments on the workings of the Committee in line with the CIPFA statement.

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 Microsoft Forms

Appendix 3 – Audit and Scrutiny Remit

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.