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**Report to Audit & Scrutiny Committee**

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**Date of Meeting: 11<sup>th</sup> June 2026**

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**Subject: Annual Governance Statement 2024-25: End of Year Progress**

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**Report by: Strategy & Performance Adviser**

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**1.0 Purpose**

- 1.1. The purpose of this report is to provide an end-of-year update on progress of actions agreed to address areas for improvement previously identified from the Council's Annual Governance Statement (AGS) self-assessment activity. Progress reflects activity completed or underway up to 31<sup>st</sup> March 2026.

**2.0 Recommendations**

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

**3.0 Considerations**

Background

- 3.1. The Council is required to undertake an annual review of the effectiveness of its governance framework, including systems of internal control. This review is articulated through the Annual Governance Statement (AGS), which accompanies the Council's Annual Accounts.
- 3.2. The AGS is a self-assessment that involves team leaders, service managers and senior leaders. It incorporates:
- independent Internal and External Audit findings;
  - independent inspection and regulatory reports;
  - other corporate self-assessment activity; and
  - Certificates of Assurance provided by Senior Leaders.

Context

- 3.3. The 2024/25 AGS self-assessment took place against a backdrop of continued organisational pressure, including:
- sustained financial constraint;

- workforce capacity challenges; and
  - the need to embed significant organisational change, including the Target Operating Model.
- 3.4. Within this context, the Council remains committed to continuous improvement and has focused on strengthening core governance, financial resilience, performance management and organisational foundations, while recognising the need to manage improvement workload proportionately.
- 3.5. The 2023/24 Financial Statement of Accounts were approved by Council on 24 April 2026, with Deloitte LLP confirming they present a true and fair view and comply with all accounting and legal requirements. Work is now underway on the 2024/25 accounts; however, due to this timing lag, the improvement actions due by 31 March 2026 have not yet received final External Audit sign-off. However, the Council remains committed to continuous improvement and Best Value, and it is therefore appropriate to report year-end progress against the agreed actions.

#### Internal Audit Assurance

- 3.6. Internal Audit provides an Annual Assurance report and regular progress reports to the Audit and Scrutiny Committee, which gives overall assurance on the Council's arrangements for risk management, governance and control, based on Internal Audit work undertaken during the previous year.
- 3.7. The Annual Assurance Report 2024/25 by Internal Audit is expected to be presented to this same Audit & Scrutiny Committee on 11 June 2026. The report states that 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.
- 3.8. In providing that opinion:
- Internal Audit has taken account of the findings arising from 7 Internal Audit Reviews from 2024/25 and from 2025/26;
  - The opinion reflects progress with implementation of recommendation management actions from previously completed audits which contributes to strengthening the overall risk management, governance, and control arrangements;
  - The opinion reflects the fact that 86% of reviews undertaken (6 out of 7) had an element of limited or no assurance (the remaining review was a substantial assurance) during 2025/26. Internal Audit findings have highlighted weaknesses, which have identified significant risks to the Council, with 7 Grade 1 recommendations made in 2025/26;
  - 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; and

- There is a significant risk to the control environment if more urgent weaknesses and gaps are not being addressed.
- 3.9. As Internal Audit also provided LIMITED assurance for the year to 31 March 2025, this will be a key consideration in the 2025/26 AGS self-assessment and resulting improvement plan.
- 3.10. The Internal Audit service continues to work with the Chief Executive, Section 95 Officer and the Head of Corporate Services to advise on key improvements required. Any issues arising are escalated and discussed accordingly with Senior Leadership Group (SLG) and Extended Senior Leadership Group (ESLG).

#### External Audit Assurance

- 3.11. At the Audit and Scrutiny Committee of 5<sup>th</sup> February 2026 a report was presented on the progress of External Audit recommendations from previous audits of the Council's Financial Statements, and from a Best Value themed audit in 2022/23 on leadership of the development of new local strategic priorities. The resulting External Audit recommendations still to be completed were included within the AGS 2024/25 improvement action plan, thus are included within the scope of this report.

#### Improvement Plan

- 3.12. AGS improvement actions are consolidated with other corporate improvement actions to provide a co-ordinated approach to managing change. Across six categories, each sponsored by a Senior Manager or Strategic Director (as was), they are managed via the Corporate Risk and Integrity Forum, providing leadership oversight to strategic performance and risk management.

#### Overall Position 2024/25

- 3.13. Table 1 below summarises the progress of the 42 improvement actions, broken down by category, in both number and equivalent percentage progress.
- 3.14. By 31 March 2026, the majority of AGS improvement actions due during the 2025/26 financial year were either completed or substantially progressed (33 or 78.5%). Delivery is evident across governance foundations, performance management, financial sustainability, organisational resilience, and partnership working.
- 3.15. Where actions remain open, this reflects planned sequencing, capacity pressures, or dependency on wider organisational or partner activity, rather than absence of ownership or intent.

## Completed Actions

3.16. A significant number of actions were fully completed during the year (14 or 33.3%), particularly those that:

- required formal approval or decision-making;
- established foundational governance arrangements; or
- embedded revised frameworks or approaches into day-to-day practice.

Notable completed activity includes:

- approval and implementation of the Target Operating Model;
- strengthened Internal Audit follow-up and assurance processes;
- improvements to complaints handling systems and transparency;
- completion of key financial planning and budgeting actions; and
- advancement of regional collaboration and partner working arrangements.

This reflects strong delivery where actions were clearly defined, time-limited, and sponsor-led.

## Actions Progressing but Not Yet Complete

3.17. The majority of remaining actions (19 or 45.2%) show clear and substantive progress, typically in the range of 60–95% complete. These actions are predominantly:

- complex or multi-stage, requiring cultural or behavioural change;
- intentionally aligned to the embedding of the Target Operating Model; or
- dependent on consultation, system development, or partner engagement.

Examples include embedding performance management, workforce and capacity planning, digital and information governance improvements, and longer-term asset planning activity. In these cases, revised timescales reflect appropriate governance discipline, ensuring that change is embedded sustainably rather than delivered at pace without longevity.

## Actions Showing Limited Progress

3.18. Only a small number of actions show limited movement at year-end (9 or 21.4%). In almost all cases, this reflects:

- deliberate pauses during statutory reporting peaks (e.g. annual accounts); or
- reliance on external partners, procurement routes or national guidance.

These actions remain under active oversight, with delivery planned when capacity and dependencies allow. Each action has a responsible owner and an identified senior sponsor and remains subject to oversight through the Corporate Risk and Integrity Forum.

Table 1: Summary of AGS 2024/25 End of Year Progress on 31 March 2026.

|                  |                                                         | AGS 2024/25 Action Plan<br>Baseline | End of Year Progress to 31 March 2026 |                                                          |                                         |
|------------------|---------------------------------------------------------|-------------------------------------|---------------------------------------|----------------------------------------------------------|-----------------------------------------|
| Category & Title |                                                         | Number of Actions                   | Number of Actions<br>Completed        | Number of Actions<br>Progressing but Not Yet<br>Complete | Number of Actions Not<br>Yet Progressed |
| A                | Strengthen Governance and Strategic Foundations         | 11                                  | 3                                     | 5                                                        | 3                                       |
| B                | Enhance Performance, Improvement and Risk<br>Management | 3                                   | 2                                     | 1                                                        | 0                                       |
| C                | Accelerate Financial Resilience                         | 8                                   | 3                                     | 2                                                        | 3                                       |
| D                | Streamline Operations and Strategic Planning            | 7                                   | 2                                     | 4                                                        | 1                                       |
| E                | Advance Asset and Infrastructure Planning               | 9                                   | 3                                     | 5                                                        | 1                                       |
| F                | Strengthen Workforce and Collaboration                  | 4                                   | 1                                     | 2                                                        | 1                                       |
|                  |                                                         | 42                                  | 14                                    | 19                                                       | 9                                       |
|                  |                                                         | 100%                                | 33.3%                                 | 45.2%                                                    | 21.4%                                   |

KEY:

Shaded green      100% completed and implemented.

Shaded amber     Progress on baseline with ongoing work required.

Shaded pink       No progress on baseline with ongoing work required.

## Key Themes and Challenges

3.19. Across all actions, several common themes emerge:

- A strong dependency on workforce capacity, particularly in specialist finance roles and roles supporting transformation;
- The importance of sequencing change to avoid duplication or re-work as we embed the TOM; and
- A shift from establishing frameworks to embedding and sustaining improvement.

These challenges are consistent with wider local government experience and are being actively managed.

## Management of Actions into 2026/27

3.20. Entering 2026/27, the AGS Action Plan will include:

- 29 actions ongoing;
- new actions agreed from the recently approved Annual Accounts 2023/24; and
- further actions to emerge from the 2025/26 AGS self-assessment process (currently underway)

3.21. This represents a managed transition rather than under-delivery, with actions rolling forward where longer-term embedding is required.

3.22. To manage this workload, all actions will be considered according to those that provide the greatest governance assurance. Sponsorship, leadership oversight and corporate governance will continue via the Corporate Risk and Integrity Forum in the first instance.

3.23. Appendix A provides further detail and commentary against all individual AGS improvement actions at the 2025/26 year-end mark.

## 4.0 Sustainability Implications

4.1. There are no sustainability implications associated with 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 ☒

There are no direct financial implications arising from this report. AGS actions continue to be delivered within existing resources, recognising ongoing financial constraints.

#### 5.4. *Staffing*

5.5. Staff involved will represent a cross-section of all Council portfolios. Yes ☒

AGS actions continue to be delivered within existing staffing resources, recognising ongoing work demands and capacity constraints.

### 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 equality or Fairer Scotland implications associated with this report. The AGS improvement actions support equitable, accountable and inclusive service delivery.

## 9.0 Legality

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

## 10.0 Appendices

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

Appendix A: Performance report on the end of year progress made against AGS improvement actions for progress by 31<sup>st</sup> March 2026, grouped by category.

## 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 ☐

- Clackmannanshire Council, 23<sup>rd</sup> April 2025: Annual report to those charged with Governance and the Controller of Audit for Financial Year 2023/24 prepared by Chief Finance Officer.  
(<https://www.clacks.gov.uk/document/meeting/127/1366/8423.pdf>)
- Audit and Scrutiny Committee, 11<sup>th</sup> June 2026: Internal Audit Assurance Report 2025-26

### Author(s)

| NAME      | DESIGNATION                      | TEL NO / EXTENSION |
|-----------|----------------------------------|--------------------|
| Fi Grinly | Strategy and Performance Adviser | 2391               |

### Approved by

| NAME           | DESIGNATION                | SIGNATURE                                                                            |
|----------------|----------------------------|--------------------------------------------------------------------------------------|
| Chris Alliston | Head of Corporate Services |  |

## Appendix A

### Performance report on the end of year progress made against AGS improvement actions for progress by 31 March 2026, grouped by category.

Key:

Shaded green = 100% completed and implemented.

Shaded amber = Progress on baseline with ongoing work required.

Shaded pink = No progress on baseline with ongoing work required.

| Best Value Improvement Action Plan 2025/26                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Baseline as of 31 August 2025 | Progress to 31 March 2026 | Delivery Date | Assigned To:                                 |
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| <b>AGS 024 100 Category A. Strengthen Governance and Strategic Foundations. Sponsor:</b> Monitoring Officer, Legal and Governance                                                                                                                                                                                                                                                                                                                                                                                                                          |                               |                           |               |                                              |
| (NEW) <b>AGS 024 101</b> Conclude the <b>Target Operating Model</b> review to define structure and direction.                                                                                                                                                                                                                                                                                                                                                                                                                                              | 35%                           | 100%                      | 31 March 2026 | Chief Executive                              |
| <b>NOTE:</b> TOM now finalised and approved by Council on 26 <sup>th</sup> February 2026, following engagement with key stakeholders.                                                                                                                                                                                                                                                                                                                                                                                                                      |                               |                           |               |                                              |
| (REVISED ACTION) <b>AGS 021 019</b> Explore options to update and rationalise <b>strategic approaches</b> then improve their accessibility.                                                                                                                                                                                                                                                                                                                                                                                                                | 51%                           | 100%                      | 31 March 2026 | Monitoring Officer, Legal and Governance     |
| <b>NOTE:</b> Action complete and part of day-to-day operations. There is now an up-to-date, centralised list of all policies, plans and strategies that will require ongoing maintenance. This list will transfer to Share Point in early 2026/27 for increased access across all services, and public information will be made available on the updated Clacks web, in due course. To complement this a national portal defining the powers and duties for all Scottish local authorities has also been created and published by the Improvement Service. |                               |                           |               |                                              |
| <b>AGS 024 102</b> (NEW) Create standard <b>guidance, process maps, and templates</b> for creating new or revising existing strategic approaches, starting with Equalities and Fairer Scotland impact assessments.                                                                                                                                                                                                                                                                                                                                         | 30%                           | 60%                       | 31 March 2026 | Senior Manager, Partnership & Transformation |
| <b>NOTE:</b> Whilst the action for Equality and Fairer Scotland Impact Assessments is complete, additional work is being taken forward on similar processes relating to Council and Committee reports and ensuring that all declarations and legal duties                                                                                                                                                                                                                                                                                                  |                               |                           |               |                                              |

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| are complete. A review of all Council strategic approaches is being taken forward as part of a significant programme or work on transforming performance management approaches aligned with the TOM paper approved in February 2026.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |     |     |               |                                              |
| <b>AGS 024 103</b> (NEW) Strengthen <b>business continuity</b> governance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 35% | 85% | 31 March 2026 | Senior Manager, Partnership & Transformation |
| <b>NOTE:</b> Significant progress has been made to the Council's strategic and operational business continuity planning processes. This work, led through the emergency resilience team, has resulted in the review of the corporate strategic business continuity plan for the Council, review of the full suite of service plans, engagement with particular business-critical service delivery areas, engagement with the senior management team on the Councils MEOPS plan and robust use of debriefing, exercising and lessons learned to strengthen plans following incidents or changes. Business continuity planning is also included in scope for the transformation through collaboration project with Falkirk and Stirling Council. |     |     |               |                                              |
| (REVISED WORDING) <b>AGS 021 002a</b> Revise the <b>Scheme of Delegation</b> then provide training for staff and elected members.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 60% | 60% | 31 March 2026 | Monitoring Officer, Legal and Governance     |
| <b>NOTE:</b> A significant amount of work has been done; however, now that the TOM has been approved, this work requires to be reviewed against it. This will take some time to complete.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |     |     |               |                                              |
| (REVISED WORDING) <b>AGS 021 002b</b> Review <b>Council Standing Orders</b> then provide training for staff and elected members.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 40% | 60% | 31 March 2026 | Monitoring Officer, Legal and Governance     |
| <b>NOTE:</b> Reviewing Council Standing Orders remains underway but completion is not expected until 2026/27. A Working Group between Legal and Governance staff and elected members is in place. Final drafts will then need formal approval by Senior Leadership Group (SLF) then Council.                                                                                                                                                                                                                                                                                                                                                                                                                                                   |     |     |               |                                              |
| (NO CHANGE) <b>AGS 021 007</b> Refresh <b>Clackmannanshire Alliance operating arrangements</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 80% | 85% | 31 March 2026 | Senior Manager, Partnership & Transformation |
| <b>NOTE:</b> A development day was held in mid-November 2025 to reset the CPP priorities and operating arrangements. Following presentation of the CPP self-assessment in February an action has been agreed to set up a short life working group to develop an improvement plan for the CPP which will include the finalisation of operating arrangements and the MOU. A draft report setting out                                                                                                                                                                                                                                                                                                                                             |     |     |               |                                              |

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| the operating arrangements has been circulated, and it is anticipated this will be submitted to the May Alliance Board.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     |      |               |                                              |
| (NO CHANGE) <b>AGS 022 002 Review Contract Standing Orders</b><br><b>NOTE:</b> Audit and Scrutiny Committee approved on 5 <sup>th</sup> February 2026 a clear and concise summary of the proposed substantive changes made to the council's Contract Standing Orders, comparing the previous version effective from June 2015 (revised October 2021) with the relevant version effective from 19 March 2026.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 50% | 100% | 31 March 2026 | Chief Finance Officer                        |
| (NO CHANGE) <b>AGS 023 001</b> Contribute to the review and seek approval of the <b>governance for the Integration Joint Board (IJB)</b> (NHS FV, Clacks and Stirling) Integration Scheme led by the IJB.<br><b>NOTE:</b> Review of integration scheme complete, however, financial risk share remains unresolved across partners. Chief Executives and Chief Finance Officers of partner bodies are working together to agree finalised wording by end of April 2026. The revised integration schemes will thereafter need to be approved by individual partner bodies. Action expected to be completed by Q2 2026/27.                                                                                                                                                                                                                                                                                  | 95% | 95%  | 31 March 2026 | Monitoring Officer, Legal and Governance     |
| (NO CHANGE) <b>AGS 023 008</b> Review the Council's <b>Complaints Policy and procedure</b> and implement training accordingly.<br><b>NOTE:</b> A review of the Council's complaints policy and procedure has been undertaken reflecting on the existing best practice model published by the SPSO. This work has reflected the latest practice and guidance relating to the UNCRC requirements on managing complaints which involve children and young people.<br><br>A review of the Council's internal guidance documents has also taken place, alongside the information available to our residents to ensure that our complaints process is well communicated and easy to access. This work has identified improvements to how we communicate our complaints process and work is underway to implement those improvements. No changes are required to our policy or procedures following the review. | 0%  | 80%  | 31 March 2026 | Senior Manager, Partnership & Transformation |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |     |     |               |                                          |
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| A significant programme of training on complaints has been implemented as part of the deployment of the Council's new comments and complaints handling system.                                                                                                                                                                                                                                                                                                                |     |     |               |                                          |
| (SUPERSEDE, SO NEW) <b>AGS 021 005</b> Strengthen <b>fraud risk management</b> arrangements                                                                                                                                                                                                                                                                                                                                                                                   | 20% | 60% | 31 March 2026 | Monitoring Officer, Legal and Governance |
| <b>NOTE:</b> A corporate Fraud Officer is now in post meaning the key foundations for strengthening fraud risk management have been implemented and completed. The next stage for taking into 2026/27 is developing and seeking approval for an Anti-Fraud and Corruption Strategy (to sit alongside the Whistleblowing Policy), and to create a Register of Interests for Senior Managers, aligned with the new TOM, with training requirements to be developed accordingly. |     |     |               |                                          |

| <b>AGS 024 200 Category B. Enhance Performance, Improvement and Risk Management. Sponsor: Senior Manager, Partnership &amp; Transformation</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                  |                                              |                          |                            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|----------------------------------------------|--------------------------|----------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Baseline<br/>as of 31<br/>August<br/>2025</b> | <b>Progress<br/>to 31<br/>March<br/>2026</b> | <b>Delivery<br/>Date</b> | <b>Assigned To:</b>        |
| <p>(REWORDING) <b>AGS 023 004</b> Mitigate corporate governance risk by progressing all outstanding <b>Internal Audit Actions</b>.</p> <p><b>NOTE:</b> Internal Audit actions are subject to robust governance through quarterly reporting to the Audit &amp; Scrutiny Committee and routine oversight within Service Management Teams. A follow-up review of high-priority recommendations confirmed that the majority have been implemented, with the remainder in progress, reflecting improving responses to audit findings while acknowledging ongoing capacity and resource pressures.</p> <p>As internal audit activity is continuous and will continue to generate new actions, and with governance and monitoring arrangements now embedded, this action is now complete. Ongoing management of audit recommendations will continue as part of normal operational arrangements.</p> | 80%                                              | 100%                                         | 31 March 2026            | Head of Corporate Services |
| <p>(NEW) <b>AGS 024 201</b> Strengthen self-assessment and <b>continuous improvement practices and reporting</b> to continue to meet PPR and Best Value statutory requirements.</p> <p><b>NOTE:</b> All recommendations from corporate, strategic self-assessment and external audit work is now collated as the Council's Improvement Plan, which is aligned directly to our Corporate Risk and Integrity approach. ESLG approved a streamlined approach to reporting Best Value, External Audit and AGS recommendations / improvement actions to one annual report and one mid-year update report to Audit and Scrutiny from 2026/27. A new national self-assessment approach will set the baseline for future self-assessment and governance assurance activity, which is expected in April 2026.</p>                                                                                     | 60%                                              | 100%                                         | 31 March 2026            | Head of Corporate Services |
| <p>(NEW) <b>AGS 024 202</b> Explore corporate outcomes-based business plans and reporting via revised and Council-approved <b>business planning process and documentation</b>.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 20%                                              | 60%                                          | 31 March 2026            | Head of Corporate Services |

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| <p><b>NOTE:</b> A high-level Performance Management Framework which aligns with the ambitions set out in the Target Operating Model was approved by Council in February. This includes a focus on a shift to strengthened outcomes focussed performance management and the 'one plan' approach. The next stage of scoping the service, function, capacity and resource is underway which reflects the 'transitional' phases of the TOM.</p> |  |  |  |  |
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| <b>AGS 024 300 Category C. Accelerate Financial Resilience. Sponsor: Chief Finance Officer</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                  |                                              |                          |                                            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|----------------------------------------------|--------------------------|--------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>Baseline<br/>as of 31<br/>August<br/>2025</b> | <b>Progress<br/>to 31<br/>March<br/>2026</b> | <b>Delivery<br/>Date</b> | <b>Assigned To:</b>                        |
| (REWORDING) <b>AGS 023 017 A Medium-Term Financial Strategy</b> be developed, with clear actions on how financial sustainability is to be achieved.<br><b>NOTE:</b> The Council's Medium-Term Financial Strategy 2025 was approved by Council on 26 <sup>th</sup> June 2025.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 100%                                             | 100%                                         | 30 June 2025             | Chief Finance Officer                      |
| (NEW) <b>AGS 024 301</b> Create a <b>Financial Resilience Framework</b> to support the medium-term strategy, once approved.<br><b>NOTE:</b> Work has been paused to prioritise annual accounts completion.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 10%                                              | 10%                                          | 31 March 2026            | Chief Finance Officer                      |
| (NEW) <b>AGS 024 302</b> Review <b>Local Finance Returns</b> process to maximise funding access<br><b>NOTE:</b> Work has been paused to prioritise annual accounts completion.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 5%                                               | 5%                                           | 31 March 2026            | Chief Finance Officer                      |
| (SUPERSEDE, SO NEW) <b>AGS 024 303</b> Strengthen collaboration and <b>joint working between Finance and Services</b> to optimise budget management and financial monitoring.<br><b>NOTE:</b> Finance held Financial Management SLF and TLF sessions in August, allowing services to raise concerns and areas where additional support from Finance would enable them to better perform. A list of suggested improvements and requirements has been collated.<br><br>Members of the Finance team now attend service area SLT meetings.<br><br>Extensive recruitment process has been undertaken to fill vacancies, which has supported efforts to strengthen relationships and enhance support to services. The team is now embedding this as business as usual. | 50%                                              | 100%                                         | 31 March 2026            | Chief Accountant                           |
| (NEW) <b>AGS 024 304</b> Explore options for <b>income generation</b> across the Council and assess the feasibility of such options.<br><b>NOTE:</b> To take this forward the Investment Funding and Strategy Officer post has been re-advertised. The Strategy will not be looked at in isolation with a view to align with other investment work ongoing, e.g. City Region Deal and Transformation Space. As the Investment Strategy is a strategy for                                                                                                                                                                                                                                                                                                         | 10%                                              | 20%                                          | 31 March 2026            | Senior Manager, Capital and Transformation |

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| Clackmannanshire it will also align with the Regional Economic Strategy, which is in development.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |      |      |               |                                            |
| (NO CHANGE) <b>AGS 022 003</b> Review <b>Procurement Strategy</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 25%  | 60%  | 31 March 2026 | Chief Finance Officer                      |
| <b>NOTE:</b> Initial work has taken place to review and update. Ongoing due to lack of capacity and conflicting work demand. This will be completed out with target during 2026-27.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |      |      |               |                                            |
| (REWORDING) <b>AGS 023 015</b> Refine and enhance <b>Budget Papers</b> to include risk mitigation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 100% | 100% | 31 March 2026 | Chief Finance Officer                      |
| <b>NOTE:</b> A budget context and outlook report was presented alongside the 2025/26 Budget, that included detail of risks facing the Council and the mitigations currently being undertaken. The medium-term financial strategy (MTFS) approved by Council in June 2025 also contained detail of current risks and mitigations. Budget Strategy reports to Council will provide updates on the MTFS, including updates on risks and mitigations.                                                                                                                                                                                                                                                                                                                                                                                                                                                           |      |      |               |                                            |
| (NO CHANGE) <b>AGS 023 018</b> More work is required to build the detail behind each <b>transformation project</b> and fully align this to the financial strategy by:<br>a) Adding greater detail about individual projects.<br>b) Setting clear timelines for each project.<br>c) Assessing the resources and support required to deliver these projects (taking into account the resources that are already identified); and<br>d) Developing a benefits realisation tracker to assess whether the Council has achieved its aims.                                                                                                                                                                                                                                                                                                                                                                         | 95%  | 95%  | 31 March 2026 | Senior Manager, Capital and Transformation |
| <b>NOTE: Ongoing and nearly complete.</b><br><b>A – Complete; B – Complete, for those in delivery stage; C – Complete; D – Ongoing and nearly complete.</b><br>Project details are now captured on a standard template which includes timelines, project budgets, key risks/issues and interdependencies and transformation. This is working well and gives officers and Elected Members a clear picture of the status of each project. These updates link back to the agreed corporate priorities and are reported to the Strategic Oversight Group and Be the Future Board. A benefits realisation framework and approach for the benefits plan were agreed by Council. Key measures (both qualitative and quantitative data) have been agreed at a project level. Work is underway on the KPIs for the outcomes of the programme overall. This benefits realisation tracker will be key to measuring the |      |      |               |                                            |

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| outcomes of the investment the Council has made and the impact this investment has delivered. Following sessions at SLG it has been identified that there is a high degree of crossover between the BTF Benefits Realisation, the wider corporate performance framework, and the Data and AI end state discussion. To minimise duplicated effort, it was agreed to run a single session with directors covering all three themes in early May. |  |  |  |  |
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| Category D. Streamline Operations and Strategic Planning. Sponsor: Senior Manager, Partnership & Transformation                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                        |                                    |                  |                                              |
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|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Baseline<br>as of 31<br>August<br>2025 | Progress<br>to 31<br>March<br>2026 | Delivery<br>Date | Assigned To:                                 |
| (NEW) <b>AGS 024 401</b> Explore options to streamline and coordinate <b>consultation activity</b> .<br><b>NOTE:</b> The Communication and Engagement transformation project is complete with a review of the final reports underway. This work has included a significant level of engagement across the workforce, with Elected Members, with external stakeholders and with residents. Consultation and engagement to improve participation is included in this work and recommendations on strengthening our approaches will be included in the final report. | 30%                                    | 80%                                | 31 March 2026    | Senior Manager, Partnership & Transformation |
| (NEW) <b>AGS 024 402</b> Initiate work to <b>document key workflows</b> , starting with induction.<br><b>NOTE:</b> Induction process concluded and SOP in place. Recruitment process underway, with current workflow documented (also included in the agreed recruitment and selection procedure). All other HR workflows documented through agreed policies and processes, recorded on the Council's intranet and accessible to all staff.                                                                                                                       |                                        |                                    |                  |                                              |
| (NEW) <b>AGS 024 403</b> Review how we manage <b>Freedom of Information Requests</b><br><b>NOTE:</b> FOI responses, both in quality and timeliness, are improving – still work to be done in some services to allow the Council to be fully compliant. New investigating officer training is being rolled out. Policies, guidance and helpful advice is prepared and being shared.                                                                                                                                                                                | 55%                                    | 60%                                | 31 March 2026    | Data Protection Officer                      |
| (SUPERSEDE, SO NEW) <b>AGS 021 009</b> Refresh <b>Communications Strategy and Social Media Policy &amp; Guidelines</b><br><b>NOTE:</b> See update at AGS 024 401. This work will deliver a communications and engagement strategy for the Council which will include recommendations on how we optimise our use of social media. Work to finalise the social media strategy will follow the completion of the communications strategy to ensure alignment.                                                                                                        |                                        |                                    |                  |                                              |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 40%                                    | 80%                                | 31 March 2027    | Senior Manager, Partnership & Transformation |

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| (NO CHANGE) <b>AGS 022 005 Information and knowledge management programme</b> of work will be scoped and capacity, resources and roles and responsibilities identified.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 75%                  | 75%                  | 31 March 2026 | Senior Manager, Legal & Governance         |
| <b>NOTE:</b> This action has two elements. The first is to review the Records Management Plan, which is still in progress. A draft policy will be considered by the policy group in early 2026/27 and formal approval thereafter will be required by Council. The Records Retention Schedule has also been reviewed and in its final draft with the roll out of the plan still to be agreed and implemented. Digital and Data technologies are being explored to potentially assist with this. The second element is complete. The Data Insights Programme has finished its discovery phase. Implementation is underway, with plans over the next two years to introduce service reporting in Power Bi and launch a strategic, open-source data portal for visualising Clackmannanshire data. | Previously completed | Previously completed | N/A           | Senior Manager, Capital and Transformation |
| (NO CHANGE) <b>AGS 023 021 Refresh the Digital Strategy</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 50%                  | 95%                  | 30 June 2026* | Senior Manager, Capital and Transformation |
| <b>NOTE:</b> The 5-year Digital and Data Transformation roadmap has been approved and is progressing as planned. A draft Digital Strategy is being updated to align digital initiatives with organisational goals and to leverage new technologies and data driven approaches. The draft is now in consultation with various stakeholders, and an action plan is being produced.                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                      |               |                                            |
| (NO CHANGE) <b>AGS 023 023 Develop and implement a new automated system</b> around complaints, comments, concerns and compliments that includes online forms, case management and performance reporting.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 60%                  | 100%                 | 31 March 2026 | Senior Manager, Capital and Transformation |
| <b>NOTE:</b> A new comments and complaints system has been developed and replaces the existing Lotus Notes application, which went live on Monday 16 February 2026.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                      |                      |               |                                            |

| <b>AGS 024 500 Category E. Advance Asset and Infrastructure Planning. Sponsor: Director, Place &amp; Economy</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                  |                                              |                          |                                                                                        |
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|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Baseline<br/>as of 31<br/>August<br/>2025</b> | <b>Progress<br/>to 31<br/>March<br/>2026</b> | <b>Delivery<br/>Date</b> | <b>Assigned To:</b>                                                                    |
| <p>(NEW) <b>AGS 024 501</b> Procure and plan a <b>Housing Stock and Assets Condition Survey</b></p> <p><b>NOTE:</b> The stock condition survey project is progressing well, with pricing now received from the supplier and confirmation that approximately 750 properties can be surveyed within the available budget. The DPIA has been completed and signed off, the privacy notice has been updated and published on the website and Legal Services drafting the Data Processing Agreement. An initial list of properties has been extracted from Pegasus and is being refined to ensure an appropriate survey sample. The survey work is scheduled to begin in April/May 2026. This project is being monitored by the Future Homes Board chaired by the Director of Place &amp; Economy.</p> | 33%                                              | 50%                                          | 31 March 2026            | <p>Team Leader, Business Improvement, Housing</p> <p>Director, Place &amp; Economy</p> |
| <p>(NO CHANGE) <b>AGS 021 017</b> Review <b>ICT Strategy</b> and Asset Management Plans</p> <p><b>NOTE:</b> Work continues to progress this action as part of a full programme of ICT policy refresh with oversight provided by the Technical Design Authority and IT and Digital Programme Board. The new Digital Transformation Strategy (AGS 023 021 Refresh the Digital Strategy) will set the strategic direction for IT and Digital for the Council and engagement on the strategy is well underway.</p>                                                                                                                                                                                                                                                                                    | 20%                                              | 60%                                          | 31 March 2026            | Senior Manager, Partnership & Transformation                                           |
| <p>(NO CHANGE) <b>AGS 023 002</b> Procure and initiate implementation for a <b>new legal case management / document management system</b>.</p> <p><b>NOTE:</b> This is a shared procurement exercise with partner local authorities that has not yet completed. Based on current indications, it is anticipated that procurement and implementation will take place into the second half of 2026/27.</p>                                                                                                                                                                                                                                                                                                                                                                                          | 10%                                              | 10%                                          | 31 March 2026            | Team Leader, Legal and Governance                                                      |
| <p>(NO CHANGE) <b>AGS 023 009</b> To <b>review the Learning Estate Strategy (LES)</b> with Education colleagues (Phase 1)</p> <p><b>NOTE:</b> Now have external support in place who are pulling together works in support of the development of a learning estate strategy. This includes stock condition surveys and there has been commencement in stakeholder</p>                                                                                                                                                                                                                                                                                                                                                                                                                             | 15%                                              | 35%                                          | 31 March 2026            | Director, Place & Economy                                                              |

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| discussions. It is anticipated that a progress update will be given to Council later in 2026.                                                                                                                                                                                                                                                          |     |      |                  |                                            |
| (NO CHANGE) <b>AGS 023 010</b> Seek Council approval for and implement the new <b>Climate Change Strategy</b> to replace the Interim Climate Change Strategy.                                                                                                                                                                                          | 95% | 100% | 31 December 2025 | Director, Place & Economy                  |
| <b>NOTE:</b> Completed and approved by Council in October 2025.                                                                                                                                                                                                                                                                                        |     |      |                  |                                            |
| (NO CHANGE) <b>AGS 023 011</b> Undertake the <b>Housing Needs and Demand Assessment</b> (HNDA).                                                                                                                                                                                                                                                        | 85% | 100% | 31 March 2026    | Team Leader, Business Improvement, Housing |
| <b>NOTE:</b> HNDA approved at Council meeting on 19th March 2026.                                                                                                                                                                                                                                                                                      |     |      |                  |                                            |
| (NO CHANGE) <b>AGS 023 012</b> Prepare <b>Alloa Town Centre Masterplan</b>                                                                                                                                                                                                                                                                             | 15% | 70%  | 31 March 2026    | Director, Place & Economy                  |
| <b>NOTE:</b> Consultants appointed and undertaking stakeholder engagement. Master plan is within the development stages. Timeline will be extended to later in 2026 as a result of a request to extend the scope of the stakeholder engagement. Revised target date of 31st December 2026.                                                             |     |      |                  |                                            |
| (NO CHANGE) <b>AGS 023 013</b> Develop a Corporate <b>Asset Strategy</b>                                                                                                                                                                                                                                                                               | 85% | 100% | 31 March 2026    | Director, Place & Economy                  |
| <b>NOTE:</b> Corporate Asset Management Strategy and associated policy and action plan approved by Council in November 2025.                                                                                                                                                                                                                           |     |      |                  |                                            |
| (NEW) <b>AGS 024 502</b> Following approval of the Asset Strategy, roll out <b>asset plans</b> across portfolios and finalise decisions for the <b>Westhaugh</b> Gypsy/Traveller Site and <b>RAAC</b> -related housing stock.                                                                                                                          | 30% | 85%  | 31 March 2027    | Director, Place & Economy                  |
| <b>NOTE:</b> Good progress has been made in each of these risk areas. With regards to Asset Plans, the corporate Asset Management Board has been established and progressing. Work associated with the Asset Management Strategy with asset workstream plans is being developed - as part of that work two of the four workstreams are well under way. |     |      |                  |                                            |
| Westhaugh is nearing completion - anticipated by mid-May 2026. Engagement is under way with the travelling community, and housing staff are currently in the process of progressing allocations.                                                                                                                                                       |     |      |                  |                                            |
| Significant progress has been made in addressing the three affected blocks with RAAC. A solution is agreed and is being progressed to remediate the RAAC issue in these three blocks working with owners, which includes buybacks and                                                                                                                  |     |      |                  |                                            |

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| works agreements. Housing staff are currently working with owners on the final legals. The seven other blocks containing RAAC, but deemed safe, are being monitored on an ongoing basis. |  |  |  |  |
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| <b>AGS 024 600 Category F. Strengthen Workforce and Collaboration. Sponsor:</b> Senior Manager, HR & Workforce Development                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                  |                                              |                             |                                            |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|----------------------------------------------|-----------------------------|--------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Baseline<br/>as of 31<br/>August<br/>2025</b> | <b>Progress<br/>to 31<br/>March<br/>2026</b> | <b>Delivery<br/>Date</b>    | <b>Assigned To:</b>                        |
| (NEW) <b>AGS 024 601</b> Deliver outputs from <b>regional collaboration</b> on workforce management                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 0%                                               | 100%                                         | 31 March 2026               | Chief Executive                            |
| <b>NOTE:</b> As part of the regional collaboration work, colleagues from 'workforce management' areas across Councils (e.g. HR & Workforce Development) continue to meet regularly, with support from programme office colleagues where required, so as to identify the requirements of ongoing tranches of work. This will include standardised HR operational support, as well as more targeted interventions in the organisational development, organisational culture, job evaluation, and learning and development spaces. With these supports now in place, this will ensure that all areas of regional collaboration have an aspect of oversight when considering our workforce, and their support and development requirements. |                                                  |                                              |                             |                                            |
| (NEW) <b>AGS 024 602</b> Review strategic approach to <b>recruitment approvals amidst budget challenges</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 25%                                              | 75%                                          | 31 March 2026               | Senior Manager, HR & Workforce Development |
| <b>NOTE:</b> Progress with the recruitment review has continued, with recommendations for change being brought forward by the project team, as well as definition of current workflows (see AGS 024 402). Whilst the intention had been to move to implementation, capacity challenges due to staff absence has delayed development whilst the HR & WFD team focuses on operational priorities. As such, this work continues to be reviewed as part of operational management arrangements and will be progressed once capacity is identified.                                                                                                                                                                                          |                                                  |                                              | Revised date 31 August 2026 |                                            |
| (NEW) <b>AGS 024 603</b> Review <b>Workforce Strategy</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 15%                                              | 30%                                          |                             |                                            |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |            |            |                                                            |                                                       |
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| <p><b>NOTE:</b> Following approval of the Council's TOM in February 2026, development of the Council's new Strategic Workforce Plan will be taken forward as part of wider implementation, with a revised date for delivery of Q3 of 2026/27. Whilst this delays the initial deadline, it is important to ensure that the workforce plan is reflective of current collaboration efforts, the development of the TOM, and ongoing work with the Be the Future programme, instead of rolling out a plan which is not fully reflective of the Council's priority outcomes.</p> |            |            | <p>31 March 2026</p> <p>Revised date 30 September 2026</p> | <p>Senior Manager, HR &amp; Workforce Development</p> |
| <p>(NO CHANGE) <b>AGS 023 024</b> The council should ensure that the <b>finance team is adequately resourced</b> to prepare a comprehensive set of unaudited accounts and provide the necessary working papers in a timely manner to support the audit process.</p>                                                                                                                                                                                                                                                                                                         | <p>50%</p> | <p>50%</p> | <p>31 March 2026</p>                                       | <p>Chief Finance Officer</p>                          |
| <p><b>NOTE:</b> Remains in progress. Key finance posts (Chief Accountant, Capital Accountant) were filled in 2024, and Phase 1 of the Finance Redesign approved an additional Accountant post. However, recruitment remains challenging due to market conditions and turnover, exacerbated by increasing audit queries and new IFRS 16 requirements.</p>                                                                                                                                                                                                                    |            |            |                                                            |                                                       |

