Clackmannanshire Council | Comhairle Siorrachd Chlach Mhanann
www.clacks.gov.uk

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

Audit and Scrutiny Committee

Thursday 29 October 2026 at 9.30 am

The meeting will be held on-line
Via MS Teams

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Audit and Scrutiny Committee

The remit of the Audit and Scrutiny Committee is:

Audit & Finance

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

Scrutiny

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

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

Details of all of our Council and Committee dates and agenda items are published on our website at www.clacks.gov.uk

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21 October 2026

A MEETING of the AUDIT AND SCRUTINY COMMITTEE will be held ON-LINE ONLY VIA MS TEAMS on THURSDAY 29 OCTOBER 2026 at 9.30 am.



Chris Alliston
Head of Corporate Services

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1.	Apologies	- -
2.	Declaration of Interests Members should declare any financial or non-financial interests they have in any item on this agenda, identifying the relevant agenda item and the nature of their interest in accordance with the Councillors' Code of Conduct. A Declaration of Interest form should be completed and passed to the Committee Officer.	- -
3.	Confirm Minutes of Meeting of the Audit and Scrutiny Committee held on 27 August 2026 (Copy herewith)	07
	<u>Scrutiny</u>	
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Audit and Finance

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Audit and Scrutiny Committee – Committee Members (Membership 8 - Quorum 4)

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

Religious Representatives

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

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

Our representatives are:

Reverend Alison Britchfield – Church of Scotland

Father Michael Carrie – Roman Catholic Church

Pastor Dee Jess – Baptist Church

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THIS PAPER RELATES TO ITEM 3 ON THE AGENDA

MINUTES OF MEETING of the AUDIT AND SCRUTINY COMMITTEE held in Council Chambers, Kilncraigs, Alloa on THURSDAY 27 AUGUST 2026 at 10 AM.

PRESENT

Councillor Janine Rennie (Chair)
Councillor Denis Coyne (Vice Chair)
Councillor Ellen Forson
Councillor Fiona Law (S)
Councillor Kathleen Martin (S)

IN ATTENDANCE

Chris Alliston, Head of Corporate Services
Kevin Wells, Director of Place and Economy
Colin Bruce, Head of Wellbeing Service/Chief Education Officer
Sharon Robertson, Head of Wellbeing Service/Chief Social Work Officer
Lee Robertson, Senior Manager, Legal and Governance (Corporate Services)
Caroline Rodgers, Head of Place and Economy
Alastair Hair, Senior Manager, HR and Workforce Development (Corporate Services)
Cherie Jarvie, Senior Manager, Partnership and Transformation (Corporate Services)
Dr Jennifer Borthwick, Interim Chief Officer for Clackmannanshire and Stirling Health and Social Care Partnership (HSCP)
Amy McDonald, Interim CFO for Clackmannanshire and Stirling Health and Social Care Partnership (HSCP) (Via Teams)
Veronica Cully, Senior Manager, Inclusion and Partnership (Wellbeing) (Via Teams)
Adrienne Aitken, Senior Manager, ELC and Early Years (Wellbeing) (Chambers & Teams)
Margaret Lewis, Senior Manager, Care and Protection (Via Teams)
Lesley Taylor, Principal Psychologist (Wellbeing)
Madeleine Muirhead, Strategic Lead, Community, Collaboration and Redesign (Wellbeing)
Derek Barr, Procurement Manager (Corporate Services) (Via Teams)
Wendy Forrest, Head of Strategic Planning and Health Improvement (HSCP)
Judi Richardson, Performance and Information Adviser (Corporate Services) (Via Teams)
Wendy Robertson, Senior Manager (Transformation & Capital) (Via Teams)
Lesley Baillie, Strategy and Performance Adviser (Corporate Services) (Via Teams)
Rev Alison Britchfield, Religious Representative (Via Teams)
Helena Arthur, Solicitor, Legal and Governance (Corporate Services) (Depute Clerk to the Committee)
Councillor Scott Harrison, Ward 5, Clackmannanshire East
Melanie Moore, Committee Services, Legal and Governance (Corporate Services) (Minute)
Gillian White, Committee Services, Legal and Governance (Corporate Services)

The start of the meeting was delayed to 10 am due to the lack of quorum. The Audit and Scrutiny Committee requires that the majority of members are from the opposition. Councillor Martin was contacted and would attend on-line as a substitute for Councillor Keogh but could only attend until lunchtime. The chair advised that the following items will now be going to Council, they are:

Item 9	Community Empowerment Act Reporting and Activity
Item 10	Community Wellbeing Plan End of Year Report 2025/26
Item 11	Health and Care (Staffing) (Scotland) Act 2019 Statutory Annual Report 2025/26
Item 13	HSCP – Clackmannanshire Locality Performance 2026/27 Q1 (1 April to 30 June 2026)

These minutes are in draft format. They have not been formally approved by the Committee as a true minute of the Committee meeting to which they refer and should not be regarded as an official record of that meeting.

AS(26)40 APOLOGIES

Apologies were received from Councillor Keogh, Councillor Benny, Councillor Earle, Councillor Fairlie and Councillor Quinn. Councillor Law is in attendance today as a substitute for Councillor Fairlie and Councillor Martin was substitute for Councillor Keogh.

AS(26)41 DECLARATIONS OF INTEREST

None.

AS(26)42 MINUTE OF AUDIT AND SCRUTINY COMMITTEE HELD ON 11 JUNE 2026

The minutes of the meeting of the Audit and Scrutiny Committee held on Thursday 11 June 2026 were submitted for approval.

Decision

The minutes of the meeting of the Audit and Scrutiny Committee held on Thursday 11 June 2026 were agreed as a correct record by the Committee and signed off by the Chair (10.48am).

AS(26)43 EXCEPTIONS FROM THE APPLICATION OF CONTRACT STANDING ORDERS

It is a requirement of Contact Standing Orders that exceptions should be reported to the next available Audit and Scrutiny Committee. The purpose of this paper therefore is to provide detail on any Exceptions to Contract Standing Orders in the previous quarter.

Motion

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

Moved by Councillor Janine Rennie. Seconded by Councillor Ellen Forson.

Decision

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

AS(26)44 IJB YEAR END REPORT

The report, submitted by the Chief Finance Officer, IJB, presented the 2025/26 year end for the IJB in draft subject to audit. The paper was brought forward for Council Members' information.

During this item Councillor Martin had technical issues. Committee was suspended for a few minutes to give Councillor Martin time to join the meeting again.

Motion

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

Moved by Councillor Janine Rennie. Seconded by Councillor Denis Coyne.

These minutes are in draft format. They have not been formally approved by the Committee as a true minute of the Committee meeting to which they refer and should not be regarded as an official record of that meeting.

Decision

The Committee agreed to note:

1. The 2025/26 draft outturn position before partner contribution and use of reserves to address an overspend of £12,827m, the expected draft outcome for the IJB is a deficit of £827k;

2. The progress on the 2026/27 budget savings work.

AS(26)44 CLACKMANNANSHIRE AND STIRLING HSCP FINANCE REPORT

The report, submitted by the Chief Finance Officer, HSCP, provided the Committee the current forecast year end outturn position for the Clackmannanshire and Stirling HSCP.

Motion

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

Moved by Councillor Janine Rennie. Seconded by Councillor Ellen Forson.

Decision

The Committee agreed to note:

1. The financial position of the Clackmannanshire and Stirling HSCP. The Clackmannanshire and Stirling HSCP is establishing a new Recovery Plan Governance Group to provide a formal mechanism for partner oversight and consultation of the HSCP financial Recovery Plan for 2026/27;

2. The HSCP Recovery Plan Governance Group will not replace the decision making responsibilities of the Integrated Joint Board or the statutory responsibilities of partner bodies.

AS(26)45 INTERNAL AUDIT ACTIONS - PROGRESS REPORT

The report, submitted by the Head of Corporate Services, provided the Committee with an update on the progress against actions arising from Internal Audit reports.

Motion

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

Moved by Councillor Janine Rennie. Seconded by Councillor Denis Coyne.

Decision

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

AS(26)46 RISK STRATEGY ANNUAL REPORT

The report, submitted by the Senior Manager, Partnership and Transformation, provided the Committee with the 2025/26 update on the Council's Corporate Risk Management Strategy 2023-28. This includes appendices detailing the 2026/26 Risk Appetite Statement, Guidance & Governance Checklist, and Corporate Risk & Integrity Forum Terms of Reference. Progress on the Risk Strategy Delivery Plan is also provided, as is the Corporate Risk Register as at the end of Quarter 1, 2026/27.

These minutes are in draft format. They have not been formally approved by the Committee as a true minute of the Committee meeting to which they refer and should not be regarded as an official record of that meeting.

Motion

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

Moved by Councillor Janine Rennie. Seconded by Councillor Denis Coyne.

Decision

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

AS(26)47 HSCP – JOINT INSPECTION REPORT UPDATE

The report, submitted by the Interim Chief Officer Clackmannanshire and Stirling HSCP and the Service Manager, Clackmannanshire and Stirling HSCP, updated Committee on the progress with improvement actions arising from the Joint Healthcare Improvement Scotland/Care Inspectorate Inspection of Adult Services: Integration and Outcomes – Focus on People Living with Mental Illness, Clackmannanshire and Stirling Health and Social Care Partnership. The report also advised Committee of the ongoing follow-up inspection, and update as to progress and anticipated reporting timelines.

During this item there were more technical issues and changed to another laptop.

Motion

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

Moved by Councillor Janine Rennie. Seconded by Councillor Ellen Forson.

Decision

The Committee agreed to note:

1. The progress to date with the Joint Inspection action plan, and the ongoing work to address areas of challenge;

2. The live follow-up inspection and the anticipated reporting timeline for this.

Ends 12:40 hrs

These minutes are in draft format. They have not been formally approved by the Committee as a true minute of the Committee meeting to which they refer and should not be regarded as an official record of that meeting.

THIS PAPER RELATES TO ITEM 4

ON THE AGENDA

Report to Partnership & Performance Committee

Date of Meeting: Thursday 29 October 2026

Subject: Police Performance Report for Clackmannanshire October 2025 to March 2026

Report by: Local Area Commander CI Garry Smith

1.0 Purpose

1.1. The purpose of this report is to provide the committee with information on the performance of Police Scotland in the Clackmannanshire local authority area for the period 1 October 2025 to 31 March 2026.

1.2. The report is aligned with the headings of the priorities Clackmannanshire - Police Scotland (i.e. **Responsive to the concerns of our communities, Enhancing our collective resilience to emerging threats, Protecting people most at risk from harm and Promoting confidence through our actions Road Safety and Road Crime**).

1.3. The Clackmannanshire Police Performance Report (Appendix 1) contains the current information on performance against selected performance indicators. This report provides complementary information to that in the table to present a summary of performance of policing in Clackmannanshire Council area and also identifies emerging trends, threats and issues.

1.4. Data for this report is sourced from Police Databases that are subject to changes as enquiries progress. They can be best regarded as Point in Time figures. 5-year average figures are not available for all measures. The information in the table should be regarded as provisional.

2.0 Recommendations

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

3.0 Considerations

3.1. Attention of members is drawn to the Management Information now published via Police Scotland Website which can be found at the following location - https://www.scotland.police.uk/about-us/what-we-do/how-we-are-performing/

3.2. Some of the risks and threats which continue to present in Clackmannanshire are:

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

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

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

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

Author(s)

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

Approved by

NAME	DESIGNATION	SIGNATURE
Roddy Irvine	Chief Superintendent Forth Valley Division	CS Roddy Irvine

CLACKMANNANSHIRE COUNCIL

POLICE PERFORMANCE REPORT



POLICE SCOTLAND
Keeping people safe
POILEAS ALBA

OCTOBER 2025 - MARCH 2026

RODDY IRVINE

CHIEF SUPERINTENDENT

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BACKGROUND TO THIS REPORT

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

Performance in relation to the identified policing priorities is monitored on an ongoing basis. Six monthly reports are produced to allow scrutiny by Clackmannanshire Council Audit and Scrutiny Committee. The quantitative information in this report covers the period from 1st October 2025 to 31st March 2026. The supporting qualitative information in this report highlights some of the notable activities undertaken by local and national officers in support our local policing priorities during the period 1st October 2025 to 31st March 2026, as well as any notable developments at a national level that have an impact on the delivery of local policing services.

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

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

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

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

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

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

RESPONSIVE TO THE CONCERNS OF OUR COMMUNITIES

Throughout the reporting period, officers from our Incident Response Teams, Community Policing Team, and Community Investigations Hub, who serve across Clackmannanshire conducted high visibility patrols to prevent, detect crime and to improve trust and confidence in policing.

Our patrols are intelligence led from information received from residents, visitors, and our partners. Calls made to police, recorded crimes and anti-social behaviour trends are reviewed daily to ensure we deploy our officers in the right places at the right time.

In September 2025, Police Scotland's Policing for our Communities programme, commenced a pilot in Forth Valley Division. During the reporting period the Divisional Community Policing model was enhanced. The Community Investigations Hub was created throughout Forth Valley with team members based locally in Clackmannanshire. The enhanced community model aims to deliver more effective and efficient local policing services, to improve the safety and wellbeing of people, places, and communities.

Crimes of Violence, Disorder and Antisocial Behaviour

During the reporting period, there were 811 recorded crimes relating to violence (non-sexual) and disorder in the Clackmannanshire area. This represented a 22.9% increase from the previous reporting period. Officers continue to respond to and proactively stop those believed to be involved in violence and other crime. Stop search is a valuable tool to address disorder, this has increased by 48%.

In December 2025, a 40-year-old was murdered in Sauchie. A murder investigation was launched with specialist officers conducting enquiries locally. A 26-year-old was arrested and charged. The accused remains in custody pending trial.

In February 2026, a 64-year-old was victim of an attempt murder in Sauchie. A 42-year-old was arrested and charged. The accused remains in custody pending trial. This incident was motivated by the murder in December.

Twenty-nine serious assaults were reported to police, an increase of two from 2024/2025. The detection rate remains high at 82.8% with investigations ongoing.

In October 2025, a 48-year-old, was seriously assaulted by their partner a 45-year-old, in Alloa. The accused was arrested, charged, and released on bail pending trial.

In November 2025, a 30-year-old was seriously assaulted by 25-year-old, known to them, in Alloa. The accused was arrested, charged and remains in custody pending trial.

In December 2025, a 28-year-old was seriously assaulted by a 38-year-old, known to them, in Alloa. The accused was arrested, charged and remains in custody pending trial.

In December 2025, a 32-year-old was seriously assaulted by a 44-year-old, known to them, in Clackmannan. The accused was arrested, charged and remains in custody pending trial.

Reported common assaults have increase by 23.2% from the previous reporting period. Detection rate has reduced slightly however remains positive.

Crimes of disorder and vandalism have reduced. This is positive news, but we know that anti-social behaviour remains a real issue for residents. The statistics only capture what is officially reported to us. We would encourage the community to report ASB so we can see the full picture, act, and prevent future incidents.

Officers continue to be subjected to assaults. 53 Police assaults were recorded during the period, an increase on 2024/25.

Anti-Social Behaviour

Our three teams, Incident Response, Community Policing and Community Investigations Hub respond to calls regarding anti-social behaviour whilst working in partnership with our Local Authority and Community partners to address these issues, to find sustainable resolution for all involved. Each week a Weekend Policing Plan is created focusing officers on key nominals, disorder hot spots, and locations of concern along whilst supporting residents and businesses during the nighttime economy. Our daily patrol matrix and weekend policing plan are created to direct officers to areas where ASB occurs, building opportunity for extra patrols and to engage with people to prevent disorder.

The Community Policing Team are actively involved in youth clubs and support community groups in each village, to support families, residents and to deter and divert young people away from disorder. To further influence ASB and other crime our school-based officers (SBO) and community officers liaise with and provide inputs to school year groups and youth groups highlighting the impact of antisocial behaviour, the dangers of drug and alcohol misuse, general youth disorder and impacts of fire raising. These inputs are well received.

During the reporting period, there have been several cases, which our Community Policing Officers, have investigated, along with the Local Authority, issuing Antisocial Behaviour Orders (ASBO's) for the unruliest of residents, who cause distress to neighbours, through their anti-social actions.

In November 2025, an ASBO was granted to protect the public from anti-social behaviour. Following reports of continued behaviour, the accused a 29-year-old was arrested, charged, and lost their tenancy.

A Non-Harassment Order (NHO) was granted for a 47-year-old, who repeatedly committed anti-social behaviour. The accused breached the order multiple times resulting in arrest. The accused received a custodial sentence and lost their tenancy.

Education

School Based Officers continue to deliver inputs to students across the three Academies and to P6/7 pupils at Primary schools across Clackmannanshire. SBOs play a key role in conjunction with education, providing preventive inputs including engaging our young people in meaningful discussion to have a positive impact. Their delivery of 'No Knives better Lives' highlights the consequences of carrying knives and 'One Punch can Change Everything' emphasises the dangers and consequences of becoming involved in violence and helping young people feel more confident about making the 'right' choice. Other topics discussed include Violence Against Women and Girls, Sexual exploitation, Hate and Racially motivated crime, ASB, Football disorder, drugs, and alcohol misuse. Officers are embedded in the secondary schools, rotating between the Academies.

Football

During the 25/26 season, Alloa Athletic FC, narrowly missed promotion, following an excellent season. Police continued our strong working relationship with the club through our Community Policing Team and Divisional Football Liaison Officer. The Club Safety Officer meets regularly with Police to discuss matches, to share information, ensuring the safety of fans, players, officials, and residents. During the reporting period regular liaison with the club, identified increased incidents of disorder around the periphery of the stadium. Coordination with the club, colleagues from British Transport Police, local youth groups and Divisional Ops planning identified response improvements.

Home games are assessed weekly for a relevant policing response based on expected fan base and known intelligence. Officers are tasked as part of our Weekend Policing plan, to patrol and prevent ASB prior to and after the match. The club has implemented increased security. The Community Team and School Based Officers have collaborated with partners to engage in diversionary activities with the Hive youth group, to engage with young people to understand the impact of football related disorder on the community and visitors, along with the repercussions of same.

Tackling Drug Dealing

Throughout 2025/26 officers across Clackmannanshire Area Command continued to tackle and disrupt the supply of drugs. This is a particularly key area to not only disrupt the organised crime gangs behind drug dealing but also to have a positive impact on the harm it can cause in terms of drug related deaths and near fatal overdose. We continue to support the crucial work of partner agencies and third sector organisations who have an equal role in reducing the harm caused by alcohol and drugs.

During the reporting period, officers assisted by our communities worked hard to tackle drug dealing and associated ASB. Supported by the Divisional Proactive Unit and specialist Force resource, officers executed nine Misuse of Drugs search warrants. These warrants resulted in controlled drugs being recovered, supply charges libelled and positive disruption and intelligence development.

In October 2025, a search warrant was executed at an address in Alloa. A supply quantity of Cocaine was recovered, along with cash. A 27-year-old was arrested, charged, and reported for same.

In October 2025, a search warrant was executed at an address in Coalsnaughton. Cannabis and a prohibited weapon were recovered. A 54-year-old was charged and reported to PF.

Officers acting on intelligence and listening to the concerns of the public, detected five drug supply offences, this along with disrupting dealers, saw four vehicles used in the sale and supply of controlled drugs being seized by Police, two drivers arrested and charged with driving whilst unfit through drugs, £1,400.00 worth of herbal cannabis recovered, £2,850.00 worth of Cocaine recovered and £1,550.00 in Cash recovered, reducing drug supply in Clackmannanshire.

In October 2025, Officers observed a vehicle in Sauchie suspected of transporting drugs. The vehicle failed to stop, making off at speed. Pursuit tactics were deployed and the vehicle was brought to a stop, after a short foot chase the driver, a 22-year-old was arrested. The accused was unfit to drive through drugs, they were arrested and charged. The accused was detained in custody; the vehicle was seized and later destroyed.

In February 2026, Officers observed a vehicle in Alloa being driven by a 27-year-old, suspected of drug dealing. On being stopped the driver was found to be driving whilst unfit through drugs. The accused was also found in possession of Cocaine. The accused was arrested and charged. The vehicle was seized and later destroyed.

In March 2026, Officers observed a vehicle in Alloa, driving in an erratic manner. The vehicle was stopped and searched. The driver, a 28-year-old, discarded a bag whilst stopping. This was recovered; it contained over £1000.00 of Cocaine and £1,345.00 in Cash. The accused was arrested and their home searched. £1,700.00 of Cocaine was recovered. The accused was charged with being concerned in the supply of controlled drugs. A trial date is pending.

The carriage of Naloxone by police officers is an important part of strategy and operational delivery to do everything we can do address the harm that can be caused by drug related deaths and near fatal overdoses. During 2025/26 across Clackmannanshire there were 7 Naloxone administrations.

Retail Crime

Retail crime remains a focus across Clackmannanshire. We continue to collaborate closely with Retailers and non-profit Retailers Against Crime (RAC) partnership, who make an important contribution to the intelligence picture on Organised Crime Gangs, local and travelling criminals. Supported by Police Scotland's Retail Crime Task Force and RAC, locally we aim to reduce theft by shoplifting and violence towards retail staff.

In October 2025, Officers identified a prolific shoplifter, a 43-year-old, operating in the local area. Working with local businesses, the officers secured evidence of multiple crimes. The accused was arrested and charged; they were responsible for eighteen thefts. The accused was detained in custody and subsequently received a 14-month prison sentence.

In November 2025, our Christmas Retail Crime operation was undertaken. National funding allowed for additional officers to patrol retail premises throughout Clackmannanshire, offering safety/security advice while investigating reported thefts. The initiative commenced on 9 November, 23 thefts by shoplifting crimes were reported during the operation. This was less than the sixty-two crimes for the same period the previous year, a 62% reduction. Over 70 hours were

dedicated to Alloa town centre and retail premises. Collectively, local officers progressed over thirty crime reports, over ten suspects were traced and charged. In addition, further offences were detected including drink/drug driving, persons arrested on outstanding warrants, drug offences, and illegal parking. Priority was given to engagement with our communities increasing public assurance and safety.

Trading Standards Joint Operations

During this reporting period, local community officers, working alongside Trading Standards officers, conducted two joint operations, targeting shops in Alloa town centre, believed to be involved in the illegal supply of counterfeit goods, primarily tobacco products.

In October 2025, search warrants were executed at three properties, all simultaneously in the Alloa town centre area. This operation resulted in large quantities of cigarettes and tobacco products being seized, including:

- 57,380 cigarettes (2,839 cigarette packets)
- 86,700g of Hand Rolled Tobacco (1,734 tobacco pouches).
- Additionally, £6,935 in cash was seized.

The total retail value of the seized tobacco is approximately £43,520. Trading Standards have reported the matter.

In December 2025, a search warrant was executed at an address in Alloa. A quantity of counterfeit cigarettes was recovered.

Crimes of Robbery

Nineteen robberies & assaults with intent to rob crimes were reported during this period, a reduction of one from 2024/25. The detection rate is 47.4% with investigations ongoing.

In October 2025, a 51-year-old was robbed in Clackmannan. Three males, known to the victim, forced their way into the victim's home, presented a knife and other weapons, threatened and stole money. Safeguarding was implemented. Investigation is ongoing.

In November 2025, a 47-year-old, was robbed in Alloa by a 28-year-old, known to the victim. Entry was forced to the victim's home, where they were assaulted and a bike was stolen. The accused was quickly identified, arrested, and charged. The accused was remanded in custody. A trial date is pending.

In January 2026, a 54-year-old, was robbed in Coalsnaughton by a 44-year-old, known to the victim. The accused entered the victim's home, threatened and stole a vehicle. Officers recovered the stolen vehicle during enquiries. A search warrant was executed at the accused's home address, where the victim's car keys were recovered. The accused was arrested and charged. The accused was remanded in custody. The trial date is pending.

Theft by Housebreaking / Theft

Theft by housebreaking of domestic properties increased 34% from 20 in 2024/25 to 36 2025/26. Organised crime groups from other divisions targeting Forth Valley Division were responsible for several crimes. In response to this increase and current crimes our Priority Crime Team have taken the investigation lead coordinating local officers, specialists such as Roads Policing and other Divisions to pursue those responsible. Safety messaging is regularly shared on social media, and Community Officers have delivered vehicle security leaflets in targeted areas. Theft by housebreaking is a local priority with officers tasked daily to patrol, stop vehicles and respond to incidents timeously.

In November 2025, a property in Tullibody, was broken into and a high-performance vehicle stolen. After detailed investigations, across multiple policing Divisions, this crime was linked to travelling criminals from the East of Scotland. A 29-year-old was arrested for this and multiple thefts across Scotland.

In November 2025, Officers, working closely with Scottish Power and colleagues in Fife Division, identified a local 41-year-old, who was involved in the theft of electrical copper cable, through the industrial excavation of previously installed cable, running into several tons. Officers located a store of excavated and stripped copper cable (approximately two tonnes) within the curtilage of an address in Coalsnaughton, linked to the male. The cable was seized by Police, and the investigation remains ongoing as part of a nationwide criminal network.

PROTECTING PEOPLE MOST AT RISK FROM HARM

Domestic Abuse Incidents

During the reporting period there has been an increase in the number of Domestic Abuse incidents (DA) reported to police. 770 incidents reported with 288 crimes being recorded. As an organisation we continue to improve and attempt to break down barriers, such as lack of trust, poor experiences of policing personally or third hand and insensitive responses.

Domestic Abuse incident can be complex to investigate, often with limited available evidence. Our detection rate is currently 64.9%. All evidential opportunities are explored and safeguarding considered. Referrals are regularly shared with our partners and with STRIVE for immediate support and intervention. Domestic Abuse crimes are prioritised and where there is a high risk of harm/further offending, crimes are allocated to the next shift to continue enquiries, to locate/arrest the perpetrator to mitigate further risk.

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

MATAC and MARAC provide a multi-agency response to tackle Domestic Abusers and support and safeguard Survivors. Within Police Scotland we have a dedicated resource by locally in the

DAIU and regionally in the DATF, which support Divisions with high-risk investigations targeting Abusers. Working with local officers & our partners, the team visit previous partners providing the opportunity for unreported crime to be reported. Critically signposting to available trauma recovery service and support.

Officers regularly follow up and conduct Bail compliance. Reporting 29 x breaches in the reporting period. Our initial domestic bail compliance remains excellent (90.7%).

During the reporting periods officers were encouraged to compete Continuous Professional Develop modules including, Effects of Trauma, Diverse experience of DA, Multi Agency tools, DA and children, Use of technology and social media in DA.

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

Public Protection Related Demand

Between 1st October 2025 and 31st March 2026, the Forth Valley Concern Hub processed **1134** concern reports relating to incidents in the Clackmannanshire Local Authority. These reports cover a range of circumstances including domestic abuse, adult concerns, child protection, hate concerns and youth offending. Reports are commonly shared with our statutory partners in Social Work, Education, Health, SCRA as well as support services such as Women's Aid, Transform and Barnardo's. We assessed information in respect of these **1134** unique incidents and shared information in relation to **780** of these reports with partner agencies to facilitate discussion and support the identification of the most appropriate response.

An Initial Referral Discussion (IRD) is held between statutory partners in response to child or adult protection referrals to agree a plan for the investigation. These meetings ensure relevant information is shared and risk assessed to determine what course of action should be taken either by a single agency, through a joint investigation or whether a referral to a case conference is required. During the review period **88** Initial Referral Discussion (IRD's) took place in relation to vulnerable children and **30** IRD's took place in relation to vulnerable adults.

A child protection case conference is held when partners are concerned that a child or young person is experiencing or at risk of experiencing significant harm and a plan around the care and wellbeing of the child needs to be developed. As an outcome of such meetings, children can be added to or removed from the child protection register. **38** Child Protection Case Conferences were held in respect of children in Clackmannanshire during this reporting period.

Adult Support and Protection (ASP) is the overall term that Social Work use in relation to the duties, responsibilities and actions undertaken to ensure that adults who may be more at risk of harm are kept safe. Different types of multi-agency meeting types exist for ASP, including but not limited to case conferences, core groups, professionals' meetings, escalating concern reviews. Discussions consider risks that the vulnerable adult is exposed to and how best they can be protected or enabled to make informed decisions concerning these risks. **58** Adult Support and Protection (ASP) meetings were also requested for adults in Clackmannanshire during the reporting period.

Early and Effective Intervention

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

During this period there were approximately **106** incidents reported to police which resulted in young people being responsible for offending. Of these, **2** young people were discussed at multi-agency meetings by partners within the forum. There were a further **38** instances of persons being referred to other agencies through the EEI process, where there were existing statutory or 3rd sector support in place for the child or young person. **33** young people were given warnings (*FJW/RJW/RPW) by the Police without other agencies being involved. The remainder were reported to SCRA or PF.

FJW – A Formal Juvenile Warning can be issued to persons under the age of 16.
RJW – Restorative Justice Warnings are delivered by specially trained police officers and can be issued to persons under the age of 16.
RPW – Recorded Police Warnings can be issued to 16- and 17-year old's who are not subject to a Compulsory Supervision Order

Disclosure Scheme for Domestic Abuse Scotland

The Disclosure Scheme for Domestic Abuse Scotland (DSDAS) gives people the right to ask about the background of their partner, it also allows concerned relatives and friend to ask if their loved one's partner has been abusive in the past. This scheme also gives Police Scotland the power to tell people they may be at risk of domestic abuse by their partner, even if this information has not been asked for. For Clackmannanshire, we received **50** applications during this period and made **29** disclosures during this time to protect vulnerable victims from Domestic Abuse within our communities.

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

PROMOTING CONFIDENCE THROUGH OUR ACTIONS

Neighbourhood Alert / Rural Watch Alert

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

Violence Against Women and Girls

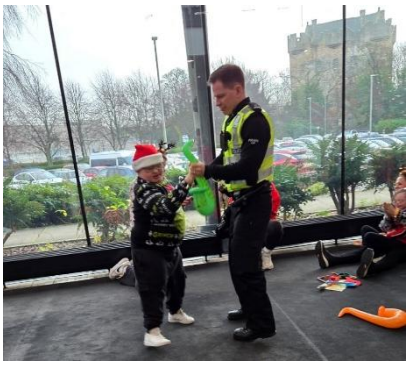
Our School based Police Officers (SBO) provided inputs into the 16 Days of activism (DOA) at Lornshill, Alloa and Alva Academies. Undertaking lunchtime drop-in sessions in the hub areas, supported by Clackmannanshire Women's Aid, the sessions provided opportunity for all pupils to attend, engage, and learn more about Gender Based Violence (GBV).

- A PowerPoint was played on loop in the Hub areas whereby all pupils were exposed to information on GBV during the school day. This lasted for the duration of 16 DOA.
- S1-S5 pupils received age-appropriate information during their core RMPS or Skills period classes about GBV.
- On the 5 December 2025, the whole schools were invited to "Wear it Purple" with uniform for a day to collectively support the wish to overcome GBV.
- PSE classes held specific lessons in relation to 16 DOA and GBV with Women's Aid and SBOs assisting with this.
- Posters were placed around the schools with "celebrities" or "famous people" highlighting lived experience relating to GBV. This allowed pupils to get a better understanding of GBV and what to look out for.
- SBOs held assemblies in each school, during the 16 DOA, providing information and support for GBV issues. As a result, over 600 pupils signed up to the white ribbon pledge via their website.

Our Schools Based Police Officers provided further inputs for local young women in our three Academies. On Tuesday 7 October 2025, PC Reid and PC Arundel, delivered a full day of activities for all the female pupils, including self-defence classes, information on how to keep themselves safe in person and online.

The Officers encouraged male pupils to sign the pledge for reducing violence against women and girls, as part of the White Ribbon training.

Community Engagement



Christmas Performance. On 16 December 2025, pupils and staff from Lochies School, which is a school for primary aged children with profound, multiple, severe and complex additional support needs who require a significant level of additional support to access learning, attended at Kilncraigs to perform a Christmas Carol show. During this show, Police and partners took an active part in the festivities with the children, who were terrific. The kids and Community Officer PC Law had a great time.

Assisting Vulnerable Members of the Community

During the reporting period, Officers responded to 1440 calls to concerns for persons in our community. Often these calls are made in an emergency when a person is in crisis, has gone missing or are experiencing suicidal distress and/or thoughts of suicide.

On 16 March 2026, Officers responded to an urgent call for help. A female was experiencing crisis and had left her home unexpectedly, intimating an intention to end her life.

Officers responded immediately and conducted a coordinated area search. The missing person was traced some distance from her home. Officers return her safely where professional care and signposting to support services was provided. A vulnerable person report was made to Partner Agencies to assist planning and support for ongoing intervention. Family of the missing person wrote to officers, thanking them for their compassion, quick actions, and caring nature, which no doubt saved a life.

In October 2025, Officers were conducting enquiries in Tullibody, when they attended an address, they discovered a male and female unconscious within, the circumstances suggested a drug overdose. Officers began life saving first aid, which included administering Naloxone, in multiple doses to both. Officers continued medical intervention until the arrival of Ambulance, saving the lives of both, preventing drug related deaths.

Police Scotland Youth Volunteers (PSYV)

Police Scotland Youth Volunteers formed part of the local Community Policing Team in Alloa for this reporting period. Our Police Scotland Youth Volunteers (PSYV) have been working hard during the first quarter of 2026, volunteering in the community across Clackmannanshire. Our youth volunteers, aged from 13-18, supported by adult volunteers, give up their free time to work on local initiatives in the local community to make the Forth Valley a safer place for all. In Alloa we currently have 21 youth volunteers and 11 adult volunteers.

Our volunteers are self-funded, through community grants and fundraising, which allows them to purchase equipment to aid them in making a difference in the local community. We kindly received a donation from ASDA Young Futures Fund, which was used between Stirling and Alloa PSYV groups. These funding initiatives are invaluable to allow us to deploy into the local communities and make a difference. The funds were presented to us from the local Alloa Asda store.



Some of the deployments we have undertaken in this reporting period, include:



On 1 November 2025, PSYV assisted the organisers of the Sparks in the Park fireworks display at West End Park, Alloa. Local Alloa Officers deployed with PSYV youth and adult volunteers to ensure the annual sparks in the park event for Bonfire night went without issue.

The youth volunteers were exceptional in performing their duties, for some of which this was their first deployment. Duties included scanning the public into the event, selling light sabres and other such items for the organising charity, and advising members of the public the location of amenities and the schedule of events etc.



In February, we deployed into Clackmannan, along with the Clackmannan Development Trust and residents, to undertake a litter pick of the whole of the village. This was very well organised by the development trust. Our volunteers filled over 60 bags of rubbish, which was suitably disposed of. Events like these in the heart of the community, make such a difference to the residents.



In March, Alloa and Stirling PSYV came together to support the Alloa Half Marathon, which we have supported for several years. We assisted the start/finish line, ensuring refreshments were available for the participants. We assisted in the presentation of the medals and T-Shirts, along with directing participants to ensure everyone had a safe and enjoyable event.



Also in March, we deployed to the Alloa Soundbites Festival. This event took place in the town centre of Alloa. We assisted with the setup, take down and general information to the people attending. We also provided bracelets for all the children attending, should they become lost. Thankfully, all went well on the day, thanks to the work of our youth volunteers.

Police Scotland Youth Volunteers are inclusive for all youths residing in the local area, or looking to make a difference in Clackmannanshire, by volunteering their time. The groups specifically welcome youths from deprived backgrounds or with additional needs, to provide opportunities for vulnerable youths. Adult volunteers and our School based Police Officers, support the group at training session and events. Adult volunteers like many youth group leaders are on hand to support the young people and their families with advice and guidance. Where they identify vulnerabilities or where a youth volunteer needs help, they seek support from partners such as STRIVE or Education to give the young person a helping hand. This support extends past PSVY into their daily lives with mobile phones and educational aids being sourced for members.

ENHANCING OUR COLLECTIVE RESILIENCE TO EMERGING THREATS

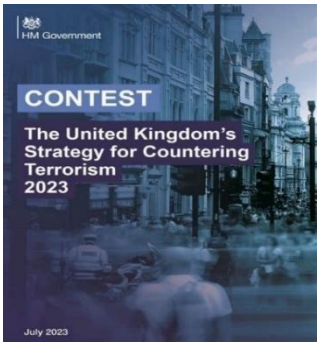
FORTH VALLEY SAFER COMMUNITIES

Fraudulent Schemes

Fraud and Cybercrime continue to be a prevalent and changing crime both Nationally and within the Forth Valley Area and in October 2025, officers from the Preventions, Interventions and Partnerships team, delivered a Fraud and Scams presentation to various partners at an Energy Poverty event in Alloa Town Hall.

In February 2026, the Crime Prevention Officer also delivered a fraud presentation to an Older Persons group at Sauchie Resource Centre. This input was delivered in person as it is recognised that those who are likely to fall victim to these types of scams may not use social media channels ensuring the fraud prevention message is delivered to all members of our communities.

Counter Terrorism Liaison Officer



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

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

Equality, Diversity, and Inclusion

In support of Black History Month in October 2025, various events took place throughout Forth Valley by community groups and organisations who sit within the BHM working group. One of these events included 'Inspiring Voices which PC Kouassi (Clackmannanshire CPT) was a speaker for at an event at Spiers Centre, Alloa.

In March 2026, officers from the Preventions, Interventions and Partnerships team attended a parents and carers religion and belief roadshow at Banchory Primary School, Tullibody. This roadshow was organised by the Edinburgh Interfaith Charity who have been running s successful interfaith programme in primary schools to tackle a lot of the misconceptions and racism that exists towards minority groups and faiths. Forth Valley Police represented with a stall to reinforce the message of us all working together for the good of communities, the need to respect and value all our communities and reassuring people that we take a zero-tolerance approach to hate crime, whilst encouraging people to report bullying and hate crime. This educational event was aimed at P 6/7 children and had representation from many different faith and belief backgrounds from local communities.

Missing Persons

Missing person investigations are a high risk and high demand area for policing. Being reported missing may be the first indication that there are problems or vulnerabilities for a child, young person, or adult. It is essential that police Scotland collaborates with other partner, to safeguard individuals who go missing and reduce the number of incidents through effective practices and support.

To improve multi-agency working, a new Information Sharing agreement (ISA) has been created between Police Scotland, Falkirk, Stirling, Clackmannanshire Local Authorities and NHS Forth Valley, which will enable improved partnership collaboration. To support a new approach, two multi-agency partnership groups have been established with the first group for Clackmannanshire taking place on 26th March 2026.

The Forth Valley Missing Persons Operational Group (FV MPOG) brings together statutory partners across the local authority area on a fortnightly basis (every 6 weeks for Clackmannanshire) to enable the discussion of emerging trends and risk in relation to missing people. Through discussion about specific individuals the group will seek to limit harm experienced by these persons whilst the opportunities to prevent people from going missing.

The Forth Valley Missing Persons Review Group (FV MPRG) will bring the statutory partners together on a quarterly basis on a more strategic level to discuss performance, operational challenges, partnership working and longer-term emerging risks and trends. There will also be discussion around statistical performance to inform the success of current actions and around the groups work towards the National Missing Persons Framework.

The aim through this partnership approach is to improve shared awareness and practice, whilst making every effort that individuals being reported missing are safeguarded, supported and that we ultimately see a reduction in missing persons reports in the Forth Valley Region.

Our 2030 Vision

The Chief Constable launched a three-year Business Plan in 2024 to support the next steps in policing reform and develop and implement a model of policing which delivers improved services whilst being sustainable and affordable, supporting our commitment across Clackmannanshire (and Scotland) to keeping people safe and when people contact the police, they have trust and confidence in the services delivered.

Our priorities continue to be delivered by threat, risk, and harm with a strong emphasis on prevention, problem solving, and proactive policing. These areas have always been key facets of policing across Clackmannanshire and we can see that being enhanced with the continued use of our Digital Evidence Sharing Capability (DESC), Summary Case Management (SCM), the now establish Community Investigation Hub implemented through the 'Policing For Our Communities' project, and Body Worn Video.

DESC was introduced in 2024 and provides the technology and business process to allow fast and effective sharing of digital information across the criminal justice system. It gives officers the ability to collect, edit and share evidence with criminal justice partners much more quickly than was previously the case and is used to display digital evidence in summary proceedings. DESC removes the requirement for officers to seize and lodge CCTV evidence on hard copy discs and allows prosecutors to access evidence earlier for consideration and disclosure of evidence to the defence for quicker resolutions and fewer trials. Since its inception over 850,000 pieces of evidence across the country have been uploaded to DESC which is estimated to have saved over 100,000 hours of officer time.

Summary Case Management (SCM) was introduced in Forth Valley at the beginning of 2025 with the aim of only setting trial dates for cases that will go to trial. With the early provision of key evidence from the police, COPFS can disclose to the accused the evidence against them prior to a plea of guilty or not guilty. This ensures the accused is in the same position evidentially at an earlier stage as they would be at a trial date. This has resulted in a significant reduction in the number of summary trials assigned for court and therefore a significant reduction in the number of witness citations issued for police witnesses.

Body Worn Video (BWV) was introduced to Police Scotland at the beginning of 2025 and delivered to officers across Forth Valley in September 2025. BWV is a small, lightweight recording device, approved by the Home Office and is mounted on an officer's uniform. The wearing of BWV is mandatory for all uniform officers up to and including the rank of Inspector. BWV provides an important source of evidence and brings wider benefits to the criminal justice system. It also helps de-escalate incidents, improve public trust in policing and reduces complaints. During 2025/26 around 100,000 BWV media files have been exported through DESC in support of evidence at court and the criminal justice system including COPFS and Alloa Sheriff court are benefiting.

ROAD SAFETY AND ROAD CRIME

Road Safety and Road Crime

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

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

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

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

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

During this reporting period, local officers have conducted an average of 151 hours of speed patrols across Clackmannanshire, 105 fixed penalty notices issued for speeding and 59 warnings issued in respect of increased speed. These officers have also issued 118 local authority fixed penalties in terms of disabled parking and double yellow line parking in the town centre of Alloa and local primary schools. 99 of which relate to Alloa town centre. The remaining 19 of which relate to Primary Schools.

Local officers have seized 86 vehicles from drivers committing offences, including no licence or insurance. These vehicles have been taken off the road, preventing the ongoing criminal use of these vehicles on Clackmannanshire roads.

Prevention

After close liaison with the local authority, who had received complaints in relation to permanent fixtures to prevent the speeding of vehicles along the A91. We have worked collaboratively and identified that several Vehicle Activated Signs (VAS) throughout Clackmannanshire are no longer operating. These signs are automatic signs to indicate when drivers are exceeding the speed limit, encouraging speed reduction. As a result, Clackmannanshire Council, are progressing funding to roll out further VAS and repair existing VAS throughout Clackmannanshire.

A large housing estate is in the building phase in Sauchie, which has seen a notable increase in housing and associated traffic. Alloa Community Policing Team and Clackmannanshire Council have been working together, with partners, to ensure appropriate traffic calming measures are implemented by the housebuilding company.

During this reporting period, our officers focused on those driving whilst intoxicated, proactively targeting vulnerable locations and following up on reports from the public. As a result, a total of 10 drivers were caught, arrested, and charged with driving whilst intoxicated/unfit through drink or drugs.

E-bikes / Off-Road Bikes

During this reporting period we have seen a significant rise in reporting from members of the public in relation to illegal/antisocial use of e-bikes and offroad bikes. Anti-social behaviour involving e-bikes is the illegal use of high powered, un-pedalled electric motorbikes or modified e-bikes ridden dangerously on pavements, footpaths, and public parks. The Community Police team took responsibility for an intelligence led approach to this issue, gathering information from members of public, identifying hotspots, conducting Hi-Viz and plain clothes patrols, and carrying out several days of action. As a result, 7 x e-bikes and a further 6 x e-scooters have been seized under Police powers and multiple reports submitted to the PF for road traffic offences (no

insurance, no licence, careless driving). In conjunction to the enforcement stage, we have also conducted an education and awareness phase using various social media platforms and delivering inputs through our School Based Officers. Members of the public are encouraged to continue to report the illegal use of e-bikes.

School Parking

Primary Schools continue to be patrolled by the community Policing team at the start and finish of the school day to address parking issues in relation to school gates, whilst providing education and enforcement along with safety inputs to the pupils. The schools prioritised this period were: Sunnyside Primary, Craigbank Primary, Deerpark, Tillicoultry and Clackmannan Primary. During this reporting period, 19 fixed penalty notices issued for parking, along with 8 warnings.

Roads Policing Joint Operation

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

- 3 fixed penalty notices issued for speeding.
- 11 fixed penalty notices issued for vehicle defects.
- 7 vehicles seized for no insurance/no driving licence.
- 3 fixed penalty notices issued for document offences.

Continued Proactive Road Traffic Activity

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

In October 2025, Community Officers conducted a road traffic operation and throughout the days deployment they detected 4 vehicles speeding, 1 vehicle being driven with no insurance. 1 vehicle being driven with no MOT.

In November 2025, Community and Response Officers conducted a road traffic operation and throughout the days deployment, they detected 2 vehicles being driven with no insurance, 1 driver with no driving licence, resulting in 3 vehicles being seized. 1 driver was found to be under the influence of alcohol, resulting in his arrest and charge for drink driving.

Dangerous Driving

In November 2025, Officers while conducting road safety patrols in Alloa, observed a vehicle being driven by a known disqualified driver. The vehicle failed to stop for police. The driver began driving in an extremely dangerous manner, risking his and the public's safety. The police pursuit was abandoned; however, the vehicle was recovered a short time later. The accused a 41-year-old was arrested nearby. The accused was charged with various road traffic offences, including disqualified driving, no insurance, and failing to stop. Police also seized the vehicle.

Driving whilst intoxicated

In December 2025, Officers while conducting patrols in relation to the festive drink drive campaign, observed a vehicle being driven erratically. The 26-year-old driver was found to be intoxicated. The accused was also found to be disqualified from driving and had no insurance. The accused was arrested and charged with these offences with his vehicle being seized by Police.

LOCAL AUTHORITY SCRUTINY BOARD - CLACKMANNANSHIRE
April 2025- March 2026

Violence, Disorder & Antisocial Behaviour						
		Apr 2024 – March 2025	Apr 2025 – March 2026	Change	% Change	5-year average
1	Total No Group1: Non-sexual crimes of violence	660	811	151	22.9%	690.6
2	Murder (excluding culpable homicide at common law)	0	1	1	100%	-
3	Attempted Murder	2	2	-	-	3.2
4	Culpable Homicide (common law)	-	-	-	-	-
5	Culpable Homicide (other)	3	0	-3	- 100%	- 100%
6	Serious Assault detection rate	88.9%	82.8%		- 6.1%	81.6%
Note - now includes FGM, culpable & reckless conduct – causing injury						
7	Serious Assault	27	29	2	7.41%	38
Note - now includes FGM, culpable & reckless conduct – causing injury						
8	Robbery & assault with intent detection rate	80%	47.4%		- 32.6%	76%
9	Robbery & assault with intent	20	19	- 1	- 5%	19.2
10	Common assault detection rate	74.6%	67.9%		- 6.7%	74.6%
11	Common assault	508	626	118	23.2%	509.4
12	Number of complaints regarding disorder	1962	1866	- 96	- 4.9%	-

LOCAL AUTHORITY SCRUTINY BOARD - CLACKMNNANSHIRE
April 2025 - March 2026

Violence, Disorder & Antisocial Behaviour (continued)						
		Apr 2024 – March 2025	Apr 2025 – March 2026	Survivors	% Change	5-year average
13	Number of Domestic Abuse Incidents Reported to the Police	668	770		15.3%	7.5%
14	Total Crimes and offences in domestic abuse incidents	249	288		15.7%	0.3%
15	Percentage of Domestic Incidents that result in a crime being recorded	37.3%	37.4%		- 0.1%	- 2.7%
16	Total crimes and offences in domestic abuse incidents detection rate	66%	64.9%		- 1.7%	68.6%
17	Total Detections for Domestic Bail Offences	23	29		26.1%	- 11%
18	Ensure 95% of domestic abuse initial bail checks are conducted within a prescribed timeframe (24hrs)* Compliance Rate	95.2%	90.7%		- 4.7%	-
19	No of Hate Crime and offences detection rate	81.7%	74.1%		- 7.6%	77.6%

Violence, Disorder & Antisocial Behaviour - Stop and Searches						
		Apr 2024 – March 2025	Apr 2025 – March 2026	Change	% Change	5-year average
20	Number of stop and searches conducted (total)	154	228			

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

LOCAL AUTHORITY SCRUTINY BOARD - CLACKMANNANSHIRE
April 2024- March 2025

Additional Identified Local Priorities						
		Apr 2024 - March 2025	Apr 2025 - March 2026	Survivors	% Change	5-year average
21	Number of detections for supply of drugs (incl. possession with intent)	21	44		109%	20.2%
22	Number of detections for drugs production, manufacture, or drugs cultivation	3	4		33.3%	- 20%
23	Theft by housebreaking (including attempts) – dwelling house (detection rate)	30%	22.2%		- 7.8%	28.8%
Note - no longer includes non-dwelling and other premises						
24	Theft by housebreaking (including attempts) – dwelling house	20	36		80%	34%
Note - no longer includes non-dwelling and other premises						
25	Theft by shoplifting detection rate	69.7%	70%		- 0.2%	68.6%
26	Theft by shoplifting	476	353		- 25.8%	7.2%
27	Vandalism & Reckless Damage etc - detection rate	37.6%	40.5%		2.9%	37.2%
Note – previously reported as Vandalism & Malicious Mischief						
28	Vandalism & Reckless Damage etc	375	358		- 4.5%	- 14.6%
Note – previously reported as Vandalism & Malicious Mischief						
29	Number of detections for Consuming Alcohol in a designated place (where appropriate byelaws exist)	3	5		66%	- 3.8%

Public Protection						
		Apr 2024 - March 2025	Apr 2025 - March 2026	Change	% Change	5-year average
30	Number of Sexual Crimes	126	167	41	32.5%	28.5%
31	Sexual Crimes detection rate	61.9%	64.1%		2.2%	56.5%
32	Rape detection rate	53.8%	60%		6.2%	46.8%

Road Traffic Casualty Statistics					
	Apr 2024 - March 2025	Apr 2025- March 2026	Change	% Change	5-year average
People Killed	1	0	-	-100%	-100%
People Seriously injured	10	14	4	40%	11.1%
People Slightly Injured	18	16	-2	-11.1%	1.3%
Children (aged<16) Killed	0	0	-	-	-
Children (aged<16) Seriously Injured	1	2	1	100%	42.9%

Road Safety & Road Crime					
		Apr 2024 – March 2025	Apr 2025 – March 2026	% Change	5-year average
33	Dangerous driving	33	25	- 24.2%	- 3.8%
34	Driving carelessly	32	39	21.9%	10.2%
35	Speeding	42	50	19%	- 21.9%
36	Driving whilst disqualified from holding or obtaining a licence	6	12	100%	-
Note - previously reported as Disqualified Driving					
37	Driving without a licence, including underage	40	57	42.5%	-

Note – Previously reported as Driving Licence					
38	Failure to Insure against third party risks	110	149	35.4%	-
Note – Previously reported as Insurance					
39	Seat Belt Offences	4	6	50%	- 30%
40	Mobile Phone Offences	5	12	140%	100%
41	Drink, Drugs driving offences inc. failure to provide a specimen	57	50	- 10.5%	- 6.6%

Public Confidence				
		Apr 2024 – March 2025	Apr 2025 – March 2026	% Change
42	Complaints received about the Police	44	28	- 36.3%
43	Complaint rates per 10,000 Police Incidents	8.5%	5.4%	- 3.1%
44	On Duty Allegations	42	48	14.2%
45	Off Duty Allegations	3	0	-
46	Quality of Service Allegations	19	10	- 47.3%

Conventions:
– means null or zero
x = not calculated

Appendix 2

Appendix 2 - STATISTICAL DATA CHANGES

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

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

Group 8 now contains Traffic offences.

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

POLICE SCOTLAND

OFFICIAL

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

POLICE SCOTLAND

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GLOSSARY

Initial Referral Discussion (IRD)

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

Child Protection Case Conference

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

Adult Support and Protection (ASP)

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

EEI Process

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

Warnings

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

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

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

Disclosure Scheme for Domestic Abuse Scotland

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

CLACKMANNANSHIRE COUNCIL

THIS PAPER RELATES TO ITEM 5

ON THE AGENDA

Report to: Audit and Scrutiny Committee

Date of Meeting: 29th October 2026

Subject: Annual Fire Performance Report

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

1.0 Purpose

1.1 The purpose of this report is to provide committee with:

An overview of performance of the Scottish Fire and Rescue Service (SFRS) in Clackmannanshire covering the period 1st April 2025 to 31st March 2026.

The report (Appendix One) is based on performance against objectives and targets set out in the Local Fire and Rescue Plan for Clackmannanshire.

2.0 Recommendations

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

3.0 Considerations

3.1. A number of significant trends are worth highlighting:

3.2. There have been 0 fire related fatalities and 6 fire casualties during the reporting period.

3.3. The SFRS deliver Seasonal Thematic Action Plans. Targets include reducing accidental dwelling fires, reducing fire fatalities and casualties, reducing deliberate fire setting, reducing the number of outdoor fires, and reducing fire related anti-social behaviour.

3.4. There were 35 Accidental Dwelling Fires (ADF). The cause of these fires has predominantly been cooking related activities which in Scotland is the number one cause of fires in the home. This will continue to be a focus of our on-going prevention work.

3.5. Work continues to identify and support vulnerable people in Clackmannanshire, through the Home Fire Safety Visit (HFSV) Programme and fire safety referrals through multi-agency activity. The quantity and quality of referrals from partners allow the service to target resources within

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

During the reporting period, local operational crews and the Community Action Team carried out 195 High Risk HFSV`s.

3.6. A Youth Volunteer scheme (FireSkills) continues to be a success at Alloa Community Fires Station and has become a pivotal part of youth engagement within the Clackmannanshire area.

3.7. There were 100 deliberate fires recorded during the reporting period. This continues to be an area of focus for the SFRS and partners to reduce instances of fire and anti-social behaviour within the Local Authority area.

3.8. The number of Unwanted Fire Alarm Signals (UFAS) during the reporting period was 82. This is a significant reduction of previous reporting years.

SFRS continue to work with duty holders to discuss the implications of UFAS and identify where improvements can be made.

Author(s)

NAME	**DESIGNATION**
Des Donnelly	Group Commander for Clackmannanshire, Fife and Stirling LSO Area.



Clackmannanshire

2025-26

Scrutiny Report

SCOTTISH
FIRE AND RESCUE SERVICE
Working together for a safer Scotland

Working together for a safer Scotland

Clackmannanshire

All

Multiple selections

Clackmannanshire

2025-26

Scrutiny Report

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4 Accidental Dwelling Fire Casualties

5 Non-Fire Casualties

6 Deliberate Fires

7 Non-Domestic Fires

8 Unwanted Fire Alarm Signals (UFAS)

9 Road Traffic Collisions (RTCs)

10 Home Fire Safety Visits (HFSVs)

11 Fire Safety Enforcement

12 Community Safety & Engagement

13 Glossary of Terms

About the statistics within this report

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

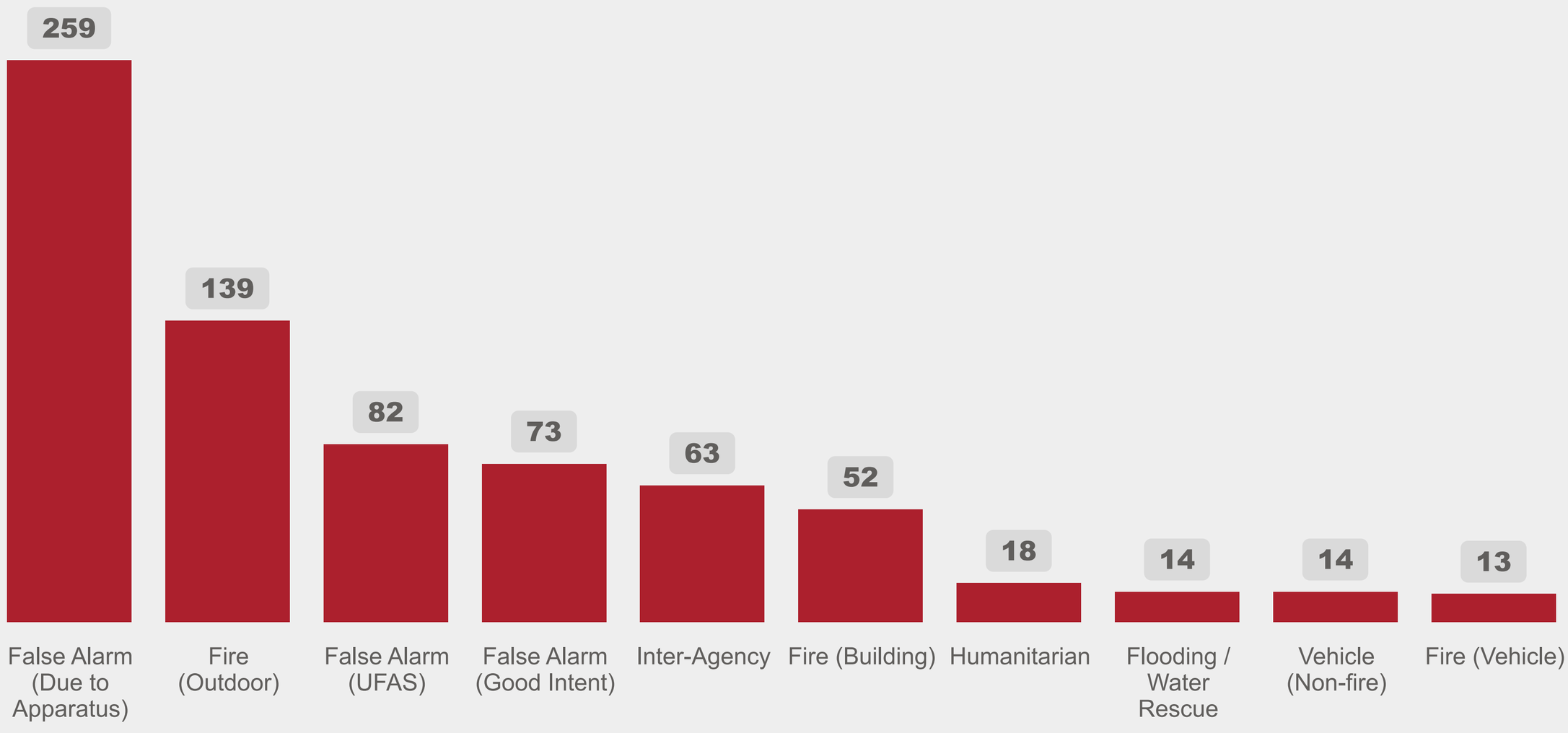
© Scottish Fire & Rescue Service 2026

1. Summary

2025-26

738 Total Incidents (Incl. Incompletes)	**204** Fires	**119** Non-Fire Incidents	**415** False Alarms	**82** UFAS
36 People Rescued by Firefighters	**7** People Receiving First Aid or Hospital Treatment (Fires)	**0** Fire Fatalities	**17** People Receiving First Aid or Hospital Treatment (Non-Fire)	**3** Non-Fire Fatalities
195 Home Fire Safety Visits	**48** Fire Safety Audits			

Top 10 Incident Types



The Scottish Fire and Rescue Service attended 738 incidents within the Clackmannanshire Local Authority Area during 2025/26 with over half of these being recorded as False Alarms (415).

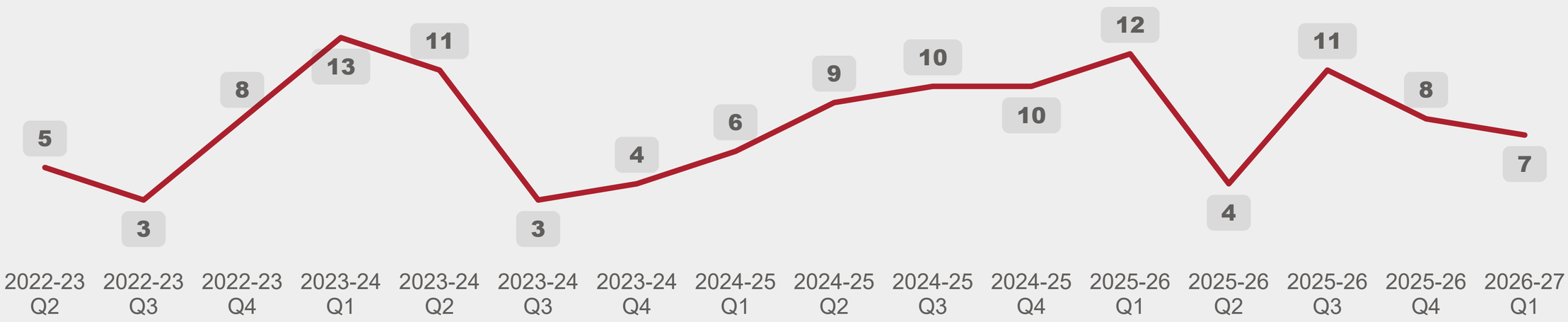
The summary above also shows that Fire Crews are attending a range of incidents other than 'Fire' incidents and are having to train and adapt to the changing demands on our Service.

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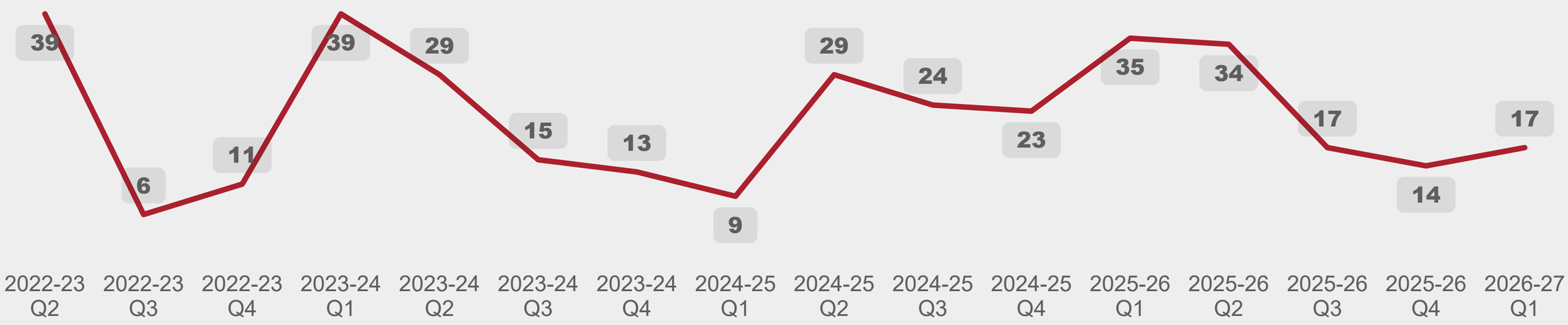
2. Trends

Previous 16 quarters (4 years)

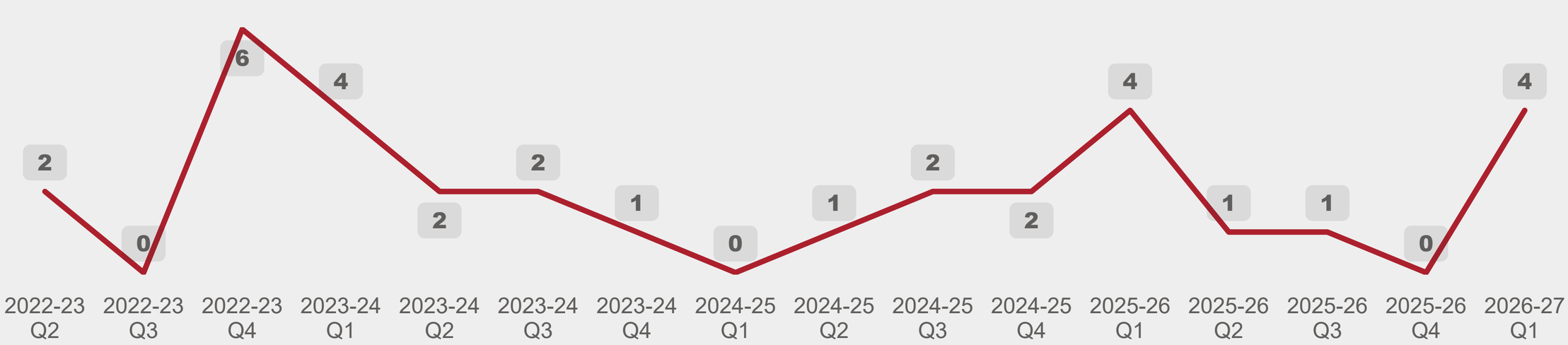
Accidental Dwelling Fires



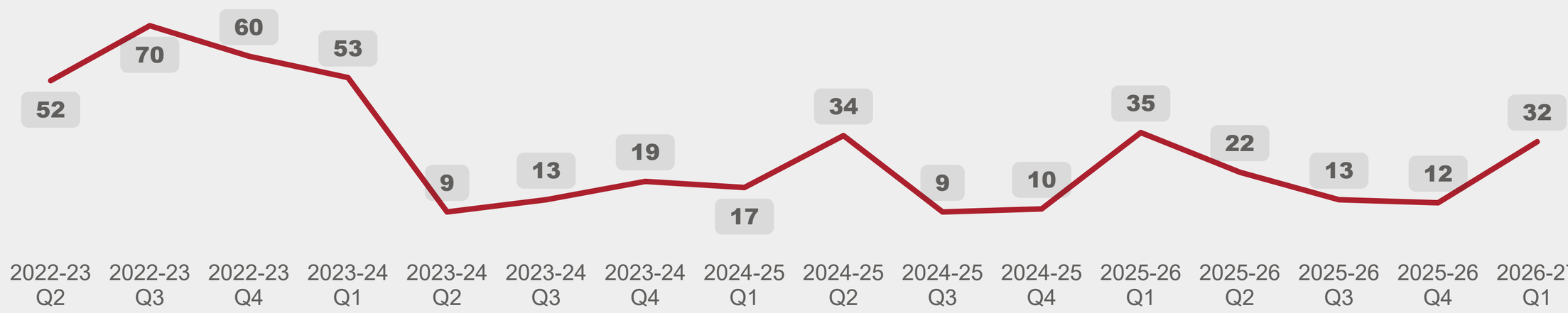
Deliberate Fires



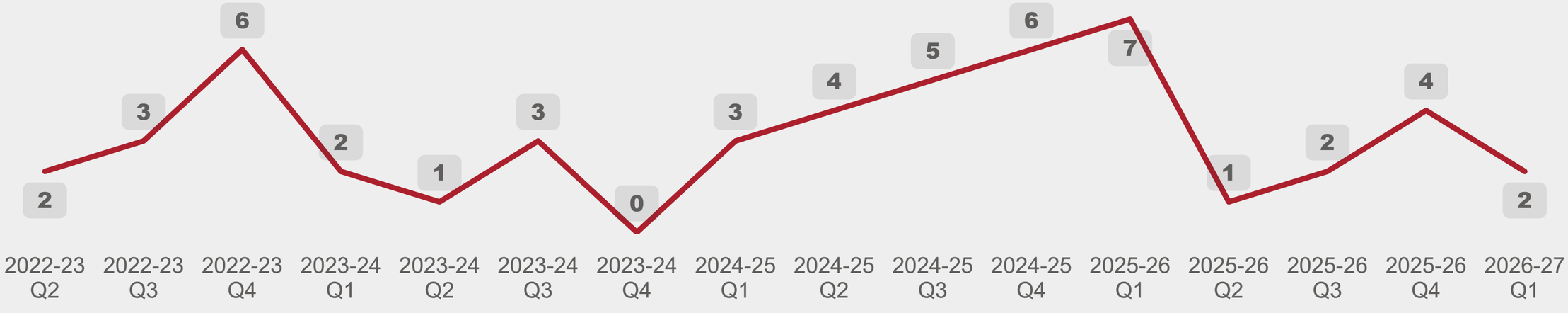
Non-Domestic Fires



Unwanted Fire Alarm Signals



Road Traffic Collisions

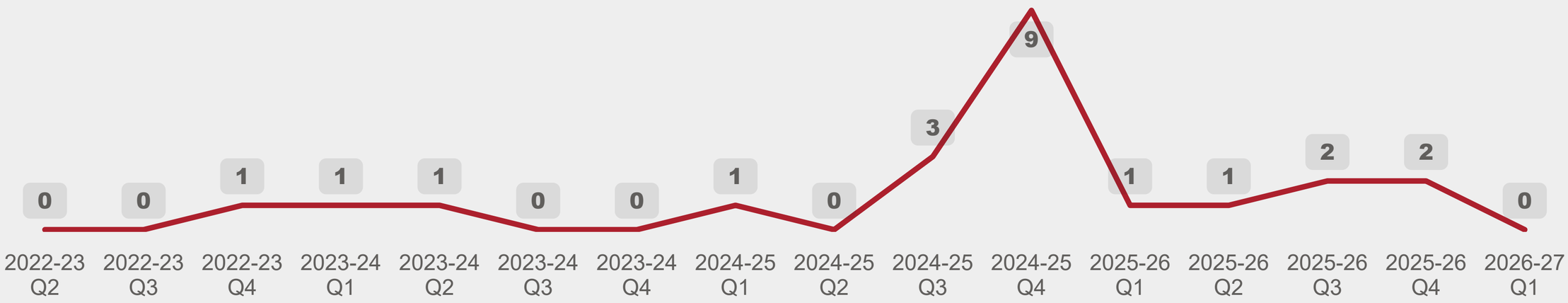


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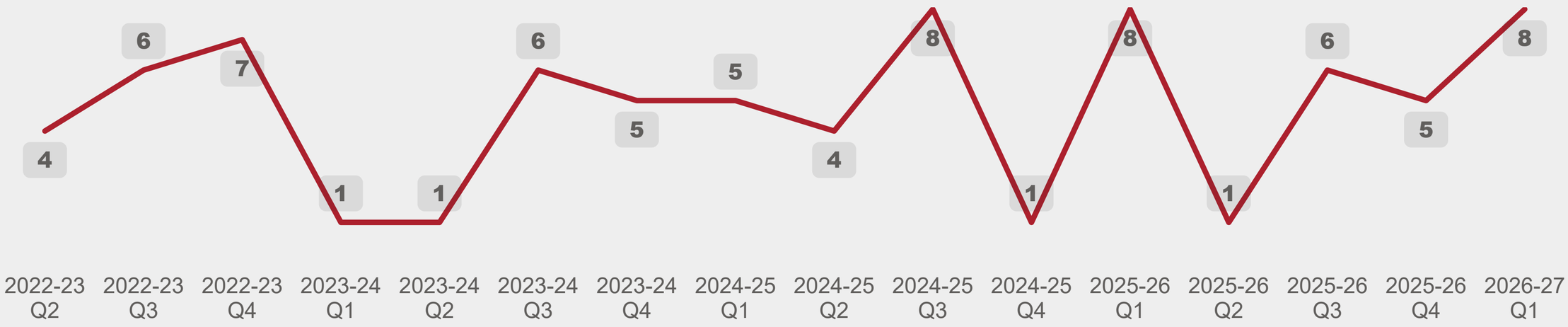
2. Trends

Previous 16 quarters (4 years)

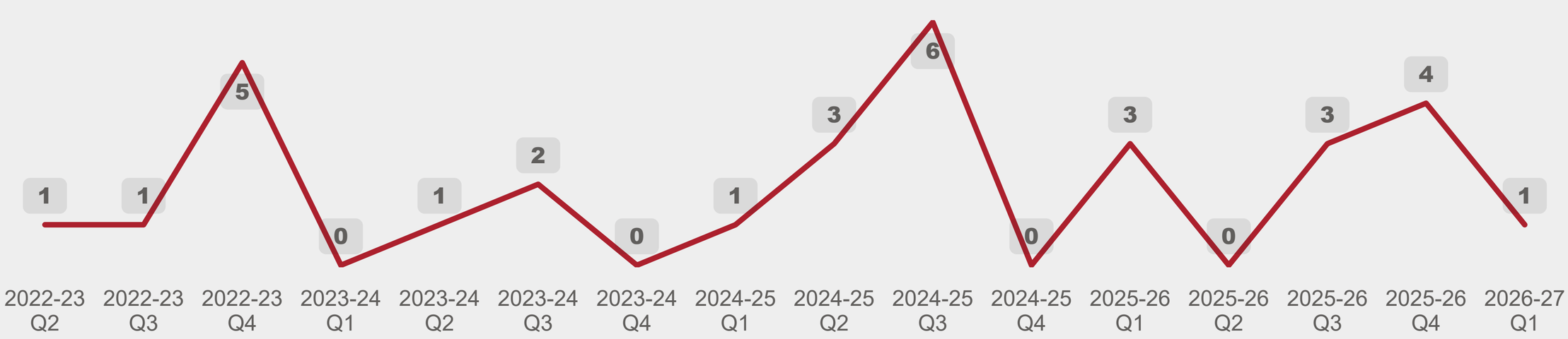
Accidental Dwelling Fire Casualties



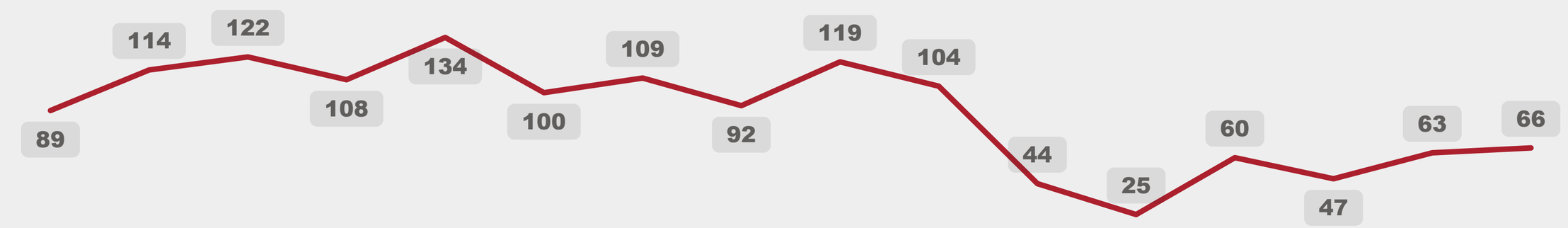
Non-Fire Casualties



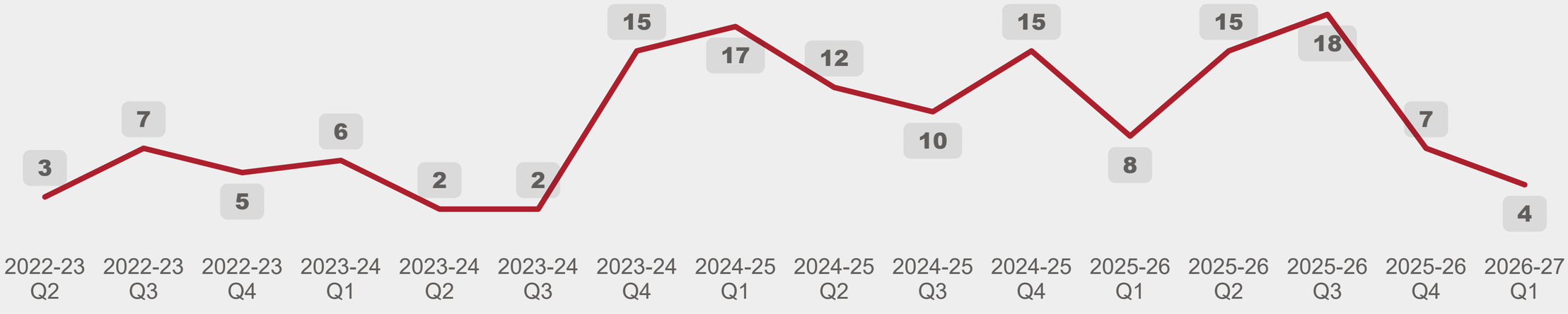
Road Traffic Collision Casualties



Home Fire Safety Visits



Fire Safety Audits

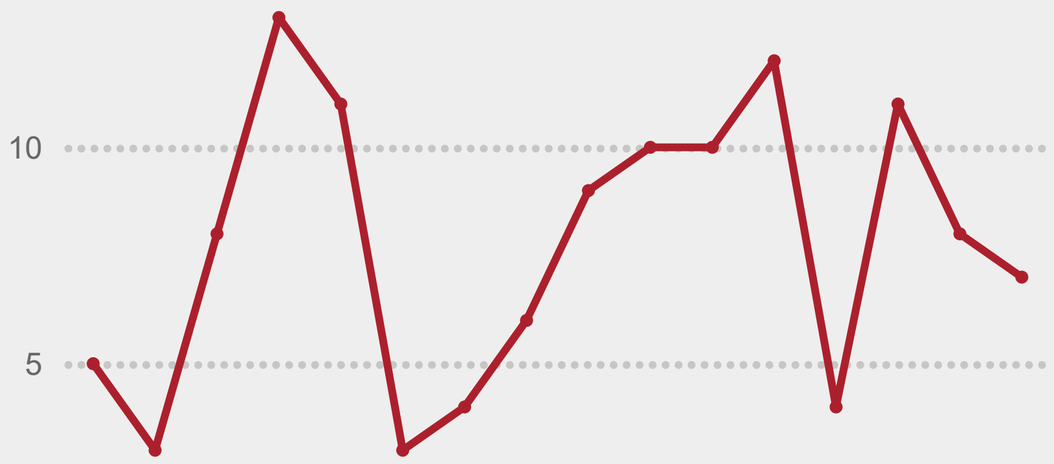


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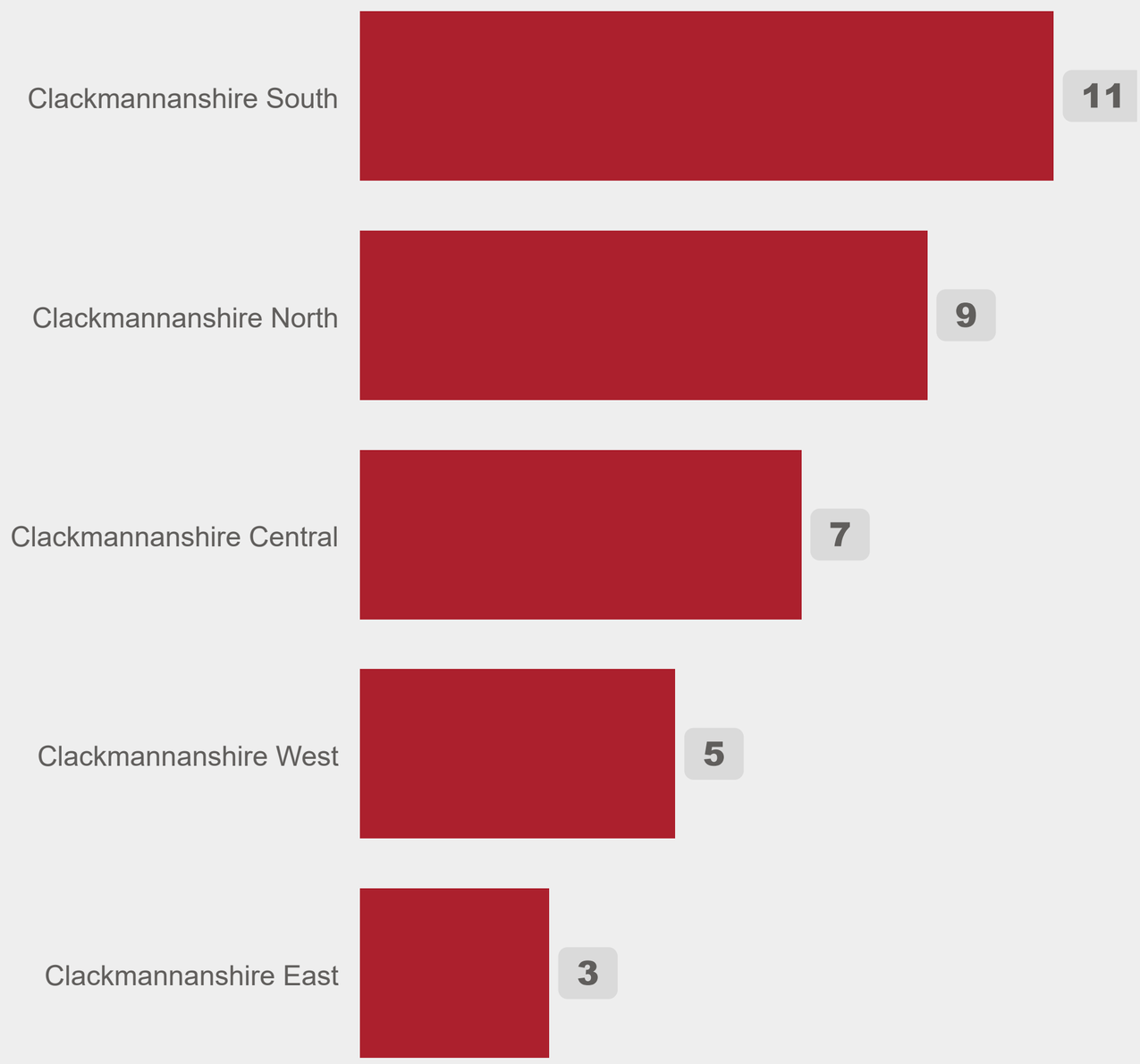
3. Accidental Dwelling Fires

2025-26

Trend by Quarter (4 years)



Incidents by Ward

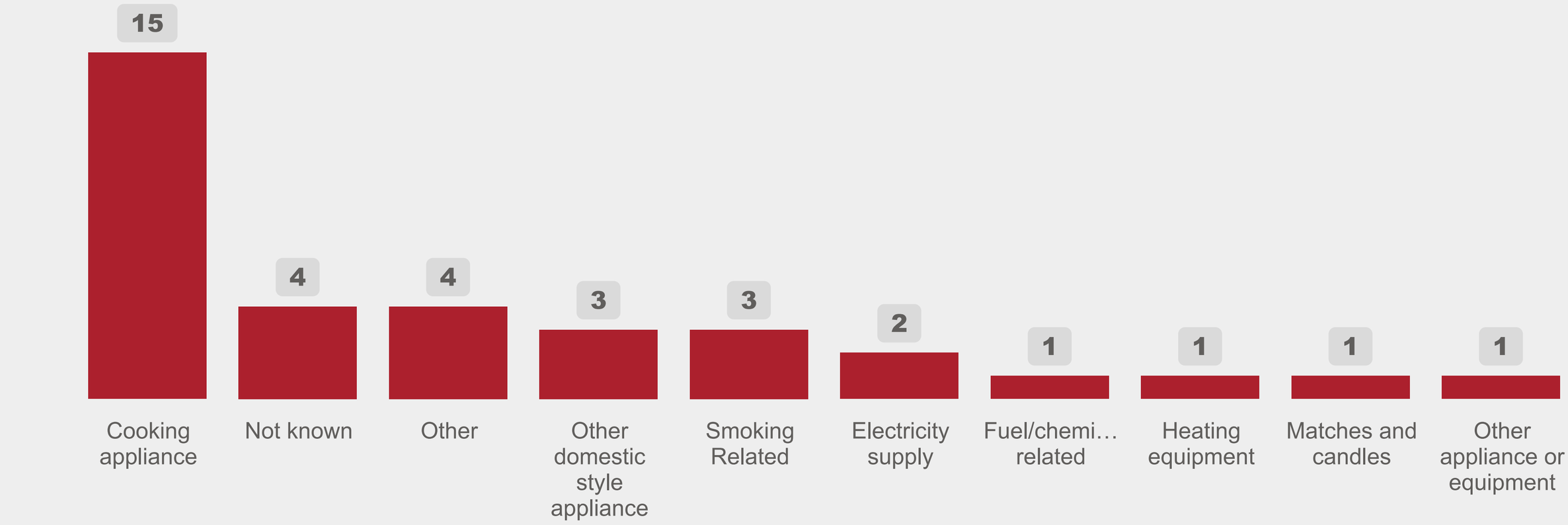


Extent of Damage	Incidents
Limited to item 1st ignited	15
Not applicable	8
Limited to room of origin	5
Limited to floor of origin (not whole building)	3
Limited to 2 floors (not whole building)	2
Roof space and other floors(s)	2

35

Accidental Dwelling Fires in this period

Source of Ignition (Top 10)



Accidental Dwelling Fires continue to see a downward trend following an increase towards the end of 2024/25.

Cooking remains the main cause of Dwelling Fires with the item ignited first accounting for 15 of the 35 Dwelling Fires.

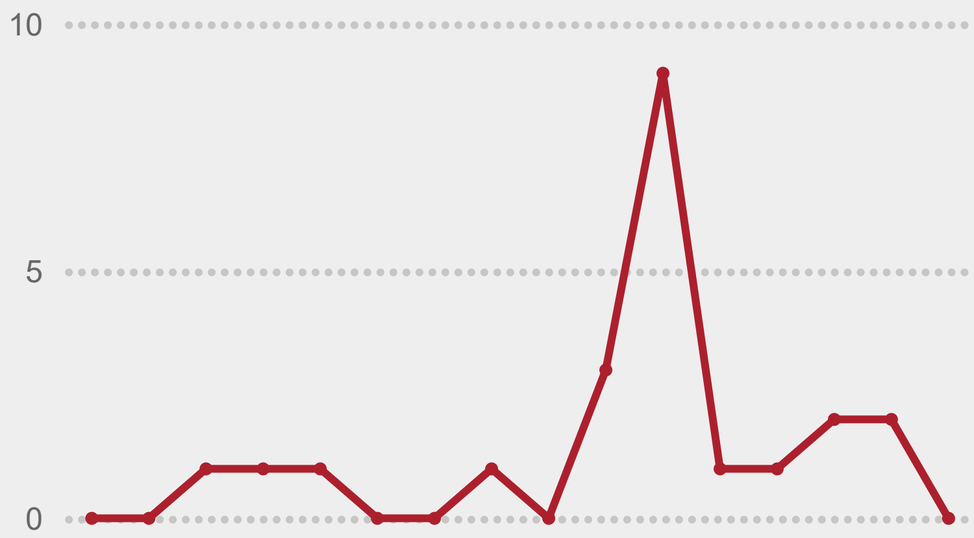
Clackmannanshire South has seen the majority of Accidental Dwelling Fire incidents with a total of 11 incidents in this ward area.

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4. Accidental Dwelling Fire Casualties

2025-26

Trend by Quarter (4 years)



Casualties by Ward



Nature of Injury/Cause of Death	Casualties
Other	2
Overcome by gas, smoke or toxic fumes; asphyxiation	2
Breathing difficulties (Other than 'Overcome by gas, smoke or toxic fumes, asphyxiation')	1
Burns - slight	1

6
Non-Fatal Casualties

0
Fatal Casualties

6
People Rescued by Firefighters

Extent of Harm (Non-Fatal)

5
First Aid Given at Scene

1
Hospital Slight Injuries

0
Hospital Serious Injuries

Of the 35 Accidental Dwelling Fire incidents we attended during 2025/26, 6 people were rescued by Firefighters, with 1 person taken to hospital suffering from slight injuries.

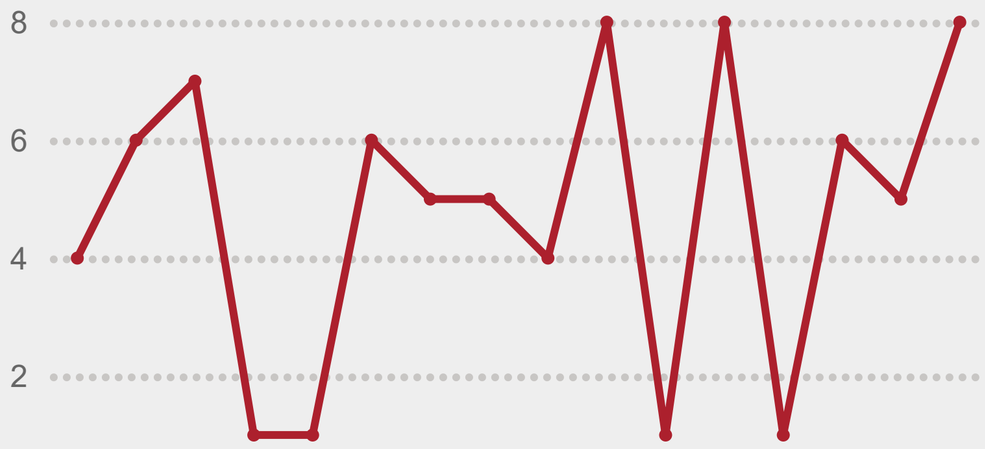
It is pleasing to note that there were no fire fatalities during the reporting period.

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5. Non-Fire Casualties

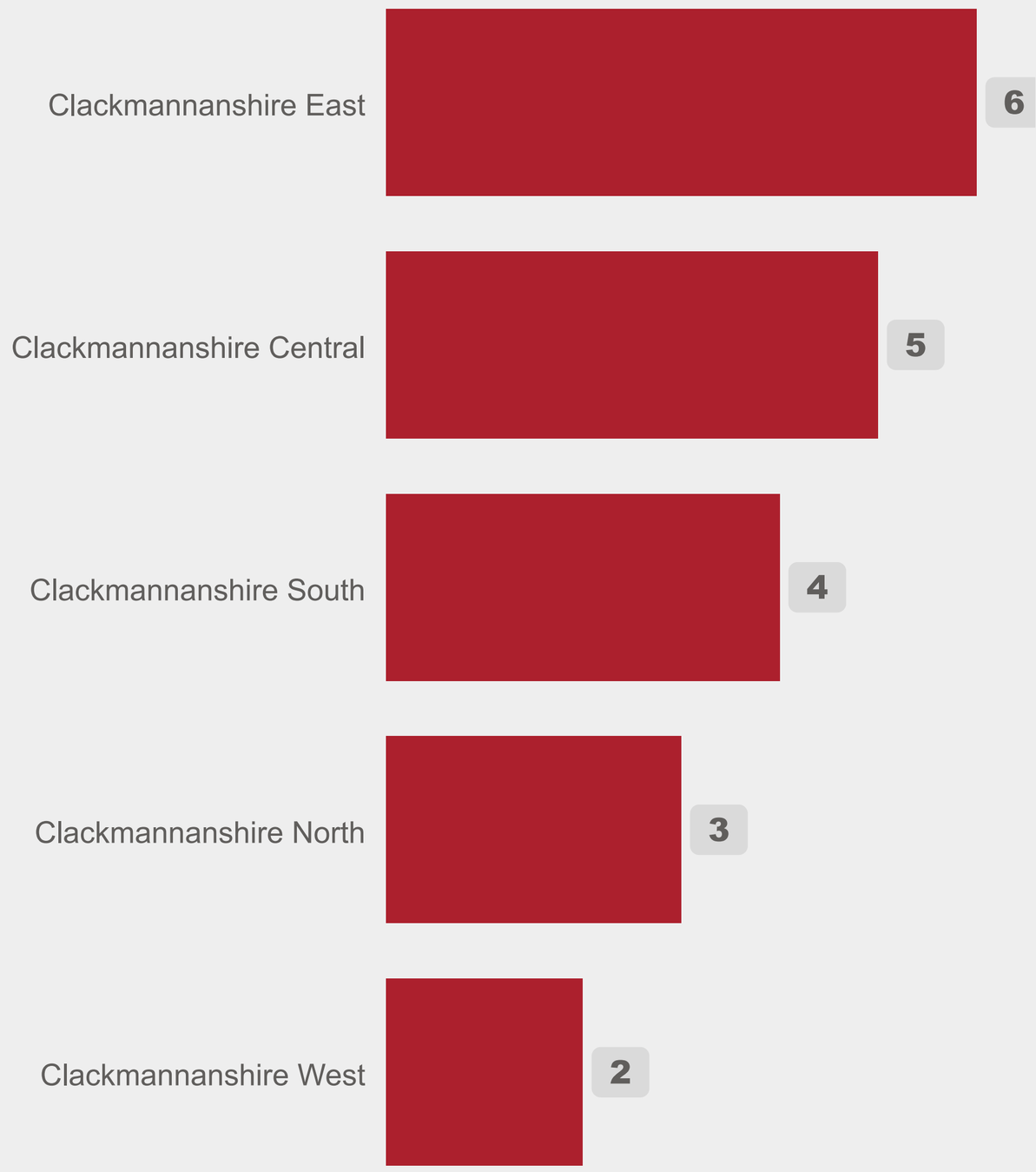
2025-26

Trend by Quarter (4 years)



Nature of Injury/Cause of Death	Casualties
Back / Neck injury (spinal)	3
Cuts/Lacerations	3
Other	3
Bruising	2
Chest pain / Heart condition / Cardiac arrest	2
Fracture	2
Head injury	2
Other medical condition	2
Not known	1

Casualties by Ward



17
Non-Fatal Casualties

3
Fatal Casualties

30
People Rescued by Firefighters

Extent of Harm (Non-Fatal)

2
First Aid Given at Scene

10
Hospital Slight Injuries

5
Hospital Serious Injuries

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

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

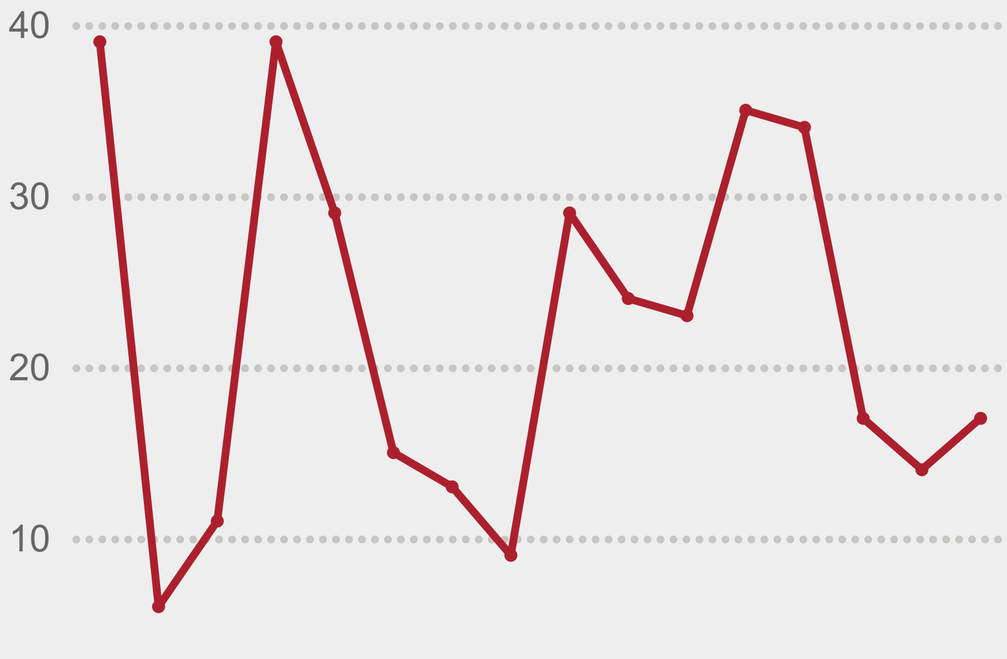
The largest majority of Non Fire Casualties have been reported in Clackmannanshire East.

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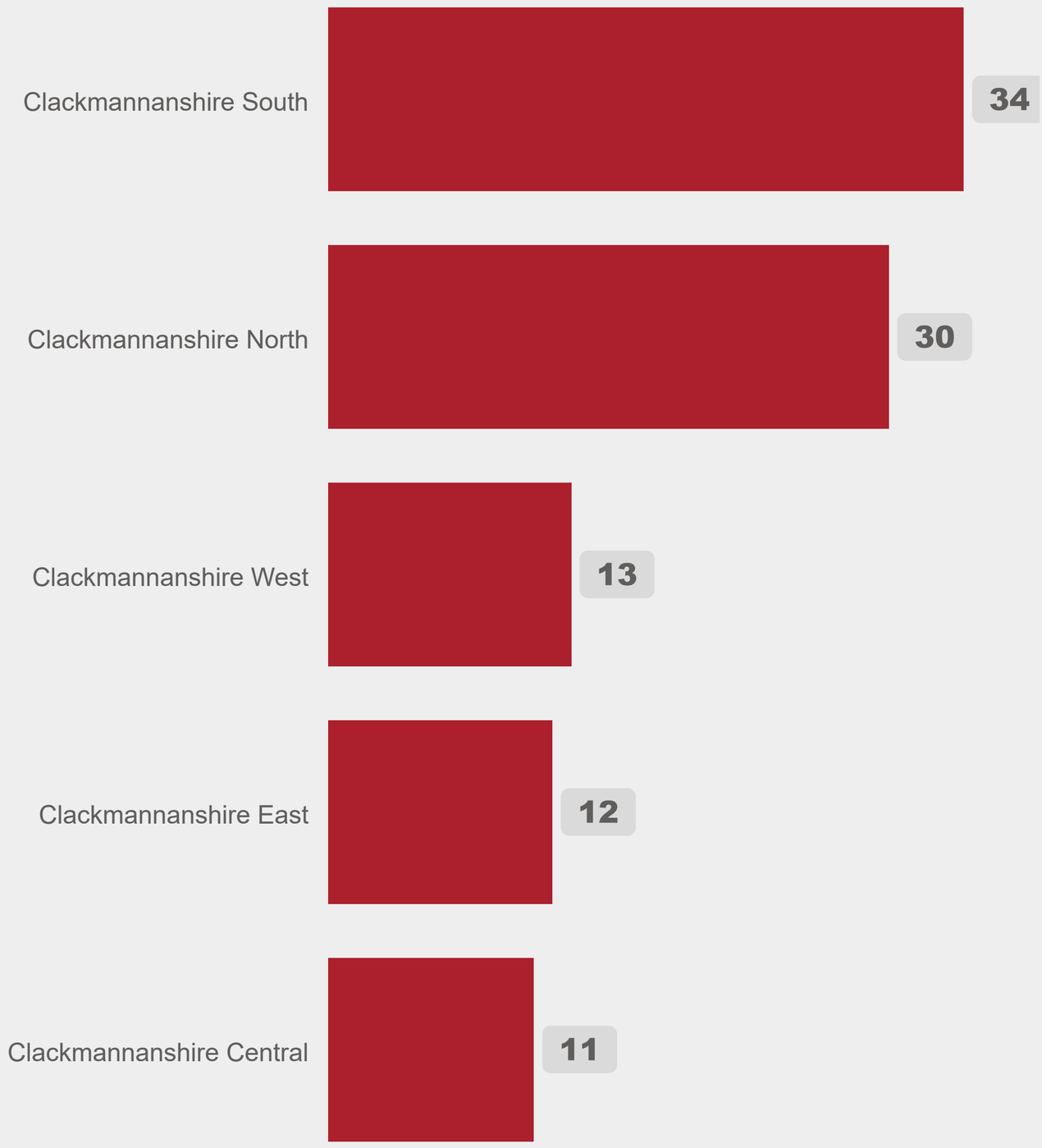
6. Deliberate Fires

2025-26

Trend by Quarter (4 years)



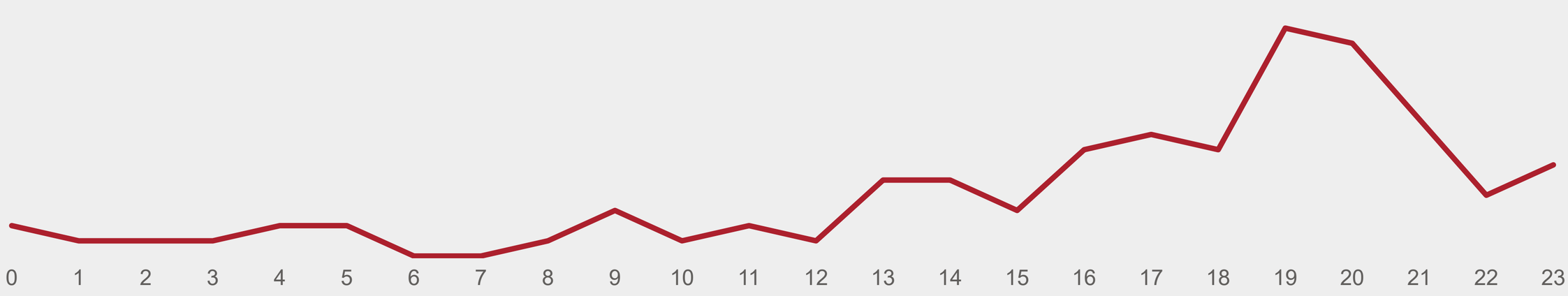
Incidents by Ward



Property Type	Incident
Grassland, woodland and crops	38
Refuse	24
Other outdoors (including land)	17
Non Residential	6
Dwelling	5
Road Vehicle	5
Outdoor structures	4
Outdoor equipment and machinery	1

100 **Deliberate Fires in this period**

Hour of Day



Clackmannanshire recorded 100 Deliberate Fires within the last 12 month period with Clackmannanshire North and South reporting most incidents.

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

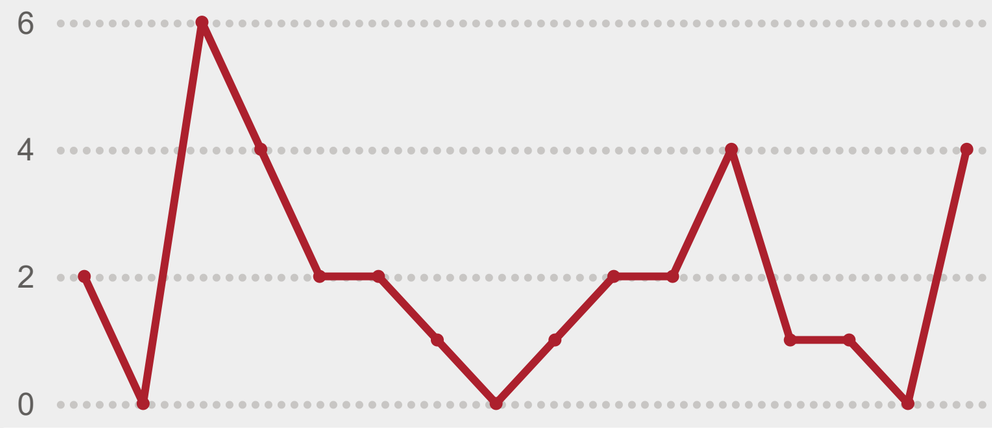
Refuse fires continue to be a main cause of deliberate fire setting and we continue to work with partners on reduction strategies to tackle this problem.

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7. Non-Domestic Fires

2025-26

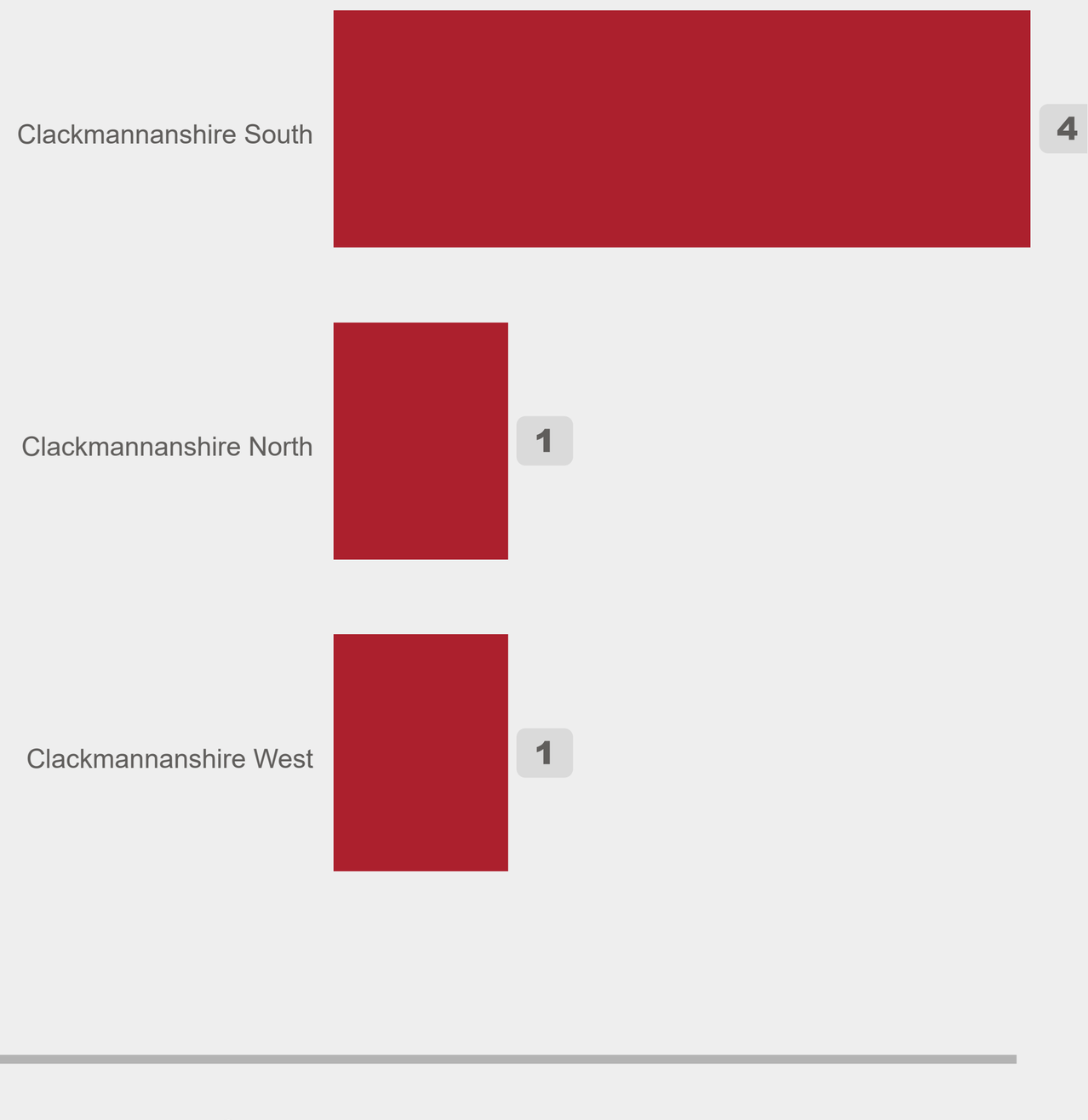
Trend by Quarter (4 years)

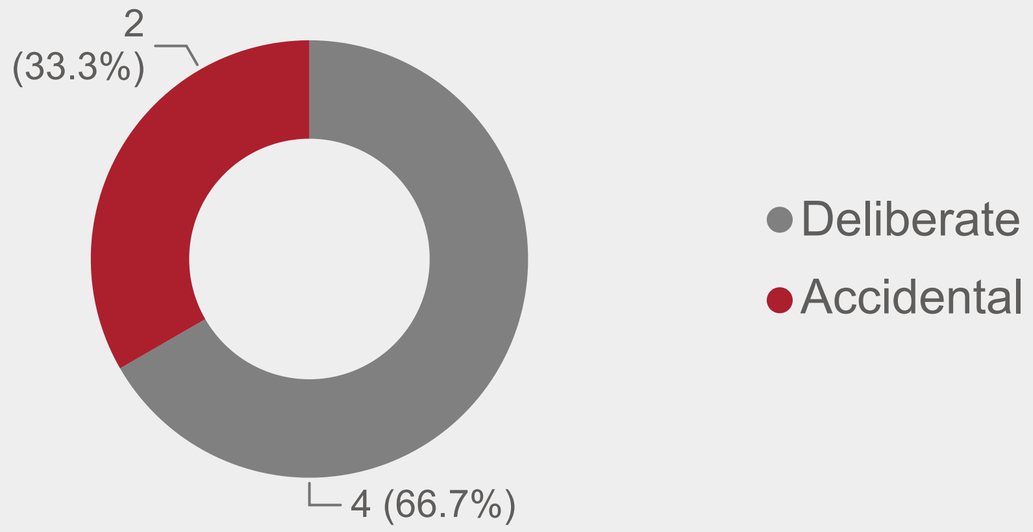


Top 15 Property Types

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

Incidents by Ward

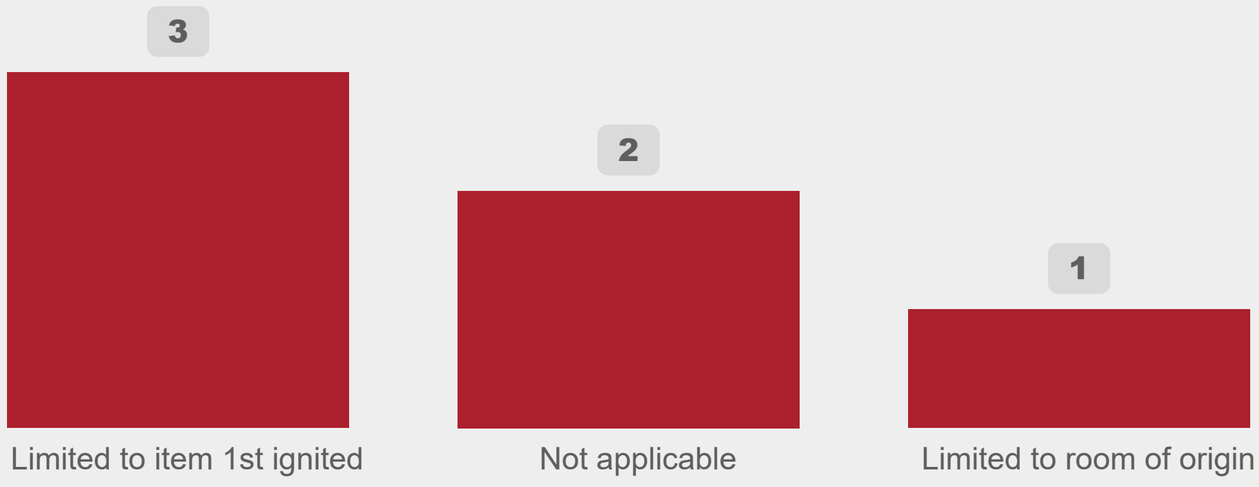




6

Non-Domestic Fires in this period

Extent of Damage



Non Domestic Fires remain relatively low although it should be noted that there has been an increase during the reporting period which SFRS will continue to monitor.

From the Property Type table above, there are no obvious trends or business types that are of particular concern, however our Fire Safety Enforcement Teams continue to work with businesses to ensure compliance through audits and education.

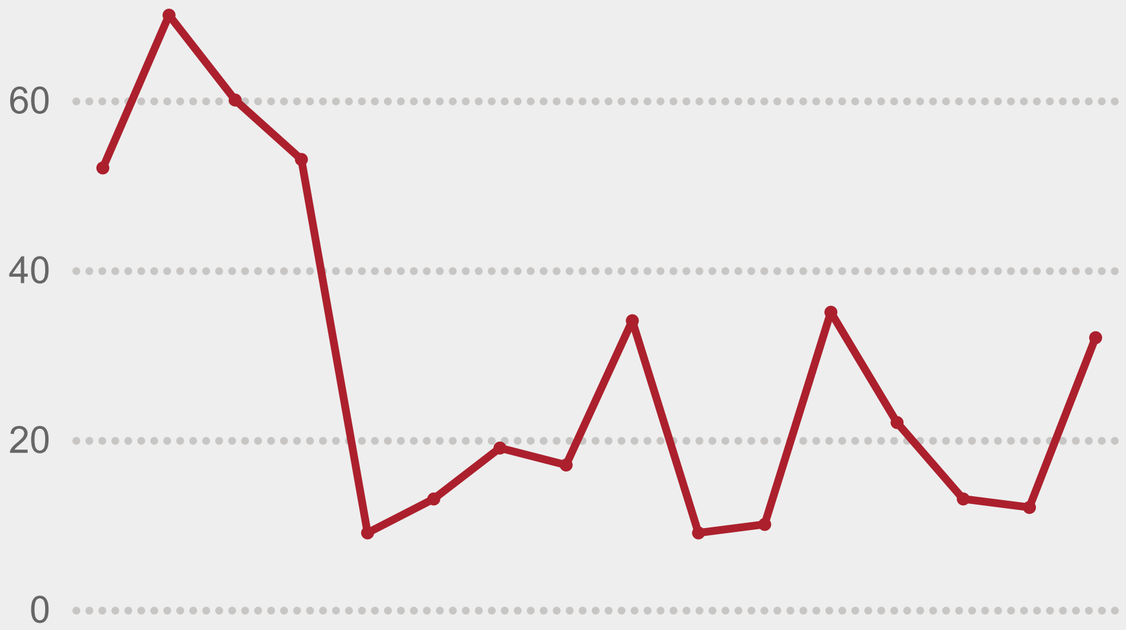
SFRS are pleased to report no fire related casualties from non domestic fires within Clackmannanshire.

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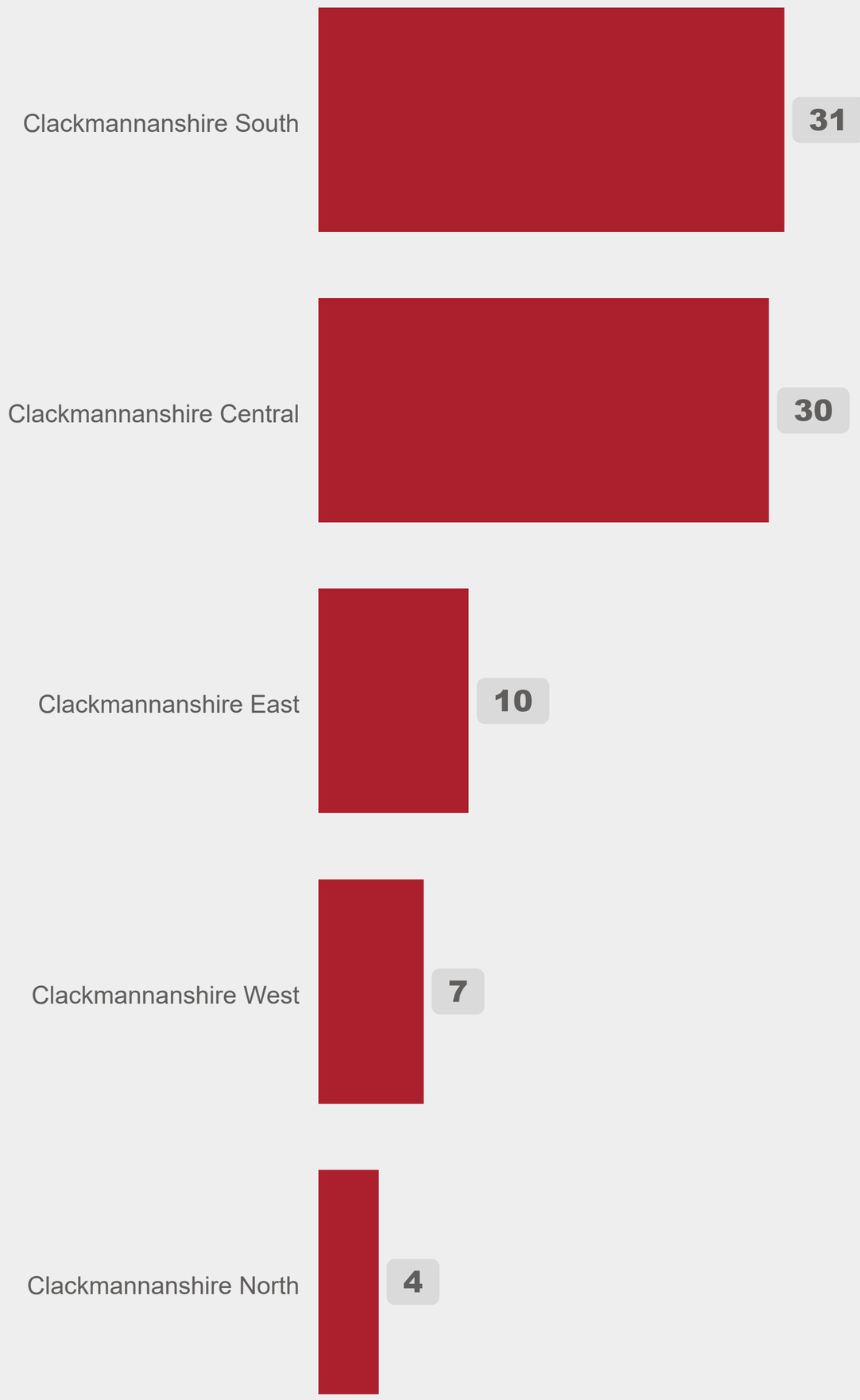
8. Unwanted Fire Alarm Signals

2025-26

Trend by Quarter (4 years)



Incidents by Ward



Top 15 Property Types

Property Type	Incidents
Residential Home	29
Sheltered Housing - not self contained	17
Hostel (e.g. for homeless people)	12
Boarding House/B&B for homeless/asylum seekers	11
Education	3
Hospitals and medical care	3
Vehicle Repair	2
Animal boarding/breeding/kennels (not farm)/animal shelter	1
Boarding School accommodation	1
Offices and call centres	1
Other Residential Home	1
Retail	1

82

Unwanted Fire Alarm Signals in this period

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

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

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

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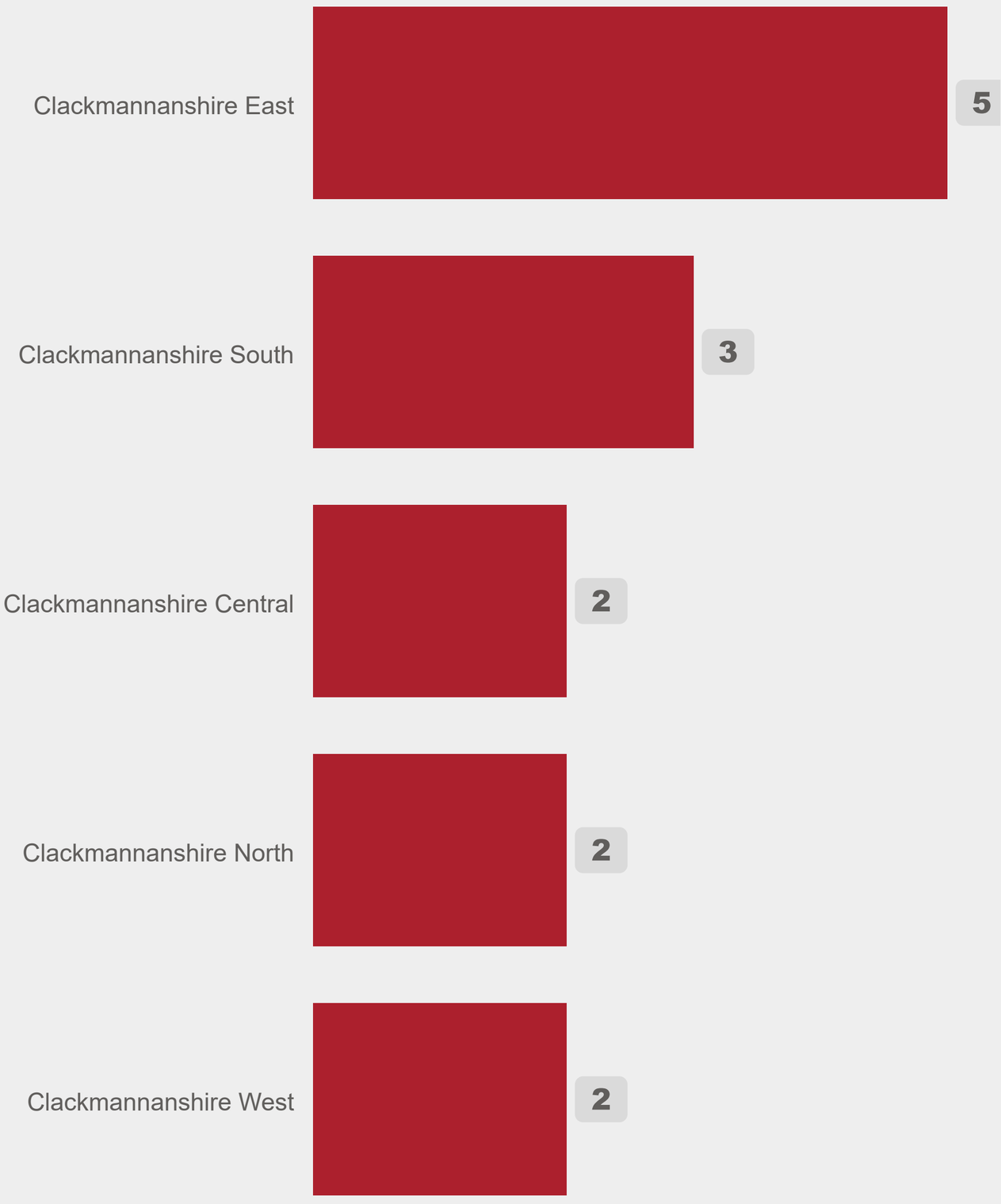
9. Road Traffic Collisions

2025-26

Trend by Quarter (4 years)



Incidents by Ward



14 **Road Traffic Collisions in this period**

Property Type	Incidents
Car	11
Lorry/HGV	1
Motorcycle	1
Other	1

Incident Type	Incidents
Vehicle (Non-fire)	14

10 **Non-Fatal Casualties**

0 **Fatal Casualties**

2 **People Rescued by Firefighters**

Extent of Harm (Non-Fatal)

1 **First Aid Given at Scene**

6 **Hospital Slight Injuries**

3 **Hospital Serious Injuries**

Road Traffic Collision incidents remain relatively low within the Clackmannanshire Local Authority Area. Crews responded to 14 RTC's during the 12 month period, with 9 people transported to hospital by the Scottish Ambulance Service.

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

There were no reported fatal casualties resulting from these incidents.

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

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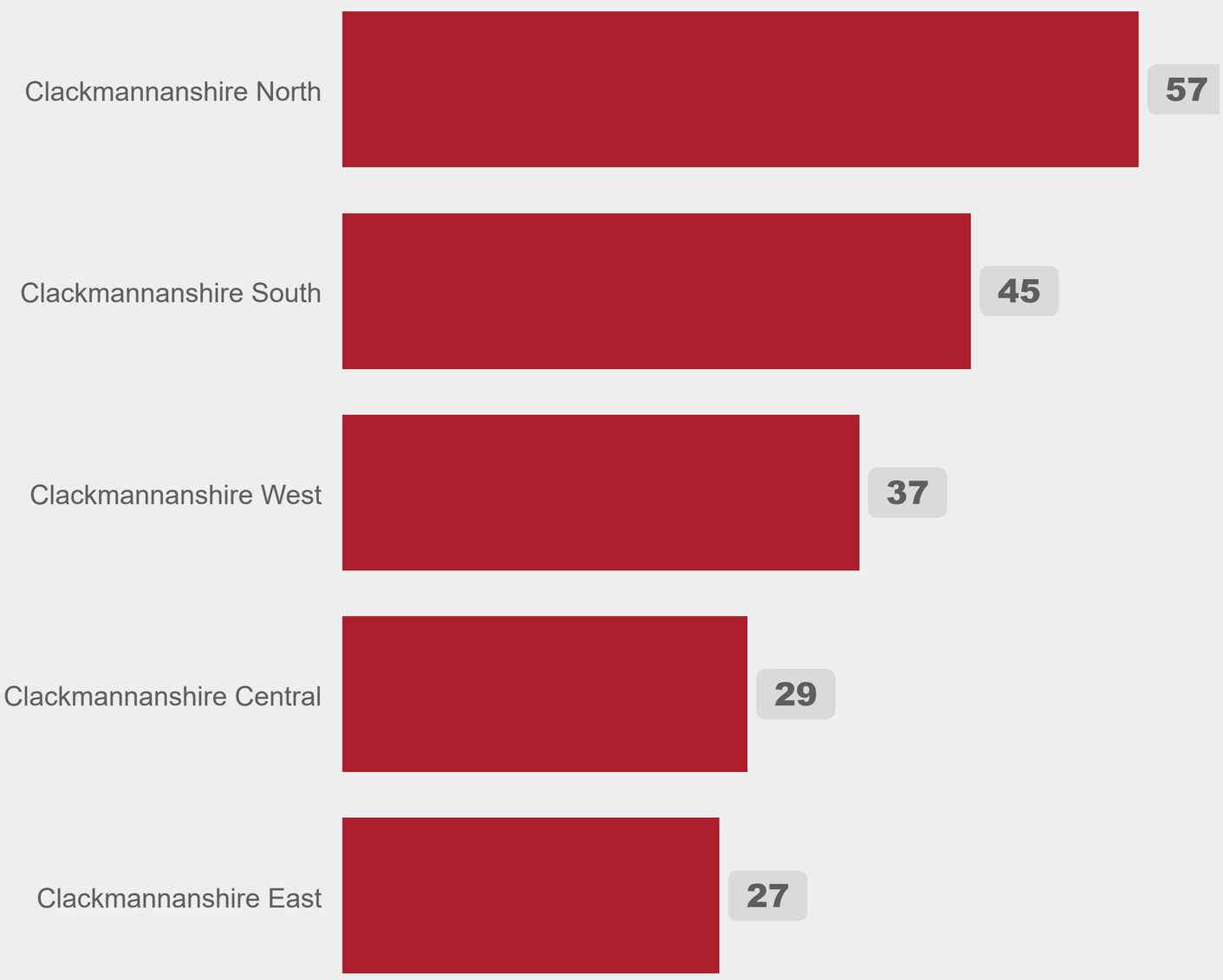
10. Home Fire Safety Visits

2025-26

195

Home Fire Safety Visits

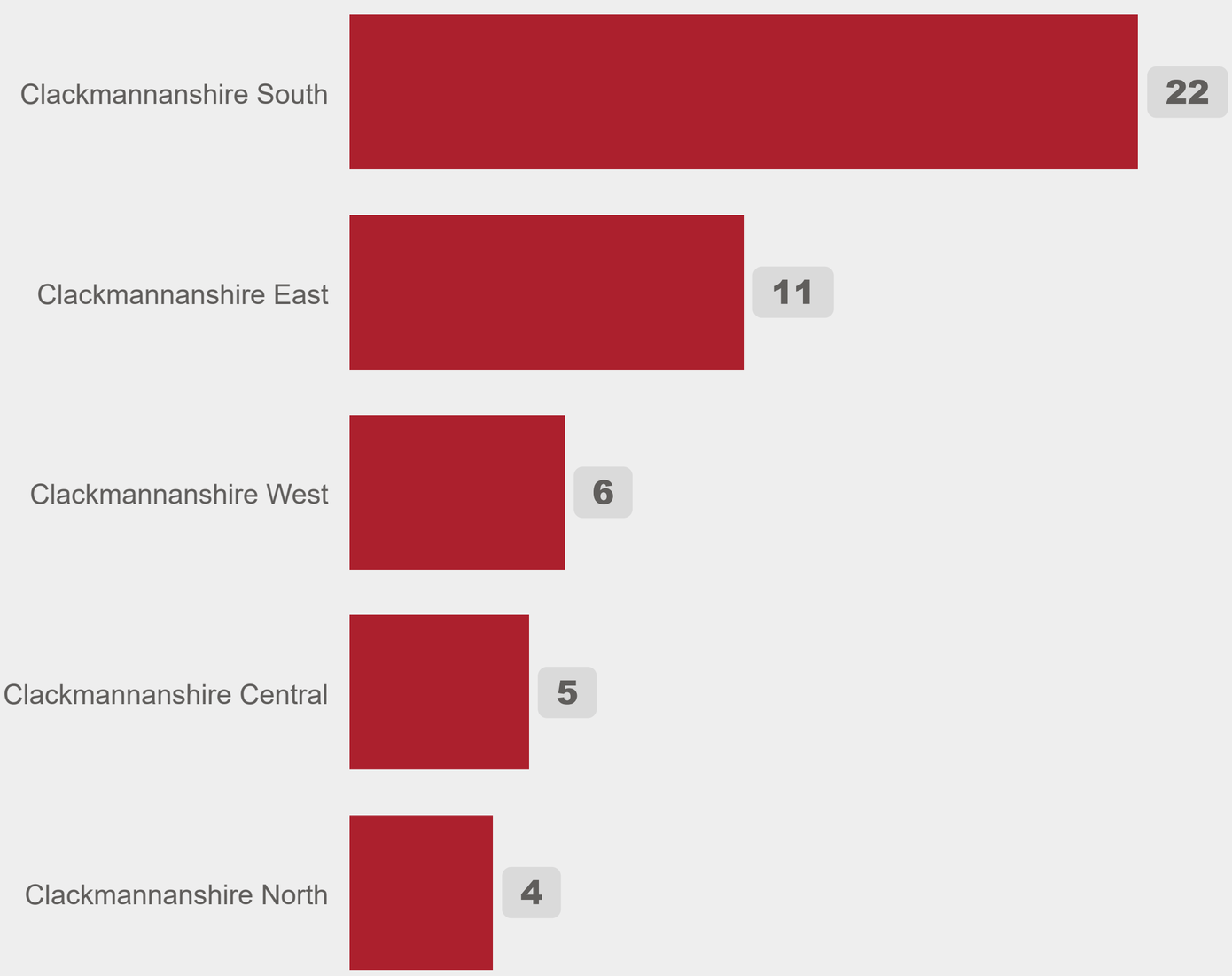
HFSVs by Ward



11. Fire Safety Enforcement

Job Type	Count
Audit	48
Consultation	15
Short Post Fire Audit	1

Audits by Ward



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

Within the Clackmannanshire Local Authority Area, our crews visited 195 properties to carry out a Home Fire Safety visit.

Our Legislative Fire Safety Enforcement Officers carried out 48 Audits within relevant premises within the Clackmannanshire Local Authority Area as well as consulting on 15 new applications.

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Home Fire Safety Visit Programme

The SFRS carried on with our Home Fire Safety Visit programme within the Clackmannanshire Council area, visiting 195 high risk premises.

Numbers include:

Total Completed – 195 full visits, plus 18 households who did not meet the criteria for a HFSV but were given targeted home fire safety advice if the form of a downloadable PDF.

Adult Protection (AP1) Referrals – 14
Child Protection and wellbeing (CPW) referrals - 3

Anti-Social Behaviour (ASB) and Bonfire Safety

20 talks to over 800 young people carried out by the Community Action Team and operational watches. Some large events and some smaller more targeted events in problem areas across a range of schools and youth groups. Additionally, schools were given information for their digital boards and presentations for their own use to support delivery of ASB information and reduction initiatives.

Partnership Training

Locally we carried out ten partnership training sessions on risk recognition and referring into SFRS. Groups we worked with included NHS, Social Work and Housing officers. In total 205* people received training.

*Point to note - this number is for Clacks and Stirling as they have joint adult support and child support committees.

Youth Volunteer Scheme (YVS)

This course has continued at Alloa Community Fire Station over the year. As a national course, the YVS aims to provide a safe, welcoming and enjoyable environment for young people to learn and work together.

Water Safety and Water Safety School Talks

SFRS attended a number of events to promote water safety. These included joint patrols with Police Scotland and engaging with the public at problem areas to reassure and educate the public. Also, as part of our commitment to water safety, the SFRS summer schools talk now includes a water safety session that is offered to all P6 and P7’s

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13. Glossary of Terms

Term - What it means

ADF
Accidental Dwelling Fire.

HFSV
Home Fire Safety Visit.

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

RTC
Road Traffic Collision.

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

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

UFAS Policy Change

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

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

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

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SCOTTISH

FIRE AND RESCUE SERVICE

Working together for a safer Scotland

BUSINESS INTELLIGENCE

Design, figures and charts by the Business Intelligence team.

CLACKMANNANSHIRE COUNCIL

THIS PAPER RELATES TO ITEM 6

ON THE AGENDA

Report to: Audit & Scrutiny Committee

Date of Meeting: 29 October 2026

Subject: 2023/24 Audit Recovery Programme and Financial Reporting Improvement Plan - Progress Report

---

Report by: Chief Finance Officer

1.0 Purpose

1.1. The purpose of this report is to provide the Committee with an update on the implementation of the Council's Audit Recovery Programme and Improvement Plan approved by Council, in response to the Accounts Commission Section 102 Report. The report provides an assessment of progress against agreed recovery actions, recovery milestones and governance arrangements designed to restore compliance with statutory financial reporting requirements

2.0 Recommendations

Committee is asked to:

2.1. note, comment on and challenge the progress set out in this report and its appendices;

2.2. note that the principal recovery milestones remain: approval of the audited 2024/25 accounts by March 2027 and the audited 2025/26 accounts by October 2027;

2.3. note the external auditor’s independent commentary on progress, risks and delivery of the 2024/25 audit timetable.

2.4. note the outcome of the mini-competition for additional specialist support, the contract award and mobilisation arrangements, and the funding position set out in paragraphs 3.12 to 3.16;

2.5. note the current overall **Amber** programme assessment and the risks and mitigating actions set out in this report; and

2.6. note that any material slippage, significant variance against the approved expenditure ceiling or other material risk to delivery will be reported to elected members at the earliest opportunity.

3.0 Considerations

3.1. On 20 August 2026 Council approved the improvement plan and recovery programme developed in response to the Accounts Commission's Section 102 Report and the jointly agreed recovery plan submitted to the Controller of Audit.

3.2. The recovery programme aims to restore compliance with statutory financial reporting requirements through enhanced governance, strengthened finance capacity, external specialist support, improved audit readiness and technology-enabled improvements.

3.3. The Accounts Commission specifically requested stronger political oversight of the audit process and regular monitoring of progress. This quarterly report supports that requirement.

3.4. On 10 September 2026, Council approved Option 5, the hybrid accelerated delivery model, together with an allocation of up to £485,000 from the Transformation Fund. The allocation is a maximum ceiling and not a spending target.

3.5. This report follows the update presented to Council on 1 October 2026 and forms the first detailed progress report to the Audit & Scrutiny Committee under the enhanced governance arrangements established through the Audit Recovery Programme. The Committee’s role is to scrutinise delivery against the agreed actions and milestones, consider the adequacy of the mitigating actions in place, and seek assurance from officers and external audit regarding risks to delivery.

3.6. The report should therefore be considered alongside the detailed progress set out in Appendices 1 and 2. Particular attention is drawn to the Amber programme assessment, the dependency on the timely mobilisation of external support, the impact of revised asset valuations on the 2024/25 audit timetable, and the capacity required to deliver consecutive sets of annual accounts and audits within the agreed recovery period.

3.7. The Committee will receive quarterly progress reports. Any material slippage, significant change in risk, or forecast expenditure outside the approved parameters will be escalated to elected members at the earliest opportunity.

3.8. This report provides a consolidated quarterly update on delivery of the Council's Improvement Plan and Audit Recovery Programme. Appendix 1 sets out progress against the actions contained within the Improvement Plan, including the status of key deliverables, milestones and recovery actions. Appendix 2 provides an update on progress towards completion of the 2024/25 and 2025/26 annual accounts and audits, including performance against the agreed recovery timetable and any emerging risks or issues requiring management action.

3.9. The programme has moved into its initial implementation phase. Weekly meetings between the Senior Finance Team and Deloitte are in place to monitor the audit plan, agree information requirements, address issues and maintain clarity over the respective responsibilities of the Council and external audit.

3.10. The principal milestones remain approval of the audited 2024/25 annual accounts by March 2027 and approval of the audited 2025/26 annual accounts by October 2027. PwC will review the updated asset valuations and advise on the timetable for providing the relevant information to Deloitte, following which Deloitte will assess any consequential impact on the 2024/25 audit timetable. The wider timetable anticipates completion of the 2026/27 accounts by June 2028 and preparation of the 2027/28 draft accounts by the statutory deadline of 30 June 2028, with the final audit timetable to be agreed with the external auditor.

3.11. No change is currently proposed to these milestones pending completion of the valuation review and Deloitte's subsequent assessment of any impact on the 2024/25 audit timetable. The overall programme is assessed as **Amber**, reflecting the emerging timetable dependency, the scale of delivery, the need for effective mobilisation and integration of specialist support, sustained Council and external audit capacity, complete and timely working papers and prompt resolution of technical accounting matters.

3.12. Following Council approval on 10 September 2026, the mini-competition for additional specialist support was launched through the identified procurement route and closed on 23 September 2026. The specification sought dedicated accounts recovery capacity, technical accounting support, improved audit readiness, process redesign, knowledge transfer and technology-enabled improvement.

3.13. The evaluation methodology applies an 80% weighting to quality and 20% to price. Quality considerations include the experience and availability of named personnel, the proposed mobilisation arrangements, the robustness of the delivery approach and the extent to which the proposal will support sustainable improvement within the Finance Service.

3.14. The evaluation has now been completed and the contract has been awarded to PricewaterhouseCoopers LLP (PwC). The contract value is £495,750, which is £10,750 above the £485,000 allocation approved by Council on 10 September 2026. The additional £10,750 will be met from within existing Finance Service budgets, with no further call on the Transformation Fund. Mobilisation commenced during the week beginning 12 October 2026.

3.15. Core recovery activity will be separated from optional transformation or technology proposals. Optional elements will only be commissioned where they are affordable, necessary to support the recovery programme and demonstrably represent value for money. Payment arrangements will be linked to evidenced delivery against agreed outputs and milestones.

3.16. The outcome of the procurement exercise, the agreed scope, mobilisation arrangements and contract value are reported to the Committee through this report. The contract value of £495,750 is £10,750 above the £485,000 allocation from the Transformation Fund approved by Council. The additional amount will be met from within existing Finance Service budgets. Contract expenditure, delivery against agreed outputs and achievement of the expected benefits will be monitored through the programme governance arrangements and reported in future progress reports.

3.17. Work continues on preparation of the 2024/25 draft annual accounts and supporting audit evidence. Weekly planning is being used to improve clarity over audit requests, deadlines, wider-scope work and evidence requirements.

3.18. The immediate focus is on confirming the detailed production of the draft accounts and audit plan, managing critical-path activities, agreeing working-paper standards, resolving technical matters early, strengthening quality assurance and aligning Council, provider and Deloitte resources.

3.19. PwC will review the updated asset valuations and associated accounting requirements as part of its mobilisation and will advise on the timetable for providing the relevant information to Deloitte. Once this position is confirmed, Deloitte will assess any consequential impact on the 2024/25 audit timetable. The risk assessment remains Amber pending confirmation of the position.

3.20. External audit has been invited to provide its independent perspective on progress with the recovery programme, including the developing audit plan, the Council's audit readiness and any matters that may affect delivery of the agreed timetable. Deloitte's Annual Audit Plan for 2024/25 is being presented to this meeting and provides further detail on the planned audit approach and timetable. The associated cover report also notes the extension of Deloitte's audit appointment for a further two years, providing continuity of external audit during the recovery period.

3.21. Where external audit identifies any additional actions or changes to the delivery timetable, these will be reflected in the programme plan and reported through the next progress update.

3.22. Recruitment and retention of experienced public-sector finance professionals remains challenging. The approved hybrid model combines immediate specialist capacity with development of permanent internal capability. External support must therefore strengthen audit readiness, improve processes, transfer knowledge and leave sustainable improvements within the Finance Service.

3.23. Recruitment to permanent vacancies is continuing, alongside exploration of sector support and longer-term collaborative working through Transformation Through Collaboration with Falkirk and Stirling Councils.

3.24. Regular reporting to Council and the Audit and Scrutiny Committee is central to the recovery programme. Reports will cover milestones, procurement and deployment, expenditure, outputs, knowledge transfer, process improvements and emerging risks.

3.25. Any material risk or slippage arising between scheduled reporting dates will be escalated at the earliest opportunity rather than held until the next quarterly report.

4.0 Sustainability Implications

4.1. None.

5.0 Resource Implications

5.1. Financial Details

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

Yes ☒

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

5.4. Staffing

The external support will provide additional specialist capacity to support accounts preparation, technical accounting, audit readiness, process improvement and knowledge transfer. This supplements, but does not replace, ongoing recruitment to permanent vacancies within the Finance Service.

6.0 Exempt Reports

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

7.0 Declarations

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

(1) **Our Priorities**

Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all	☐
Our families; children and young people will have the best possible start in life	☐
Women and girls will be confident and aspirational, and achieve their full potential	☐
Our communities will be resilient and empowered so that they can thrive and flourish	☐

(2) **Council Policies**

Complies with relevant Council Policies ☒

8.0 Impact Assessments

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

No ☒

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

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

9.0 Legality

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

10.0 Appendices

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

Appendix 1 – Accounts Recovery Action Plan - Progress Report.

Appendix 2 - Audit Delivery 2024/25 and 2025/26 - Programme Dashboard

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 ☐

The 2023/24 Audit of Clackmannanshire Council - Council report 20 August 2026

2023/24 Audit Recovery Programme and Financial Reporting Improvement Plan - Progress Report – Council report 1 October 2026

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Lindsay Sim	Chief Finance Officer	X2022

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Head of Corporate Services	[redacted]

Appendix 1 - Accounts Recovery Action Plan – Progress Report

Commission Expectation			
Develop a robust, resourced recovery plan agreed with auditors and submitted to the Controller by end July 2026.			
Council Response			
Establish a recovery programme supported by external audit and additional external resource.			
Actions	**Timeline**	**Owner**	**Progress**
As per the annex letter to Controller of Audit	2024/25 accounts – March 2027 2025/26 accounts – October 2027 2026/27 accounts – June 2028 2027/28 accounts – October 2028* *(Commitment to providing the 27/28 draft accounts by 30th June (statutory deadline) but would need to discuss with incoming new auditors on audit timeline for finalisation of audited accounts and sign off" This milestone is the Council's projected outcome based on successful delivery of the recovery programme and is not specified within the timetable included with Appendix 1)*	Council/Deloitte	Preparation of 2024/25 and 2025/26 annual accounts and Audit Planning is in progress. Timeline unchanged.

The March 2027 milestone remains unchanged at this stage. PwC will review the updated asset valuations and advise on the timetable for providing the relevant information to Deloitte. Deloitte will then assess whether this has any consequential impact on the 2024/25 audit timetable. The position remains assessed as Amber pending confirmation of the outcome.

Commission Expectation			
Strong partnership working with auditors over the next three years, including continuity and proactive engagement			
Council Response			
Formal partnership approach with Deloitte and structured governance arrangements.			
Actions	**Timeline**	**Owner**	**Progress**
Weekly meetings in place with Deloitte and senior finance team to discuss progress of audit programme	Weekly	Deloitte/Chief Accountant	Weekly meetings in place with Senior Finance Team and Deloitte.
External Audit scheduled quarterly meetings with Leader of the Council	Quarterly	Deloitte/Leader	Meetings scheduled
External Audit scheduled quarterly meetings with the Chair of the Audit Committee	Quarterly	Deloitte/Chair Audit and Scrutiny	Meetings scheduled
External Audit scheduled quarterly meetings with Chief Executive, Chief Finance Officer and Head of Corporate Services	Quarterly	Deloitte/CEX/HoS/S95	Meetings scheduled
Regular debrief activities and ‘open door’ policies on part of both Deloitte and Council ensuring access and ability to escalate issues	Ongoing	Deloitte/Council	In place

Commission Expectation			
We urge the council to seek support from the local government sector and to explore, at pace, alternative ways of working that support resilience, recovery and ensure quality and accuracy are maintained.			
Council Response			
Strengthen capacity through recruitment, collaboration and technology-enabled improvements			
Actions	**Timeline**	**Owner**	**Progress**
Significant efforts have been made over a number of years to secure additional capacity and specialist expertise within the Finance Service. As has been experienced across both the wider public sector and local government, the recruitment and retention of suitably qualified finance professionals has proved, and continues to prove, challenging. In response, the Council has undertaken repeated recruitment exercises, engaged temporary agency and consultancy support, and explored the potential use of market supplements for hard-to-fill posts. Whilst some of these measures have provided short-term support, they have not delivered the level of resilience required to address the current reporting backlog	August 2026–Dec 2027	Chief Finance Officer	Vacant posts are actively being recruited to through both Council recruitment processes and with assistance of recruitment agencies. The mini-competition for specialist external support was completed following Council approval of additional funding. The contract has been awarded to PwC, and mobilisation commenced during the week beginning 12 October 2026. Transformation Through Collaboration Project continues with both Falkirk and Stirling Councils to

and support sustainable recovery. Council officers will develop a balance proposal, for Council approval, which supports additional resource/support. The proposal will include potential for targeted external support, potential for a dedicated Year End as a Service team to support audit planning, year-end close activities and liaison with external auditors, and specialist assistance in the preparation of the Council's statutory financial statements.			explore efficiencies through joint working arrangements.
Permanent Chief Accountant appointed	September 2026	Chief Finance Officer	Chief Accountant started on 28 September 2026
Extension of existing interim Chief Accountant	August - October 2026	Chief Finance Officer	Interim Chief Accountant extended to October 2026
The Council recognises that long-term resilience will require structural solutions in addition to the recovery actions set out within this plan. Through the Transformation Through Collaboration programme with Falkirk and Stirling Councils, future work could focus on how finance services can	TBC	CEX/Directors	Under consideration as part of the Transformation Through Collaboration project with Falkirk and Stirling Councils.

operate more collaboratively in future, including opportunities to share professional expertise, develop common approaches to technical accounting and financial reporting, strengthen succession planning and improve organisational resilience.			

Commission Expectation			
We expect to see evidence of significantly improved political oversight of the audit process in the next annual audit report.			
Council Response			
Enhanced governance, member development and reporting arrangements.			
Actions	**Timeline**	**Owner**	**Progress**
Progress report – Standing item on Council agenda regarding progress on 2023/24 Audit of Clackmannanshire Council improvement plan	From October 2026 onwards	Chief Finance Officer/Chief Accountant (Deloitte in attendance at meeting)	In Progress – reports added to forward plan of meetings for both Council and Audit & Scrutiny. First report presented to Council on 1 October 2026.
Progress report – Standing Item on Audit and Scrutiny Committee agenda regarding progress on 2023/24 Audit of Clackmannanshire Council improvement plan	From October 2026 onwards	Chief Finance Officer/Chief Accountant (Deloitte in attendance at meeting)	In Progress – reports added to forward plan of meetings for both Council and Audit & Scrutiny. This report forms the first report to be presented to Audit & Scrutiny

			Committee - 29 October 2026.
Continued finance briefings to Council and members	Ongoing	Chief Finance Officer/Chief Accountant	In progress – regular reports scheduled for Council and Audit & Scrutiny Committee
Budget Strategy updates as standing item on Council updating on gap and budget progress	Ongoing	Chief Finance Officer/Chief Accountant/	In Progress – Budget strategy update reports added to Forward Plan. Budget Strategy Report and Update on MTFS presented to Council at its meeting on 1 October.
Financial Induction of elected members following May 2027 elections	May 2027	Chief Finance Officer/Chief Accountant/Senior Manager – HR and WFD	Planning to commence April 2027.

Appendix 2 – Audit Delivery 2024/25 and 2025/26 Programme Dashboard

The March 2027 target remains unchanged at this stage. PwC will review the updated asset valuations and advise on the timetable for providing the relevant information to Deloitte, following which Deloitte will assess any consequential impact on the 2024/25 audit timetable. The status remains Amber pending confirmation of the position.

Recovery Area	Success Measure	Target Date	RAG Status	Previous Quarter	Progress this quarter
2024/25 Accounts	Audited Accounts Approved	March 2027	Amber	N/A	Work progressing in line with timeline, however, delivery remains subject to the dependencies and risks described in the report
2025/26 Accounts	Audited Accounts Approved	October 2027	Amber	N/A	Work progressing in line with timeline, however, delivery remains subject to the dependencies and risks described in the report
Finance Capacity	Permanent Chief Accountant In place	September 2026	Green	N/A	Chief Accountant started on 28 September 2026
Finance Capacity	Emerging vacancies addressed	Ongoing	Amber	N/A	Recruitment continuing for vacant posts. Education Accountant and Senior Accountancy Assistant successfully recruited to on a permanent basis.
External Support	Support in place and operating effectively	October 2026	Green	N/A	Mini competition completed and contract awarded to PwC.

					Mobilisation commenced during week beginning 12 October.
Audit – readiness	Year end planning, working papers and quality checks in place	Ongoing	Amber	N/A	Weekly meetings in place with Senior Finance Team and Deloitte.
Partnership Working	Governance meetings with Deloitte in place	Weekly/Quarterly	Green	N/A	Weekly meetings in place with Senior Finance Team and Deloitte. Quarterly meetings in place with Senior Officers and Members and Deloitte.
Technology and Modernisation	Agreed digital process improvements implemented	Ongoing	Amber	N/A	Agreed within procurement specification of external support.
Elected Member oversight	Quarterly reports and governance arrangements in place and maintained	Quarterly	Green	N/A	Reporting requirements established.
Overall Programme Assessment	Recovery programme remains on track to achieve agreed timetable	N/A	Amber	N/A	Milestones unchanged; material dependencies require active management.

Key:

Green: On track, with no material issue affecting delivery.

Amber: Milestone remains achievable, but a risk or dependency requires active management.

Red: Significant slippage or an unresolved issue risks the agreed recovery timetable.

THIS PAPER RELATES TO ITEM 7

ON THE AGENDA

CLACKMANNANSHIRE COUNCIL

Report to: Audit & Scrutiny Committee

Date of Meeting: 29th October 2026

Subject: Outstanding Internal Audit Actions – Progress Report

Report by: Head of Corporate Services

1.0 Purpose

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

2.0 Recommendations

Committee is asked to:

2.1. Note, comment on and challenge the report.

3.0 Considerations

3.1. This report provides a consolidated overview of the status of Internal Audit recommendations, following the Committee's agreement to move to a quarterly reporting schedule.

3.2. The report highlights progress since the previous reporting position at 27 August 2026, identifies areas where implementation remains outstanding, and draws attention to the principal dependencies and risks described in the latest management updates.

3.3. Directorates continue to engage actively in reviewing, updating, and delivering agreed actions. Progress against outstanding recommendations remains a standing item at the Strategic Leadership Group, and Directors are required to ensure that Internal Audit actions are regularly monitored at Senior Management Team meetings.

3.4. Appendix 2 records three additional completed recommendations since 27 August 2026: one within Fleet Management & Monitoring Arrangements, one within Community Benefits, and one within IT & Information Security Governance. Fleet Management & Monitoring Arrangements is now recorded as 13 of 13 actions complete. Community Benefits has increased to 13 of 14

actions complete, while IT & Information Security Governance has increased to 9 of 16 actions complete.

3.5. Appendix 2 provides the comparative summary across the 16 audit reviews included in the update. Appendix 1 provides the detailed extract of outstanding actions and the latest management commentary as at 29 October 2026

3.6. The latest management commentary identifies recurring reasons why actions remain open, including dependencies on policy approval and wider transformation activity, capacity and workload pressures, reliance on external or cross-service input, and the need to complete technical or governance work before actions can be closed. Examples include the Social Media actions awaiting communication and engagement transformation work; Adult Social Care Purchase Order actions linked to care-planning, commissioning and payment processes; and IT & Information Security Governance actions being progressed through the wider programme of policy refresh, PSN priorities and network infrastructure work.

3.7. There are also areas where management updates demonstrate active progress. Fleet Management & Monitoring Arrangements is now recorded as complete; Community Benefits training was completed on 5 October 2026; all reviewed business continuity plans are reported as including loss of IT; and Medication within Schools actions are generally described as progressing in line with the agreed action plan.

4.0 Sustainability Implications

4.1. None.

5.0 Resource Implications

5.1. Financial Details

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

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

5.4. Staffing

6.0 Exempt Reports

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

7.0 Declarations

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

(1) **Our Priorities**

Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all	☐
Our families; children and young people will have the best possible start in life	☐
Women and girls will be confident and aspirational, and achieve their full potential	☐
Our communities will be resilient and empowered so that they can thrive and flourish	☐

(2) **Council Policies**

Complies with relevant Council Policies ☒

8.0 Impact Assessments

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

No ☒

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

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

9.0 Legality

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

10.0 Appendices

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

Appendix 1 – Full List of Internal Audit Actions – Pentana Extract

Appendix 2 - Internal Audit Actions – Progress Summary

11.0 Background Papers

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

Yes ☐ (please list the documents below) No ☒

Author(s)

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

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Head of Corporate Services	[redacted]

Internal Audit and Fraud Summary of Outstanding Actions (as at 29th October 2026)

APPENDIX ONE

Key to Symbols	Assurance Level		Current Status	
		Substantial Assurance		Completed
		Substantial/Limited Assurance		In Progress, On Track
		Limited Assurance		Check Progress/Unassigned
		No Assurance		Overdue
		Assurance Not Applicable		Cancelled

IAF A04 SDB Sundry Debtors — Assurance Not Applicable

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF SDB 005	An Authorised Signatory List should be established for requests to cancel sundry debtor invoices	Pending outcome of Recommendation 1. Engage with Procurement Manager to review current authorised signatory process to accommodate			31-Dec-2018	Communication for Senior Managers and Team Leaders will be issued regarding process for the authorised signatory list.	Revenues Team Leader

IAF A07 CRM Corporate Risk Management Arrangements — Substantial Assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF CRM 005	The Strategic Director - Partnership and Performance should complete a Training Needs Analysis to identify the level and type of risk management training required by each category of staff (and elected Members). Thereafter, a Training Programme should be developed and implemented to satisfy all identified needs. In addition, the content of the online 'Risk Analysis' training module should be reviewed and updated to ensure that there is greater alignment	The review of the risk analysis training module on Clacks Academy will take place after the approval of the revised risk strategy.			30-Sep-2023	General risk training is not appropriate for all staff (though key risks are reflected in mandatory programme). Content is defined for target groups (theme leads, managers, etc.) and progress will be made as part of the Corporate Risk Strategy Delivery Plan. Action has been delayed due to limited capacity and competing pressures but we were recently advised that resource may be available from the HR team to support the completion of this action.	Performance and Information Adviser

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	with the Risk Management Strategy (and associated guidance). Thereafter, all staff should be required to complete the module on an annual basis. Finally, the format of the corporate Induction Programme checklist should be amended to mandate the issue of the Risk Management Strategy to, and completion of the 'Risk Analysis' training module by, new starts.						

IAF A06 FMM Fleet Management & Monitoring Arrangements — Substantial/Limited Assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF FMM 001	The Fleet Asset Management Plan should be reviewed and updated by the Fleet Services Team Leader. Thereafter, the revised plan should be submitted to Committee for approval.	The Fleet Asset Management Plan will be reviewed and updated, and thereafter submitted to Committee for approval. Further discussions are required with senior Officers.			31-Dec-2022	The document is now complete and sits with senior management	Roads and Transportation (Team Leader)

IAF A10 SMD Use & Control of Social Media — Substantial Assurance

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

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

IAF A13 PSA Physical Income Security Arrangements — Limited Assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF PSA 001	Written Cash Handling and Banking procedures should be developed and distributed to all cash handling sites within the Council. These procedures should consider the findings and recommendations made within this report and include arrangements for: • Cash Security. • Segregation of duties and management checks. • Cashing up and banking. Written Imprest Procedures should be developed and distributed to all Imprest holders. These Procedures should include: • Roles and responsibilities of Imprest Holders and deputes; • Purpose of Imprest fund and acceptable transaction; • Arrangements for	Cash handling procedures will be issued at a corporate level.	2		30-Sep-2023	Review underway.	Revenues Team Leader

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	distribution of funds; • Recording Imprest transactions; and • Imprest reconciliation, management checks, replenishment and process for collecting funds. All written premises specific cash handling and Imprest written procedures should be based on the Corporate Procedures and should incorporate the findings and recommendations made in this report. For example, regular checking of cash floats, developing and maintenance of safe logs, and defining Imprest holders and responsible Officers.						

IAF A16 SSB Supplier Set Up & Supplier Bank Account Changes — Limited Assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF SSB 002	An Access Control Policy should be developed for TechOne.	Consideration will be given to developing an Access Control Policy.	1		31-Dec-2023	An access control policy has been developed for Tech One and is currently in the draft review stage before issue.	Corporate Accountancy (Team Leader)

IAF A09 LBF Leisure Banking Follow Up — Assurance Not Applicable

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF LBF 006	The Accountancy Team should consider what action (including formal write off) may be required to clear the	Measures will be put in place to reconcile the income monthly immediately.	1		31-Jan-2024	Monthly reconciliations are taking place. Action to clear the balance can only be taken forward once the police	Corporate Accountancy (Team Leader);

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	long standing balance on the Leisure Suspense Account.					investigation has concluded. Update from Police Scotland as at February 2026 is that the case is still being progressed.	Chief Finance Officer

IAF A10 APO Adult Social Care Purchase Order Arrangements — No Assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF APO 001	All Adult Care purchases should have an appropriately authorised Purchase Order raised on Techone by an officer with sufficient delegated authority and sent to the supplier in advance of payment. The Purchase Order should include the financial commitment as detailed in the care plans. Prior to payment, invoices should be received and matched to the Purchase Order.	Clackmannanshire Council Senior Management agreed that: • Adult Care Purchase Orders should be issued / approved on Techone at the beginning of the year, with a 'call off' arrangement in place for ongoing spend once invoices are received with actual hours. The value of Purchase Orders should be based on: previous annual cost or the actual budget for the type of care; or the care plan annual value; and • Purchase Orders should be raised before any invoices are received and if there is a contract the contract reference should also be noted.	1		31-May-2024	To raise purchase orders for each service user in Techone, match to Care Plans via service user reference. Purchase order being matched to care plan requirement – 4weekly/annual costs on PO.	HSCP
IAF APO 002	All Adult Care purchases should have an appropriately authorised Purchase Order raised on Techone by an officer with sufficient delegated authority and sent to the supplier in advance of payment. The Purchase Order should include the financial commitment as detailed in the care plans. Prior to payment, invoices should be received and matched to the Purchase Order.	The Health and Social Care Partnership Senior Management stated that: • The approved process within Clackmannanshire Council is to use Techone, however, it is acknowledged that social care purchasing within an integrated partnership involving Stirling Council and NHS Forth Valley requires consideration of a more flexible approach ensuring effective	1		31-May-2024	Appropriate delegated authorities in place at an appropriate level corporately and tech one build matches the organisational chart	HSCP

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		governance and control; and • Consideration be given to the 'pro-forma' process in place which is aligned to industry standard practice based on actual hours delivered on a 4 weekly programme of payments.					
IAF APO 003	All Adult Care purchases should have an appropriately authorised Purchase Order raised on Techone by an officer with sufficient delegated authority and sent to the supplier in advance of payment. The Purchase Order should include the financial commitment as detailed in the care plans. Prior to payment, invoices should be received and matched to the Purchase Order.	An improvement plan will be agreed by the Health and Social Care Partnership and Clackmannanshire Council Senior Management. The improvement plan will have measurable actions to address the adult social care commissioning and payment processes including the best use of current IT systems and assess further system development requirements to align with process requirements.	1		31-May-2024	Ensure IT process of matching invoice to order is enabled even if this is through an excel macro.	HSCP
IAF APO 004	All Adult Care purchases should have an appropriately authorised Purchase Order raised on Techone by an officer with sufficient delegated authority and sent to the supplier in advance of payment. The Purchase Order should include the financial commitment as detailed in the care plans. Prior to payment, invoices should be received and matched to the Purchase Order.	An improvement plan will be agreed by the Health and Social Care Partnership and Clackmannanshire Council Senior Management. The improvement plan will have measurable actions to address the adult social care commissioning and payment processes including the best use of current IT systems and assess further system development requirements to align with process requirements.	1		31-May-2024	Ensure IT process of matching invoice to order is enabled even if this is through an excel macro.	HSCP
IAF APO 005	Care Plans should be in place for all adult care packages and should be retained in line with the Council's Retention Policy.	Health and Social Care Partnership Management advised that they are reasonably assured that care plans are routinely implemented on the basis that current systems ought not to permit progression to payment without this. However, a sample audit / data cleanse will be undertaken for assurance purposes. This will be repeated annually.	2		31-May-2024	Understood document retention not responsibility of the HSCP. However necessary document retention periods need to be confirmed and ensure they are part of the Clacks document retention policy. If queries, confirm with CSWO and review Stirling Council document retention policy.	HSCP

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		Annual checking will be introduced to ensure that all care plans are in place. Health and Social Care Partnership Management advised that a modernised and fit for purpose Social Work recording system would streamline this process and ensure effective financial management based on individual care packages. A focus on this issue will be built into induction training to ensure processes and systems are understood and implemented properly from the outset of a member of staff's career within the Partnership. Quality Assurance (QA) processes and Key Performance Indicators (KPIs) to be developed and implemented to allow for routine reporting on performance in relation to care plans, work underway to devise KPIs dashboard. This will include "One Sheet" commissioning information.				Documentation retained by the Council should have a process in place to enable this.	
IAF APO 007	All care plans should be regularly reviewed, and this should include approval of any ongoing financial commitments in line with the approving manager's delegated authority.	A review and transformation of Adult Social Care processes is underway and will clarify statutory arrangements for reviews and case file audit, including financial commitments of care plans with the aim of implementing a compliant care plan reviewing process.	1		31-Jul-2024	Is part of Budget Savings plan delivery for 2026/27. For those packages of care not reviewed as part of the budget savings work which have not been reviewed in the last 12 months a plan of action will be required to address outstanding assessment review.	HSCP
IAF APO 011	Officers responsible for approving payments on Techone should have sufficient information in order to ensure only valid payments are made. For example, the service or goods	Health and Social Care Partnership Management advised that a Resource Allocation Group (RAG) process for approval of Long Term Care is under development and	1		31-May-2024	Payments on Techone should be reviewed against planned care to ensure amounts paid do not exceed approved levels of care.	HSCP

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	have been provided and where appropriate these reconcile to a current contract.	expected to be implemented by the end of January 2024. This will include the process for budgetary and commissioning consideration. It would not be feasible nor practical to implement a similar process for Care at Home delivery given the volume of work and turnover of clients indicated in this area. Explore ways of getting Manager assurance that appropriate checks had been undertaken. E.g. approval of care plan and actual costs incurred. Health and Social Care Partnership Management advised that there needs to agreement on an appropriate process for evidence of approval. Business Matching Unit (BMU) will develop a Quality Assurance process for reconciliation purposes.					
IAF APO 013	Consideration should be given to Adult Care Team Managers having access to real time budget information when approving care plans. Prior to approval of care plans budgets should be checked to ensure they are sufficient to cover the projected financial costs	Health and Social Care Partnership Management advised that Finance / budget meetings have now been implemented with Locality Managers, however, the finance information available needs to be reviewed to ensure it has appropriate meaning at team level. Evidence of sufficient budget to enable care commitment will be built into the centralised HSCP resource allocation group (RAG) which is being put in place from January 2024.	2		31-May-2024	Budget reviewed by locality managers on a monthly basis with clear explanation required on reasons for overspend/ underspend of budget. To be reported to the HSCP CFO and monitored by Clacks HSCP accountant.	HSCP

IAF A03 CCD Climate Change Act Public Body Duties

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF CCD 003	The Council Travel Plan should be reviewed and updated as required. It should be approved by Council wihin an appropriate timeframe.	An appropriate timeframe will be agreed by the service.	3		31-Oct-2025	The Staff Travel Plan has been reviewed and is currently sitting in draft for final edits. Estimated completion date of March 2027	Transportation Team Leader

IAF A10 COB Community Benefits Limited/No Assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF COB 001	The new Procurement Strategy should be completed by the end of the financial year and include a policy statement on the use of community benefits requirements, covering: •What the policy is. •When it is applicable. •The aims and objectives of using Community Benefit requirements. •How the policy will be implemented and monitored. •The approach and circumstances where it would not be appropriate to include Community Benefits.	Finalise and publish the new Procurement Strategy by year-end, incorporating a comprehensive Community Benefits policy statement as outlined. Contract Standing Orders will also be revised to support consistency in this approach.	1		31-Mar-2026	In draft	Procurement Manager
IAF COB 003	Training should be introduced to educate Contract Responsible Officers on the use of Community Benefits. This could be standalone training or incorporated into pre-existing sessions.	Develop and roll out training for Contract Responsible Officers on Community Benefits, either standalone or signpost to existing sessions by third parties.	2		31-Mar-2026	Training was completed as at 5th October 2026, invitees included the Procurement Matters distribution group within the Council.	Policy Officer

IAF A12 ISG **IT & Information Security Governance** **Limited Assurance**

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF ISG 001	IT and Information Governance roles and inter relationships should be defined in an overarching IT and Information Security Policy.	Whilst a number of related policies on IT Security and Information Security are in place, they require to be updated and refreshed to ensure that they are fit for purpose. An overarching Information Security Policy, however, is required to provide a solid framework for other policies and approaches in place. This has also been identified as an action in the Annual Governance Assurance Statement and will be taken forward in 2024/25.	2		31-Mar-2025	A review of all ICT policies has now been undertaken with final quality checks being completed on 38 policies and standards. Each of these policies will be taken through the appopriate governance route for approval; either through the Councils policy process and approval at Council, or approval through the ICT and Digital Programme Board.	Senior Manager (Partnership and Transformation)
IAF ISG 002	IT and Information Governance roles and inter relationships should be defined in an overarching IT and Information Security Policy.	Whilst a number of related policies on IT Security and Information Security are in place, they require to be updated and refreshed to ensure that they are fit for purpose. An overarching Information Security Policy, however, is required to provide a solid framework for other policies and approaches in place. This has also been identified as an action in the Annual Governance Assurance Statement and will be taken forward in 2024/25.	2		31-Mar-2025	See latest note at ISG 001. This action is addressed within the draft Information Security Policy.	Senior Manager (Legal and Governance)
IAF ISG 003	The Council's governance of cyber security should be formally agreed and documented. A Cyber Security Incident Response Team should be formed, with roles and responsibilities documented. The team remit should also be defined with responsibilities included in a finalised Cyber Security Incident Response Plan.	A draft Cyber Incident Response Plan is in place which follows best practice guidance shared by Scottish Government. This plan also aligns with the Council's Major Emergencies Operational Procedures and Incident Management approaches. An exercise held in April 2024 will be repeated again in late 2024, which	2		31-Mar-2025	A Cyber Incident Response Plan has been developed and is being reviewed as part of ISG 001.	Senior Manager (Partnership and Transformation)

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		will enable local plans to be tested, updated, and then approved. Approval will be sought for the Cyber Incident Response Plan in the Spring of 2025 to allow for exercising and testing to take place.					
IAF ISG 004	The feasibility of Cyber Essentials Certification is formally considered and thereafter a plan for achieving certification is developed.	Following PSN accreditation being completed in 2024, a feasibility exercise will be undertaken to assess the benefits of Cyber Essentials Accreditation. This action is set against a context of likely changes to PSN approaches over the next 12 months, the requirements of which will be kept under review.	2		31-Mar-2025	A feasibility study on cyber essentials accreditation including resources required and costs will be undertaken following PSN accreditation which remains a key priority in 2025.	Senior Manager (Partnership and Transformation)
IAF ISG 005	IT and Information Security policies and standards should be reviewed and made available to employees via the Council's intranet site. Thereafter, operational procedures are developed to ensure implementation and compliance, and these are available to all relevant staff.	A programme of IT policy refresh will commence in 2024 which will also review associated protocols and guidance. Communications plans will be developed to ensure that the policies are effectively shared and communicated to all Council employees. A programme of policy refresh takes cognisance of the number of policies which is in excess of 20.	2		31-Dec-2024	See latest note at ISG 001. Operational procedures, guidance and communications materials is being developed as part of the full programme of policy refresh.	Senior Manager (Partnership and Transformation)
IAF ISG 006	Corporate and Service Business Continuity Plan (BCP) reviews are completed and include loss of IT in the finalised plans.	Whilst work is underway to ensure all BCPs are updated and include complete loss of IT, a formal programme of development will be established and reported to Extended Senior Leadership Group to ensure this work is completed in 2024	2		31-Dec-2024	A full review of Council Business Continuity Plans has been undertaken through the emergency planning team with oversight provided by SLG. All BCP plans now include a loss of IT.	Senior Manager (Partnership and Transformation)
IAF ISG 013	The additional cyber security actions that we have listed should be undertaken.	The actions listed will be taken forward under a programme of PSN requirements (including any successive arrangements) and other IT security improvement activity informed by our programme of annual	2		31-Oct-2024	A programme of PSN priority actions is being implemented with progress managed through the IT and Digital Programme Board. A 6-month major programme of work to upgrade the network infrastructure has commenced.	Senior Manager (Partnership and Transformation)

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		IT health checks, detailed as follows: • Testing /restoration from backups – Complete and ongoing;					
IAF ISG 015	The additional cyber security actions that we have listed should be undertaken.	The actions listed will be taken forward under a programme of PSN requirements (including any successive arrangements) and other IT security improvement activity informed by our programme of annual IT health checks, detailed as follows: • Enhanced network segmentation controls will be considered for feasibility;	2		31-Jul-2025	A programme of PSN priority actions is being implemented with progress managed through the IT and Digital Programme Board. A 6-month major programme of work to upgrade the network infrastructure has commenced.	Senior Manager (Partnership and Transformation)
IAF ISG 016	The additional cyber security actions that we have listed should be undertaken.	The actions listed will be taken forward under a programme of PSN requirements (including any successive arrangements) and other IT security improvement activity informed by our programme of annual IT health checks, detailed as follows: • Explore options for a Security Operation Centre – ongoing discussions with Scotland Excel and Digital Office;	2		31-Jul-2025	A programme of PSN priority actions is being implemented with progress managed through the IT and Digital Programme Board. A 6-month major programme of work to upgrade the network infrastructure has commenced.	Senior Manager (Partnership and Transformation)

IAF A13 FG1 Follow Up of Grade 1 Recommendations — Limited Assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF FG1 001	Management should review actions taken and ensure that all Grade 1 recommendations are implemented as a matter of priority.	The Strategic Director Partnership and Performance will ensure grade 1 recommendations are prioritised and closed in line with the timescales outlined above.	1		31-Dec-2025	Grade 1 actions are being prioritised across services and being closed off as and when the action has been undertaken.	Head of Corporate Services

IAF A15 AMA **Asbestos Management Arrangements** **Limited Assurance**

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF AMA 005	An overarching Asbestos Management Plan should be developed that sets out how the risks identified from asbestos will be managed across the Council.	An overarching Asbestos Management Plan will be developed by the Asbestos Duty Holder / Health and Safety Manager and formally approved by the Executive Health and Safety Committee.	2		31-Mar-2025	Work to complete this is sitting with the Asbestos Duty Holder.	H&S Manager
IAF AMA 007	An Asbestos Incident Operational Contingency Plan should be developed and be included within the Council's emergency planning arrangements.	The risk of asbestos impacting on business operations will be included in existing Business Continuity Plans.	2		31-Mar-2025	Annual business continuity plan reviews have been commenced with a completion date of the end of September. As part of the training for Senior Managers Asbestos will be discussed as part of the Building Loss Actions.	Emergency Planning Officer
IAF AMA 009	An Asbestos Incident Operational Contingency Plan should be developed and be included within the Council's emergency planning arrangements.	The risk of asbestos impacting on business operations will be included in existing Business Continuity Plans.	2		31-Mar-2025	Currently in progress. To be finalised with H&S.	Project Co-ordinator
IAF AMA 014	Ensuring records relating to nominated Premises Duty Holders are up to date and accurate. All Premises Duty Holders should formally accept the role.	A process will be put in place to chase up formal acceptance of Premises Duty Holders and ensure that the list is maintained and reviewed regularly.	2		31-Mar-2025	More updates completed and another reminder sent, but still some people to accept the role formally.	H&S Manager
IAF AMA 027	The Premises Duty Holder Guidance (2018) should be reviewed and updated. This update should include removal of the responsibility for carrying out Asbestos Condition Surveys which is being undertaken by the Asbestos Duty Holder.	The Premise Duty Holder Guidance will be included in a review calendar for all Health and Safety documentation.	3		31-Mar-2025	PDH guidance is currently sitting with H&S for document update. I have added a number of comments for addition or removal and await the final draft.	Project Co-ordinator

IAF A10 MWS Medication Within Schools 2025/26

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF MWS 001	Consider revising the Council Policy for the Administration of Prescribed Medicines and Meeting the Health Care Needs of Children and Young People to incorporate the Care Inspectorate guidance.	The Council Policy for the Administration of Prescribed Medicines and Meeting the Health Care Needs of Children and Young People will to be reviewed and amended to take account of best practice from the Care Inspectorate guidance.	2		31-Jan-2027	Draft policy for use by schools and ELCs is in progress in line with the action plan agreed by internal auditors.	Wellbeing Senior Manager
IAF MWS 002	Consider revising the Council Policy for the Administration of Prescribed Medicines and Meeting the Health Care Needs of Children and Young People to incorporate the Care Inspectorate guidance. guidance in respect of: A system being put in place to check that the medication has not gone beyond any expiry dates or shelf life. In addition, the checking of expiry dates should be recorded and include specific monthly checks for any emergency kit / medicine held. Defining the frequency for the review of all medication information with consideration given to review consent and medicine requirements at least every three months. Medical ancillaries being cleaned after each use (in line with manufacturers' guidance) and recorded in a log. Arrangements for identifying and recording the first dose of a new medicine being administered out with education establishments.	Updated Policy and Procedures will include: Templates for recording and checking of expiry dates, including emergency kits. Frequency for Early Learning Centres monthly and schools every term. Templates for recording the review of consent and medicine requirements. Frequency for Early Learning Centres 3 monthly and schools every term. Templates for recording the cleaning of medical ancillaries. Template for recording the first does of a new medication out with Early Learning Centres. Include in guidance and adapt medication record template to record verbal update provided. Provide protocols for fridge checks and templates for recording of these. Adapt medication recording to include and report missed / incorrect / refused dose	2		31-Jan-2027	In progress, draft processes, systems and arrangements to be shared with a small group Heads and TUs prior to winter school closure.	Wellbeing Senior Manager

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	Arrangements for having a system in place to verbally inform the person collecting the child when and why any medication has been administered that day. The arrangements for medicine to be refrigerated including the daily checking and recording of fridge temperatures. The arrangements for recording and reporting a missed / incorrect / refused dose of medicine should one occur.						
IAF MWS 003	Consider revising the Council Policy for the Administration of Prescribed Medicines and Meeting the Health Care Needs of Children and Young People to incorporate more defined operational processes, including: Specific requirements for demonstrating medical understanding and competency of staff. For example, staff signing as having read and understood the Policy, the Care Plans they are responsible for, and a declaration that all staff noted on the Administration Record Card are competent / comfortable to administer medicines. More detailed requirements for controlled drugs. For example, specific written procedures and forms should be developed for controlled drugs that should include recording in and out of the school and enhanced access control and storage requirements with access limited to staff responsible for supporting related Care Plans. More detailed requirements to record medicine being received by the school and then being disposed of / leaving the school. This should be evidence by signature of	Provide templates to record: • Reading and understanding of policy, care plans and ability to administer. Create written protocols / procedures and recording templates for controlled drugs. To include: • Signing in / out: • Storage: and • Restricted Access. Create protocols for medicines being received by school and leaving school including disposal by school. Templates for recording 'movement' of medicines to include 2 signatures and parent as appropriate.	2		31-Aug-2027	New templates are being developed and shared with Heads and TUs reps prior to winter holiday closure. Developments are on track with the action plan time line.	Wellbeing Senior Manager

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	two responsible officers and parents on receiving the medicine for disposal.						
IAF MWS 004	Consider revising the Council Policy for the Administration of Prescribed Medicines and Meeting the Health Care Needs of Children and Young People to incorporate the Care Inspectorate guidance and operational processes.	Implement an ongoing Education quality assurance review of compliance with the Medication Policy from August 2027.	2		31-Jan-2027	Quality Assurance and review/monitoring of compliance arrangements are being incorporated into the new policy. The new policy is on track for implementation August 2027.	Wellbeing Senior Manager
IAF MWS 005	A formal signed record should be retained of medicine leaving the school at the end of the year or for disposal. This should be recorded on a medication returning home form / related Administration Record Cards which should be signed by staff handing over the medicine and by the parent upon receiving the medicine.	A medication returning home template / proforma to be part of operational procedures and include signature from staff and parent.	2		31-Jan-2027	Returning home template is being developed as part of a suite of new documentation which will form the new policy. Drafts will be shared with Heads and TUs prior to the start of the winter holiday closure.	Wellbeing Senior Manager
IAF MWS 006	Medicine expiry dates should be regularly checked and should be recorded on a medicine expiry register / spot check record. In addition, for ease of checking the expiry date of medicine should be noted on the administration record card and this should be double checked prior to administering medicine and signed off by the two responsible officers.	A medicine expiry register and a protocol for spot checking to be included as part of operational procedures. The record card will be amended to include an expiry date check and evidenced by signatures of two responsible officers.	2		31-Jan-2027	Expiration dates check is a new process included in the new policy currently under development and on track to meet agreed deadlines.	Wellbeing Senior Manager
IAF MWS 007	The following actions should be taken to support staff training: For all specialist training a formal record of training content and learning objectives and who delivered the training should be retained along with staff attendance lists; All staff medical training (including specialist training) should be recorded in the Policy Record of Training Log and kept with care plans; and All staff involved in	Create Record of Training Log including: A template / log for recording specialist training including a note of the content and learning objectives, who delivered the training and staff who attended; Provision of guidance to ensure the log is stored with Care Plans; and Provision of a template to record and log all staff involved in medication management and administration sign that they	2		31-Jan-2027	New guidance and templates are being provided as part of the new policy. This work is in progress and on track for completion within the agreed time frame.	Wellbeing Senior Manager

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	medication management and administration (including visiting staff) are required to sign as having read and understood the Medication Policy.	have read and understood the Medication Policy.					
IAF MWS 008	All responsible officers (including cover) who are noted as having potential to administer Care Plans should sign off the individuals Care Plan and be specifically designated as named responsibility on the Administration Record Card as evidence that they have read and understood, and are competent for the administration of pupil medicine arrangements.	Adapt current documentation to ensure a record of sign-off of care plans by those responsible for administering medicines.	2		31-Jan-2027	Sign-off procedures for Care Plans are integrated into the new policy document and due to be shared with Heads and TUs prior to the winter holiday.	Wellbeing Senior Manager
IAF MWS 009	All medicines returning from school transport / excursions should be signed back into the school and recorded on medication forms.	Introduce a template to record 'movement' of medicines in and out of school via school transport / excursions to include signatures of staff handing over and receiving medicine.	2		31-Jan-2027	New templates designed and integrated into the new policy document to record medication leaving and returning to school via school transport and/or excursions.	Wellbeing Senior Manager
IAF MWS 010	Staff who are administering medicine should be reminded to formally record this by way of an administering signature and a second witness signature on the medicine Administration Record Card.	Staff who are administering medicine will be reminded to formally record this through the signature of the administering officer and a second witness signature on the medicine Administration Record Card. An annual spot check system will be introduced to ensure compliance as part of revised policy.	2		31-Aug-2027	Improved guidance written. New recording templates provided. Both integrated into the new policy document	Wellbeing Senior Manager
IAF MWS 011	Staff should be reminded that on daily basis to inform parents of ELC children who have received medicine and this should be evidenced by parent signature.	Incorporate 'parent informed section' and space for signature on the medication record within revised policy.	2		31-Jan-2027	Further clarity provided in new policy document with clear ELC specific instruction to ensure compliance.	Wellbeing Senior Manager
IAF MWS 012	All Education Establishments should develop an Intimate Care Policy and Procedures to ensure that staff are	Provide guidance support and template to ensure all establishments have an intimate care policy.	3		31-Aug-2027	Intimate Care Policy drafted for schools / ELCs to adopt and personalise to their own school/ELC.	Wellbeing Senior Manager

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	clear about roles in relation to intimate care.						
IAF MWS 013	The arrangements for securely storing medicine at the school for pupils returning from respite should be detailed in the Schools Medication Policy and Procedures.	Create protocol for medicine returning to school following respite and include in revised policy.	3		31-Jan-2027	Guidance is provided in the new policy document to ensure consistent protocol is followed when medication is returned to school following a child or young person returning from respite.	Wellbeing Senior Manager

IAF A10 OPF **Follow Up of 2023/24 Adult Social Care Purchase Order Arrangements 2025/26** **No Assurance**

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF OPF 001	We recommend that a review be undertaken on Pentana users to ensure that the recommendation's responsible officers are included and are in post. In addition, to ensure accountability of progress of actions the responsible officers are recorded as providing updates with progress notes.	A review has been undertaken and, while Council leavers are de-activated on a monthly basis, the current issue relates to a lack of visibility of Health and Social Care Partnership (HSCP) leavers and post changes, and Council post changes. The Pentana site administrator will agree a process for the Health and Social Care Partnership and Council superusers to update user information monthly, and will email Senior Officers to remind them of the need to maintain continuity in action ownership alongside staffing changes. Due to licensing restrictions the Pentana update process will be amended to imports instead of direct updates by the superuser. To ensure accountability the correct owner and date will be recorded in a robust audit trail.	2		31-Jan-2026	Users reviewed & HSC process in place. On investigating the second part of this recommendation, however, it has been identified that this will expose additional audit trail risks. The issue only arises when users do not follow the correct process so it will be more productive to address this, instead of treating the failure demand. This has been discussed with Internal Audit and the Head of Service, and it was agreed that the focus must be on ensuring users access the system via self-service instead of asking other officers to inefficiently upload updates on their behalf.	Performance and Information Adviser

IAF A16 CTR **Council Tax Refunds 2025/26** **Limited Assurance**

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF CTR 002	An Anti-Fraud and Corruption Strategy should be developed, approved, and shared with all employees	The Senior Manager (Legal and Governance) has recently appointed a Corporate Fraud Officer who will be taking forward this action in 2026 (after they start in their post).	2		31-Jul-2026	This action is progressing with the Corporate Fraud Officer for the Council now in post.	Senior Manager (Legal and Governance)

APPENDIX TWO

Internal Audit Outstanding Actions – Progress on Internal Audit Actions Closed

Code	Internal Audit Title	Total Actions Identified	Actions Complete 11/06/26	Actions Complete 27/08/26	Actions Complete 29/10/2026	Difference in Completed Actions	Performance Complete
IAF A04 SDB	Sundry Debtors	6	2/6	5/6	5/6	0	83.3%
IAF A07 CRM	Corporate Risk Management Arrangements	8	7/8	7/8	7/8	0	87.5%
IAF A06 FMM	Fleet Management & Monitoring Arrangements	13	12/13	12/13	13/13	+1	100%
IAF A10 SMD	Use & Control of Social Media	3	1/3	1/3	1/3	0	33.3%
IAF A13 PSA	Physical Income Security Arrangements	36	35/36	35/36	35/36	0	97.2%
IAF A16 SSB	Supplier Set Up & Supplier Bank Account Changes	14	13/14	13/14	13/14	0	92.8%
IAF A09 LBF	Leisure Banking Follow Up	10	9/10	9/10	9/10	0	90%
IAF A10 APO	Adult Social Care Purchase Order Arrangements 23/24	18	4/18	10/18	10/18	0	55.6%
IAF A03 CCD	Climate Change Act Public Duties	6	5/6	5/6	5/6	0	83.3%
IAF A10 COB	Community Benefits 24/25	14	11/14	12/14	13/14	+1	92.8%
IAF A12 ISG	IT & Information Security Governance	16	7/16	8/16	9/16	+1	56.2%
IAF A13 FG1	Follow Up of Grade 1 Recommendations	6	5/6	5/6	5/6	0	83.3%
IAF A15 AMA	Asbestos Management Arrangements	27	20/27	22/27	22/27	0	81.2%
IAF A10 MWS	Medication within Schools	13	-	0/13	0/13	0	0%
IAF A10 OPF	Follow Up of 2023/24 Adult Social Care Purchase Order Arrangements 25/26	1	0/1	0/1	0/1	0	0%
IAF A16 CTR	Council Tax Refunds 25/26	10	9/10	9/10	9/10	0	90%

THIS PAPER RELATES TO ITEM 8

ON THE AGENDA

CLACKMANNANSHIRE COUNCIL

Report to Audit & Scrutiny Committee

Date of Meeting: 29 October 2026

Subject: Regulation of Investigatory Powers (Scotland) Act 2000

Report by: Senior Manager Legal & Governance

1.0 Purpose

1.1. To provide an update to Committee on the Council's use of The Regulation of investigatory Powers (Scotland) Act 2000 (RIPSA) during the period March 2025 to April 2026.

2.0 Recommendation

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

3.0 Considerations (Background)

3.1. In limited circumstances, it may be necessary for Clackmannanshire Council employees, in the course of their duties, to make observations of a person in a covert manner (ie without that person's knowledge). Actions of this sort are potentially intrusive and may give rise to legal challenge. RIPSA was introduced to make sure that such surveillance was properly regulated and to ensure compliance with Human Rights legislation. There are statutory codes of practice which sit alongside the Act.

3.2. The Council has a RIPSA Policy in place, along with staff guidance and standard forms which require completion and authorisation by the Chief Executive or a Director who are the Council's Authorising Officers.

3.3. No authorisations were requested or granted under RIPSA between March 2025 and April 2026.

3.4. The Council is subject to an inspection on its use of RIPSA powers by an inspector from the Investigatory Powers Commissioner's Office (IPCO) every three years. A remote inspection took place on 23 January 2025 with confirmation, on 25th April 2025, that our inspection response was well accepted and as such the next inspection is expected in January 2028. Ahead of the next inspection the Councils RIPSA policy, associated forms and guidance documentation will be reviewed.

3.5. Updated RIPSA training has been undertaken by Authorising Officers and the Coordinating Officer.

4.0 Sustainability Implications

4.1. None

5.0 Resource Implications

5.1. Financial Details

5.2. There are no financial implications - None Yes ☐

5.3. Staffing

6.0 Exempt Reports

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

7.0 Declarations

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

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

Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all	☐
Our families; children and young people will have the best possible start in life	☐
Women and girls will be confident and aspirational, and achieve their full potential	☐
Our communities will be resilient and empowered so that they can thrive and flourish	☐

(2) **Council Policies**

Complies with relevant Council Policies ☒

8.0 Impact Assessments

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

No ☒

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

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

9.0 Legality

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

10.0 Appendices

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

None

11.0 Background Papers

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

Yes ☐ (please list the documents below) No ☐

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Evelyn Paterson	Senior Governance Officer	2112

Approved by

NAME	DESIGNATION	SIGNATURE
Lee Robertson	Senior Manager Legal & Governance	[redacted]
Chris Alliston	Head of Corporate Services	

CLACKMANNANSHIRE COUNCIL

THIS PAPER RELATES TO ITEM 9

ON THE AGENDA

Report to: Audit and Scrutiny Committee

Date of Meeting: 29th October 2026

Subject: Health and Safety Annual Report 2025/26

Report by: Health and Safety Manager

1.0 Purpose

1.1. This report presents the Health & Safety Annual Report for 2025/26 and provides the Committee with an overview of performance, statutory compliance, key risks and progress against the Council's approved health, safety and wellbeing strategies.

2.0 Recommendations

2.1. The Committee is asked to note the report, commenting and challenging as appropriate.

3.0 Considerations

3.1. The Council has a legal duty, so far as is reasonably practicable, to ensure the health and safety of its employees and anyone who comes into contact with the services we provide as well as ensuring no person comes to harm. This helps prevent loss or damage to property, disruption due to incidents and claims being made against the Council.

3.2. The Council approved its Health & Safety Strategy 2022-2025 on 6 October 2022, followed by the approval of its Wellbeing Strategy on 1 December 2022. Building on these arrangements, the Council approved a combined Health, Safety and Wellbeing Strategy 2026-2028 on 27 November 2025, which now provides the strategic framework and informs the workplan of the Health & Safety Team.

3.3. Significant work has been undertaken over the last year to strengthen health and safety arrangements and support continued improvement in the health and safety culture across the organisation.

3.4. The report as presented provides detail of this activity, enforcement activity by external bodies and performance measures that took place over the year.

3.5. During 2025/26, the Health & Safety Team focused on strengthening risk management arrangements, particularly for higher-risk activities, including

school excursions and work involving service users who may present an increased risk to employees.

3.6. Work will continue to strengthen compliance with the Council's statutory duties. No formal health and safety enforcement action was taken against the Council during 2025/26. While this is positive, continued management focus is required to ensure that effective arrangements are consistently embedded across all services.

4.0 Sustainability Implications

4.1. None

5.0 Resource Implications

Financial Details

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

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

Staffing

5.3. There are no staffing implications in 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:

The report provides performance data and confirms actions taken to support existing policy and strategy which have already been assessed.

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".

Annual Health and Safety Report 2025-2026

11.0 Background Papers

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

Yes ☐ (please list the documents below) No ☒

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Seonaid Scott	Health and Safety Manager	X2174

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Head of Corporate Services	[redacted]

Health and Safety

Annual Report **2025–2026**

Be the
Future



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1. INTRODUCTION

1.1 Aims and Objectives

In order to manage Health and Safety (H&S) effectively, it is essential to carry out and report on periodic reviews of H&S performance. This report aims to provide senior management and Elected Members with insight into the deployment of H&S across the Council. Management information is included for the period 1st April 2025 to 31st March 2026. Information relating to the use and performance of the Occupational Health contract is also considered.

The report also provides information on H&S risks and any enforcement action / Health and Safety Executive (HSE) involvement where the effectiveness of internal controls and H&S risk management have not achieved their intended aim(s).

The Council uses the system set out in the HSE publication *Managing for Health and Safety (HSG65:2013)* as the basis for its H&S Management System. This is based on the principles of Plan, Do, Check and Act which are common to many management systems.



The ultimate objective of this report is to monitor performance and to provide an indication of the level of assurance on the achievement of statutory compliance.

1.2 H&S Team goals

The H&S Team aims to ensure, as far as is reasonably practicable, that Council business is conducted and services are delivered without causing harm or ill health to our staff, or any others affected by our activities. Advice provided on the management of H&S will be reasonable, proportionate to the level of risk and benchmarked with similar organisations. The team also manages the Council Occupational Health Services contract. The H&S service contributes to maintaining a healthy workforce, improving efficiency, reducing costs and claims, managing risk and reducing absence.

The central H&S Team satisfies the statutory requirement to appoint an adequate number of competent persons to assist the Council to comply with its legal duties, without removing the direct responsibility on Services to assess risk and operate in a safe manner.

Over the 2025/26 financial year the main focus of the team has been in ensuring risk assessments are in place for more specialised activities such as school excursions and interactions with higher risk service users.

2. EXECUTIVE SUMMARY

Highlights from the range of work undertaken from the period 2025-26 include:

- No enforcement action taken against the Council.
- An incident rate which is significantly below the average for UK Public Administration organisations.
- Development or review of 11 policies,
- Delivery of 130 training courses
- Completion of 574 Health Surveillance checks,
- Support provided through 284 contacts with PAM Assist and 23 referrals to Physiotherapy,
- 38 Stress Risk Assessments completed and analysed
- Support across the organisation to review and update 1621 risk assessments,
- 36 Audit visits which generated 415 actions.
- Ongoing development of Evotix system including a system for approval of School Excursions.

Collectively, these activities strengthened the Council's health and safety management arrangements and supported compliance with statutory duties. While performance was positive in a number of areas, the report identifies priorities requiring continued attention during 2026/27, particularly accident investigation, violence and aggression, consistency of risk management arrangements, implementation of audit actions and organisational safety culture.

3. PERFORMANCE - H&S MANAGEMENT SYSTEM

3.1 Key Performance Indicators

In October 2022 Council approved a new Health & Safety Strategy. This set out an action plan with key performance indicators around five themes:

- Leadership & Management
- Competence
- Risk Management
- Health and Wellbeing
- Collaborative/Partnership working

A Wellbeing Strategy was approved in December 2022 which included 6 key objectives of:

- Promote and improve positive mental health and wellbeing for all employees
- Promote an open and supportive leadership culture where mental health and wellbeing issues can be raised and dealt with effectively
- Ensure effective and consistent wellbeing communication to help identify and tackle organisational issue that negatively affect mental health and wellbeing within teams
- Adopt and implement a more proactive approach to managing work related stress
- Provide employees experiencing mental health and wellbeing problems with access to professional assistance and support
- Reduce barriers to employment and support employees who have experienced, or are experiencing, mental health and wellbeing problems/issues

The performance against both strategies is available at Appendix 1 & 2.

In November 2025 a combined Health, Safety and Wellbeing Strategy was approved by Council to build on the work already undertaken. This is centred around four themes of:

- Legal Compliance and Governance
- Culture
- Health and Wellbeing
- Collaborative/Partnership working

The initial performance against this strategy is available at Appendix 3.

3.2 Statutory Breaches & Enforcement Action

There was no enforcement action taken against the Council by the Health & Safety Executive (HSE) in the 2025/26 period.

Scottish Fire and Rescue Service have continued to carry out regular fire safety audits across the Council estate with no major improvements required.

3.3 Significant Incidents/Accidents

During 2025/26 there was one HSE investigation following the reporting of accidents under the Reporting of Injuries, Diseases and Dangerous Occurrences Regulations (RIDDOR). This was in relation to an incident on 16th September 2025 where a refuse collection vehicle ran over a worker's foot leading to a suspected broken foot. No action was required as a result of their investigation.

3.4 Accident Data

Incident reporting is now well established using the Evotix Assure online system. Paper forms remain available to those who do not have easy access to online systems.

Table 1 below summarises the accident data for the financial year 2025/26. Previous years are included for comparison. The Accident Incidence Rate is a standard calculation for reporting accident rates across different industries. The Council's staff accident incidence rate increased significantly during 2025/26, reflecting the rise in RIDDOR-reportable incidents. Although the reported rate remains below the comparator cited for Public Administration organisations, the increase requires careful monitoring and analysis to identify underlying causes, emerging trends and any additional preventative measures required**.**

TABLE 1 – COUNCIL ACCIDENT STATISTICS				
Number of Reports	**2022/23**	**2023/24**	**2024/25**	**2025/26**
Staff	670	787	957	804
Others*	1191	1178	1311	946
RIDDOR (HSE) reportable accidents within the above				
Staff	10	15	7	21
Others	3	17	9	5
Staff accident incidence rate (AIR) (Total RIDDOR reportable x 100,000 / FTE employees)	10 x 100000 /2094 = 477.55	15 x 100000 /2127 = 705.22	7 x 100000 /2074 = 337.51	21 x 100000 /1927 = 1,089.78

*Others include school pupils, care home residents and general members of the public

There has been a decline in the number of incidents reported during the previous year. This is partly due to a reduction in staff numbers and partly due to the targeted action being taken to reduce incidents, particularly those involving violence and aggression.

The number of incidents which required reporting to the Health & Safety Executive under RIDDOR has increased significantly. Eight staff incidents involved a specified injury, twelve were due to injuries which prevented the employee carrying out their normal duties for more than seven days, one was a dangerous occurrence with employees exposed to a biological hazard. All five incidents involving other people were due to them being taken directly to hospital for treatment.

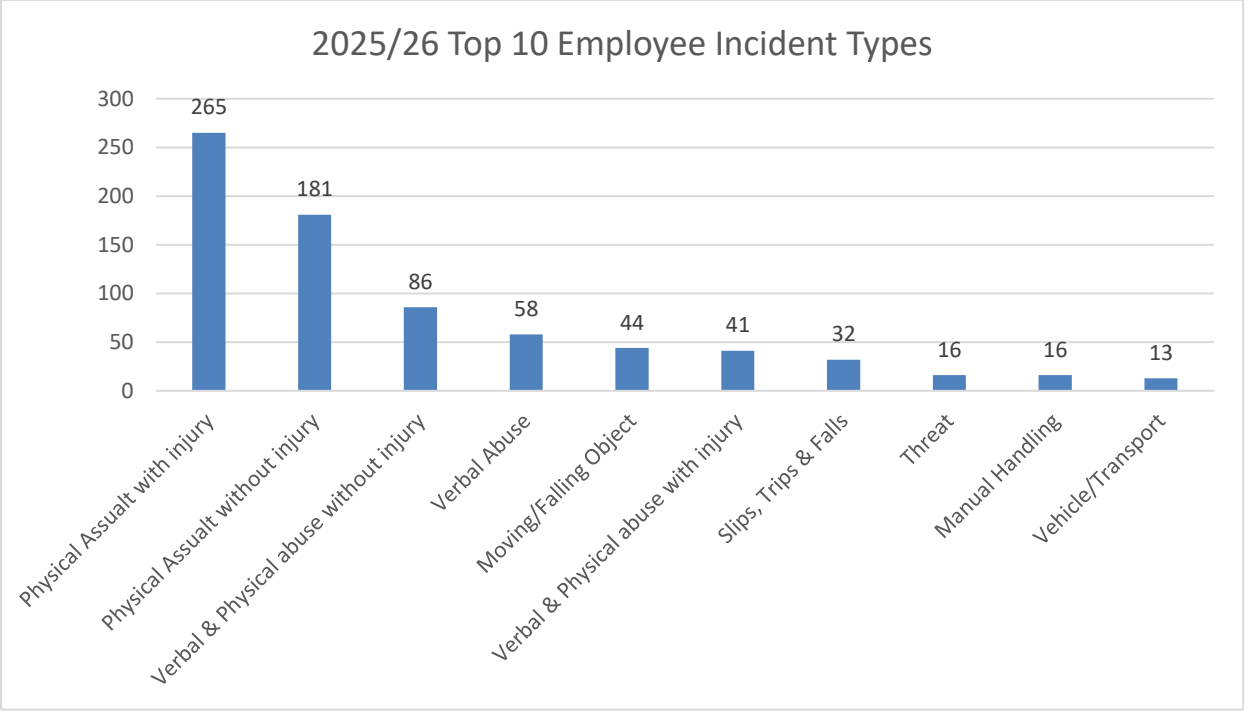
All accident reports are reviewed by the H&S Team. Where required, actions are identified to address immediate and underlying causes, reduce the likelihood of recurrence and respond to emerging trends. Services remain responsible for completing investigations and implementing agreed actions within the required timescales.

Table 2 illustrates the proportion of incidents across all services areas.

TABLE 2 – COUNCIL STAFF ACCIDENT STATISTICS – by Directorate												
	P&P			People			Place			HSCP		
	23/24	24/25	25/26	23/24	24/25	25/26	23/24	24/25	25/26	23/24	24/25	25/26
Non RIDDOR	5	5	6	650	842	667	58	62	67	57	41	43
RIDDOR	0	0	0	8	2	12	5	3	7	2	2	2
Total	**5**	**5**	**6**	**658**	**844**	**679**	**63**	**65**	**74**	**59**	**43**	**45**

Figure 1 displays the top ten incident types for 2025-26. The highest type of incident was physical assaults, with 95% of these taking place within educational establishments. This includes any incident where someone made contact with another person whether intentionally or accidentally. This is not unique to Clackmannanshire, and the Scottish Government recently produced guidance on managing these risks in schools. The risk of violence and aggression towards staff continues to be tracked through the corporate risk register.

Figure 1



3.5 Audits

Site Visits

36 visits were undertaken during the period to carry out general H&S audits with actions now being tracked using the Evotix system. 415 actions were raised with 267 (64%) confirmed as completed. The audit programme provides important evidence on the effectiveness of arrangements across the Council. However, the number of outstanding actions demonstrates the need for continued management focus on timely implementation, clear ownership and evidence that agreed improvements are operating effectively in practice.

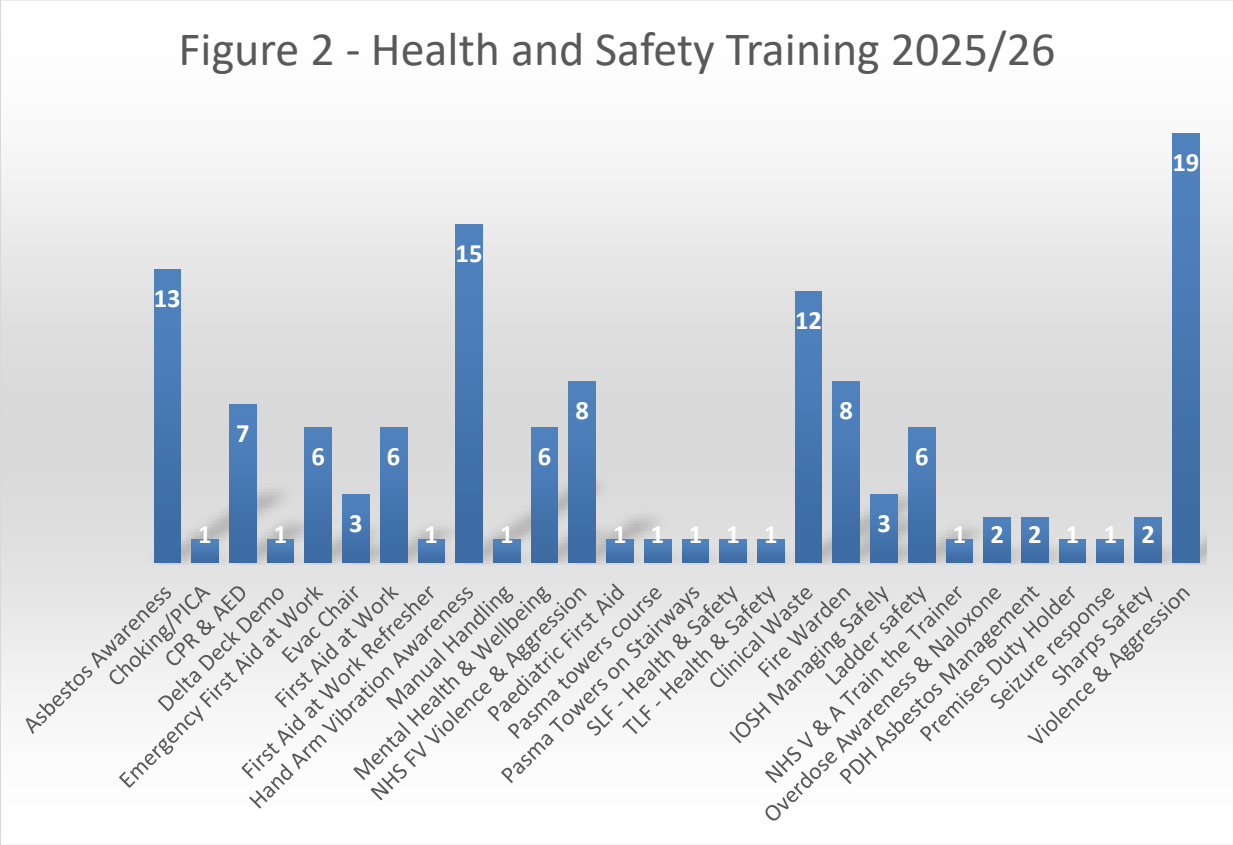
Work has continued over the year to develop a suite of topic audits. These ask all managers to complete a questionnaire covering the basics of a topic which allows us to ensure that all teams have appropriate safety measures in place. The first of these, covering Fire Safety, launched in February 2026. 51 have been completed (40%).

In addition to this, the H&S team have completed a number of visits to worksites. The main issue identified from these visits has been a failure to wear Personal Protective Equipment (PPE) correctly. Toolbox talks have been undertaken to help resolve these issues.

3.6 Training

H&S training plays a significant role in reducing overall H&S risk. In 2025/26 there were 130 events arranged through the H&S team to address aspects of health and safety. This is nearly double the number from the previous year.

Figure 2 details the H&S training courses during the financial year 2025/26.



The majority of these courses were run in house through our First Aid & Training Officer, but external specialist resources were used for Asbestos Awareness, Delta Deck, Pasma tower and Fire Warden courses. In August 2025, four Council employees were trained by NHS Forth Valley to undertake Violence and Aggression training for colleagues. This has allowed a unified approach across the Health & Social Care Partnership. The Council has also expanded this provision to other areas of the Council who face similar challenges.

As well as delivering training to staff, the team have also provided training to partners such as Home Start, Foster Carers (both locally and from Aberdeen City Council), Alva Play Pals, Activ8 and Scottish Railway Preservation Society. This has generated income for the Council of several thousand pounds. It is hoped to expand this in future years.

A revised approach to mandatory training started in 2024/25. This sees the programme of training split over three years to balance the time commitment to complete these with other demands on officer's time. In 2025/26 the safety courses were First Aid, an Introduction to Health & Safety and Display Screen Equipment. The completion rates were 78.3%, 83.1% and 77.1% respectively which shows continued progress in ensuring all staff receive this training. The programme has continued into 2026/27 with Electrical Safety and Slips, Trips & Falls courses due to be completed.

In addition, Toolbox Talks have been developed for key aspects of Health & Safety. In 2025/26 those delivered covered topics such as Accident Reporting, Alcohol & Drugs misuse, Asbestos Management, Risk Assessment, Fire Safety, Health & Safety policy, Lone Working, Parking of Council vehicles, Personal Protective Equipment, Daily Vehicle checks, Manual Handling, Violence & Aggression and Working at Height. These were mainly delivered to frontline staff within the Place portfolio who can find it more difficult to access other resources on these topics. In total there were 1197 attendances at one of these sessions.

4. OCCUPATIONAL HEALTH PROVISION

The Occupational Health Provision (OHP) is an important risk/absence management tool, allowing the Council to optimise productivity whilst reducing costs related to health issues. OHP's perform the following functions:

- Identification of the legacy of impairment/disease in new employees and the establishment of a 'baseline' of health.
- Pre employment health assessment.
- Advising on adjustments as required to comply with the Equality Act 2010.
- Identification of work-related disease and defence in the event of legal challenge.
- Provision of advice on preventing/minimising work-related illness.
- Compliance with statutory health surveillance requirements.
- Assessment of fitness for work during and after illness/disease onset and recommending adjustments and restrictions to reduce absence costs.
- Employee Assistance such as Counselling, CBT, EDMR.
- Physiotherapy.

The main OH provider was Health Partners, with Employee Assistance provided by PAM Assist and Physiotherapy provided by Framework.

The Council has participated in work to set up a national contract through Scotland Excel and it is anticipated that this will provide significant benefit to the Council in terms of value for money. The revised contract commenced in April 2026.

4.1 OH (Management) referrals

Table 3 below shows the number of referrals made to our OHP. These are mainly made by managers in relation to employee attendance issues but occasionally may be made to request advice in cases where there has not been any absence.

TABLE 3 – REFERRALS TO OCCUPATIONAL HEALTH SERVICE – CONTRACT USAGE				
Referral Type	**Number of referrals 2022/23**	**Number of referrals 2023/24**	**Number of referrals 2024/25**	**Number of referrals 2025/26**
Management referrals	511	353	126	65
Pre employment screening	562	473	351	313
Case conferences	0	1	2	0

The number of management referrals has continued to decrease as more cases required an Occupational Health Physician which comes as a greatly increased cost, so a triage system was implemented to ensure best value. The number of Ill Health Retiral applications continues to be high at 18. The number of pre-employment screening requests reflects recruitment activity across the Council.

4.2 Health surveillance

Health surveillance checks are required by legislation and include checks for:

- Noise Induced Hearing Loss;
- Hand Arm Vibration Syndrome;
- Occupational Asthma / lung function;
- Occupational Dermatitis (skin);
- Night worker medicals;

Table 4 below shows the number of staff attending OH for statutory health surveillance appointments over the last three years. There are 281 individual staff members currently included in the health surveillance programme and 14 staff on the night worker medicals programme.

Health Partners provide the initial surveillance checks in a mobile van which attends Council workplaces for employees to attend their appointments. This reduces the time away from work for employees to attend. 119 employees had a further follow up appointment – the vast majority of these were telephone calls.

TABLE 4 – Health Surveillance Appointments			
	2023/24	**2024/25**	**2025/26**
HAVS	114	98	100
Audiometry	136	114	103
Skin checks	234	194	189
Lung checks	234	194	182
Night worker assessment	2	2	0

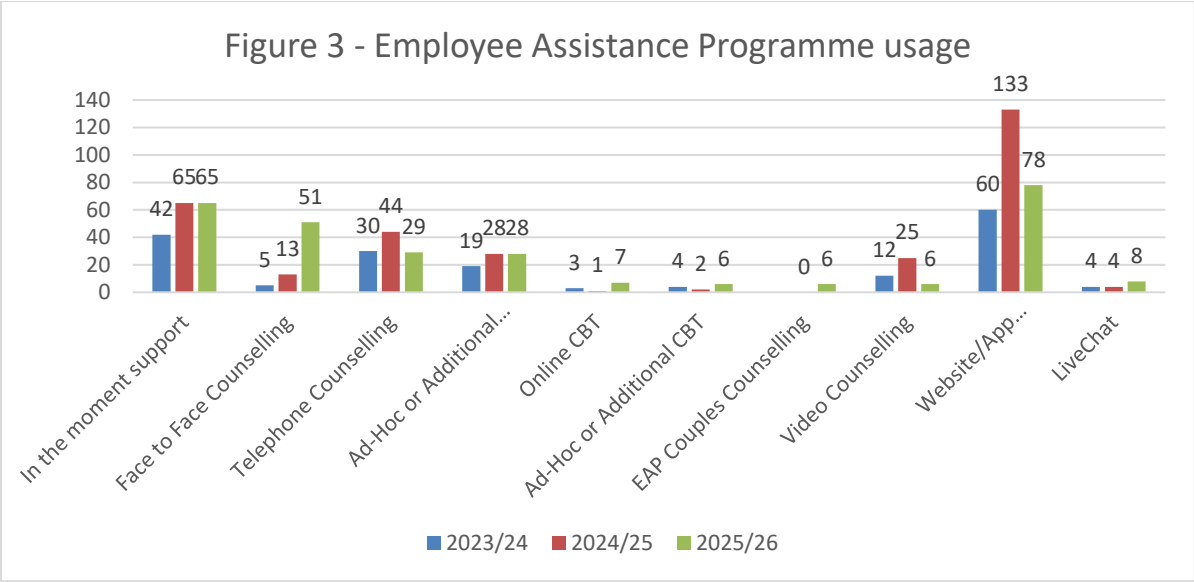
* Health surveillance checks are cyclical, some of which take place on a 3 year rotation. These figures highlight the usage of the contract and are not performance indicators.

Where symptoms are identified during routine health surveillance managers are then provided with recommendations from OH in order to ensure exposures are reduced. A structured feedback form is now used to ensure the outcome of health surveillance appointments is formally passed to staff.

4.3 Employee Assistance Programme

The Employee Assistance Programme provides online and telephone assistance on a wide range of topics. If more specific support is provided such as counselling, Cognitive Behaviour Therapy (CBT) or Eye Movement Desensitization and Reprocessing (EMDR), this is charged separately to the relevant service.

Figure 3 shows the use made of this provision over the last three years. A total of 284 contacts were made with PAM Wellbeing. Regular promotion of the programme is undertaken by the Healthy Working Lives group.



The topics for contact are summarised in Table 5.

TABLE 5 – Employee Assistance Topics			
	2023/24	2024/25	2025/26
Alcohol	0	2	0
Bereavement	1	10	8
Domestic Violence	1	5	0
Family & Relationships	1	10	9
Finance	0	1	0
Legal Advice	0	0	2
Life Transitions	0	0	4
Lifestyle	0	0	1
Mental Health	51	40	50
Traumatic Incident	2	4	4
Workplace Conflict	1	10	1
Work Related Stress	1	1	10
TOTAL	**58**	**83**	**89**

The outcomes of the therapies offered were tracked using standard tools. The GAD-7 scores which measure frequency and intensity of anxiety symptoms went from an average of 14.6 to 6.5. This is a 55.7% improvement. The PHQ-9 scores which measures frequency and intensity of depressive symptoms dropped from an average of 17.9 to 8.1. This is a 55% improvement. Both measures show an improvement of around 10% on the previous year.

4.4 Physiotherapy

The primary purpose of the Physiotherapy Service is to either prevent absence or to facilitate a return to work as a result of a musculoskeletal injury or illness. The Service was set up as part of the Council's absence management initiatives with the aim being to provide faster access to physiotherapy as staff could wait several months for NHS provision. The physiotherapy provision is delivered by 'Frameworks Clinics'.

There were 23 referrals to Physiotherapy with 35 appointments during 2025/26.

5. STRESS RISK ASSESSMENT

Stress risk assessments aim to assist managers in the identification of stressors and the subsequent identification of risk control measures. Table 6 below summarises the demand for assessments from each Service. The number of assessments has started to stabilise, although patterns vary in different services.

TABLE 6 – Stress Risk Assessments by Service 2023-26			
	2023/24	**2024/25**	**2025/26**
P&P	3	2	2
People	25	34	31
Place	6	7	1
HSCP	3	1	4
Total	**37**	**44**	**38**

An online version of the assessment launched in May 2024 which has helped streamline the process from an employee and manager perspective.

Work is ongoing to procure the HSE Stress Indicator Tool which will allow for the roll out of team-based stress risk assessments which will be undertaken proactively to help ensure that control measures are put in place before employees experience signs of stress.

6. PRIORITY AREAS FOR IMPROVEMENT

While good progress was made across a number of areas during 2025/26, the report demonstrates that further work is required to ensure health, safety and wellbeing arrangements are consistently embedded across all services. The Health, Safety and Wellbeing Strategy 2026-2028 provides the framework for this improvement activity, with a focus on strengthening assurance, developing organisational culture and ensuring that compliance arrangements remain effective and proportionate.

The key priorities for 2026/27 will be:

1) Ensuring the roll out of the Hand Arm Vibration monitoring system and Hand Arm Vibration Risk Assessments across relevant services.

2) Complete a review of the Safety Culture across the Council

3) Development and implementation of a programme of support around violence and aggression towards employees.

4) Development and implementation of programmes of training to support employees in identifying and controlling the risks they face at work.

5) Develop and implement self-audit programme across the Council.

Delivery of these priorities will support improved compliance, reduce risk exposure, strengthen organisational resilience and enhance the assurance available to senior management and the Audit and Scrutiny Committee.

7. CONCLUSIONS

The purpose of this report is to review health and safety performance during 2025/26 and provide assurance on the effectiveness of the Council's health and safety management arrangements and compliance with statutory duties.

Based on the evidence presented, **LIMITED ASSURANCE** can be provided on the consistency of compliance with statutory health and safety duties across the Council. This reflects the fact that risk, control and governance arrangements have satisfactory elements, but significant weaknesses remain which require management attention and may affect the achievement of objectives.

Good practice is evident in a number of areas, but health and safety arrangements are not yet embedded consistently across all services. The assurance position is therefore appropriately qualified, notwithstanding the progress made during the year.
In terms of safety culture, it is expected that some areas of the Council have moved to a Calculative or Proactive approach, but other areas are still firmly in the Generative approach where action is only taken following an incident. This will be explored further in the Safety Culture study planned for Summer 2026.

Notable achievements during 2025/26 include the development or review of 11 policies, delivery of 130 training events, completion of 36 audit visits and continued development of the Evotix system. These activities strengthened the foundations of the health and safety management system and supported progress against the approved strategies. However, the increase in RIDDOR-reportable incidents, incomplete investigations and outstanding audit actions demonstrate the need for sustained improvement and effective management oversight**.**

The key area of work towards the Wellbeing strategy was to reinvigorate the Council's Healthy Working Lives group who are now planning a programme of events and campaigns to help improve employee health and wellbeing.

The H&S Team will continue to share good practice, provide proportionate professional advice and support services to address weaknesses. Continued development of Evotix will help to standardise arrangements, improve the quality of management information and strengthen monitoring and reporting**.**

A key challenge for the team over the next year will be to ensure that Health & Safety remains a priority in all areas of the Council despite a challenging financial picture and changing ways for Council services being delivered.

The H&S Team will continue to closely monitor performance and work towards reducing the key risks facing the Council as detailed above; adjusting priorities as required in order to safeguard the health, safety and wellbeing of staff, as far as is reasonably practicable.

Progress in line with expectation Some progress but not as much as expected. No/Minimal progress

Theme 1: Leadership & Management					
Objective	**KPI**	**Success indicator**	**Owner**	**Status**	**Commentary**
1.1 Maintaining and strengthening an effective communication system through the Council's management structure	Record of corporate and service health and safety meetings, publication of health and safety briefings. Number of Toolbox talks delivered at service levels.	Meetings are being held and accurate minutes are kept and published. Toolbox talks are recorded and uptake reported through the SLG and published on the Council intranet.	Senior Managers /H&S Team	✓ ✓	63 meetings recorded between April 2025 and March 2026 9831 toolbox talks recorded.
1.2 Demonstrating that Health and Safety management is integrated in all business decisions.	Inclusion of health and safety consideration as part of the decision-making process.	Documented evidence that health and safety is being considered e.g. where there is a planned reduction in staff have H&S considerations been considered and risks identified.	SLG / Senior Managers	⚠	Committee template change being considered by SLG
1.3 Maintaining regular reviews of health and safety performance.	Health and safety audit programme in place including thematic audits of service areas.	Successful completion of audit programme. Two thematic audits per year and publication of all completed health and safety management audit findings.	H&S Team	✓	36 audits completed. Fire Safety audit launched in February 2026.
1.4 Ensuring appropriate resources are provided for the effective management of health and safety.	Inclusion of appropriate health and safety considerations as part of the budget setting process.	Evidence of resource allocation for compliance with health and safety legislation.	SLG	✓	All budget proposals must identify H&S risks of the proposal being accepted.
1.5 Ensuring all staff receive appropriate Health and Safety induction and training.	All new staff complete the health and safety induction programme.	Records of completed training are up to date and reported to management.	Line Mangers / H&S Team	⚠	6 completed but full roll out delayed as part of wider programme on induction.
1.6 Ensuring strategic health and safety aims are communicated and embedded throughout the Council.	Strategy communicated across Council on approval.	Strategy is communicated to all staff via health and safety briefings. Engage with staff during premises and site visits to ensure cascaded, understood and is being effectively implemented.	SLG/ Line managers /H&S Team	✓	Ongoing articles in Connected. Email cascades on different topics.
1.7 Develop communications plan in conjunction with Communications Team to ensure ongoing delivery of key health and safety messages	No of Comms campaigns delivered	Health and Safety messages communicated to all levels of the organisation using the most effective channels	Comms Team / H&S Team	⚠	Regular messages sent out but still some difficulty with ensuring these are received across all levels of the organisation

Progress in line with expectation | Some progress but not as much as expected. | No/Minimal progress

Theme 2: Competence					
Objective	**KPI**	**Success indicator**	**Owner**	**Status**	**Commentary**
2.1 Ensuring we have competent staff who ensure all policies and procedures are up to date and reflect best practice.	Development of health and safety competency matrix for each job role.	Progressive implementation of competency matrix. Up to date policies, procedures and risk assessments in place.	H&S Team / Senior Managers	⚠ ⚠	Expected late 2026 Programme of policy reviews in progress. Risk Assessment review in progress.
2.2 Making sure internal policies, procedures, guidance and advice are understood and easily accessible to staff and, where applicable, visitors and contractors.	Development and deployment of learning and development tools and information sources suited to the needs of all levels of staff within the Council. Clear improvement in the results of the Behavioural Safety Culture Study.	Increased understanding and wide spread use of the learning and information resources provided. Regular reporting of toolbox talks and uptake of mandatory core H&S training to SLG. This will include the use of Clacks Academy and bespoke tools for hard to reach staff. Improvements in results of Behavioural Safety Culture Study, completed biennially. Aim to reach Proactive level by 2024.	H&S Team / Line Managers	⚠ 🛑	Regular reporting is now in place. Still some gaps in the uptake of mandatory training, although results last year were significantly better than previous years. Delayed until Summer 2026 due to other work.
2.3 Ensuring staff are aware of how to they can access competent and professional advice.	Level of contact established between staff and the Health and Safety Team.	Increased contact with Health and Safety Team from staff at all levels within the Council. Promotional Campaign of who the H&S Team are, their role and how they can be contacted.	H&S Team	✅ ✅	Attendance at team meetings across the organisation. Connected article Spring 2024. Connect content updated.
2.4 Using appropriate risk management/ risk assessment techniques across all service areas.	Level of use of the health and safety risk management tools and forms provided by the Health & Safety Team	Increase in the number of appropriate forms used and submitted to the H&S Team. Increased use of technological solutions such as Evotix Assure.	Senior Managers	✅	Education Excursions and Stress Risk Assessments added to the tools available on Evotix. PVP and Events in progress.
2.5 Ensuring comprehensive training programs and opportunities are available to staff to ensure they develop the right skills and knowledge.	Number of appropriate Health & Safety courses available to staff.	Increased take up of health and safety training opportunities in all formats i.e. e-learning, classroom based learning and blended learning formats.	H&S Team / Line Managers	✅	Development this year has included e-learning Mental Health module and e-learning and face to face sessions on Violence & Aggression

Progress in line with expectation Some progress but not as much as expected. No/Minimal progress

Theme 3: Risk Management					
Objective	**KPI**	**Success indicator**	**Owner**	**Status**	**Commentary**
3.1 Systematically identifying all hazards across the Council.	Risk assessment programme developed and in place.	Year on year increase in the number of risk assessments documented with their findings implemented appropriately.	Line Managers	✅	1621 Risk Assessments submitted and in process of review. Work continuing to address gaps.
3.2 Ensuring that health and safety is always an integral part of the planning and review processes at Council and directorate/service area levels.	Documented evidence of the inclusion of relevant health and safety matters e.g. Bipartite minutes, TU Management, Executive H&S, Operational H&S, Budget discussions	Evidence of the positive impact health and safety considerations have made during the processes.	SLG	-	H&S is a standing item on all Bipartite, TU/Management meetings but no formal way of recording.
3.3 Ensuring the effective implementation of the Council's fire safety policy in all premises	Implementation of actions from fire risk assessment programme for all Council owned buildings.	Fire risk assessment findings/recommendations effectively implemented. Escalation process in place for any continued non-compliance	Premises Duty Holders / Property Team / H&S Team	⚠	99 actions identified. 91 completed and 8 in progress. Regular reports to SLG on issues of non-compliance.
3.4 Developing a suite of lagging / leading health and safety performance indicators.	Suite of indicators developed.	Staged introduction of indicators based on service area maturity levels.	H&S Team / Senior Managers	🛑	Expected September 2027 to tie in with TOM and Collaborative working.
3.5 Ensuring a robust Health and Safety Audit programme is in place	Areas audited according to audit plan.	Year on year increase in audit and inspection activity carried out by managers. Year on year improvement in audit outcomes measured with the audit finding implemented by the agreed time scale.	Line Managers H&S Team / Line Managers	✅	36 audits completed with 415 actions identified. 267 of these were completed by 31st March 2026.
3.6 Improving reporting, recording and investigation of accidents, incidents and near misses.	All incidents are reported timeously and investigated.	Levels of reporting & investigation increased. No adverse outcomes from enforcement agency follow-up.	Senior Managers	⚠	Incidents reported remained high (similar to last year). Investigation rate dropped from 80% to 69%. No enforcement action against Council.

Progress in line with expectation Some progress but not as much as expected. No/Minimal progress

Theme 4: Health & Wellbeing					
Objective	**KPI**	**Success indicator**	**Owner**	**Status**	**Commentary**
4.1 Promoting and encouraging participation and support initiatives that enhance occupational health and wellbeing for staff.	Greater awareness amongst staff of occupational health and wellbeing issues.	Reduction in reporting of occupational health and wellbeing issues. Increased uptake in wellbeing initiatives.	Senior Managers		Wellbeing survey showed 80% of staff know how to access support.
4.2 Implementing the measures outlined in the Mental Health & Wellbeing Strategy.	Increased competence in supporting mental ill-health related issues	Increase in managers and staff trained to support mental ill health.	H&S Team		18 Wellbeing Champions trained. Further training is in development.
4.3 Promoting and maintaining a Healthy Working Lives programme	Activities and promotions aimed at the health and wellbeing of staff	Increase in employees taking up activities to support their health and wellbeing.	H&S Team		Weekly walking sessions. Mental Health week promotion, PAM Wellbeing promotion, Winter Wellbeing promotion.

Progress in line with expectation Some progress but not as much as expected. No/Minimal progress

Theme 5: Collaborative and Partnership Working					
Objective	**KPI**	**Success indicator**	**Owner**	**Status**	**Commentary**
5.1 Developing initiatives to encourage collaborative/partnership working with key stakeholders, partners and union colleagues.	Progress made with joint working between employee representatives, management and the Health and Safety team.	Effective joint inspections, task based risk assessments and health and safety initiatives. Number and frequency to be agreed.	TUs / H&S Team	⚠	10 Joint inspections and a joint initiative around reporting of violence and aggression incidents. Lack of capacity within trade unions has limited this.
5.2 Ensuring appropriate and effective communication channels exist for the dissemination of all health and safety information.	Increased take up of available health and safety resources.	Greater health and safety awareness throughout the workforce, evidenced through health and safety management audits, risk assessment reviews and training outcomes. Improved performance in Behavioural Safety Culture Study.	H&S Team / Comms Team	⚠	The Behavioural Safety Culture Study has been delayed due to other work and is now expected Summer 2026.
5.3 Developing occupational health and safety system in accordance with HSE H&S management system (HSG65) principles.	Quarterly update reports and annual meetings with managers.	Increased awareness and ownership of safety system evidenced, evidenced through health and safety management audits, risk assessment reviews etc.	H&S Team / Strategic Directors / Senior Managers	⚠	Regular reports going to SLG but meetings with managers have not yet taken place.
5.4 Identify, develop, implement and embed technological solutions to improve compliance monitoring and reporting arrangements	Solutions reduce burden of compliance monitoring.	Evidence of improved compliance recorded through systems such as Evotix.	H&S Team	✓	Risk, DSE & COSHH Assessments, Stress Assessments and Audits on Evotix.
5.5 Maintaining effective and efficient management and control of contractors within our premises and on our work sites.	All contractors engaged by the Council have been subject to a health and safety management system /competency assessment evaluation.	All contractor HS documentation evaluated prior to the commencement of work and the results published on Evotix. Effective co-operation and consultation maintain with contractors regarding Council expectations.	Senior Managers	⛔	No longer expected to be delivered as part of this strategy as priority given to ensuring safety within Council services.

Progress in line with expectation | Some progress but not as much as expected. | No/Minimal progress

Objective 1: Promote and improve positive mental health and wellbeing for all employees					
Priorities	**Actions**	**Indicators of Success**	**Owner**	**Status**	**Commentary**
1.1 Improve employees awareness of mental health and wellbeing	Programme of mental health awareness training in place for managers and staff	• Number of staff attending training	H&S team / Senior Manager	✅	226 managers and 18 Wellbeing Champions trained over 2022-26. 31 employees attended Mental Health awareness training
1.2 Promote and support good lifestyle choices, and support employees to better manage their psychological wellbeing and build resilience	Continue to develop and promote good lifestyle choices activities through the Healthy Working Lives group.	• Number of activities held, and staff engagement in activities.	Healthy Working Lives Group.	✅	HWL group reformed and calendar of events developed.
1.3 Ensure health promotion and health checks are in place to support employees stay healthy and identify early signs of serious health issues.	Continue to offer health promotion activities and routine health checks for employees across a variety of Council sites.	• Number of staff engaging in routine health checks.	Healthy Working Lives Group	✅	Health checks are available to staff through NHS and internal resource.
1.4 Promote and support employees' financial wellbeing	Offer opportunities to employees to become more aware of, and better manage, their finances.	• Number of opportunities and programmes offered. • Number of staff accessing opportunities	Healthy Working Lives Group	✅	Regular pension/AVCs webinars are available for staff. In addition preparing for retirement course are offered across the Council. Online support through staff benefits and employee assistance portals to help staff manage their money.

Progress in line with expectation | Some progress but not as much as expected. | No/Minimal progress

Priorities	Actions	Indicators of Success	Owner	Status	Commentary
Objective 2: Promote an open and supportive leadership culture where mental health and wellbeing issues can be raised and dealt with effectively.					
2.1 Ensuring managers have the skills to support an open leadership culture	Continue to ensure that suitable training is provided for managers at all levels to change the leadership culture.	• Numbers trained • Improved outcomes in Staff Survey.	SLG & HR&WD	✅	Ongoing leadership development opportunities. No staff survey run in 2025/26
2.2 Ensuring opportunities are created where mental health and wellbeing can be discussed.	Revamp of PRD/121 process to ensure wellbeing covered as part of these discussions.	• Revised PRD/121 process developed and implemented.	SLG & HR&WD	✅	Constructive Conversations launched May 2023.
Objective 3: Ensure effective and consistent wellbeing communication to help identify and tackle organisational issues that negatively affect mental health and wellbeing within teams.					
3.1 Improve wellbeing Communication	Develop and implement a clear wellbeing communication plan, including a more interactive staff wellbeing hub and opportunities to engage hard to reach groups and those working from home.	• Wellbeing communication plan in place and actions completed.	H&S and Communications Teams	⚠	Regular messages sent out but still some difficulty with ensuring these are received across all levels of the organisation.
3.2 Enhance Wellbeing Engagement	Collect feedback from staff about wellbeing activities and act on this.	• Improved results in staff wellbeing questions within staff survey	Healthy Working Lives Group / HR&WD	✅	Wellbeing survey showed 84% of employees felt supported at work.

Progress in line with expectation | Some progress but not as much as expected. | No/Minimal progress

Priorities	Actions	Indicators of Success	Owner	Status	Commentary
Objective 4: Adopt and implement a more proactive approach to managing work related stress.					
4.1 Ensuring sources of work-related stress are identified; stress risk assessments carried out and outcomes of risk assessments are acted upon.	Carry out team-based stress risk assessments to identify the likely sources of stress and ensure suitable control measures are put in place, and regularly reviewed and updated	• Number of stress risk assessments and actions completed	H&S Team. Senior & Line managers, Team leaders.	⚠	4 team risk assessment carried out and action plans developed.
4.2 Manage organisational and staff changes in a manner that does not lead to stress	Communicate and promote the Council's Change Protocol to all managers and team leaders, and ensure it is followed.	• Increased understanding and compliance with the change protocol.	SLG / HR & WD	✓	Ongoing engagement with services as they seek to restructure.
Objective 5: Provide employees experiencing mental health and wellbeing problems with access to professional assistance and support					
5.1 Provide occupational health support, employee assistance programme and other relevant support	Increase awareness and understanding of the benefits of the wide range of supports available to staff.	• Increased uptake in programmes we can monitor • Staff survey results indicate better awareness of support.	Healthy Working Lives Group	✓	567 OH appointments and 284 EAP contacts. Wellbeing survey showed 80% of staff know how to access support.
Objective 6: Reduce barriers to employment and support employees who have experienced, or are experiencing, mental health and wellbeing problems/issues.					
6.1 Put in place supportive arrangements and promote good rehabilitation practices	Ensure relevant HR policies and procedures are in place and used appropriately by managers.	• Number of employees who have, or experiencing mental health, kept in work.	HR & WD / Line Managers.	✓	Maximising Attendance Policy & Procedure reviewed June 2023.

✅Progress in line with expectation ⚠Some progress but not as much as expected. 🛑No/Minimal progress

Theme 1: Legal Compliance & Governance						
Objective	**KPI**	**Success indicator**	**Targets**	**Owner**	**Status**	**Commentary**
1.1 Ensuring that all Council activities have a risk assessment in place.	Risk assessment programme developed and in place especially where specific risk assessments are needed such as - COSHH, - Manual Handling and - Vibration.	Year on year increase in the number of risk assessments documented with their findings implemented appropriately.	2026 – 300 2027 – 500 2028 – 600	Line Managers	✅	92 completed by March 2026
1.2 Ensuring a robust Health and Safety audit programme is in place.	Health and safety audit programme in place including thematic self-audits of service areas.	Successful completion of general audit programme. Two thematic self-audits per year and publication of all completed health and safety management audit findings.	General audit – 100% Self-Audits – 75%	H&S Team / Line Managers	✅ ⚠	Programme of audits on track to be completed Fire Safety Audit launched February 2026 but 31% uptake.
1.3 Improving reporting, recording and investigation of accidents, incidents and near misses.	All incidents are reported timeously and investigated.	Levels of reporting & investigation increased. No adverse outcomes from enforcement agency follow-up.	Incidents reported within 5 days – 95% Investigated within 10 days – 90%	Senior Managers	⚠ ✅	86% 67% No follow up actions
1.4 Maintaining regular reviews of health and safety performance at service and Council level.	Suite of indicators developed appropriate to each service.	Staged introduction of indicators based on service area maturity levels. Measured by the percentage of services who have indicators in place.	Year 1 – 50% Year 2 – 75% Year 3 – 100%	H&S Team / Senior Managers	-	Not started in first quarter.

Progress in line with expectation Some progress but not as much as expected. No/Minimal progress

Theme 2: Culture						
Objective	**KPI**	**Success indicator**	**Target**	**Owner**	**Status**	**Commentary**
2.1 Ensuring we have comprehensive training programs and opportunities are available to staff to ensure they develop the right skills and knowledge in line with our Skills Matrix.	Number of appropriate Health & Safety courses available to staff.	Increased take up of health and safety training opportunities in all formats i.e. e-learning, classroom based learning and blended learning formats.	75 classroom courses delivered and 2 new e-learning developed	H&S Team / Line Managers		29 courses delivered Slips, Trips & Falls and Electrical Safety e-learning developed
2.2 Ensuring strong leadership and employee engagement around health, safety and wellbeing.	Ensuring senior managers regularly engage with staff at all levels about their health, safety and wellbeing.	All Directors and Senior Managers are able to demonstrate ongoing engagement with staff at all levels. A variety of measures could be used, but this will be monitored through an annual audit / assurance statement.	2026 – 40% 2027 – 70% 2028 – 90%	Directors/ Senior Managers	-	Information not yet gathered.
2.3 Ensuring open communication around safe behaviours.	Ensuring regular awareness campaigns are promoted throughout the organisation to reinforce safe behaviours. Opportunities for all staff to engage directly with the H&S Team	Campaigns promoted at least quarterly. Opportunities for staff to engage with H&S team directly around each campaign	4 campaigns per year. Minimum of 3 sessions per campaign	H&S Team		Expected late 2026 Expected late 2026
2.4 Ensuring the safety culture is reviewed and appropriate actions taken to improve this.	Clear improvement in the results of the Behavioural Safety Culture Study.	Improvements in results of Behavioural Safety Culture Study, completed biennially. Aim to reach Proactive level by 2028.	Proactive level by 2028.	H&S Team / Line Managers	-	Survey being carried out during Summer 2026.

Progress in line with expectation Some progress but not as much as expected. No/Minimal progress

Theme 3: Health & Wellbeing						
Objective	**KPI**	**Success indicator**	**Target**	**Owner**	**Status**	**Commentary**
1. Promoting and encouraging participation and support initiatives that enhance health and wellbeing for staff	Greater awareness amongst staff of health and wellbeing issues. Ensuring all staff have the opportunity to speak to their manager about their wellbeing and have support to manage their workload.	Programme of regular events and campaigns co-ordinated by the Healthy Working Lives group. Increased uptake in wellbeing initiatives. Creation of Wellbeing hub with resources on Sharepoint. Percentage of employees who have had a Constructive Conversation / ERD/ Supervision meeting at least annually	10 events/ campaigns per year. 2026 – 40% 2027 – 60% 2028 – 90%	Healthy Working Lives Group / Wellbeing Champions Line Managers	  -	None In progress 2%, but most take place Apr-June
2. Ensuring Stress Risk Assessments are carried out for all teams.	A proactive stress risk assessment is carried out for all teams.	All teams have a stress risk assessment carried out with control measures identified and implemented.	2026 – 20% 2027 – 50% 2028 – 100%	H&S Team / Line Managers		3%. HSE Stress Indicator tool purchase in progress.
3. Reviewing and developing measures which support staff in dealing with violence and aggression in their job role and in line with trauma informed practice.	All activities reviewed with the potential for violence and aggression identified. Work undertaken corporately to ensure processes and systems support staff to minimise the impact of violence and aggression.	Risk assessment in place identifying potential for violence and aggression with appropriate control measures identified. Potentially Violent Person register process updated. Violence & Aggression training offered to all staff who may have to deal with physical threats.	2026 – 40% 2027 – 60% 2028 – 100%	H&S Team Directors H&S Team	- - 	Expected Nov 2026 30 employees trained
4.Ensuring employee voice is an essential part of our health, safety and wellbeing planning	Ensuring feedback from Employee Wellbeing or Staff surveys are acted upon	Action from surveys which include wellbeing indicators is evidenced and available to staff.		Healthy Working Lives Group / Wellbeing Champions		Wellbeing survey results published on Connect

Progress in line with expectation Some progress but not as much as expected. No/Minimal progress

Theme 4: Collaborative and Partnership Working						
Objective	**KPI**	**Success indicator**	**Target**	**Owner**	**Status**	**Commentary**
1. Developing initiatives to encourage collaborative/ partnership working with key stakeholders, other Services/ Directorates partners and union colleagues.	Progress made with joint working between employee representatives, management and the Health and Safety team. Continued engagement with groups such as SPDS and ABC Group	Effective joint inspections, task based risk assessments and health and safety initiatives. Number and frequency to be agreed. Opportunities for collaborative working with other agencies explored and developed where appropriate	10 inspections n/a	TUs / H&S Team H&S Team	✅	2 Inspections
2. Identify, develop, implement and embed technological solutions to improve compliance monitoring and reporting arrangements, working with other Councils where possible.	Solutions reduce burden of compliance monitoring.	Evidence of improved compliance recorded through systems such as Evotix. Opportunities for collaborative working with other agencies explored and developed where appropriate	5% increase in relevant records per year	H&S Team	-	Expected 2027
3. Maintaining effective and efficient management and control of contractors within our premises and on our work sites.	All contractors engaged by the Council have been subject to a health and safety management system /competency assessment evaluation.	All contractor HS documentation evaluated prior to the commencement of work and the results published on Evotix. Effective co-operation and consultation maintain with contractors regarding Council expectations.	Not expected until 2027/28	Senior Managers	-	Expected June 2027

THIS PAPER RELATES TO ITEM 10

ON THE AGENDA

CLACKMANNANSHIRE COUNCIL

Report to Audit and Scrutiny Committee

Date of Meeting: 29 October 2026

Subject: Annual Report of the Chief Social Work Officer 2025-26

Report by: Chief Social Work Officer

1.0 Purpose

1.1. To present the Chief Social Work Officer (CSWO) Annual Report reflecting the reporting period 1 April 2025 to 31 March 2026 (attached as Appendix 1).

2.0 Recommendations

2.1. Members are asked to note the CSWO Annual Report 2025/26 and the assurance, performance information, risks and priorities set out within it, and to comment and challenge as appropriate.

2.2. Note the Chief Social Work Officer Annual Report 2025-26 will subsequently be submitted to the Chief Social Work Advisor and Chief Executive, National Social Work Agency to the Scottish Government.

3.0 Considerations

3.1. This Annual Report has been prepared to fulfil the statutory requirement for the Chief Social Work Officer (CSWO) to report on the delivery and performance of social work services within the local authority area.

3.2. The annual report provides assurance on the statutory CSWO role, professional leadership, governance and oversight of social work and social care services, and highlights key service performance, pressures, risks and priorities across children and families, justice and adult services.

3.3. The report follows the structure and guidance issued by the Office of the Chief Social Work Adviser in Scottish Government. It focuses on:

- Local governance and accountability arrangements
- Service delivery and performance
- Resources
- Workforce

3.4. Overview of Activity and Performance

The report provides a summary of social work and social care service activity during the reporting period of 2025/26. It includes performance information across key areas of statutory social work and public protection.

The report also highlights significant developments, achievements, and challenges faced by services throughout the year, particularly in the context of increasing demand and ongoing budgetary pressures across both the Council and the Health and Social Care Partnership.

3.5. Key Achievements in Social Work and Social Care:

- Earlier support: Most families referred to Early Help received support without escalation to locality social work.
- Family and community-based care: Kinship care increased, 90.4% of care-experienced children lived in community settings, and 90% of sibling groups remained together.
- Stronger public protection: Child protection practice, MAPPA oversight and multi-agency quality assurance continued to develop.
- Community-based justice: Bail Supervision, Diversion and purposeful Unpaid Work supported prevention, rehabilitation and alternatives to custody.
- Supporting independence: Adult Services maintained timely access to care at home and strengthened preventative support for unpaid carers and adults with complex needs.
- Workforce development: Investment continued in professional learning, newly qualified social workers, student placements and multi-agency training.

3.6 Workforce Recognition

The achievements outlined in this report reflect the commitment and professionalism of the social work and social care workforce. It also acknowledges the vital role of unpaid carers who continue to support children, young people, and adults across Clackmannanshire in often very challenging circumstances.

3.7 Looking Ahead

Clackmannanshire's social work and social care services continue to navigate a complex and evolving landscape shaped by increasing demand, legislative developments, financial and workforce pressures. Despite these challenges, the service remains committed to delivering high-quality, responsive support; guided by the voices of local people and communities. Looking ahead, the focus will be on: sustaining safe statutory services, strengthening prevention and early intervention, building workforce resilience, and maintaining robust governance and public protection through ongoing service reform.

4.0 Sustainability Implications

4.1. None

5.0 Resource Implications

5.1. *Financial Details*

5.2. There are no financial implications from this report.

5.3. Staffing

6.0 Exempt Reports

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

7.0 Declarations

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

(1) **Our Priorities**

Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all	☐
Our families; children and young people will have the best possible start in life	☒
Women and girls will be confident and aspirational, and achieve their full potential	☒
Our communities will be resilient and empowered so that they can thrive and flourish	☒

(2) **Council Policies**

Complies with relevant Council Policies ☒

8.0 Impact Assessments

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

Yes ☐ No ☒

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

This annual report is provided for information purposes only. It does not introduce a new policy, function, or strategy, nor does it propose any significant changes to existing ones. As such, an Equalities Impact Assessment is not required.

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".

Chief Social Work Officer (CSWO) Annual Report 2025-2026

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 ☒

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Approved by

NAME	DESIGNATION	SIGNATURE
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Clackmannanshire Council

Clackmannanshire & Stirling Health & Social Care Partnership

Clackmannanshire
Chief Social Work Officer

Annual Report

2025/2026



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1. Foreword



Welcome to my sixth Chief Social Work Officer Annual Report for Clackmannanshire, covering the period from **1 April 2025 to 31 March 2026.**

Social work and social care services continued to operate in a demanding environment shaped by increasing complexity, financial constraint, workforce pressures and persistent inequality. Despite these challenges, staff and partners maintained essential statutory and public protection services while progressing prevention, early intervention and community-based support.

Children's Services responded to the highest level of requests for assistance in recent years, with most referrals to Early Help not requiring escalation to locality social work. Family-based care remained a strength, with kinship care increasing and most care-experienced children and young people living in community settings. Developments in child protection, Bairns' Hoose, aftercare and Continuing Care further strengthened rights-based and trauma-informed support.

Justice Services expanded Bail Supervision and Diversion from Prosecution, delivered purposeful Unpaid Work and substantially restored capacity within Glenochil Prison-Based Social Work. Strong MAPPA and partnership arrangements continued to support rehabilitation, effective risk management and public protection.

Adult Services progressed Right Care, Right Time, strengthened community-based support and maintained timely access to commissioned care at home. Increasing Adult Support and Protection and out-of-hours demand, alongside Guardianship, workforce and financial pressures, will require continued oversight.

Key Achievements 2025/2026

- Earlier support: Most families referred to Early Help received support without escalation to locality social work.
- Family and community-based care: Kinship care increased, 90.4% of care-experienced children lived in community settings, and 90% of sibling groups remained together.
- Stronger public protection: Child protection practice, MAPPA oversight and multi-agency quality assurance continued to develop.
- Community-based justice: Bail Supervision, Diversion and purposeful Unpaid Work supported prevention, rehabilitation and alternatives to custody.
- Supporting independence: Adult Services maintained timely access to care at home and strengthened preventative support for unpaid carers and adults with complex needs.
- Workforce development: Investment continued in professional learning, newly qualified social workers, student placements and multi-agency training.

These achievements reflect the professionalism, resilience and compassion of our workforce and the contribution of partners, supported people, families and unpaid carers. I offer my sincere thanks to everyone who has helped protect rights, manage risk and improve outcomes across our communities.

Looking ahead, our focus must remain on prevention and early intervention, expand sustainable local care capacity, workforce resilience, and measurable outcomes. Transformation and financial recovery must continue without compromising statutory duties, public protection, service quality or the rights and wellbeing of the people we support and who rely on our services.

2. Introduction

2.1 Purpose and Background

This Annual Report has been prepared to fulfil the statutory requirement for the Chief Social Work Officer (CSWO) to report on the delivery and performance of social work services within the local authority area. It provides a comprehensive overview of the CSWO's role in providing professional leadership, oversight of practice, and assurance of governance, values, and standards, as outlined in national guidance.

The report also addresses areas of statutory responsibility where legislation confers specific functions directly on the CSWO. These responsibilities primarily relate to public protection and decisions involving the restriction of individual liberty, where the CSWO plays a critical role in ensuring ethical, legal, and person-centred practice.

2.2 National and Local Reporting Requirements

In accordance with national expectations, each local authority is required to submit an annual CSWO report to the Chief Social Work Advisor to the Scottish Government. This contributes to the development of a national overview of the social work profession, practice, and service delivery across Scotland.

Locally, the report also satisfies the statutory requirement to produce and publish an annual report for both the Council and the Integrated Joint Board (IJB). It supports transparency and accountability by providing elected members, partners, and the public with insight into the performance, challenges, and achievements of social work and social care services.

2.3 Scope of the Report

This report covers the period **1 April 2025 to 31 March 2026** and provides:

- An overview of the delivery of social work and social care services across children's, justice and adult services
- A summary of governance and accountability arrangements
- Performance and quality assurance information
- Reflections on workforce capacity, service pressures, and innovation
- Key developments and priorities for continuous improvement

3. Clackmannanshire Profile

Clackmannanshire is a small, distinctive and predominantly semi-rural area. While many local outcomes compare positively with Scotland as a whole, the area continues to experience significant inequalities associated with deprivation, health, economic participation and demographic change. The profile below brings together the latest available evidence across a range of measures. As datasets are published at different times, figures relate to the latest available reporting period for each indicator and should be interpreted accordingly.

Our Local Area

- Clackmannanshire covers approximately **159 square kilometres (61.4 square miles)** and is the second-smallest Scottish local authority by area and has approximately 293 kilometres of road.

- **54.4% of local residents** reported their neighbourhood as a very good place to live, compared with 53.5% across Scotland. This represents an improvement from the previously reported local figure of 41.5%.

- Measures of unemployment indicate a broadly similar position to Scotland overall, although **youth unemployment remains a particular area for attention**. Local employability activity, including the Clackmannanshire Works programme, continues to support people towards employment; **18.5%** against a Scottish rate of 14.2% (of all unemployed people).

- **Outcomes for school leavers are positive**. The local profile records **96.8% of school leavers entering a positive destination**, compared with 95.7% nationally. The Scottish Government confirmed that 95.7% of 2024/25 school leavers across Scotland were in a positive initial destination approximately three months after leaving school. The separate national nine-month follow-up rate was 93.5%.

- **Participation among 16 to 19-year-olds, at 92.0% remains below the reported Scottish comparison of 93.3%**, indicating that **sustained participation** in education, training and employment remains an important area of focus.

- Active travel to work is broadly comparable with the Scottish position. Particularly positive performance has been reported for **children and young people's active travel to school, with 62.5% travelling actively** compared with 47.2% nationally.

- Clackmannanshire experiences significant concentrations of income and other forms of deprivation (income and crime deprivation in young people (under 25) are higher than average). At the same time, previous SIMD analysis has indicated a comparatively positive position on geographic access to services. These different dimensions of deprivation highlight the importance of considering local inequalities at community and neighbourhood level rather than relying solely on an overall area-wide measure.

Our People

- The latest National Records of Scotland estimate places Clackmannanshire's population at **51,610 at 30 June 2025**, a decrease of 0.7% from 51,970 in 2024. Clackmannanshire remains one of Scotland's smallest mainland local-authority populations.

- Population projections indicate continuing demographic pressures over the longer term. Clackmannanshire is expected to experience population change alongside a **continuing shift towards an older age profile**.

- The population has a **slightly higher proportion of older people than Scotland as a whole**. The Council's 2025/26 demographic profile reports approximately **21% of residents aged 65 and over**, compared with around 20% nationally.

- **Children aged 0 to 15** accounts for approximately **17% of the local population**, slightly above the Scottish proportion of approximately 16%. Conversely, the 16 to 24 population is relatively small. National Records of Scotland reports that 16 to 24-year-olds were the smallest of its six broad age groups in Clackmannanshire in 2025.

- Taken together, the local age structure places pressure on the size of the **working-age population** and reinforces the importance of workforce participation, skills development, recruitment and retention.

- Smoking prevalence remains an important public-health issue. Recent profile data indicates that **smoking among adults** in Clackmannanshire continues to be slightly higher than the Scottish comparison.

- A significant proportion of the local population lives in communities experiencing high levels of deprivation. Previous local analysis identified **18 of Clackmannanshire's 72 data zones** among Scotland's 20% most deprived.

- Rent arrears have historically presented a challenge locally but have reduced in recent reporting, with the profile recording a rate of **7.3%, compared with 8.6% nationally**.

- Performance in administering crisis and community care grants is strong. The available profile data records **99.7% of crisis grant decisions within one day** and **100% of community care grant decisions within 15 days**, compared with reported Scottish rates of 96.0% and 90.7% respectively.

Our Children and Young People

- Child poverty remains a significant concern with **17.0% of children in Clackmannanshire living in poverty (after housing costs)**; the 4th highest rate in Scotland. Available evidence consistently identifies poverty and deprivation as important factors affecting children and families in Clackmannanshire.

- The number of **care-experienced children and young people** reduced by **4%** during 2025/26 to 209 at 31 March 2026; however, at 31 July 2026 this had increased to 219, remaining broadly in line with levels seen in recent years. The **local rate of 22.1 per 1,000 children aged 0–17 remains higher than the Scottish rate of 11.8 per 1,000**.

- The profile records **28.2% of school pupils registered for free school meals** and **37.5% recorded as having additional support needs**. These figures reinforce the importance of inclusive education and targeted support, while recognising that registration, entitlement and uptake can represent different measures.

- Overall school attendance is reported at **91.2%**, with attendance among care-experienced children and young people at **85.6%.** These compare with reported Scottish rates of 91.0% and 83.7% respectively. Attendance among smaller groups can vary between years and is therefore best considered as part of a longer-term trend.

- The **poverty-related attainment gap has reduced on a number of measures**. Primary literacy and numeracy performance is reported as being broadly comparable with Scotland, while secondary attainment remains an area where further improvement is required, particularly in addressing the impact of socioeconomic disadvantage.

Our Older People

- Clackmannanshire's population has been ageing over the longer term, creating increasing demands across health, social care, housing and community services. The local population is ageing at a faster rate than Scotland as a whole, with a **38% increase in people aged 65+** since 2010 (Scotland = 29% increase).

- The profile records an increase in the number of older people supported within their own communities, with **homecare hours increasing substantially over the longer term**. This is consistent with an emphasis on supporting people to remain at home where that is appropriate to their needs and wishes.

- The available profile reports that **72.1% of people aged 65 and over with long-term needs receive homecare**, compared with 62.3% nationally. The indicator suggests a comparatively high level of community-based provision, although levels of provision should be considered alongside need, intensity and outcomes for individuals.

- Delayed discharge remains an important system-wide challenge. The profile records **855 delayed days per 1,000 people aged 75 and over locally**, compared with 899 nationally. While the local rate is below the reported Scottish comparison, the increase over recent years means that avoiding unnecessary time in hospital remains a significant area of partnership focus.

- The profile also records a comparatively **high proportion of adult care services graded Good or better**, at **88.0% compared with 81.9%** nationally. Inspection outcomes should continue to be considered alongside other measures of service quality, experience and outcomes.

Our Health and Wellbeing

- People in Clackmannanshire continue to experience significant **health inequalities**. Reported life expectancy is 80.3 years for women and 75.9 years for men, below the respective Scottish comparisons of 81.1 and 77.2 years.

- **Healthy life expectancy presents an even greater challenge**. Available evidence indicates that both men and women in Clackmannanshire can expect to live **around 55 years in good health**, approximately four years fewer than the Scottish comparison. The current HSCP locality profile provides further evidence on local population health and health inequalities.

- Alcohol, drugs and smoking continue to contribute to preventable ill health and mortality. The available profile suggests alcohol-related mortality is closer to the Scottish rate, while **drug and particularly smoking-related harms remain areas of concern**. Trends should be considered over several years because relatively small numbers locally can produce considerable annual variation.

- Mental health continues to be an important public-health priority. The profile records **23.6% of the population prescribed mental-health-related medication**, compared with 20.8% across Scotland, alongside a higher reported rate of psychiatric hospitalisation.

- Hospital readmission is an area requiring continued attention. The available profile records **140 readmissions within 28 days per 1,000 discharges**, compared with 103 nationally. Understanding the reasons for readmission, including the interaction between hospital, primary care, community health and social care, remains important.

- **Suicide prevention remains a priority**. The profile records an overall rate above the Scottish comparison (19.7 compared to 16.8 across Scotland). Encouragingly, the reported rolling-period rate among young people aged 11 to 25 has reduced substantially. Given Clackmannanshire's relatively small population and the sensitivity of small-number rates, short-term changes should be interpreted cautiously and should not reduce the continuing focus on prevention and early intervention.

- Recorded **domestic abuse remains higher than the Scottish comparison** in the available profile, (**141 per 10,000 population** compared with 116 nationally and the **4th highest** of the 32 local authorities); reinforcing the continuing importance of gender-based violence, safeguarding and multi-agency public-protection arrangements.

- Overall recorded crime is reported as lower than the Scottish rate, at **731 crimes per 10,000 population compared with 857 nationally**. There has also been a substantial longer-term reduction in hospital admissions of young people following assault. As with other relatively low-frequency events, trends are more informative than individual-year changes.

Overall Picture

Clackmannanshire is a small area with strong communities, improving outcomes in a number of areas and evidence of effective local services, including positive school-leaver destinations, active travel to school, community-based support for older people and timely delivery of some forms of financial assistance.

At the same time, the area continues to experience significant and persistent inequalities. Poverty and deprivation, poorer healthy life expectancy, mental-health need, drug and smoking-related harm, domestic abuse and some aspects of educational and economic participation remain important challenges.

Demographic change adds to this complexity. An ageing population, a relatively small working-age population and recent population decline have implications for the sustainability of the workforce, public services and communities.

The overall picture is therefore one of resilience alongside significant inequality. Continuing improvement will require a strong focus on prevention and early intervention, reducing inequalities, supporting children and families, enabling people to remain healthy and independent, strengthening community capacity and ensuring that public services respond effectively to changing patterns of need.

Further information on Council and partnership performance, and other facts and figures, can be found at: https://www.clacks.gov.uk/council/performance/ and https://www.clacks.gov.uk/council/factsandfigures/

4.0 Governance, Accountability and Statutory Functions

4.1 Statutory Role of the Chief Social Work Officer

Under Section 3 of the Social Work (Scotland) Act 1968, local authorities are required to appoint a professionally qualified Chief Social Work Officer (CSWO). The CSWO holds a unique statutory role, providing strategic and professional leadership in the delivery of social work services across the local authority area. The CSWO is responsible for ensuring professional oversight of social work practice and service delivery. This includes:

- Upholding professional governance and standards
- Driving continuous service improvement
- Providing leadership and accountability for the delivery of social work and social care services, whether directly provided by the local authority or commissioned through third or independent sector partners.

4.2 Framework for Delivery

Social work services operate within a complex statutory and professional framework, requiring services to meet national standards, deliver best value and protect and promote the rights, safety and wellbeing of individuals and communities.

The Chief Social Work Officer (CSWO) provides professional governance and assurance across all social work services, ensuring that practice is lawful, ethical and consistent with professional standards. This is particularly important in areas of public protection and where statutory interventions may restrict an individual's liberty.

The CSWO is also Head of Service (Wellbeing), with strategic and operational responsibility for Children's and Justice Services. The role operates within the governance arrangements of:

- Clackmannanshire Council;
- Clackmannanshire and Stirling Integration Joint Board; and
- Clackmannanshire Community Planning Partnership, the Alliance.

Social work priorities are aligned with the Council and Community Planning Partnership's strategic framework, including the **Corporate Plan Be the Future** and the **Clackmannanshire's Wellbeing Local Outcomes Improvement Plan 2024-2034.**

4.3 Governance and Oversight

Children's and Justice Services are managed by Clackmannanshire Council within the Wellbeing Directorate, with service priorities reflected in the **Community Wellbeing Plan 2025-2026.**

Adult social work, social care and community health services are delegated to the Clackmannanshire and Stirling Integration Joint Board (IJB) and delivered through the Clackmannanshire and Stirling Health and Social Care Partnership (HSCP). The IJB provides strategic direction through its **Strategic Commissioning Plan 2023-2033.**

The Chief Officer/Director of Adult Services is responsible for the operational management and performance of integrated services, supported by senior leadership arrangements providing oversight and assurance in relation to performance and professional, clinical and care governance.

During 2024-2025 there were changes in the Interim Chief Officer arrangements, with a further Interim Chief Officer currently in post during 2025-2026.

4.4 Leadership and Professional Accountability

As a member of the Council's Extended Senior Leadership Team, the Chief Social Work Officer (CSWO) provides professional leadership, advice and assurance across social work services, working with Elected Members, senior leaders, managers and practitioners.

The CSWO has professional responsibility for promoting high standards of practice and ensuring that social work services fulfil their statutory duties and operate in accordance with the Scottish Social Services Council (SSSC) Codes of Practice. This includes oversight of professional standards, service quality and ethical, rights-based and person-centred practice.

4.5 Public Protection and Strategic Partnerships

The Chief Social Work Officer (CSWO) provides professional leadership and assurance across Clackmannanshire's multi-agency public protection arrangements. As a member of the Public Protection Chief Officer Group, the CSWO contributes professional advice and strategic oversight in relation to child protection, adult support and protection, violence against women and girls, and Multi-Agency Public Protection Arrangements.

The CSWO also contributes to the Child Protection Committee, Adult Support and Protection Committee, Community Justice Partnership, Alcohol and Drugs Partnership, Tackling Poverty Partnership and MAPPA Strategic Oversight Group.

As Chair of Clackmannanshire's Children and Young People Strategic Partnership Group, the CSWO leads partnership planning to support improved outcomes for children, young people and families.

Collectively, these arrangements provide established routes for multi-agency scrutiny, professional challenge, escalation and assurance, supporting coordinated oversight of public protection risks and statutory responsibilities across the partnership.

4.6 Reporting and Governance

As a statutory officer of the Council, the Chief Social Work Officer (CSWO) reports directly to the Chief Executive and meets regularly to provide professional advice on social work policy, priorities, service pressures and emerging challenges.

The CSWO provides professional oversight and assurance through the Council's wider governance arrangements, including the Alliance, Council and Audit & Scrutiny Committee, Children & Young People Board, Adult Social Care Board, Extended Senior Leadership Group, and Clackmannanshire and Stirling Integration Joint Board (IJB). Regular engagement also takes place with the relevant Spokesperson and Deputy Spokesperson on matters relating to children's services, adult social care and justice.

As a non-voting member of the IJB, the CSWO contributes to the governance of integrated health and social care and is an active member of the Clinical and Professional Care Governance Group. The CSWO also participates in the Forth Valley Collaborative Care Home Oversight Group, which brings together strategic leaders from the two Health and Social Care Partnerships and NHS Forth Valley to oversee and support the quality of care provided within local care homes.

In summary, these arrangements support direct professional accountability, provide routes for escalation and advice, and enable the CSWO to contribute to scrutiny, assurance and strategic decision-making across Council and partnership governance structures.

5. Service Quality and Performance

5.1 Children and Families

During 2025/26, Children's Social Work Services continued to respond effectively to increasing demand while maintaining a strong focus on prevention, protection, permanence and corporate parenting.

Demand for Children's Services increased during 2025/26, with **1,705 requests for assistance**, the highest level in recent years. Of these, **1,002 (58.8%)** were referred to Early Help and **703 (41.2%)** directly to locality social work teams. **Despite a 7% increase in Early Help referrals, 92% did not require subsequent statutory intervention.** This indicates a positive shift towards earlier, proportionate support, while maintaining timely access to statutory assessment, care and protection where risk or need requires it.

Despite this increase, key indicators of statutory intervention reduced. Child protection concern reports fell by **28%**, child protection investigations reduced by **22%**, and referrals to the Children's Reporter reduced by **24%**. This suggests that early intervention, partnership working and targeted family support are helping to prevent concerns escalating to more intensive statutory intervention.

While overall child protection activity reduced, the number of children on the **Child Protection Register increased from 19 to 30**. This reflects the concentration of significant risk within a relatively small number of families, particularly where multiple siblings are affected. Domestic abuse and neglect remain the most common factors associated with child protection registration and continue to be priority areas for partnership action.

The number of **care-experienced children and young people reduced by 4%** during 2025/26 to 209 at 31 March 2026; however, by 31 July 2026 this had increased to 219, returning to levels broadly consistent with recent years. Family-based care remains a particular strength in Clackmannanshire, with kinship care continuing to be the largest placement type, supporting children to remain connected to their families and communities wherever it is safe to do so. Placement stability also remains positive, with very few children experiencing multiple placement moves. While the local rate of 22.1 per 1,000 children aged 0–17 remains significantly higher than the Scottish rate of 11.8 per 1,000, the overall profile of care continues to reflect a strong focus on family-based and stable care arrangements.

Progress was also evident in the support provided to care experienced young people. Aftercare provision increased, pathway review performance improved significantly and the number of young people benefiting from Continuing Care almost doubled during the year. These developments demonstrate a continued

commitment to fulfilling corporate parenting responsibilities and supporting positive transitions into adulthood.

Notwithstanding this progress, increasing demand, the prevalence of domestic abuse and neglect, and continued reliance on external placements present ongoing challenges. Ensuring sufficient local placement capacity, sustaining early intervention services and supporting children within their families and communities will remain key priorities moving forward.

At a Glance: 1 April 2025 – 31 March 2026

Key Measure	2025/26 Position
Requests for Assistance	**1,705** (+5%)
Child Protection Concern Reports	**87** (-28%)
Child Protection Investigations	**53** (-22%)
Children on Child Protection Register	**30** (+58%)
Care Experienced Children and Young People	**209** (-4%)
Children in Kinship Care	**170**[1] (+1%)
Young People Receiving Aftercare	**49** (+17%)
Young People in Continuing Care	**13** (+86%)
Referrals to the Children's Reporter	**93** (-24%)

The 2025/26 data demonstrates children's services responding effectively to increasing demand while maintaining a strong focus on prevention, protection and permanence. Although referrals continue to rise, reductions in child protection concerns, investigations and Children's Reporter referrals suggest that early intervention, partnership working and targeted family support are helping to reduce the need for statutory intervention.

At the same time, the increase in Child Protection Register numbers highlights that significant risk remains concentrated within a relatively small number of families, with domestic abuse and neglect continuing to be the predominant concerns.

Positive progress has also been achieved for care experienced children and young people through strong kinship care arrangements, stable placements, improved pathway planning and increased aftercare and Continuing Care provision.

Future priorities will focus on managing rising demand, strengthening early intervention and family support, addressing domestic abuse and neglect, sustaining workforce capacity, and improving local placement sufficiency to reduce reliance on external provision and ensure children receive the right support at the right time.

5.1.1 Early Intervention service performance

The introduction of the **Children's Services Early Help Team** in 2022 represents a significant development in our approach to prevention and early intervention. As the front door to children's social work, the team provides early screening and proportionate responses to initial contacts, helping families' access appropriate support while ensuring that locality social work teams remain focused on children requiring more targeted or formal statutory intervention. This work is supported by a wider whole-family support system, bringing together health, education, housing, community and third-sector services.

[1] Of the 170 children living in Kinship, 76 children were on residence orders and 86 children were looked after and accommodated through compulsory or voluntary measures.

The **Whole Family Support Screening Group** provides a multi-agency mechanism for coordinating support. During the year, **25 screening groups considered 141 referrals**, with 80% allocated to services within 12 weeks and 68% achieving or partially achieving their intended outcomes within the review period.

Family Group Decision Making (FGDM) continues to promote family-led solutions and support children to remain within their wider family networks wherever this is safe and appropriate. During 2025/26, **108** referrals led to **44 family meetings** and **42 family plans**. These identified **37 potential kinship placements**, supported **15 children to return home**, and enabled **17 families** to provide supervision for family-time arrangements.

Preventative support was also delivered through a range of targeted and universal programmes. **Mellow parenting programmes** reported improvements in parental reflection, communication, confidence, peer support and family relationships. The well established **THRIVE to Keep Well programme** supported parents and carers experiencing mild to moderate mental health and wellbeing challenges, with participants reporting improvements in confidence, self-esteem, motivation, parenting capacity and wellbeing.

Early diversionary support for young people was provided through the **Awareness Programme**, delivered in partnership with Barnardo's. Four intensive programmes involved **14 young people** during 2025/26. Of these, **10** did not reoffend and **all 14** were subsequently closed to Children's and Families Social Work. While based on a relatively small cohort, these outcomes are encouraging and support the continued emphasis on early and proportionate intervention.

Universal early-years support also remained an important part of prevention. The **Puddles and Play Group**, delivered in partnership with Health Visiting services, engaged more than **400 families**, while **17 Baby Massage programmes** supported **95 families**, with a focus on attachment, parental confidence and reducing isolation.

Family Support Collaborative and Wellbeing Hubs

The innovative and successful **Family Support Collaborative**, now in its third year, provides a positive framework for coordinated universal, targeted and intensive whole-family support across Clackmannanshire. Partner organisations supported at least **338 families** and **266 children and young people** at any one time through targeted and intensive services, alongside wider universal provision.

Support is relationship-based, trauma-informed and locally delivered, with services working collectively to address a range of needs and practical barriers. The model aligns with Getting it Right for Every Child, The Promise and Whole Family Wellbeing Fund ambitions, while supporting stronger pathways between universal, targeted and intensive provision.

Whole Family Wellbeing Funding has created additional capacity at important points in the system, enabling a greater range of earlier intervention and wraparound support where children are at risk of becoming care experienced.

The **Family Wellbeing Hubs** provide an accessible community component of this approach. Between April 2025 and April 2026, the hubs supported **89 parents** through specialist activities, engaged **24** parents in wellbeing sessions and provided universal early-intervention opportunities for **125** children. The wider Family Support Collaborative now includes **39 third-sector organisations**, strengthening opportunities for communication and coordinated support.

Demand for targeted and intensive family support remains high, with a number of services operating at or close to capacity. This remains an area requiring continued oversight, particularly given increasing complexity of need and the importance of maintaining timely access to preventative support.

Wider Indicators

There are also encouraging trends within the wider children's services system and are consistent with the direction of Clackmannanshire's preventative and early-intervention approach.

In 2025/26, **93 children** in Clackmannanshire were referred to the Children's Reporter, a **reduction of 24%** from 123 in 2024/25 and the **lowest number recorded over the four-year reporting period**. Social Work was the main source of local referrals at 51%, followed by Police at 35%. **Lack of parental care** remained the most commonly recorded ground for referral at **53%**, while **19%** related to **alleged offending**.

The larger reduction locally is positive but requires careful interpretation and does not, in itself, demonstrate reduced need. The continuing prominence of lack of parental care highlights sustained family vulnerability and the importance of effective early help and whole-family support.

Early Intervention: Strategic Priorities 2026/27:

The service will focus on three strategic commitments:

- **Timely, coordinated whole-family support:** Strengthen the Family Support Collaborative, Family Wellbeing Hubs and multi-agency screening arrangements to improve access, reduce delays and provide clearer pathways between universal, targeted and intensive support.

- **Prevention, participation and family-led practice:** Expand evidence-based parenting and preventative approaches, including family-led planning and co-production, to strengthen family resilience and reduce avoidable escalation to statutory social work.

- **Performance, outcomes and assurance:** Strengthen monitoring of demand, capacity, waiting times, repeat referrals, outcomes and escalation to statutory services, providing clearer evidence of impact, unmet need and service pressures to inform improvement and future planning.

Together, these priorities will strengthen timely access, prevention and measurable outcomes, supporting sustainable early help while ensuring statutory social work remains focused on children and families with the highest levels of need and risk.

5.1.2 Safeguarding Through Rapid Intervention (STRIVE)

Safeguarding Through Rapid Intervention (STRIVE) is Clackmannanshire's multi-agency early intervention approach, bringing together Council services, Police, Health and Social Care and third-sector partners to identify vulnerability early, coordinate support and reduce the risk of escalation. STRIVE complements established child and adult protection arrangements, including the Children's Services Early Help Team and the Adults Services Early Intervention Team and is embedded within local multi-agency practice.

Capacity was strengthened during 2025/26 through the appointment of a STRIVE Lead and Community Connector. The Community Connector has strengthened engagement with people experiencing multiple and complex vulnerabilities, including mental ill-health, social isolation, housing insecurity and financial hardship, providing an important link between individuals, communities and statutory services.

Priorities for 2026/27 are to strengthen capacity in response to demand, improve performance and outcome reporting, and undertake a self-evaluation and cost-benefit analysis to provide clearer evidence of STRIVE's impact and inform its future development.

5.1.3 Children with Disabilities service performance

Supporting children and young people with disabilities to remain within their families and communities continues to be a priority. During 2025/26, the Children with Disabilities Team received **92** referrals, completed **39** Section 23 assessments and reviewed **37** care packages, demonstrating sustained demand for specialist assessment and support.

Progress was made in strengthening personalised and equitable support. Revised Section 23 assessment tool and budget allocation systems were introduced to improve consistency and transparency in decision-making. Nine young people received Direct Payments through Self-Directed Support, enabling more individually tailored arrangements. However, the limited range of local provision continues to restrict the choice available to some families, particularly those supporting children with complex needs.

Partnership working with Scottish Autism extended community-based support to **11** young people, with nine participating in structured group activities and two receiving individual support. The development of the **Mellow Ability programme** will further strengthen preventative support for parents and carers of younger children with additional and complex needs. Evidence of sustained outcomes from these initiatives will be monitored during 2026/27.

Transition planning supported **16** young people through the multi-agency Transition Panel. While this has strengthened coordination, delays in securing appropriate adult provision by school-leaving dates remain a significant risk to continuity of care and require continued oversight.

Children with Disabilities: Strategic Priorities 2026/27:

- **Choice, flexibility and family support:** Develop local outreach, home and community-based support and break-in-care provision, alongside Self-Directed Support, to increase choice and better meet children's and families' individual needs.

- **Effective transitions to adulthood:** Strengthen joint planning between Children's and Adult Services to improve the timeliness, coordination and continuity of support for young people moving into adulthood.

- **Outcomes and assurance:** Strengthen performance and outcome reporting, including children's and families' experiences, to demonstrate the impact of support on wellbeing, independence, choice and family resilience.

Together, these priorities will support more personalised, timely and sustainable provision, while strengthening assurance that children with disabilities and their families receive effective support, particularly where needs are complex.

5.1.4 Care and Protection service performance

In 2025/26, **87 children** were the subject of child protection concerns, **a reduction of 28%** from 120 in 2024/25. The rate reduced from 13.7 to 10.0 per 1,000 children aged 0–15, continuing the longer-term downward trend from 16.1 per 1,000 in 2022/23.

Multi-agency safeguarding activity remained robust. There were **136 Initial Referral Discussions**, an **increase of 11%** from 2024/25, supporting timely information-sharing, joint risk assessment and coordinated protective decision-making. There were **53 child protection investigations**, a **reduction of 22%** from the previous year. Police Scotland was the principal source of concerns at 38%, followed by Social Work and the Emergency Duty Team at 25%, and Education at 18%. The significant change in referral patterns will continue to be examined through multi-agency quality assurance.

Forty Initial Child Protection Planning Meetings were held in relation to **62 children**. Of the **87 children subject to investigation**, **71% progressed to an Initial Child Protection Planning Meeting** and, of these, **79% were placed on the Child Protection Register**. These proportions increased from 67% and 60% respectively in 2024/25, indicating that children progressing through formal child protection processes were more likely to require coordinated multi-agency protection.

At 31 March 2026, **30 children were on the Child Protection Register**, equivalent to 3.4 per 1,000 children aged 0–15. This represented **an increase of 58%** from 19 children at 31 March 2025 and was above the latest available Scottish comparator of 2.34 per 1,000, which relates to an earlier reporting period.

The year-end register total was significantly influenced by family composition. **Eighty per cent of registered children were part of a sibling group**, compared with 63% in 2024/25 and 64% in 2023/24. The registration of sibling groups can produce substantial year-on-year variation in a relatively small cohort and should therefore be considered when interpreting changes in the headline register figure.

Domestic abuse was the most common primary concern for children on the register at 31 March 2026, followed by neglect. This represents a return to the pattern evident in 2023/24 and earlier years, following a different profile in 2024/25, when parental or carer mental ill health and physical injury were the leading concerns. This reinforces the importance of effective multi-agency responses to domestic abuse and neglect, including support that addresses risk across the whole family.

There were **49 new registrations during 2025/26**. **Children aged 5–11 represented the largest group at 43%**, followed by **children aged 0–4 at 39%**. **Unborn babies accounted for 11%** and **children aged 12–15 for 7%**. Overall, **93% of new registrations related to unborn babies or children aged under 12**, highlighting the importance of early identification, effective pre-birth assessment and timely family support.

Three children were re-registered within six months during 2025/26, compared with four in 2024/25. While the number reduced, repeat registration remains an important indicator of whether improvements achieved through protection planning are sustained. Continued review of re-registration cases will support learning about the effectiveness of interventions, risk assessment and planning at the point of deregistration.

Overall, the data demonstrates reduced activity at the initial concern and investigation stages, alongside sustained multi-agency scrutiny and a higher proportion of children progressing to registration where significant risk was identified. The profile of registration reflects the impact of sibling groups and the continuing significance of domestic abuse and neglect. This provides assurance that formal protective measures are being applied where required, while reinforcing the need for continued oversight of referral patterns, thresholds, repeat registrations, family-level risks and the consistency and effectiveness of multi-agency decision-making.

Care and protection services continued to strengthen trauma-informed, child-centred and rights-based practice during 2025/26. The **Scottish Child Interview Model (SCIM)** is now embedded across Forth Valley, with **over 90%** of Joint Investigative Interviews undertaken using the model. Regular quality assurance activity indicates high standards of practice and compliance with national requirements, with quarterly performance monitoring supporting continued improvement and workforce development.

The **Inter-agency Referral Discussion (IRD) Quality Assurance Framework** has further strengthened multi-agency oversight. Monthly audits using a standardised approach provide a consistent mechanism for identifying learning, strengthening decision-making and supporting improvement across child protection practice.

Significant progress has also been made through the **Forth Valley Bairns' Hoose Partnership**, strengthening the system response to children affected by abuse and significant harm. Tests of Change during 2025/26 demonstrated positive outcomes, including improvements in practitioner wellbeing and reduced secondary traumatic stress through Clinical Psychology-led reflective practice. Speech and Language Therapy input strengthened practitioner understanding of children's communication needs and developed accessible approaches to support children's participation in protection and justice processes.

Children and young people have continued to influence service development through the **Changemakers Participation Group**, contributing to justice journey resources, accessible information and environmental design principles. This provides important evidence that children's lived experience and rights are being incorporated into the developing Bairns' Hoose model.

Audit, Quality Assurance and Learning

A comprehensive programme of multi-agency audit, scrutiny and learning provides assurance on the quality and effectiveness of child protection practice in Clackmannanshire. The Child Protection Committee's (CPC) Quality Assurance Subgroup oversees this activity, ensuring that findings from audit, performance information and learning reviews are translated into focused improvement activity.

The Forth Valley Inter-agency Referral Discussion (IRD) Quality Assurance Framework is embedded, with monthly multi-agency audits examining the quality of decision-making, information sharing, safety planning and outcomes. Findings are shared with practitioners and used to inform workforce development, policy and practice improvement. The CPC Learning Review Group complements this activity by systematically considering learning from local and national reviews and assessing its relevance to local safeguarding arrangements.

During 2025/26, the CPC undertook a thematic multi-agency audit of 18 pre-birth child protection cases. The findings provided positive assurance regarding partnership working, timely decision-making, information sharing, assessment and child-centred practice. The audit also identified specific areas requiring improvement, including contingency planning, engagement with fathers and wider family networks, mental health input, cross-authority transfers and more consistent application of the Safe & Together approach in domestic abuse cases. These actions have been incorporated into the CPC Quality Assurance Improvement Plan and will be monitored through established governance arrangements.

Quality assurance has also supported wider improvements during the year, including continued implementation of the Scottish Child Interview Model, learning from the Bairns' Hoose Tests of Change and strengthened participation of children and young people through the Changemakers Participation Group. The Child Protection Committee Strategic Plan 2026–2029 and associated Implementation Plan provide the framework for taking this learning forward.

Whole System Approach: Youth Justice

Clackmannanshire continues to embed the Whole System Approach to Youth Justice, with prevention, early intervention and diversion central to supporting children in conflict with the law. Practice is trauma-informed, relationship-based and focused on avoiding unnecessary escalation into formal justice processes, while maintaining appropriate oversight of risk, public protection and community safety.

There is encouraging evidence of the impact of early diversionary approaches. During 2025/26, the **Awareness Programme**, delivered in partnership with Barnardo's, supported **14** young people across four programmes. Ten participants did not reoffend and all participants were subsequently closed to Children's and Families Social Work. While this is a relatively small cohort, the outcomes provide positive evidence of the potential contribution of timely and proportionate diversionary intervention.

This sits alongside a wider positive trend in referrals to the Children's Reporter. During 2025/26, **93 children** were referred, **24% fewer** than in the previous year. The **proportion of referrals relating to offence grounds has also reduced** from 26% in 2023/24 to 23% in 2024/25 and 19% in 2025/26. These trends are encouraging and consistent with the direction of the Whole System Approach, reflecting activity across the wider children's services partnership.

Care and Protection: Strategic Priorities 2026/27:

- **Strengthen integrated, rights-based protection and support:** Embed GIRFEC, Bairns' Hoose Standards and trauma-informed practice, strengthening multi-agency pathways, Child's Planning and the participation of children and families.

- **Strengthen responses to risk and emerging harm:** Further develop multi-agency responses to domestic abuse, child sexual abuse and exploitation, and children in conflict with the law, including implementation of Safe & Together and the Children (Care and Justice) (Scotland) Act 2024.

- **Embed learning and workforce improvement:** Ensure learning from audit, learning reviews, Bairns' Hoose Tests of Change and children's lived experience translates into sustained improvements in frontline practice, supported by reflective supervision, workforce development and practitioner wellbeing.

- **Strengthen performance, outcomes and assurance:** Develop the multi-agency performance and quality assurance framework, maintaining scrutiny of IRD and SCIM practice while strengthening evidence of children's experiences, outcomes, service quality, risk and the sustained impact of intervention.

Together, these priorities will strengthen assurance that children at risk of harm receive timely, coordinated and rights-based responses, with learning, performance evidence and children's experiences driving continuous improvement across the partnership.

5.1.5 Delivering on The Promise

During 2025/26, Children's Services continued to progress the ambitions of The Promise through prevention and early intervention, family-based care, timely permanence, relationship-based practice and improved support for care-experienced young people into adulthood.

Care Experienced Children and Young People: Placement profile

As at **31 March 2026**, there were **209** care experienced children and young people in Clackmannanshire, compared with 217 in March 2025. This represents a reduction of eight children, or **3.7%**, indicating that the overall population remained relatively stable.

The placement profile continued to be strongly weighted towards family and community-based care. Of the 209 children and young people, **26 (12.4%) were living at home** and **84 (40.2%) were in kinship care**, making kinship care the largest single placement category. The number in kinship care increased from 77 in 2025 to 84 in 2026, an increase of seven children, or **9.1%.** As a proportion of the total care experienced population, kinship care increased from **35.5% to 40.2%,** a rise of 4.7 percentage points.

A further **77 children (36.8%) were in foster care**, comprising **26 (12.4%)** in local authority foster care and **51 (24.4%)** with external foster care providers. Local authority foster placements increased from 23 in 2025 to 26 in 2026, an increase of **13%**. However, **external provision continued to account for around two-thirds of all foster placements**, demonstrating sustained reliance on purchased foster care.

Residential care accounted for **20 children and young people (9.6%),** including four in the local authority children's house, nine in other residential placements and seven in residential schools. A further two children were recorded in other community placements.

Overall, **189 children and young people, or 90.4%**, were living in community-based settings, including at home, in kinship care, in foster care or in other community placements. The remaining 20 children, or 9.6%, were in residential settings.

As at 31 March 2026, **75 looked after children were placed outside Clackmannanshire**, an increase of two children, or 2.7%, from 73 in 2025. However, this remained below the 79 recorded in 2024 and 88 in 2023, representing an **overall reduction of 14.8% since 2023**.

Provisional local data [2] recorded **219** care-experienced children and young people **at 31 July 2026**, broadly unchanged from 217 in 2025. This was 4.3% higher than in 2024 but remained 2.7% below the 2023 level. The provisional **local rate of 22.1 per 1,000 children aged 0–17** remained substantially above the latest published Scottish rate of 11.8 per 1,000 in 2025, although direct comparison is limited by the different reporting years and the provisional status of the local data. During 2025/26**, 67 children entered care**, down from 89 in the previous year, a **reduction of 24.7%.** This indicates fewer new entries to care while the overall care-experienced population remained broadly stable.

[2] Data note: The July 2026 local figures are drawn from the CLAS database and remain provisional, subject to validation and submission to the Scottish Government. The latest published national comparator relates to 31 July 2025.

The high proportion of children supported in family and community settings, with **90%** of sibling groups placed together, and the longer-term reduction in outwith-authority placements are positive; however, the recent increase in outwith-area placements and continued reliance on external provision require ongoing scrutiny and oversight, alongside action to strengthen kinship support and sustainable local fostering and residential capacity.

Regulated Services and Residential Care

The January 2026 inspection of Woodside Children's House evaluated children and young people's safety, relationships and outcomes as Good, while leadership capacity and resources were evaluated as Adequate. All previous areas for improvement had been met. The inspection identified strengths in trauma-informed practice, support for young people and families, and the contribution of Dyadic Developmental Practice to relationships and care. Further improvement is required in quality assurance, supervision and workforce development.

Participation in the **Promise in Partnership Programme** is supporting the development of a more relational and reflective approach to improvement. This complements the Council's exploration of future residential-care models, including work with the Vardy Foundation, although this remains at the discovery stage and will require evaluation as it develops.

The appointment of a **Promise Support Worker** has increased opportunities for young people at Woodside to access more individualised education, training and wellbeing activities. During 2026/27, the **All About Me digital platform** will be introduced and evaluated to strengthen young people's participation in care planning and their ownership of decisions affecting their lives.

The service will also progress the redesign of residential provision, with a focus on the sustainability and quality of care, community inclusion and ensuring that young people have access to opportunities comparable with those of their peers.

Family-Based Care and Permanence

The Family Connections Team, comprising fostering, adoption and continuing-care services, was evaluated as Good or Very Good across key areas following inspection in September 2025. Continued investment in attachment-led and trauma-informed approaches has strengthened support to foster, kinship and adoptive families, with an emphasis on maintaining relationships, keeping siblings together and enabling children to remain within their families and communities wherever this is safe and appropriate.

Clackmannanshire's **All About Me Days** have been recognised in national guidance as effective permanence practice. These meetings bring carers and professionals together to develop a shared understanding of a child's history, experiences, trauma and future needs, strengthening the quality of permanence decision-making.

However, **family-based care capacity has reduced**. At 31 March 2026, Clackmannanshire had **16** registered foster-care households (28 individual foster carers), representing a **15% reduction** in both households and carers. **No new foster carers were approved during the reporting year**. Recruitment, retention and succession planning therefore remain significant service priorities.

These local pressures reflect the wider national position. In June 2026, all 32 Scottish Chief Social Work Officers issued a joint statement through Social Work Scotland, warning of an acute shortage of suitable homes and carers for children unable to remain with their families. The statement described the capacity of the care system as saturated, highlighted the increased risks created by insufficient placement choice and called for urgent action by national and local government.

Local correspondence following the statement confirmed that placement shortages continued to be discussed collectively by Chief Social Work Officers and that the exceptional pressures were affecting professional decision-making across the system. It also recorded planned engagement involving Social Work

Scotland, COSLA, the emerging national social work arrangements and the Scottish Government's Children and Families Directorate. Subsequent correspondence identified that Clackmannanshire's experience was likely to be reflected across other authorities and that a ministerial roundtable was being convened to agree actions in response to the placement crisis.

The local data is consistent with these national concerns. During 2025/26, **81** children experienced **external foster-care placements** and **17** experienced **external residential placements**. Overall external placements reduced by 6.7%, from 105 to 98, but this did not produce a corresponding reduction in expenditure because of increasing reliance on higher-cost residential provision.

Unplanned admissions to foster care reduced from 3.2% to 1.2%, while **unplanned residential admissions increased from 7.1% to 17.6%.** This indicates a growing risk that reduced foster-care availability and increasing complexity of need are narrowing placement choice and contributing to crisis-led residential admissions.

Permanence Planning

The Infant Assessment Team continued to lead early permanence planning, particularly where adoption was identified as the legal route. Practice has been informed by research, national learning and child-centred approaches, including the recognised use of All About Me Days.

However, delays in permanence planning were experienced due to workforce recruitment, retention and experience pressures, together with limited capacity for paediatric permanence assessments across Forth Valley. These delays create risks of drift, uncertainty and disrupted attachments for children.

During 2026/27, improvement activity will focus on strengthening practitioner knowledge, tracking permanence timescales and establishing clearer escalation arrangements where delay arises. Work will also progress to develop a compassionate pathway for parents who have experienced repeated permanence or adoption proceedings, recognising the impact of intergenerational and repeated trauma.

Aftercare and Continuing Care

Support for care-experienced young people strengthened during 2025/26. At 31 March 2026, **49 young people** were receiving aftercare, a **17% increase** from 42 in 2025, while **Pathway Review completion improved from 58% to 77%**. **Continuing care also increased**, with **13 young people remaining in placements** at July 2026 compared with seven in 2025. This demonstrates increased use of arrangements that enable eligible young people to remain in their care placements beyond school-leaving age.

These trends provide positive assurance regarding access to support through the transition to adulthood. Continued CSWO oversight will focus on improving Pathway Review completion and assuring the quality and impact of pathway planning, including outcomes for young people.

Throughcare and aftercare arrangements were strengthened through additional leadership capacity and the co-production of a **new 15+ assessment and planning framework**. The framework brings GIRFEC assessment, planning and earlier throughcare involvement into a single relational approach, intended to reduce duplication and improve continuity as young people move towards adulthood.

Strengthened partnership working with Housing has also developed to identify housing instability earlier and provide more flexible support where care-experienced young people experience difficulty maintaining tenancies. Preparation continued for the Care Leavers Payment and for changes to care and care-experience legislation, alongside improved communication with young people about their rights, entitlements and access to support.

Implementation and evaluation of the 15+ framework during 2026/27 will provide clearer evidence of its impact on continuity of relationships, housing stability, wellbeing and young people's transitions into adulthood.

Quality Assurance and Improvement

Independent Reviewing Officers continued to provide scrutiny of care planning and review arrangements, with particular attention given to children looked after at home and young people preparing to leave care. Reduced staffing capacity during the year limited the wider programme of planned audit activity.

Once staffing is restored, priorities will include implementing the 15+ framework, reinstating targeted audit and strengthening assurance regarding the quality of planning and review for children looked after at home and in residential care. Workforce development will also focus on assessment, report writing and outcome-focused planning.

Delivering on The Promise: Strategic Priorities 2026/27

- **Prevention and Keeping Families Together:** Strengthen early help and whole-family support to prevent avoidable escalation and enable children to remain safely at home or within their wider family networks wherever possible.

- **Placement Sufficiency and Family-Based Care:** Increase local care capacity through foster-carer recruitment and retention, kinship support and development of family and community-based alternatives, reducing reliance on external and crisis-led residential placements.

- **Permanence, Stability and Transitions:** Reduce drift, delay and instability through stronger permanence planning, placement matching and escalation arrangements, alongside earlier and more coordinated support for care-experienced young people transitioning into adulthood.

- **Relationships, Rights and Participation:** Strengthen relational and rights-based practice, ensuring children and young people meaningfully influence their care and plans, maintain important sibling, family and community relationships, and experience continuity wherever possible.

- **Performance, Quality and Assurance:** Strengthen quality assurance and outcome reporting across care and permanence services, with systematic oversight of entry to care, placement sufficiency and stability, unplanned admissions, external provision, permanence timescales, costs and longer-term outcomes for care-experienced children and young people.

Together, these priorities will support delivery of The Promise by strengthening prevention and family-based support, increasing local placement capacity and improving stability, permanence and outcomes for care-experienced children and young people.

Summary of Key Children's Services Achievements 2025/26

During 2025/26, Children's Services continued to progress towards a more preventative, family-led, rights-based and trauma-informed system. Key achievements included:

- **Earlier support:** Of the 1,002 referrals received by the Early Help Team, 92% did not progress to locality social work teams, enabling many families to receive support without escalation to statutory intervention.
- **Family-led solutions:** Family Group Decision Making produced 42 family plans, supporting kinship options, family reunification and safe family-time arrangements.
- **Reduced entry to care:** 67 children entered care, 24.7% fewer than in the previous year, supporting the strategic focus on keeping children safely within their families wherever possible.
- **Family and community connections:** 76% of care-experienced children and young people lived in community settings, with 90% of sibling groups remaining together.
- **Stronger protection practice:** More than 90% of Joint Investigative Interviews were delivered through the Scottish Child Interview Model, supported by routine multi-agency quality assurance.

- **Bairns' Hoose progressed:** Tests of Change strengthened trauma-informed practice, communication support and workforce learning, with children and young people directly influencing service development.
- **Positive diversionary outcomes:** Early intervention supported young people away from further offending, alongside a reduction in the proportion of Children's Reporter referrals relating to offence grounds.
- **Improved permanence and participation:** Child-centred permanence practice received national recognition, while children and young people increasingly influenced their plans and service development.
- **Support for children with disabilities improved:** More consistent assessment and resource allocation were introduced, alongside increased personalised and community-based support and strengthened transition planning.

Overall, these achievements demonstrate continued progress towards a more preventative, family-led, rights-based and trauma-informed children's services system, with stronger multi-agency assurance and a clear focus on improving outcomes for children and families.

CSWO assurance – Children's Services

The CSWO is assured that Children's Services has established arrangements to support the effective discharge of statutory responsibilities and to promote the safety, wellbeing and rights of children and young people. Evidence from 2025/26 demonstrates strengths in early intervention and whole-family support, family-based and stable care, child protection practice, support for children with disabilities, youth justice prevention and diversion, and increasingly systematic multi-agency quality assurance and improvement. This assurance is qualified by continuing pressures arising from increasing complexity of need, service and provider capacity, placement sufficiency, permanence and transitions, together with the need to strengthen evidence of sustained outcomes.

Particular professional oversight will therefore continue in relation to timely access to support, placement sufficiency and family-based care, permanence planning, disability provision and transitions, implementation of the Children (Care and Justice) (Scotland) Act 2024, and assurance that learning and improvement activity are resulting in demonstrable and sustained improvements in outcomes for children, young people and families.

5.2 Justice Services

During 2025/26, Justice Services maintained effective statutory and public protection delivery while strengthening early intervention, rehabilitation, community-based alternatives to custody and throughcare. Increased use of Bail Supervision and Diversion, purposeful Unpaid Work, significant recovery in Prison-Based Social Work and robust MAPPA arrangements demonstrate a resilient, partnership-based approach focused on positive change and safer communities.

5.2.1 Community Justice Team

During 2025/26, Clackmannanshire Justice Services continued to deliver a strong community-based approach focused on rehabilitation, prevention, reducing the risk of reoffending and supporting individuals to achieve greater stability within their communities.

Between April 2025 and March 2026, the service completed **241 Justice Social Work Reports**, resulting in **146 Community Payback Orders** (CPOs). Although report and order volumes declined for a second consecutive year, Justice Social Work maintained its focus on providing high-quality, person-centred assessment and intervention, ensuring that recommendations to the Courts reflected assessed risk, need and opportunities for rehabilitation.

A key area of development was the continued use of community-based interventions as alternatives to remand and short-term custody. During the year, **224 Bail Supervision Assessments** were completed, with **40 individuals commencing Bail Supervision Orders**. The substantial level of assessment activity reflected implementation of the Bail and Release from Custody (Scotland) Act and local arrangements between Justice Social Work and the Courts to extend consideration of bail supervision to most individuals held within court custody suites, subject to consent. This strengthened opportunities for earlier assessment and intervention, helping eligible individuals to remain safely in the community while receiving support to comply with bail conditions and address identified needs.

Diversion from Prosecution remained an important early-intervention pathway, with **67 assessments completed and 32 individuals** accessing support during 2025/26. By intervening at an earlier stage, Diversion provides an opportunity to address the circumstances contributing to offending behaviour without unnecessary escalation through the justice system. Alongside Bail Supervision, this reflects an increasing emphasis on proportionate, preventative and individually tailored responses.

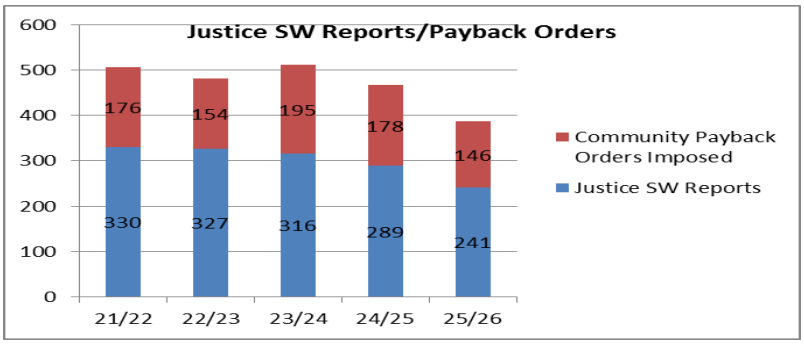
Partnership working remained central to achieving these outcomes. Through the Community Justice Partnership, Court User Groups and the Violence Against Women and Girls Partnership, Justice Services continued to strengthen links between statutory and community partners. The ongoing partnership with SACRO and its Women's Worker Service provided additional capacity for court-mandated interventions associated with the Caledonian Programme alongside early-intervention and support provision. This broadened the range of community-based responses available to the Courts and strengthened the service's ability to respond to individual circumstances and needs.

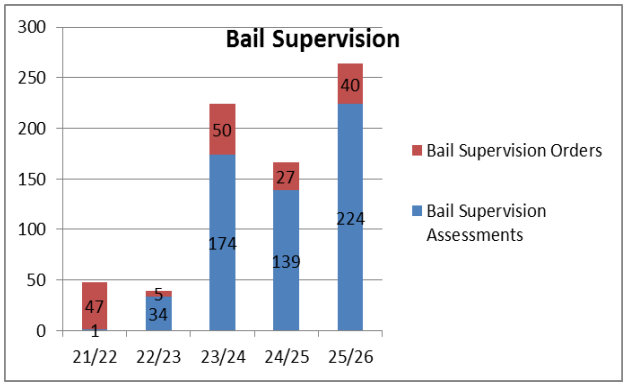
Collaboration with Health, Education, Employability Services, Police Scotland, Children's Services and Adult Social Services further supported a whole-system approach. This is particularly important where offending behaviour is associated with wider social and personal needs, enabling Justice Social Work intervention to connect individuals with wider support rather than responding to offending behaviour in isolation.

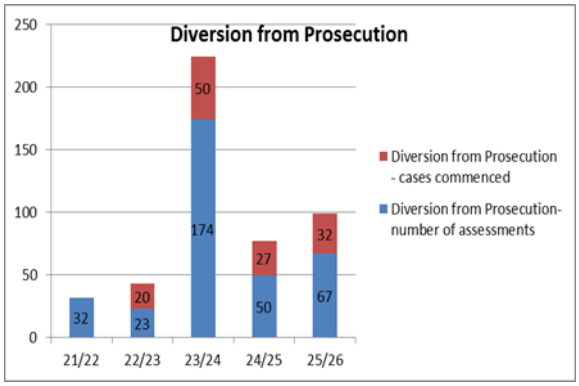
Impact and outcomes

The 2025/26 activity demonstrates a continued shift towards earlier, proportionate and community-based intervention:

- 224 Bail Supervision Assessments, widening opportunities for alternatives to remand and earlier support;
- 40 people commenced Bail Supervision, enabling individuals assessed as suitable to remain in the community subject to appropriate oversight and support;
- 67 Diversion from Prosecution Assessments, with 32 people accessing intervention, creating opportunities to address needs without further progression through the justice system;
- 146 Community Payback Orders, providing structured community-based sentencing and opportunities for rehabilitation; and
- Strengthened multi-agency and commissioned-service pathways, enhancing the range of support available to address individual needs and promote positive change.







Justice Services continue to discharge their statutory responsibilities with a clear focus on public protection, effective risk management, rehabilitation and prevention. The continued development of Bail Supervision, Diversion and partnership-based interventions demonstrates progress towards earlier and more proportionate community-based responses. The reduction in Justice Social Work Reports and Community Payback Orders for a second consecutive year will require continued oversight, alongside strengthened outcome measurement to demonstrate the longer-term impact of interventions on successful completion, reduced justice-system involvement and reoffending.

5.2.2 Unpaid Work Team

During 2025/26, the Unpaid Work Team continued to deliver visible community benefit while supporting reparation, rehabilitation and the effective delivery of Community Payback Orders. Building on more than **20,000 hours of unpaid work delivered in the previous reporting period**, the service maintained a strong focus on ensuring that unpaid work is purposeful, responsive to local priorities and provides meaningful opportunities for individuals to contribute positively to their communities.

Partnership working with community organisations, local groups and Council services strengthened the range and impact of unpaid work opportunities. Projects delivered tangible improvements across Clackmannanshire, including environmental and grounds improvements, maintenance of paths and watercourses, construction and refurbishment of community resources, and support to community organisations and family services. The team also responded to severe weather events by helping to clear fallen trees and restore safe access routes, demonstrating the flexibility of the service in responding directly to community need.

These projects provide more than completion of court-ordered hours. They enable individuals to make meaningful reparation, establish positive routines, contribute to their communities and engage in purposeful activity, while delivering improvements that are directly visible to local people. Increased promotion of the work through Council communication channels and social media has further improved the visibility of Community Payback, with positive public feedback helping to demonstrate the contribution community-based justice can make locally. The service has also attracted wider interest, including recognition by Community Justice Scotland and engagement from the Scottish Government.

A full review of Unpaid Work provision commenced during the year, incorporating feedback from people undertaking unpaid work, Justice Staff, partners and community beneficiaries. This will inform future service development, with priorities including stronger links with employability and education, increased opportunities for skills development and accreditation, expanded community partnerships and sufficient operational capacity to respond to demand.

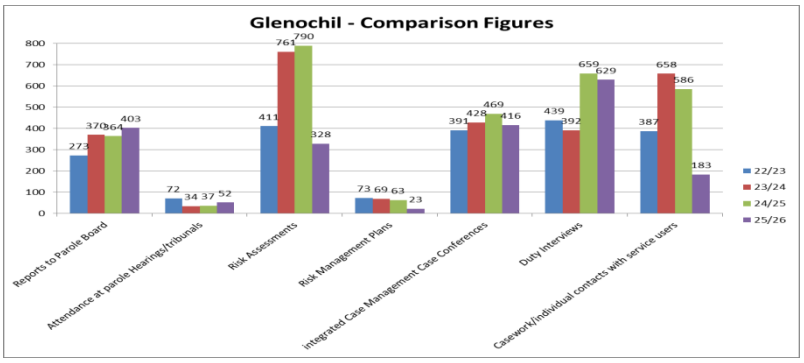
Unpaid Work continues to support the effective delivery of Community Payback Orders, balancing reparation, rehabilitation and public protection while delivering tangible benefits for local communities. Further strengthening of outcome measurement will provide clearer evidence of the longer-term impact for individuals and communities, including skills development, progression and successful completion of orders.

5.2.3 Glenochil Prison-Based Social Work Team (PBSW)

During 2025/26, the Glenochil **Prison-Based Social Work Team made significant progress in restoring service capacity**, with the previous backlog almost fully addressed by April 2026, while maintaining its contribution to public protection, statutory risk management and effective release planning.

Despite increasing prison population pressures and complexity of need, the team completed **413** Parole Board reports, **309** accredited risk assessments and **27** risk management plans, attended **53** Parole Board Oral Hearings and **11** MAPPA meetings, and responded to **587** duty referrals and **345** professional consultations. This activity supported timely assessment, multi-agency risk management and informed decision-making for individuals progressing through and from custody.

Additional Scottish Government funding will increase social work, management and business support capacity, enabling the service to move from recovery towards strengthened specialist practice, earlier intervention and improved throughcare. Priorities include enhanced work with people presenting higher levels of risk and complexity, closer collaboration with NHS colleagues, improved prisoner induction and greater access to voluntary throughcare.



The team has made significant progress in restoring service capacity while maintaining its core public protection responsibilities. Rising demand and increasing complexity remain key pressures, requiring continued oversight to ensure additional investment translates into timely intervention, robust risk management, effective throughcare and improved outcomes for individuals and communities.

5.2.4 Community Justice Partnership

During 2025/26, the Community Justice Partnership (CJP) continued to strengthen the local whole-system approach to prevention, community-based justice and rehabilitation, providing an important strategic framework through which Justice Services and partners can improve outcomes for individuals and communities.

The Partnership's work was closely aligned with operational Justice Services priorities. This included supporting the sustained use of Bail Supervision as an alternative to remand, co-funding an Addiction Recovery Worker within Justice Services, strengthening pre-release planning with the national Upside Throughcare Service, and supporting employability pathways for people undertaking unpaid work or preparing for release. Together, these approaches strengthen opportunities for earlier intervention, continuity of support and addressing needs associated with offending.

The CJP also supported continuous improvement through the review of Unpaid Work provision, ensuring that future development is informed by feedback from individuals undertaking unpaid work, staff, partners and community beneficiaries. Continued delivery of Naloxone training further supports a harm-reduction approach for people affected by substance use.

A significant development has been the embedding of the Lived Experience Panel, supported by the Resilience Learning Partnership. The Panel contributes directly to CJP decision-making, service development and strategic priorities, strengthening the influence of people with lived experience on the

design and improvement of local justice services. Its approach has been recognised as an example of good practice by Community Justice Scotland.

The Partnership's shared leadership model, involving Justice Services, Police Scotland, Clackmannanshire & Stirling Health and Social Care Partnership and the Resilience Learning Partnership, continues to support collective ownership of community justice priorities and stronger alignment across local services.

The Community Justice Partnership provides an effective strategic framework supporting earlier intervention, alternatives to custody, rehabilitation, harm reduction and improved throughcare. Its close alignment with Justice Services strengthens the whole-system response to offending, with continued development of outcome measures required to demonstrate the collective and longer-term impact for individuals and communities.

5.2.5 Multi Agency Public Protection Arrangements (MAPPA)

During 2025/26, Clackmannanshire Council continued to play a central role in the Forth Valley Multi-Agency Public Protection Arrangements (MAPPA), working with Falkirk and Stirling Councils, Police Scotland, NHS Forth Valley, the Scottish Prison Service and the State Hospital to support effective assessment, management and reduction of risk to the public.

Robust multi-agency governance and quality assurance remained central to the arrangements. Performance monitoring, case file audits and reviews of further offending identified consistent evidence of effective routine risk management and strong partnership working, with learning incorporated into improvement activity and the MAPPA Risk Register. Examples of impact included intensive multi-agency planning across geographical boundaries, implementation of a 24/7 support package prior to release to reduce community risk, and proactive intelligence-sharing between the Scottish Prison Service and Police Scotland that enabled the detection and prevention of criminal activity.

MAPPA activity remained closely aligned with wider Justice Services through risk assessment, release planning, prison-based social work and community supervision, supporting continuity of risk management as individuals move through and from custody. Although Clackmannanshire case numbers remained relatively stable, increasing MAPPA demand across Forth Valley placed additional pressure on capacity. Partners responded through additional investment in administrative capacity, supporting the continued safe and effective delivery of the arrangements.

Preparation is also underway for the national Multi-Agency Public Protection System (MAPPS), alongside partnership work to strengthen arrangements for Foreign National Offenders. Ensuring sufficient capacity to respond to increasing demand and complexity remains a priority for 2026/27.

Clackmannanshire MAPPA position at 31 March 2026

MAPPA category	Level 1	Level 2	Level 3	Total
Category 1: Registered Sex Offenders*	**59**	**0**	**0**	**59**
Category 2: Restricted Patients**	**1**	**2**	**0**	**3**
Category 3: Other Risk of Serious Harm*	**0**	**0**	**0**	**0**
Total	**60**	**2**	**0**	**62**

**** CAT 1 and CAT 3 figures are cases being managed by FV MAPPA – both in community and custody***
***** RP figures are cases living in the community and hospital (both local and national)***

The year-end position shows that the majority of individuals were managed at Level 1, consistent with the MAPPA principle that individuals should be managed at the lowest level proportionate to delivering an effective risk management plan. Scottish Government guidance defines Level 1 as Routine Risk Management, Level 2 as Multi-Agency Risk Management and Level 3 as Multi-Agency Public Protection Panels. No Category 3 cases were recorded at 31 March 2026.

Forth Valley MAPPA continues to provide a robust multi-agency framework for public protection, proportionate risk management and effective information-sharing. Quality assurance provides evidence of effective practice despite increasing demand. Continued oversight of capacity, emerging complexity and implementation of MAPPS will be required to maintain effective public protection arrangements and ensure identified learning translates into sustained service improvement.

5.2.6 Justice Services funding and sustainability

Justice Services continued to strengthen early intervention, rehabilitation and community-based alternatives to custody, aligned with the Scottish Government's national direction for community justice. The 2026/27 Scottish Budget provides £102.3 million for community justice services and £86.5 million for justice social work.

However, Clackmannanshire's 2026/27 Section 27 allocation reduced by £24,156, alongside the four-year funding reduction affecting local Caledonian provision. This creates a significant sustainability risk for established preventative provision, requiring continued oversight to protect effective early intervention, rehabilitation and community-based responses while ensuring resources remain targeted to local need.

Key Justice Service's achievements 2025/26

- Expanded early intervention and community-based responses, with 224 Bail Supervision Assessments and 67 Diversion from Prosecution Assessments supporting earlier, proportionate intervention and alternatives to custody.
- Maintained effective community justice and rehabilitation, including 146 Community Payback Orders and purposeful Unpaid Work delivering visible community benefit, reparation and opportunities for positive change.
- Restored Prison-Based Social Work capacity while maintaining public protection, substantially addressing the Glenochil service backlog alongside significant statutory risk assessment, Parole Board and release-planning activity.
- Strengthened whole-system working and throughcare, aligning Justice Services and the Community Justice Partnership through addiction recovery, employability, pre-release support and lived experience informing service improvement.
- Maintained robust multi-agency public protection, with MAPPA quality assurance demonstrating effective risk management, coordinated partnership working and information-sharing in support of safer communities.

Strategic priorities for 2026/27

Building on progress during 2025/26, Justice Services will focus on:

- Strengthening prevention and community-based responses, further developing Bail Supervision, Diversion from Prosecution and Community Payback to support earlier, proportionate intervention and appropriate alternatives to custody.
- Improving rehabilitation and sustainable outcomes, strengthening links between Unpaid Work, employability, education, skills development and accreditation to support positive progression while delivering meaningful reparation and community benefit.
- Strengthening throughcare and responses to complex need, using increased Prison-Based Social Work capacity to enhance specialist intervention, release planning, health collaboration, prisoner induction and access to voluntary throughcare.
- Maintaining robust public protection and risk management, ensuring MAPPA and wider multi-agency arrangements remain effective and resilient in responding to increasing demand and complexity, alongside preparation for MAPPS.
- Strengthening evidence of impact and lived experience, developing outcome measurement across Justice Services and embedding lived experience and stakeholder feedback within service improvement.

Collectively, these priorities will support continued delivery of effective, proportionate and outcome-focused Justice Services, maintaining public protection while strengthening prevention, rehabilitation, throughcare and opportunities for sustained positive change.

CSWO assurance – Justice Services

The CSWO is assured that Justice Services continue to discharge their statutory and public protection responsibilities effectively. Strong multi-agency risk management, expanded early intervention and community-based responses, recovery in Prison-Based Social Work and effective MAPPA arrangements provide positive evidence of a resilient service focused on rehabilitation, positive change and safer communities.

The reduction in local Justice and Caledonian funding, alongside increasing demand and complexity, presents a significant but actively managed sustainability risk. Continued oversight will focus on protecting effective preventative provision, maintaining safe and effective statutory services and strengthening evidence of longer-term outcomes for individuals and communities.

5.3 Adult Services: Clackmannanshire & Stirling Health and Social Care Partnership

Clackmannanshire and Stirling Health and Social Care Partnership (HSCP) serves a combined population of approximately 145,650, comprising 51,610 people in Clackmannanshire and 94,040 in Stirling, based on the latest National Records of Scotland mid-2025 population estimates.

5.3.1 Governance, Strategic Leadership and Transformation

Adult Social Work and Social Care services in Clackmannanshire are delivered through the Clackmannanshire and Stirling Health and Social Care Partnership (HSCP). Clackmannanshire Council plays a key leadership role through its representation on the Integration Joint Board (IJB), which brings together Elected Members, NHS Board representatives, Third Sector partners, service users, unpaid carers, professional advisers and statutory officers, including the Chief Social Work Officer.

The IJB is responsible for the strategic planning and commissioning of delegated health and social care services, supported by governance arrangements that provide oversight of performance, finance, risk, quality and strategic planning. These arrangements ensure that the voices of people who use services and unpaid carers are reflected in decision-making and service development.

The HSCP continues to progress an ambitious programme of transformation through its Transforming Care Programme, aligned to the **Strategic Commissioning Plan 2023–2033**. This programme is focused on modernising services, redesigning models of care and support, strengthening community-based provision, and ensuring compliance with key legislative duties, including Self-directed Support and carers' rights.

As Scotland's only HSCP operating across two local authorities, the Partnership promotes a "Once for Clackmannanshire and Stirling" approach, supporting greater consistency, equity and sustainability in service delivery. This is further strengthened through hosted responsibility for Specialist Mental Health and Learning Disability Services across Forth Valley, enabling a coordinated and integrated approach to meeting the needs of local communities.

5.3.2 Adult Services Performance

Adult Services continues to operate within a challenging environment of rising demand, increasing complexity, workforce pressures and financial constraint. Services have prioritised safe and timely support for people at greatest risk, although these pressures have constrained capacity for prevention, early intervention and timely review.

The **Right Care, Right Time** programme is the principal framework for service improvement, providing a more consistent and sustainable approach to managing demand, aligning resources with assessed need and ensuring support remains safe, proportionate and outcome focused. Supported by strengthened social work

leadership and partnership working, the programme aims to improve people's experience of care, strengthen workforce wellbeing and create greater capacity for earlier intervention and self-management.

5.3.3 Multidisciplinary Team Meetings

Multidisciplinary team (MDT) meetings are a key element of the Adult Social Care Front Door redesign, bringing professional expertise together earlier to support timely, coordinated and proportionate responses. The approach aims to reduce duplication, strengthen community-based solutions and ensure people are directed to the right support at the right time, helping to prevent unnecessary escalation into statutory services. Following challenges with the previous model, arrangements have been strengthened and continue to be developed with partners to ensure the MDT is sustainable, effectively manages demand and risk, and delivers improved outcomes for people.

5.3.4 Development of the Adult Social Care Front Door (Early Intervention Team)

The Adult Social Care Front Door received **9,668 calls and contacts** during 2025/26, demonstrating sustained demand and the need for a more timely, consistent and proportionate initial response. The new Early Intervention Team, aligned with the Right Care, Right Time programme, will provide triage, information and signposting, proportionate assessment and short-term intervention of up to six weeks.

The intended impact is to resolve needs earlier, prevent unnecessary progression to long-term social work involvement and reduce waiting lists, while creating capacity within locality and review teams for complex, statutory and relationship-based work. Greater use of community, third-sector and informal support will promote independence, self-management, choice and control, consistent with Self-directed Support principles. Revised standard operating procedures will support clearer responsibilities, more consistent practice and effective use of available resources.

	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26
Total number of calls/ contacts	736	757	765	805	914	852	845	733	832	865	704	860

5.3.5 Self-directed support implementation

Self-directed Support (SDS) remains central to delivering personalised social care, enabling people to exercise greater choice, control and independence over how their support needs and outcomes are met. While most people continue to receive support through Option 3, work is underway to strengthen evidence that individuals are making informed choices and can access their preferred SDS option. Improved documentation will capture people's experience of SDS, providing clearer evidence of choice, outcomes and any barriers to accessing alternative options, and informing service improvement.

The SDS Lived Experience Group continues to ensure the voices of supported people, unpaid carers and personal assistants influence service development. Priorities include improving accessible information, strengthening the Social Work front door and supporting transitions for young people. Work is also progressing to broaden participation and demonstrate more clearly how lived experience influences decisions and service change.

5.3.6 Contracted Care Packages

A continued focus on quality, Best Value and effective commissioning has strengthened access to care at home across Stirling and Clackmannanshire. By January 2026, over 96% of care packages were allocated to providers in Groups A and B, enabling available resources to support more people while maintaining quality standards.

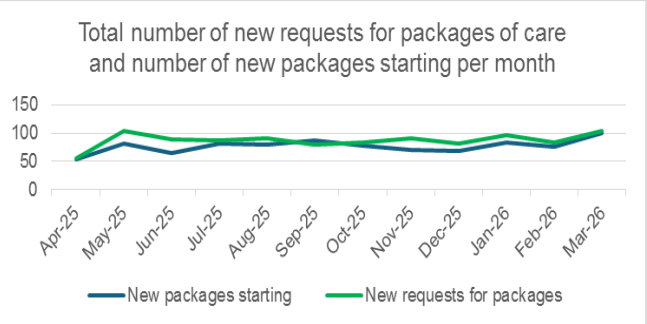
Performance data demonstrates a responsive and sustainable care-at-home system. Throughout the year, the number of people waiting for a new care package remained low and reduced further from September,

when waiting numbers were in single figures in almost every month. This indicates that assessed need is being translated into support quickly, minimising delays for people who require care to remain safely at home.

The close alignment between the number of new care packages requested and those commencing each month provides further evidence that services are keeping pace with demand. Importantly, there has been no corresponding growth in waiting lists despite ongoing demand, demonstrating effective assessment, care planning, commissioning and decision-making arrangements.

These trends are delivering tangible benefits for individuals and communities. Timely access to care and support helps people maintain independence, reduces the risk of needs escalating, supports unpaid carers and enables more people to remain safely in their own homes for longer. The data provides positive evidence that the commissioned care market is both responsive to demand and delivering Best Value, while improving outcomes for people who require support.





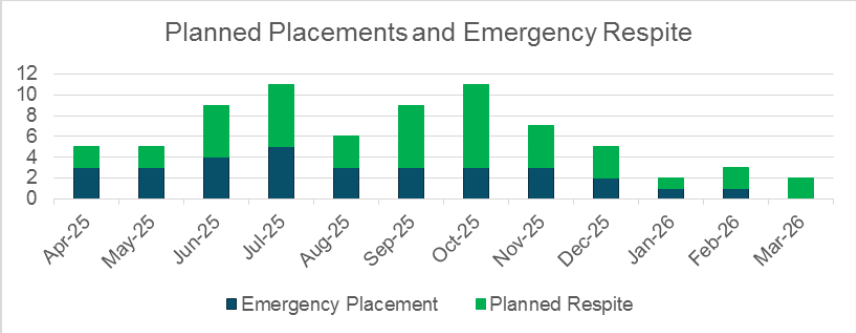
5.3.7 Planned Approaches to Supporting Carers

Performance data demonstrates the positive impact of a preventative approach to supporting unpaid carers. Planned respite continues to account for the vast majority of respite provision, with emergency respite remaining consistently low throughout the year and almost absent during Quarter 4. This indicates that carers' needs are increasingly being identified and addressed through early assessment, anticipatory support planning and timely intervention, reducing the likelihood of caring arrangements reaching crisis point.

The predominance of planned respite is a key indicator of carer wellbeing and resilience. By enabling carers to access support and breaks in a planned and predictable way, services help carers maintain their physical and emotional wellbeing, sustain their caring role and balance caring responsibilities with other aspects of their lives. This reduces stress, prevents burnout and strengthens the resilience of both carers and the people they support.

The outcomes for individuals and families are significant. Effective preventative support allows caring relationships to be sustained for longer, helping people remain safely at home and within their communities while avoiding unnecessary escalation to emergency interventions, hospital admission or unplanned care arrangements. The low reliance on emergency respite suggests that support is being provided at the right time, reducing risk and promoting stability for carers and those they care for.

These trends align with what carers consistently tell us matters most: receiving timely support, having opportunities to maintain their own wellbeing and being able to continue caring with confidence. The data provides positive evidence that investment in early intervention and preventative support is improving outcomes, sustaining caring relationships and reducing the need for crisis responses.

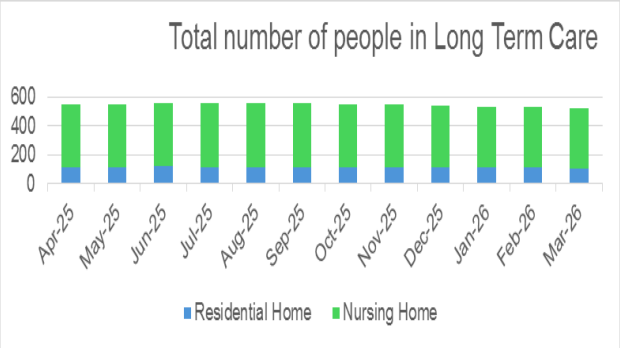


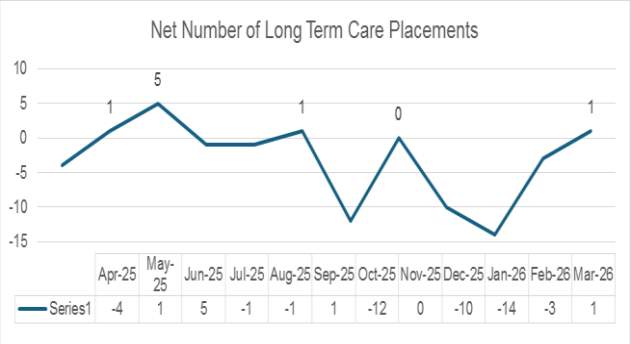
5.3.8 Long Term Care

Strengthened governance and decision-making arrangements have supported a continued focus on ensuring that long-term residential care is only used where it is the most appropriate way of meeting an individual's assessed needs and outcomes. Assessments and support plans are required to demonstrate that community-based alternatives, strengths and existing supports have been fully explored before long-term care is considered.

Performance data shows a gradual reduction in care home occupancy since August 2025, alongside a decline in net new long-term placements. These trends suggest that more people are being supported to remain in their own homes and communities through personalised, community-based support, while long-term care is increasingly targeted towards those with the most complex levels of need.

The impact for individuals is significant. Supporting people to remain at home where safe and appropriate helps maintain independence, preserve family and community connections, and achieve outcomes that align with people's preferences. The data also provides positive evidence of a preventative, strengths-based approach that promotes the least restrictive option and reduces reliance on long-term institutional care.





5.3.9 Guardianship

A review of Guardianship arrangements identified inconsistencies in the application of statutory safeguards and highlighted the need for a more robust and standardised approach across the Stirling and Clackmannanshire HSCP. This work has strengthened oversight of current arrangements and informed a recovery plan focused on improving compliance, consistency and assurance.

Performance data demonstrates increasing demand for Guardianship interventions. **Local Authority applications** have **risen steadily from 13 in 2023–24 to 21 in 2025–26**, while **private applications remain significantly higher** overall. This reflects the growing complexity of need and the increasing importance of ensuring that vulnerable adults have appropriate legal protections and oversight in place.

To address capacity pressures and improve performance, a revised operating model has been agreed, enabling trained Social Care Officers to undertake most Guardianship supervision and review activity under the oversight of Mental Health Officer Team Managers. This will increase review capacity, reduce backlog and support a more consistent approach across the Partnership.

The intended impact is improved protection of vulnerable adults through more timely reviews, stronger oversight of individual circumstances and greater assurance that Guardianship Orders continue to be necessary, proportionate and focused on achieving positive outcomes for the individual.

Key Statistics: Guardianship Applications:

Period	Private	Local Authority
2023–2024	28	13
2024–2025	59	17
2025-2026	32	21

5.3.10 Workforce Development and Service Improvement

Developing a confident, skilled and legally literate workforce remains fundamental to delivering safe, effective and rights-based social work practice. During the year, practitioners across the HSCP, Falkirk and acute services participated in training on the Adults with Incapacity Act, Mental Health Act, Adult Support and Protection legislation and Self-directed Support (SDS).

This investment has strengthened practitioner confidence in applying complex legislation, exercising professional judgement and supporting informed decision-making. Feedback has been consistently positive, with staff reporting increased confidence, accountability and understanding of their statutory responsibilities. Delivering training on a Forth Valley basis has also supported greater consistency of practice across services and geographical areas.

Improving the quality and consistency of Self-directed Support (SDS) implementation remains a key priority. A review of the SDS training programme is underway to strengthen staff understanding of all SDS options and support more confident, strengths-based practice.

A particular focus has been the **SDS: Putting It Into Practice** programme, which has strengthened practitioners' understanding of SDS principles, legal duties and their application in practice. Early feedback indicates increased confidence in supporting informed choice and delivering more personalised, outcome-focused support. Further sessions are planned as part of a wider programme to embed a sustainable and consistent approach to workforce development. The impact of this investment is reflected in improved decision-making, stronger professional accountability and greater assurance that assessments, support planning and statutory interventions are lawful, proportionate and focused on achieving the best outcomes for the people we support.

The SDS Lived Experience Group will continue to shape local development, ensuring that the views of supported people, unpaid carers and personal assistants directly inform service improvement. New assessment and support planning documentation will provide stronger evidence of whether people are able to access their preferred SDS option and achieve the outcomes that matter to them, strengthening assurance around informed choice and personalised support.

The Care at Home Review Team in Stirling has demonstrated the value of a dedicated, strengths-based review function, helping ensure support remains proportionate, outcome-focused and aligned to individual needs. The approach has improved consistency, strengthened governance and enabled more effective use of resources, while supporting people to maximise independence and make greater use of community and informal supports. Building on these positive outcomes, **a dedicated Care at Home Review Team will be established in Clackmannanshire**. This will strengthen a preventative approach across both localities, helping more people remain independent at home for longer while ensuring statutory services are targeted where they add greatest value.

5.3.11 Development of a New Budget Calculation Tool

A key priority for the coming year is the implementation of a new budget calculation tool to strengthen the consistency, transparency and fairness of resource allocation across the HSCP. The current Resource Allocation System has not consistently supported an outcomes-focused, strengths-based approach and has led to variation in budget setting.

The new tool adopts a more person-centred approach, linking indicative budgets directly to assessed needs, agreed outcomes and the cost of support required. Early testing has been positive, with staff reporting improved usability, greater confidence and more consistent decision-making.

Implementation of the new approach will improve alignment with the principles of Self-directed Support, strengthen consistency and oversight in resource allocation, and provide greater assurance that resources are allocated fairly, proportionately and in a way that supports individuals to achieve their desired outcomes.

5.3.12 Alcohol and Drugs Services

Alcohol and drug use continues to be a significant factor in social work involvement, often alongside mental health concerns, homelessness, safeguarding issues and wider health inequalities. The Social Work Substance Use Team, supported by the Alcohol and Drug Partnership (ADP), plays an important role in ensuring that individuals with complex needs receive coordinated, person-centred support that promotes recovery, reduces harm and improves long-term outcomes.

Working within the HSCP locality structure, the team helps people engage with treatment and recovery services, strengthens safeguarding arrangements and supports greater stability for individuals and families. Feedback from people accessing support and partner agencies has been positive, demonstrating the value of integrated social work involvement in addressing the wider impacts of problematic substance use.

The principal risks mirror those identified across Adult Services more broadly, namely increasing complexity of need, workforce capacity and ensuring effective partnership arrangements can respond to rising demand. Recruitment to vacant posts remains a challenge and presents a risk to maintaining service capacity and sustaining preventative, recovery-focused interventions.

In response, priorities for the coming year will focus on strengthening workforce capacity, embedding revised ADP governance arrangements and improving partnership oversight through the development of specialist reference groups. These actions will support a more coordinated response to complex needs, strengthen prevention and recovery pathways, and improve outcomes for individuals, families and communities affected by substance use.

5.3.13 Joint Inspection of Adult Services

The April 2024 Joint Inspection of Adult Services identified improvement priorities across the Clackmannanshire and Stirling HSCP, including more consistent application of Self-Directed Support, strengthened Social Work governance and professional assurance, improved outcomes and performance data, and enhanced workforce development in key areas of legislation.

A comprehensive Improvement Plan has been in place since December 2024, with progress overseen through a dedicated Inspection Steering Group involving the Chief Social Work Officers for both councils. This provides a clear framework for monitoring progress, maintaining professional oversight and strengthening assurance.

A follow-up inspection was undertaken in summer 2026. As the findings had not been published at the time of writing, they cannot be reflected in this report. In the interim, the Partnership continues to progress the 2024 improvement actions through established governance arrangements, with regular oversight and reporting to senior leadership and partnership governance forums.

Continued CSWO involvement in the improvement programme provides professional oversight of progress, with particular focus on Social Work governance, SDS practice, outcomes and workforce capability.

5.3.14 Adult Support and Protection

Demand for Adult Support and Protection (ASP) continued to increase during 2025–26, with **936 referrals**, a **rise of 10.2%** from 849 in 2024–25. Referrals are now 21.9% higher than in 2022–23, indicating sustained growth in safeguarding demand and increasing pressure on Council Officer capacity and the wider multi-agency system.

Reporting year	Clackmannanshire ASP referrals	Annual change
2022–23	768	—
2023–24	687	-10.5%
2024–25	849	+23.6%
2025–26	936	+10.2%

Care homes remained the largest referral source, accounting for **339 referrals (36.2%).** Work continued to support proportionate and consistent decision making through the review of the ASP Threshold Matrix for Care Homes and the pilot of a Care Occurrence Form, with oversight provided through the Care Home Assurance Review Team.

Physical harm remained the most frequently recorded type of harm, accounting for **51.7% of inquiries**. Harm occurred most commonly within adults' own homes and care homes, with people affected by physical disability, dementia, mental ill health, age-related frailty and learning disability featuring prominently. This reflects the complexity of safeguarding need across both community and regulated care settings.

There **were 88 ASP Case Conferences**, including 55 Review Case Conferences. The level of review activity indicates a continuing cohort of adults experiencing enduring or fluctuating risk who require sustained multi-agency protection planning and oversight.

Prevention, learning and improvement

The **Self-Neglect and Hoarding Service supported 37 adults through almost 2,000 interventions**, **achieving a 76% engagement rate**. Its trauma-informed and relationship-based approach contributed to improved safety, wellbeing and housing conditions, while reducing risks associated with fire, homelessness, hospital discharge and crisis intervention.

Quality assurance continued through performance scrutiny, multi-agency audit, learning reviews and workforce development. A new learning resource, developed with the family of an adult at risk following an ASP Learning Review, has strengthened the contribution of lived experience to multi-agency training and reflective practice.

CSWO assurance: Adult Services and Adult Support and Protection

Adult Services continue to support positive outcomes through prevention, early intervention, independence and rights-based practice, with more people supported safely within their homes and communities. Strong multi-agency arrangements remain in place to protect adults at risk.

Key risks relate to increasing demand and complexity, workforce capacity, Guardianship oversight, consistent delivery of Self-directed Support, and limitations in current information systems, particularly in evidencing Adult Support and Protection activity and outcomes.

CSWO assurance is therefore focused on ensuring that statutory duties are delivered safely, consistently and in accordance with individuals' rights, while strengthening evidence of the quality and impact of intervention. **Priorities for 2026–27 are to:**

- Strengthen Self-directed Support implementation and assurance, with clearer evidence that people are supported to exercise genuine, informed choice and achieve outcomes that matter to them;
- Improve Guardianship oversight, including the timeliness and consistency of statutory supervision and review;
- Embed a consistent Care at Home Review approach across both localities, supporting early intervention, independence and appropriate alternatives to long-term care;
- Maintain effective oversight of Adult Support and Protection, including increasing demand, workforce capacity, statutory decision making and the appropriate use of investigatory powers;
- Implement the replacement social work information system and strengthen the quality, accessibility and reliability of performance and assurance information;
- Strengthen multi-agency quality assurance and audit, demonstrating how learning translates into improved practice, effective protection and better outcomes for adults at risk;
- Further develop preventative and integrated responses to complex need, including self-neglect, hoarding and problematic substance use; and
- Continue to develop a skilled, confident and resilient workforce, equipped to manage increasing complexity, statutory responsibilities and emerging legislative requirements.

5.4 Forth Valley Emergency Social Work Service

The Out of Hours Emergency Duty Team (EDT) provides a critical statutory safety net across Clackmannanshire, Stirling and Falkirk, ensuring timely intervention and protection for children and adults experiencing crisis or significant risk outside normal working hours. The service remained resilient throughout 2025/26, supported by an expanded pool of social workers and Mental Health Officers across the three councils.

Demand from Clackmannanshire increased by 16.2%, from 1,409 referrals in 2024/25 to 1,637 in 2025/26. This was **driven by a 47.1% increase in adult referrals**, while **children's referrals reduced by 13.1%,** demonstrating a significant shift in the profile of out-of-hours demand.

Clackmannanshire referrals	2024/25	2025/26	Change
Children	717 (51%)	623 (38%)	-13.1%
Adults	682 (48%)	1,003 (61%)	+47.1%
Justice	10 (1%)	11 (1%)	+10.0%
Total	1,409	1,637	+16.2%

The EDT continues to provide a responsive and effective statutory safety net, supporting timely protection and risk management. The substantial growth in adult referrals will remain an area of CSWO oversight to ensure workforce resilience and service capacity continues to meet changing levels and patterns of demand.

5.5 Social Services Complaints and Subject Access Requests

During 2025/26, Social Work Services received **42 complaints**, an **increase of 23.5%** from 34 in 2024/25. Of these, 27 (64%) were resolved at Stage 1 and 15 progressed to Stage 2. One complaint was escalated to the Scottish Public Services Ombudsman (SPSO).

Complaints increased in Children's Services from 12 to 16 and in Justice Services from 3 to 7, while Adult Services remained stable at 19.

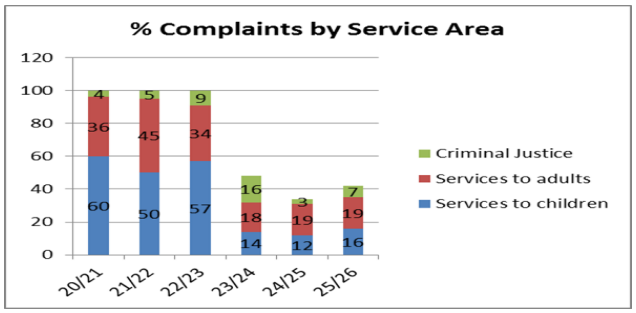
Of all complaints**, 25 (60%) were responded to within target timescales**, while **17 (40%) exceeded timescales, predominantly due to case complexity**. Twenty-two complaints (52%) were not upheld, 12 (29%) were partially upheld and eight (19%) were fully upheld. Overall, 20 complaints (48%) were either partially or fully upheld, reinforcing the importance of systematic learning and improvement from complaints.

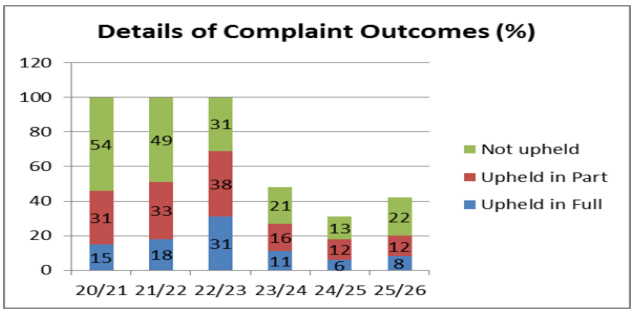
The service also **processed 148 Subject Access Requests**, 142 relating to Child Care. **145 (98%) were completed within statutory timescales**, with three exceeding the deadline due to case complexity. This activity continues to be delivered within existing service capacity.

Complaints provide an important source of evidence about people's experience of services and opportunities to strengthen practice. The key risks requiring continued oversight are the increase in complaints, performance against response timescales, the proportion of complaints partially or fully upheld, and the capacity required to manage complex complaints and Subject Access Requests alongside wider statutory responsibilities.

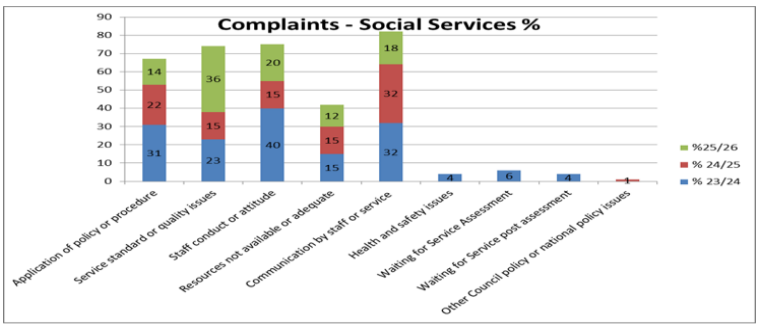
Priorities for 2026/27 are to:

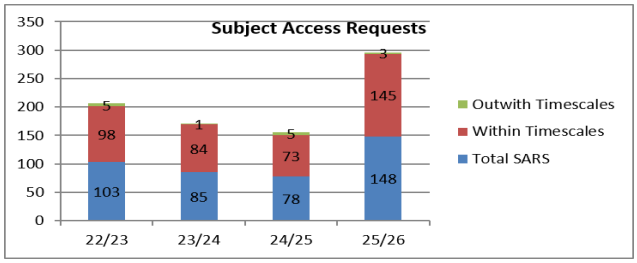
- Strengthen analysis of complaint themes, trends and underlying causes;
- Ensure learning from upheld and partially upheld complaints results in demonstrable improvements to practice and service delivery;
- Improve compliance with Stage 1 and Stage 2 response timescales;
- Strengthen oversight and assurance across service areas where complaint levels have increased; and
- Monitor capacity and performance in responding to Subject Access Requests.

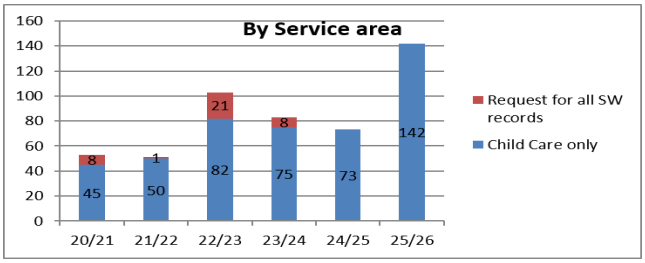




The reasons for complaints received across all social service areas are outlined in the graph below.







5.6 Duty of Candour

Social work and social care services are required to comply with the statutory Duty of Candour when an unintended or unexpected incident results in death or significant harm. This requires openness with those affected, including an apology, and action to learn and improve.

During 2025/26, no incidents within Clackmannanshire Social Work Services triggered the Duty of Candour, providing assurance in relation to safe, accountable and person-centred practice.

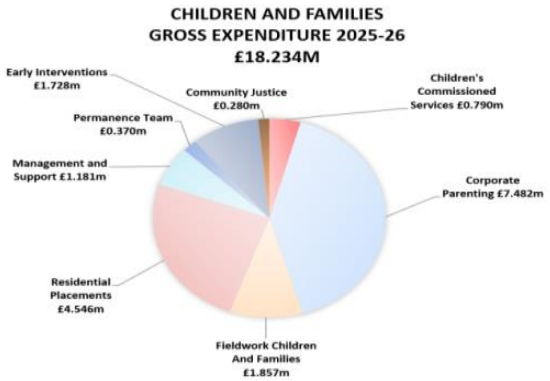
6.0 Resources

6.1 Resources and Financial Sustainability

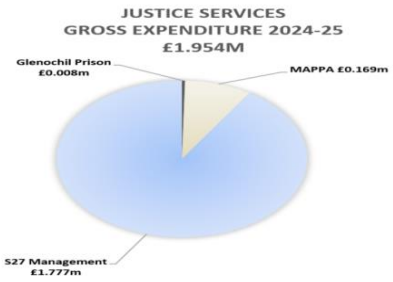
Social work services continued to operate within a challenging financial environment during 2025/26, reflecting inflation, pay and workforce pressures and increasing complexity of need. Financial sustainability remains a key area of oversight. Priority will be given to strengthening preventative and community-based provision, managing high-cost care and commissioning pressures, and ensuring that financial recovery and resource decisions do not compromise statutory duties, safeguarding, service quality or outcomes for supported people, families and unpaid carers.

Gross expenditure on Children and Families services was **£18.234 million in 2025/26**. **Corporate Parenting was the largest area of expenditure at £7.482 million, or 41% of the total budget**, followed by **Residential Placements at £4.546 million, or 24.9%**. Together, **these areas accounted for approximately two-thirds of gross expenditure**, reflecting the significant cost of meeting statutory responsibilities and providing care for children who cannot safely remain at home. Whilst the placement profile remained strongly weighted towards family and community-based care, the budget profile demonstrates that placement type and expenditure are not proportionate. Although **only 9.6% of children were in residential care**, **Residential Placements accounted for 24.9% of total Children and Families expenditure**. This reflects the comparatively high unit cost of residential and specialist provision, likewise, the continued reliance on purchased foster care is a material component of Corporate Parenting expenditure.

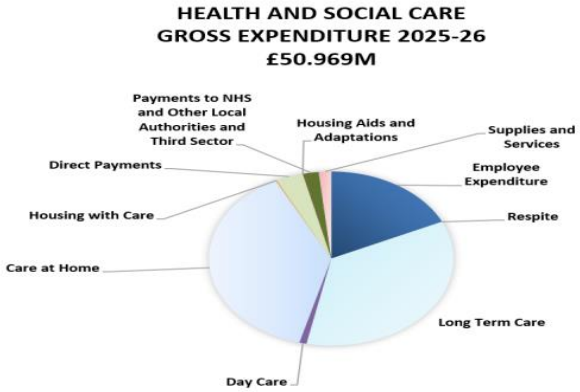
Investment in Early Interventions was £1.788 million, or 9.8% of expenditure, compared with £12.028 million, or 66%, allocated to Corporate Parenting and Residential Placements combined. This balance reflects the immediate statutory and care costs within the service. It also reinforces the importance of evaluating whether early intervention and family support investment is sufficient to safely prevent escalation, support children to remain at home or within family networks, and reduce future dependence on high-cost external provision.



Justice Services recorded expenditure of £1.954 million. Core Scottish Government funding of £1.946 million remained £0.047 million below core expenditure of £1.993 million, highlighting continuing financial pressure alongside increasing demand and statutory responsibilities. The absence of a funding uplift for a third consecutive year, alongside inflation, pay pressures and increasing demand for community-based disposals, presents an ongoing risk to service capacity.



Adult Health and Social Care recorded gross expenditure of £50.969 million, with significant pressures associated with the volume and cost of commissioned care across older people, physical and learning disabilities, mental health residential care and prescribing. A phased savings programme is planned from 2026/27 to address these pressures, improve financial sustainability while protecting frontline services.

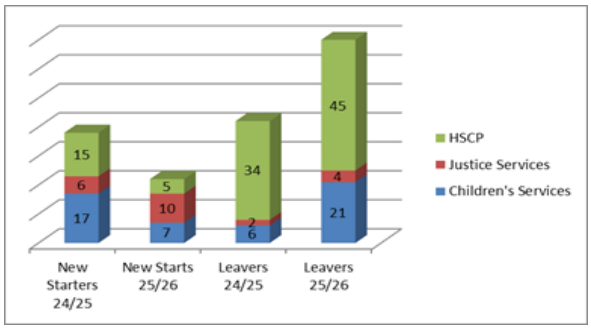


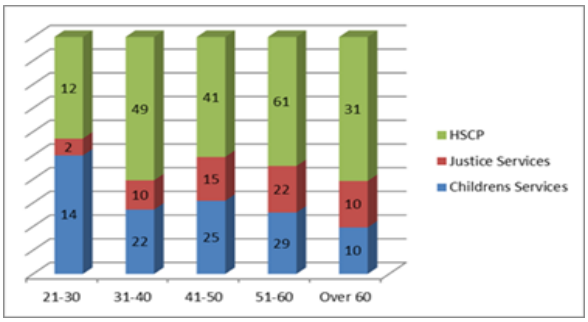
7.0 Workforce

7.1 Workforce Planning

Workforce capacity remains a significant area of risk amid national shortages, financial pressures and persistent recruitment and retention challenges. Pressures are greatest in adult and children's social work, with agency staff continuing to support vacancies, although this is not a sustainable long-term solution. The workforce profile presents additional challenges: 60% of qualified social workers in Children's Services are newly qualified, while Adult Services has a notable proportion of staff aged 51 and over. Senior-level vacancies and interim leadership arrangements across the HSCP also affect continuity, resilience and longer-term improvement.

Workforce Data 2025/26





The Council continues to strengthen workforce planning through the Target Operating Model, leadership development, workforce policies, staff wellbeing support and values-based leadership. Recruitment pathways are being broadened through Modern and Foundation Apprenticeships and partnerships with Forth Valley College, the University of Stirling and the Open University. During 2025/26, Social Services supported six student placements, alongside accredited learning and postgraduate development across children's, adult and justice services.

Structured support for newly qualified social workers is a particular strength. Three Children's Services staff completed the SSSC-supported first-year programme, with one portfolio recognised as exemplary. Clearer career pathways have also supported progression into Senior Practitioner and Team Leader roles.

Investment in learning, leadership and early-career development is positive; however, workforce sustainability remains a material risk. Priority continues to be given to reducing reliance on agency and interim arrangements, retaining experienced practitioners, strengthening succession planning and maintaining a balanced workforce with sufficient experience to support newly qualified staff and deliver safe, high-quality services.

7.2 Corporate workforce support

The Council is strengthening the foundations for a resilient, skilled and supported workforce through:

- Strengthening leadership capacity through new certified leadership development programmes, developed during 2025/26 and launching in 2026/27.
- Building stronger leadership networks through year-round Team Leader and Senior Leadership Forums, supporting collaboration, shared learning and delivery of Council priorities.
- Keeping workforce policies current and responsive through a structured review programme with recognised trade unions, reflecting legislative change and emerging best practice.
- Supporting workforce wellbeing and resilience through accessible, multi-channel wellbeing provision.
- Strengthening the Council's employment offer through a comprehensive employee benefits package to support recruitment and retention locally and across Forth Valley.
- Embedding values-based leadership through the Family Wellbeing Partnership approach, supporting cultural and practice change and more outcome-focused public services.

Together, these measures strengthen leadership, workforce resilience and organisational capacity, providing an important foundation for implementation of the Target Operating Model and the shift towards sustainable, outcome-focused services.

7.2 Training and Development

7.2.1 Public Protection Training and Development

Training and development remain central to workforce resilience, particularly given recruitment pressures, the high proportion of newly qualified staff and the pace of legislative and policy change. During 2025/26, 92 multi-agency public protection sessions were delivered to 353 Clackmannanshire attendees across adult support and protection, child protection, and violence against women and girls. The programme included new learning on GIRFEC, child sexual abuse and human trafficking, with feedback indicating improved understanding of legislation, professional roles, multi-agency working and safeguarding responses.

Operational pressures continue to affect attendance and release for learning. Alongside investment in leadership, career pathways and early-career development, senior leaders and service managers must protect access to essential training, address gaps in completion and use supervision, case audit and quality assurance to evidence its impact on practice.

The range and quality of workforce development provide a strong foundation for safe and effective practice. However, sustained assurance requires evidence that staff can access essential learning and consistently apply it. This is particularly important where workforce capacity is constrained and less experienced practitioners require effective supervision, leadership and professional support.

7.3 Staff Wellbeing

Staff wellbeing is integral to the Council's wider approach to workforce resilience, retention and sustainable service delivery. A comprehensive programme of support is available, including occupational health and employee assistance, mental health and stress-management resources, wellbeing champions, health assessments, mediation and financial and healthy-lifestyle support. This is particularly important in social work and social care, where recruitment, capacity and operational pressures continue to place significant demands on the workforce.

The range of wellbeing support provides a strong foundation; continued focus is required to ensure staff can access support when needed and that workforce wellbeing remains central to retention, resilience and the safe and sustainable delivery of services.

8.0 Conclusion and Looking Ahead 2026-2027

Social work and social care services continued to operate under significant pressure during 2025/26. Demand and complexity increased across several parts of the system, particularly Adult Support and Protection, out-of-hours adult services and support for people with complex needs. Financial pressures were intensified by the cost of commissioned care, external placements, specialist provision and workforce capacity challenges.

Against this background, services continued to deliver their statutory and public protection responsibilities. The year demonstrated the value of prevention, early intervention and strong partnership working. Earlier support helped many children and families avoid escalation to statutory intervention; family and community-based care remained central to the local placement profile; community justice approaches provided alternatives to custody and prosecution; and adult services continued to support more people safely within their homes and communities.

The report also identifies areas requiring sustained professional and corporate oversight. These include the increase in children on the Child Protection Register; domestic abuse and neglect; placement sufficiency and reliance on external provision; permanence delays; transitions for children with disabilities and care-experienced young people; increasing Adult Support and Protection demand; Guardianship compliance; consistent Self-directed Support; and the sustainability of preventative justice provision.

Workforce capacity is a cross-cutting risk. Children's Services has a high proportion of newly qualified social workers, Adult Services has an ageing workforce profile, and agency and interim leadership arrangements remain in use. Investment in leadership, training, supervision, wellbeing and career pathways is positive, but improvement must be demonstrated through stronger recruitment and retention, greater workforce stability and consistently high-quality practice.

Financial sustainability will remain a defining challenge. Future transformation and savings must be supported by clear evidence of need, quality, outcomes and risk. Resource decisions must continue to protect statutory duties, public protection and the rights of supported people, while shifting the balance towards prevention, local capacity and sustainable community-based support.

Strategic priorities for 2026/27

Children and Families:

- Strengthen prevention and whole-family support, improving access, pathways and outcome evidence across Early Help, the Family Support Collaborative, Family Wellbeing Hubs and family-led planning.
- Improve placement sufficiency and permanence, strengthening kinship support, foster-carer recruitment and retention, local residential capacity, placement stability and escalation where permanence is delayed.
- Strengthen protection and rights-based practice, with continued focus on domestic abuse, neglect, child sexual abuse and exploitation, Bairns' Hoose Standards, the Scottish Child Interview Model and implementation of the Children (Care and Justice) (Scotland) Act 2024.
- Improve transitions and participation, particularly for children with disabilities and care-experienced young people moving into adulthood, while ensuring children and families meaningfully influence their plans and services.

Justice Services:

- Expand effective prevention and community-based alternatives, including Bail Supervision, Diversion from Prosecution and proportionate Community Payback.
- Strengthen rehabilitation and throughcare, connecting Unpaid Work and prison-based intervention with employability, education, recovery, health and voluntary throughcare.
- Maintain robust public protection, ensuring MAPPA remains resilient in the face of increasing demand and complexity and is prepared for implementation of the national Multi-Agency Public Protection System (MAPPS).
- Protect service sustainability and demonstrate impact, responding to funding pressures while strengthening evidence on completion, rehabilitation, reduced justice-system involvement and longer-term outcomes.

Adult Social Work:

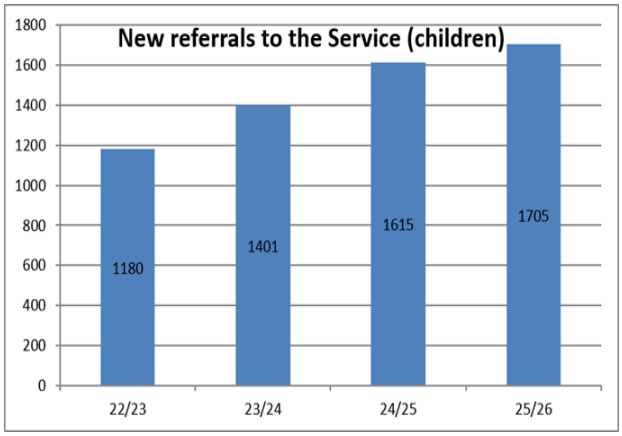
- Embed Right Care, Right Time, strengthening the Adult Social Care Front Door, multidisciplinary working, early intervention and proportionate responses to need.
- Strengthen rights, choice and legal safeguards, improving Self-directed Support, Guardianship supervision and review, and evidence that statutory intervention is lawful, proportionate and outcome focused.
- Support independence and community living, expanding consistent care-at-home review, preventative carer support and alternatives to avoidable long-term or institutional care.
- Maintain effective adult protection, responding to increasing referrals and complexity through sufficient capacity, consistent statutory decision-making, multi-agency quality assurance and stronger information systems.
- Progress the Adult Services improvement programme, maintaining CSWO oversight of social work governance, workforce capability, performance evidence and the actions arising from external scrutiny.

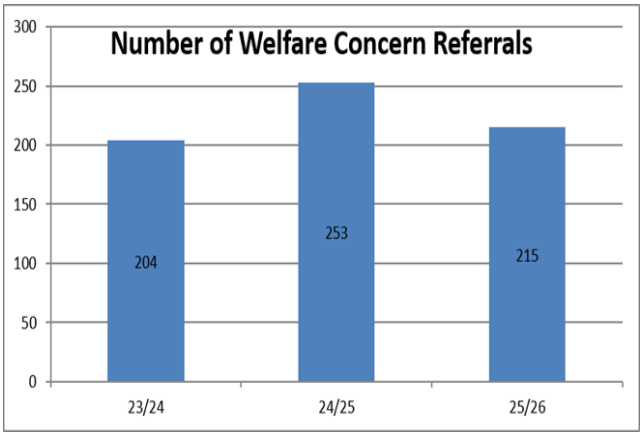
Across all services, the shared priorities will be to develop a skilled and resilient workforce, strengthen prevention and sustainable local provision, improve the use of performance and financial information, and ensure learning results in demonstrable improvement. A central priority will be to realise the benefits of the Social Care Transformation Programme and the new Social Work Case Management System, using service redesign and improved information to support staff, strengthen professional practice and deliver better outcomes for citizens.

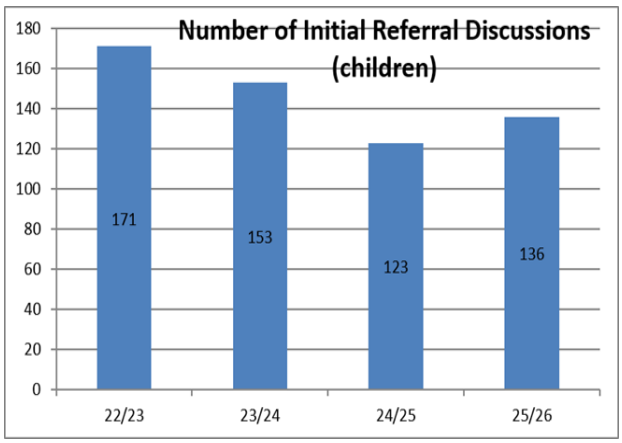
We will continue to work collectively to protect people from harm, reduce inequality and deliver sustainable, rights-based and person-centred services. Our purpose remains clear: to ensure children, adults and families receive the right support at the right time and that social work continues to make a meaningful difference across Clackmannanshire.

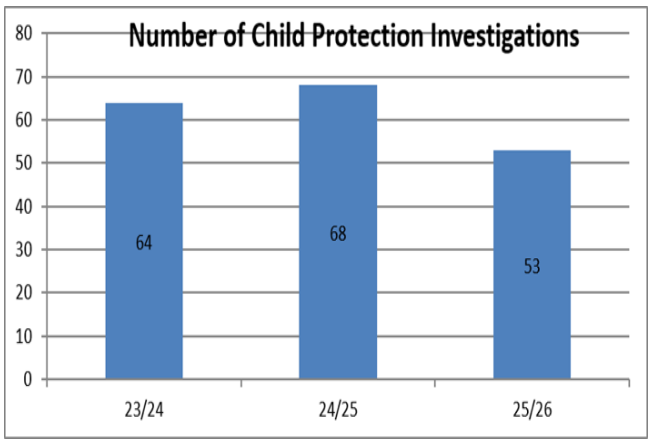
Sharon Robertson
Chief Social Work Officer

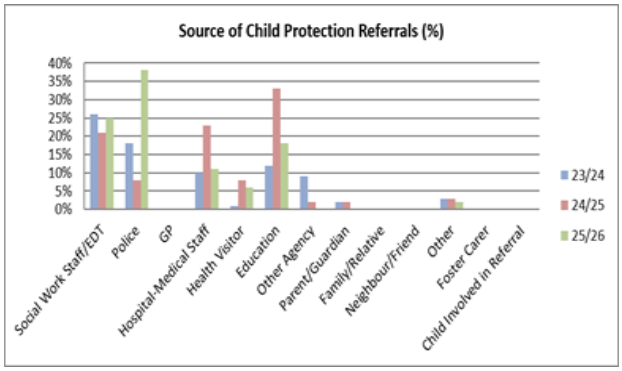
Appendix 1: Children's Services performance data 1 April 2026 to 31 March 2026

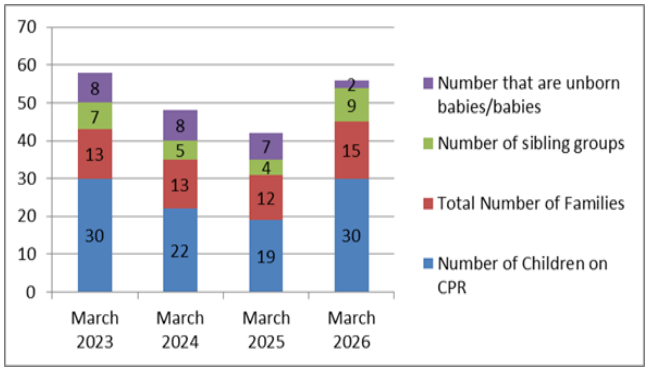




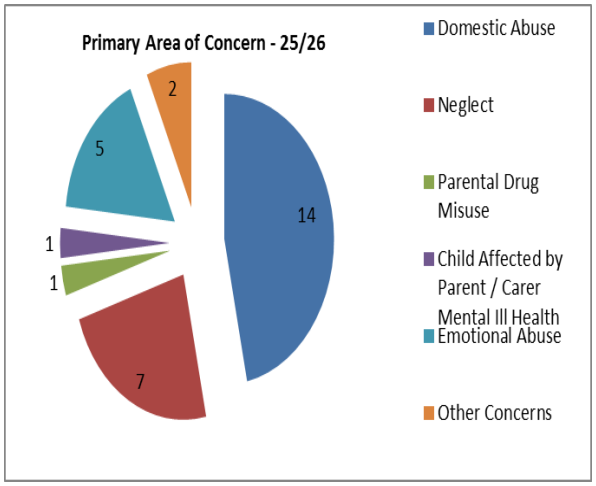


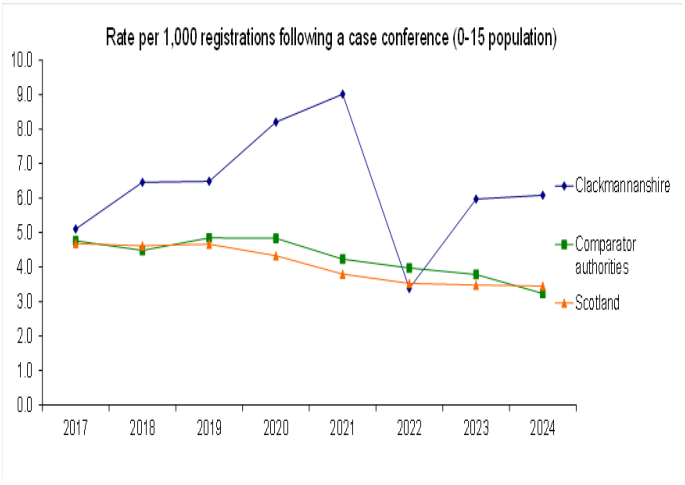


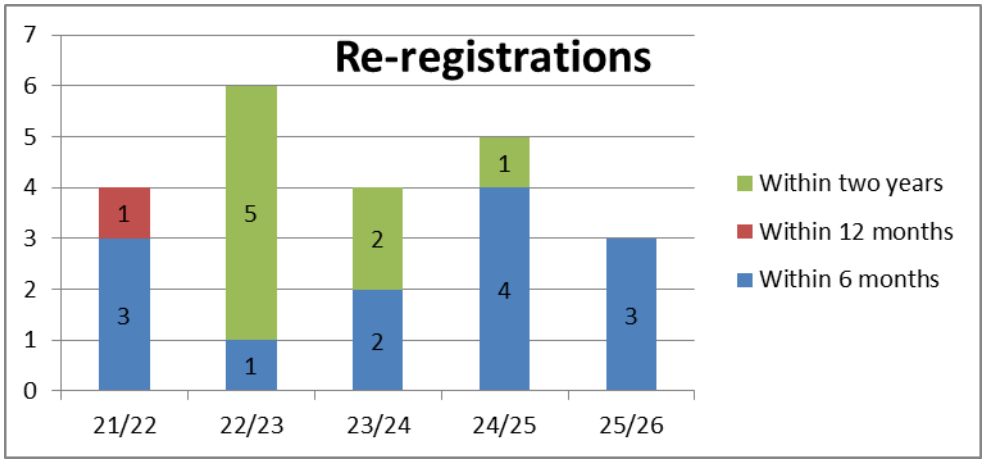




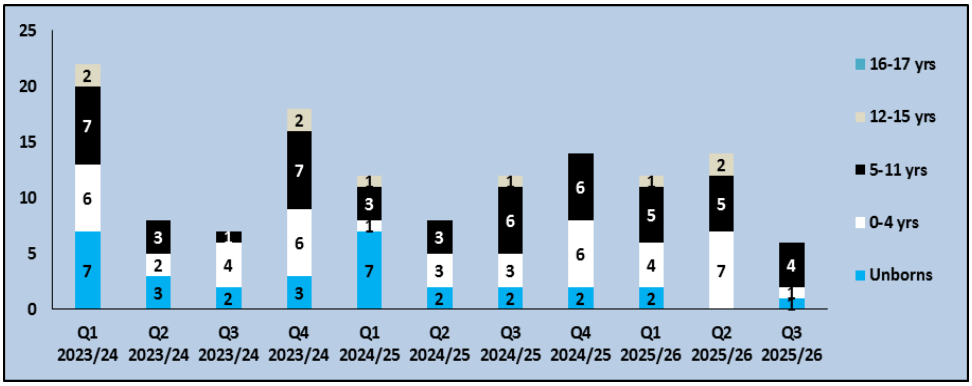
As at	NUMBER OF CHILDREN ON REGISTER	TOTAL NUMBER OF FAMILIES	NUMBER OF SIBLING GROUPS	Number that are unborn babies/babies
March 2023	30	13	7	8
March 2024	22	13	5	8
March 2025	19	12	4	7
March 2026	30	15	9	2

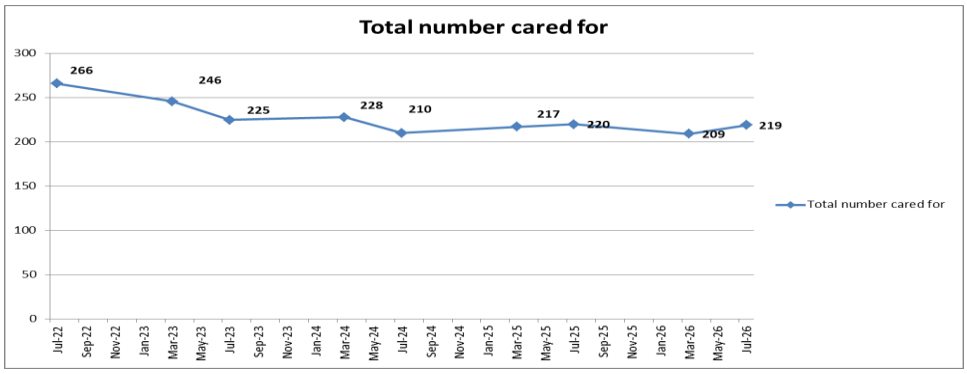


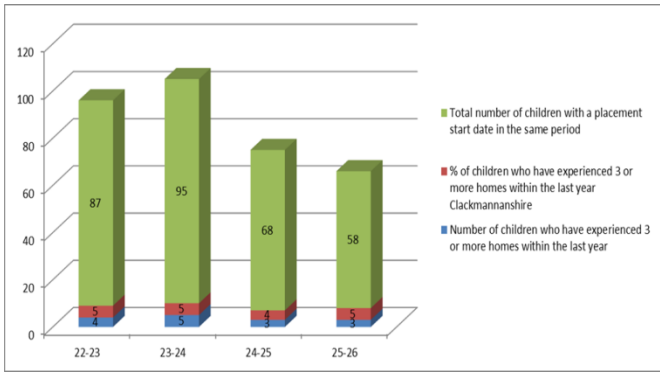


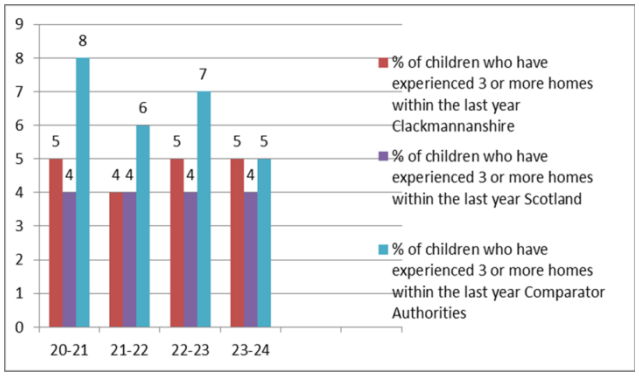


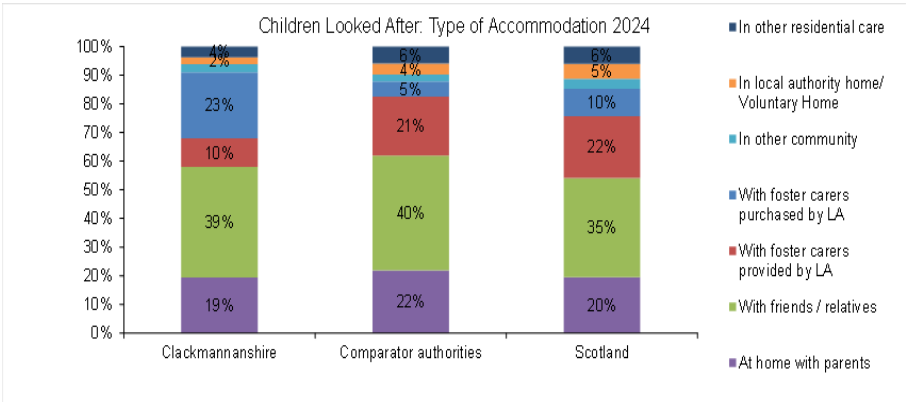
Age of Children at the point of Registration



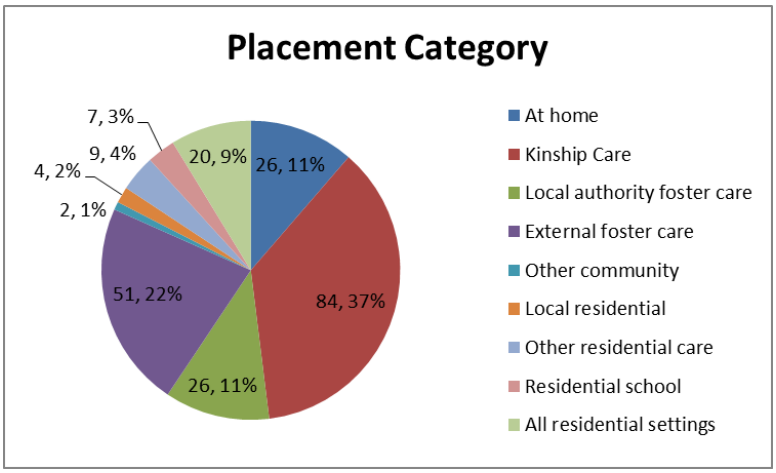


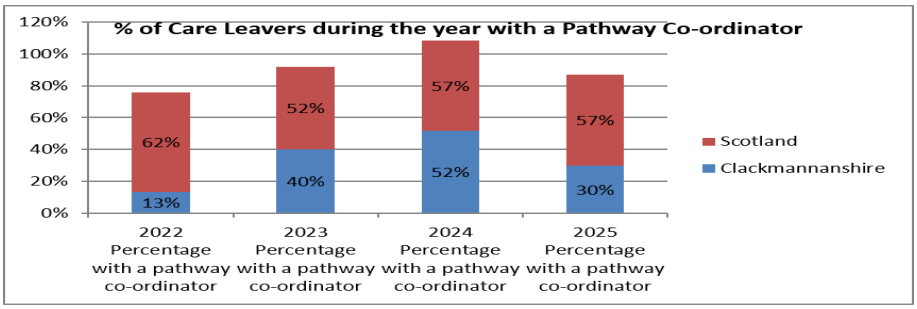






Placement profile at 31 March 2026





Appendix 2: Adult Support and Protection performance data 1 April 2025 to 31 March 2026

Total number of referrals between 1 April 2025 and 31 March 2026 was **936** compared to 849 in 2024-2025

Source of referrals	Number of referrals 2022/23	Number of referrals 2023/24	Number of referrals 2024/25	Number of referrals 2025/26
NHS	65	141	170	**131**
GPs	8	17	18	**24**
Scottish Ambulance Service	17	12	28	**38**
Police	52	55	70	**78**
Scottish Fire & Rescue Service	11	20	17	**26**
Office of Public Guardian	1	0	2	**0**
Mental Welfare Commission	0	0	0	**0**
Healthcare Improvement Scotland	0	0	0	**1**
Care Inspectorate	13	1	4	**1**
Other organisation	471	339	400	**534**
Social Work	27	30	35	**20**
Council	61	29	20	**26**
Self (Adult at risk of harm)	0	9	5	**4**
Family/Friend/Neighbour	17	2	27	**16**
Unpaid carer	0	2	0	**1**
Other member of public	1	1	0	**8**
Anonymous	4	0	0	**0**
Others	20	29	53	**28**
Total	**768**	**687**	**849**	**936**

Total number of investigations commenced under the ASP Act between 1 April 2025 and 31 March 2026 was **20.**

Number of investigations commenced for the following age and gender.

Age Group	2022/23	2023/24	2024/25	2025/26	Number of investigations by age and gender							
					Male	Female	Male	Female	Male	Female	Male	Female
16-18	0	0	1	**0**	0	0	0	0	1	0	0	0
19-24	2	3	2	**2**	0	2	3	0	1	1	1	1
25-39	4	4	3	**6**	1	3	2	2	1	2	2	4
40-64	11	6	3	**5**	4	7	3	3	1	2	1	4
65-69	0	4	2	**1**	0	0	3	1	1	1	1	0
70-74	5	1	3	**0**	2	3	0	1	2	1	0	0
75-79	4	2	1	**2**	3	1	2	0	0	1	0	2
80-84	3	2	1	**2**	2	1	1	1	1	0	0	2
85+	5	8	2	**2**	2	3	6	2	1	1	0	2
Not known	0	0	0	**0**	0	0	0	0	0	0	0	0
Total	**34**	**30**	**18**	**20**	**14**	**20**	**20**	**10**	**9**	**9**	**5**	**15**

Number of investigations commenced for clients in the following primary main client group

Client groups	Number of investigations by client groups 2022/23	Number of investigations by client groups 2023/24	Number of investigations by client groups 2024/25	Number of investigations by client groups 2025/26
Dementia	5	3	2	2
Mental health problem	2	5	2	7
Learning disability	5	6	2	2
Physical disability	15	12	9	8
Infirmity due to Age	3	1	0	1
Substance misuse	3	2	0	0
Other	1	1	3	0
Total	**34**	**30**	**18**	**20**

Type of principal harm which resulted in an investigation (as defined under the ASP Act)				
Type of principal harm which resulted in an investigation	**Number of investigations 2022/23**	**Number of investigations 2023/24**	**Number of investigations 2024/25**	**Number of investigations 2025/26**
Financial Harm	7	9	4	6
Psychological harm	7	1	7	4
Physical harm	9	11	0	7
Sexual harm	2	0	1	3
Neglect	9	3	5	0
Self-harm	0	5	1	0
Other	0	1	0	0
Total	**34**	**30**	**18**	**20**

Location the principal harm take place which resulted in an investigation (as defined under the ASP Act)				
Location of principal harm which resulted in an investigation	**Number of investigations under the ASP Act 2022/23**	**Number of investigations under the ASP Act 2023/24**	**Number of investigations under the ASP Act 2024/25**	**Number of investigations under the ASP Act 2025/26**
Own home	19	18	11	9
Other private address	1	0	0	2
Care home	6	3	1	4
Sheltered housing or other supported accommodation	0	1	0	0
Independent Hospital	0	0	0	0
NHS	3	2	2	3
Day centre	0	0	1	0
Public place	0	0	0	1
Online	0	1	0	1
Other	0	1	3	0
Not known	5	4	0	0
Total	**34**	**30**	**18**	**20**

Number of cases were subject to an ASP Case Conference				
Type of ASP Case Conferences	**Number of ASP Case Conferences 2022/23**	**Number of ASP Case Conferences 2023/24**	**Number of ASP Case Conferences 2024/25**	**Number of ASP Case Conferences 2025/26**
Initial ASP case conference	11	26	21	33
Review ASP case conference	9	34	41	55
ASP case conference	0	0	0	0
Total	**20**	**60**	**62**	**88**

CLACKMANNANSHIRE COUNCIL

THIS PAPER RELATES TO ITEM 11

ON THE AGENDA

Report to Audit and Scrutiny Committee

Date of Meeting: 29 October 2026

Subject: Priority Primary Schools Investment Programme Update

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Report by: Wellbeing Directorate

1.0 Purpose

1.1. The purpose of this report is to provide Members with an update on the progress of the Priority Primary Schools Investment Programme approved by Council on 29 August 2024.

1.2. The report outlines progress made in developing and procuring the programme of works for the five priority primary schools identified by Council, namely:

- Alva Primary School;
- Banchory Primary School;
- Deerpark Primary School;
- Muckhart Primary School;
- St Serf's Primary School.

1.3. The report also provides Members with an update on the reasons for delays in progressing the programme, the actions taken to mitigate these delays, and the revised programme for delivery.

2.0 Recommendations

Members are asked to:

2.1. Note the progress made in developing the Priority Primary Schools Investment Programme approved by Council in August 2024.

2.2. Note the factors which have contributed to delays in progressing the programme and the actions taken by officers to address these challenges.

2.3. Note the appointment of external property and construction consultants, Egis Group (Egis), who have supported and led the programme's review, development and procurement.

2.4. Note the current position and delivery programme for the five priority schools.

2.5. Note that the wider estate condition information gathered through this work will support the development of a refreshed Learning Estate Strategy, which will be reported to Council separately.

3.0 Considerations

Background

3.1. On 29 August 2024, Council considered the “Learning Estate Primary School Review and Planned Investment Report” and approved a programme of capital investment for five priority primary schools across the learning estate. The report followed analysis of learning estate condition surveys and identified the need for targeted investment to improve building condition, extend asset life and support the delivery of high-quality educational environments.

3.2. The approved programme focused on Alva Primary School, Banchory Primary School, Deerpark Primary School, Muckhart Primary School and St Serf's Primary School, with an indicative capital investment of approximately £2.8 million over a three-year period.

3.3. At the time of the Council report, officers advised that detailed specifications, risk assessments and programmes for the works were being developed, with procurement activity expected to commence during 2025.

Progress since August 2024

3.4. While work has continued throughout this period, delivery of the programme has not progressed at the pace originally anticipated.

3.5. A significant factor contributing to the delay was a change in staffing arrangements within the services responsible for leading and managing the programme. This resulted in a loss of capacity and continuity at a critical stage in project development.

3.6. In response, officers undertook a procurement exercise to secure specialist external support and expertise to review, develop and progress the programme.

3.7. Following this process, Egis was appointed to provide specialist property, project management and construction consultancy services and to lead the development and delivery of the programme.

3.8. As part of their appointment, Egis undertook a detailed review of the previously identified works and the condition data available across the learning estate. This review concluded that further condition validation and detailed surveys were required to ensure that investment decisions were informed by robust and up-to-date information.

3.9. Whilst this additional work extended programme development timescales, it has provided the Council with a more comprehensive understanding of the

condition of its school estate and has strengthened the evidence base supporting future investment decisions.

3.10. The information gathered through this process will also support the development of a refreshed Learning Estate Strategy, which is currently being prepared and will be presented to Council separately.

3.11. This report focuses specifically on the progress of the five priority schools approved by Council in August 2024.

Current Position

3.12. The programme is now in the pre-construction phase, with detailed scopes of work agreed for each school and procurement activity substantially completed. Officers, Egis and the appointed contractor are currently finalising programme dates, costs and mobilisation arrangements.

3.13. The planned programme consists predominantly of external building improvement works, including:

- Window replacement;
- Door replacement
- Curtain Walling Replacement
- Roofing Repairs and renewals;
- Render repairs;
- Rainwater goods replacement; and
- Associated building fabric improvements.

3.14. The delivery strategy has been developed to maximise external construction activities and minimise disruption to school operations wherever possible. The majority of the construction works will therefore be undertaken whilst schools remain operational.

3.15. The programme has been phased to ensure a manageable delivery approach, reduce pressure on supply chains and contractors, and minimise the cumulative impact on schools and communities. Banchory Primary School and Deerpark Primary School are anticipated to commence first, followed by Alva Primary School and St Serf's Primary School. Muckhart Primary School will be delivered as a smaller stand-alone project.

Managing Educational and Operational Risks

3.16. A key risk associated with the delivery of the programme is the potential impact that construction activities may have on pupils, staff and the day-to-day operation of school establishments.

3.17. Given the scale of the proposed investment, there is potential for temporary disruption through increased contractor activity on site, changes to access

arrangements, construction noise and, in some circumstances, the temporary relocation of teaching activities.

3.18. Officers, Egis and the appointed contractor are actively engaging with Headteachers and Council officers to develop detailed delivery plans for each establishment. These plans aim to ensure that construction activities are carefully phased and managed to minimise disruption to learning and teaching while maintaining safe operational environments for pupils and staff.

3.19. Where appropriate, temporary accommodation and internal decant arrangements will be utilised to maintain continuity of service and minimise the impact on educational delivery.

3.20. Effective communication with stakeholders will be critical to the successful delivery of the programme. Prior to the commencement of works at each establishment, information will be shared with Parent Councils and school communities outlining the scope of the works, expected timescales and any operational arrangements that may affect pupils, staff and families.

3.21. Regular progress updates will continue throughout the construction period to ensure that parents, carers, pupils and staff are informed of programme developments and any forthcoming activities that may impact normal school operations.

School Updates

3.22. **Muckhart Primary School**

The project includes roof repairs, replacement rainwater goods, flat roof improvements, drainage improvements and external refurbishment works. Construction is currently programmed to commence in November 2026 with anticipated completion in January 2027.

3.23. **Banchory Primary School**

The project includes replacement windows, doors and curtain walling systems, roof renewals, render repairs and associated external fabric improvements. Construction is currently programmed to commence in November 2026 with completion anticipated during June 2027.

3.24. **Deerpark Primary School**

The project includes extensive window and curtain walling replacement, significant roof renewal works and associated building fabric improvements. Construction is currently programmed to commence in November 2026 with completion anticipated during July 2027.

3.25. **St Serf's Primary School**

The projects includes replacement windows and curtain walling, flat roof renewals, render improvements and associated fabric repairs. Construction is anticipated to commence during March 2027 with completion programmed for November 2027.

3.26. **Alva Primary School**

The project includes extensive replacement of windows and curtain walling, localised roof repairs, resurfacing works and associated external improvements. Construction is anticipated to commence during March 2027 with completion programmed for November 2027.

Conclusion

3.27. Although the programme has taken longer to develop than originally anticipated following Council approval in August 2024, significant progress has now been made.

3.28. The appointment of Egis, together with the completion of enhanced condition assessments and programme reviews, has ensured that the proposed investment programme is supported by a more robust evidence base and a clearer understanding of current and future learning estate requirements.

3.29. Detailed scopes of work have now been agreed, procurement activity has largely concluded and the programme is progressing towards the construction phase.

3.30. Members are therefore asked to note the progress made and the arrangements in place to deliver the approved programme of investment across the five priority primary schools.

4.0 Sustainability Implications

4.1. The programme includes improvements to building fabric, thermal performance and asset condition which will contribute towards the Council's wider sustainability and net zero ambitions.

5.0 Resource Implications

5.1. Financial Details

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

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

5.4. Staffing

6.0 Exempt Reports

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

7.0 Declarations

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

(1) **Our Priorities**

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

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

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

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

(2) **Council Policies**

Complies with relevant Council Policies ☒

8.0 Impact Assessments

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

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

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: EQIA

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 ☐

Learning Estate Primary School Review and Planned Investment, Clackmannanshire Council, 29 August 2024. [7954 | PDF]

Schools Refurbishment Programme. [011026 - S...Programme | PDF]

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Colin Bruce Robbie Stewart	Head of Service (Wellbeing) Senior Manager	[redacted]

Approved by

NAME	DESIGNATION	SIGNATURE
Lorraine Sanda	Depute Chief Executive and Director of Wellbeing	[redacted]

Clackmannanshire Council | Comhairle Siorrachd Chlach Mhanann
www.clacks.gov.uk

Equality and Fairer Scotland Impact Assessment (EFSIA) Summary of Assessment

Title: Priority Primary Schools Investment Programme Update

Key findings from this assessment (or reason why an EFSIA is not required):

The report provides an update on the implementation of the approved Priority Primary Schools Investment Programme and does not introduce any new policy, service change or decision that would have a differential impact on protected groups or socio-economic disadvantage. The proposed works are focused on improving the condition, safety, accessibility and sustainability of existing school buildings. Any temporary disruption during construction will be managed through detailed planning, engagement with schools and stakeholders, and appropriate mitigation measures to ensure continuity of educational provision.

Summary of actions taken because of this assessment:

No significant equalities or socio-economic impacts were identified. Measures will be put in place to minimise disruption through ongoing engagement with schools and stakeholders, careful planning of works, phased delivery, temporary accommodation where necessary, and regular communication to support the safe operation of schools and continuity of learning.

Ongoing actions beyond implementation of the proposal include:

Actions will include ongoing engagement with Headteachers, Parent Councils, pupils, staff and wider school communities throughout the delivery of the programme. The Council will monitor and address any issues arising during the works, provide regular communication and progress updates, and use the lessons learned to inform future learning estate investment and strategic planning. The programme will support the Council's commitment to Getting it Right for Every Child (GIRFEC) by helping to provide safe, inclusive and nurturing learning environments that promote wellbeing, attendance, participation, attainment and achievement for children and young people across Clackmannanshire's school estate.

Lead person(s) for this assessment:

Judith Morrison, Improving Outcomes Engagement Officer

Senior officer approval of assessment:

Colin Bruce, Head of Service (Wellbeing) & Chief Education Officer

DATE: 6 October, 2026

Equality and Fairer Scotland Impact Assessment (EFSIA)

An Equality and Fairer Scotland Impact Assessment (EFSIA) must be completed in relation to any decisions, activities, policies, strategies or proposals of the Council (referred to as 'proposal' in this document). The first stage of the assessment process will determine the level of impact assessment required.

This form should be completed using the guidance contained in the document: Please read the guidance before completing this form.

The aim of this assessment is to allow you to critically assess:

- the impact of the proposal on those with protected characteristics and, where relevant, affected by socio-economic disadvantage (referred to as 'equality groups' in this document);
- whether the Council is meeting its legal requirements in terms of Public Sector Equality Duty and the Fairer Scotland Duty;
- whether any measures need to be put in place to ensure any negative impacts are eliminated or minimised.

The Fairer Scotland Duty requires public authorities to pay 'due regard' to how they can reduce inequalities of outcome caused by
socio-economic disadvantage, when making **strategic decisions**. Strategic decisions are key, high-level decisions such as decisions about setting priorities, allocating resources, delivery or implementation and commissioning services and all decisions that go to Council or committee for approval.

Step A – Confirm the details of your proposal

1. Describe the aims, objectives and purpose of the proposal.

The report seeks to progress the approved Priority Primary Schools Investment Programme, delivering improvements to the condition, safety and sustainability of five priority primary schools across Clackmannanshire. Through targeted investment in school infrastructure, the programme will address identified building condition issues, extend the lifespan of key assets, enhance the learning environment for pupils and staff, and contribute to the Council's wider learning estate and sustainability objectives.

2. Why is the proposal required?

The programme is required to address identified building condition issues within five priority primary schools and to ensure that school facilities remain safe, fit for purpose and sustainable. The planned investment will improve the quality of learning environments, extend the lifespan of school buildings and support the delivery of high quality education for pupils across Clackmannanshire.

3. Who is affected by the proposal?

The programme will affect pupils, school staff, parents/carers and the wider school communities of the five priority primary schools. It will also involve Council officers, contractors and other stakeholders responsible for delivering and managing the programme of improvement works.

4. What other Council policies or activities may be related to this proposal? The EFSIAs for related policies might help you understand potential impacts.

The proposal is linked to a number of Council policies and strategies, including the:

- Learning Estate Strategy
- Asset Management Plan
- Capital Investment Programme
- Climate Change Strategy and Net Zero Commitments
- Getting it Right for Every Child (GIRFEC)

5. Is the proposal a strategic decision? If so, please complete the steps below in relation to socio-economic disadvantage. If not, please state why it is not a strategic decision:

Yes

Step B – Consider the level of EFSIA required

You should consider the available evidence and data relevant to your proposal. You should gather information in order to:

- *help you to understand the importance of your proposal for those from equality groups,*
- *inform the depth of EFSIA you need to do (this should be proportionate to the potential impact), and*
- *provide justification for the outcome, including where it is agreed an EFSIA is not required.*

6. What information is available about the experience of those with protected characteristics in relation to this proposal? Does the proposal relate to an area where there are already known inequalities? Refer to the guidance for sources of evidence and complete the table below.

Equality Group Socio economic disadvantage (if required)	**Evidence source** (e.g. online resources, report, survey, consultation exercise already carried out)	**What does the evidence tell you about the experiences of this group in relation to the proposal?** NB Lack of evidence may suggest a gap in knowledge/ need for consultation (Step C).
Age	• Learning Estate Primary School Review and Planned Investment Report (August 2024) • School estate condition surveys and validation assessments, consultancy review undertaken by Egis Group (Egis), • Procurement documentation, and engagement with Headteachers and relevant Council officers	The proposal is expected to have a positive impact on children and young people attending the five priority primary schools by improving the quality, safety and condition of their learning environments.
Disability	As above	The proposed investment is expected to have a positive impact on disabled pupils, staff and visitors by improving the condition, safety and functionality of school buildings. Refurbishment works provide opportunities to maintain and enhance accessibility within the school environment.

Equality Group Socio economic disadvantage (if required)	**Evidence source** (e.g. online resources, report, survey, consultation exercise already carried out)	**What does the evidence tell you about the experiences of this group in relation to the proposal?** NB Lack of evidence may suggest a gap in knowledge/ need for consultation (Step C).
		Consideration will also be given to the needs of pupils with Additional Support Needs (ASN) throughout project planning and delivery to support accessibility, inclusion and continuity of learning.
Race	As above	No specific impacts are identified in the available evidence. The proposed works will be delivered in a way that ensures all pupils, staff and visitors can continue to access school services fairly and safely.
Sex	As above	No specific impacts are identified in the available evidence. The proposed works will be delivered in a way that ensures all pupils, staff and visitors can continue to access school services fairly and safely.
Gender Reassignment	As above	No specific impacts are identified in the available evidence. The proposed works will be delivered in a way that ensures all pupils, staff and visitors can continue to access school services fairly and safely.
Sexual orientation	As above	No specific impacts are identified in the available evidence. The proposed works will be delivered in a way that ensures all pupils, staff and visitors can continue to access school services fairly and safely.
Religion or Belief	As above	No specific impacts are identified in the available evidence. The proposed works will be delivered in a way that ensures all pupils, staff and visitors can continue to access school services fairly and safely.
Pregnancy or maternity	As above	No specific impacts are identified in the available evidence. The proposed works will be delivered in a way that ensures all pupils, staff and visitors can continue to access school services fairly and safely.
Marriage or civil partnership (only the first aim of the Duty is relevant to this protected characteristic and only in relation to work matters)	As above	No specific impacts are identified in the available evidence. The proposed works will be delivered in a way that ensures all pupils, staff and visitors can continue to access school services fairly and safely.
Socio economic disadvantage (if required)	As above	The proposal is expected to have a positive impact on children, young people and families experiencing socio-economic disadvantage by improving the quality, safety, accessibility and sustainability of school environments. Investment in Clackmannanshire's school estate will help ensure that all

Equality Group Socio economic disadvantage (if required)	Evidence source (e.g. online resources, report, survey, consultation exercise already carried out)	What does the evidence tell you about the experiences of this group in relation to the proposal? NB Lack of evidence may suggest a gap in knowledge/ need for consultation (Step C).
		pupils, regardless of their background or circumstances, have access to high-quality learning environments that support wellbeing, participation, attainment and achievement. The programme contributes to the Council's commitment to reducing inequalities and improving outcomes for children and young people by providing safe, inclusive and fit for purpose facilities that support learning and development.

7. Based on the evidence above, is there relevance to some or all of the equality groups? Y/ N/ unclear – Yes

If yes or unclear, proceed to further steps and complete full EFSIA

If no, explain why below and then proceed to Step E:

Step C – Stakeholder engagement

This step will help you to address any gaps in evidence identified in Step B. Engagement with people who may be affected by a proposal can help clarify the impact it will have on different equality groups. Sufficient evidence is required for you to show 'due regard' to the likely or actual impact of your proposal on equality groups.

8. Based on the outcome of your assessment of the evidence under Step B, please detail the groups you intend to engage with or any further research that is required in order to allow you to fully assess the impact of the proposal on these groups. If you decide not to engage with stakeholders, please state why not:

As this proposal relates to the delivery of a previously approved school investment programme, ongoing engagement will be undertaken with Headteachers, school staff, Parent Councils, parents/carers and pupils throughout the planning and construction phases to understand and mitigate any impacts arising from the works. Consideration will be given to the needs of children and young people, individuals with disabilities, and those who may require additional support during periods of construction activity.

9. Please detail the outcome of any further engagement, consultation and/or research carried out:

Ongoing engagement will continue with Headteachers, school staff, Parent Councils, parents/carers and pupils throughout the planning and delivery stages of the programme. Any issues identified will be considered and addressed as appropriate.

Step D - Impact on equality groups and steps to address this

10. Consider the impact of the proposal in relation to each protected characteristic under each aim of the general duty:

- Is there potential for discrimination, victimisation, harassment or other unlawful conduct that is prohibited under the Equality Act 2010? How will this be mitigated?
- Is there potential to advance equality of opportunity between people who share a characteristic and those who do not? How can this be achieved?
- Is there potential for developing good relations between people who share a relevant protected characteristic and those who do not? How can this be achieved?

If relevant, consider socio-economic impact.

Age	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination	X			No specific risk of discrimination has been identified. The proposed works relate to improving the condition, safety and sustainability of school buildings and are expected to have a positive impact on children and young people by providing enhanced learning environments.
potential for developing good relations	X			The programme will support positive relationships through ongoing engagement and clear communication with pupils, parents/carers, staff and the wider school community.
potential to advance equality of opportunity	X			The investment will improve the quality, safety and accessibility of learning environments, helping to ensure that children and young people have access to facilities that support learning, wellbeing and achievement.

Disability	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination	X			Where temporary relocation or decant arrangements may be required during the construction works, consideration will be given to the needs of disabled children to ensure they can continue to access education, support services and school facilities on an equitable basis. Individual needs will be considered in consultation with school staff, parents/carers and relevant support services, and reasonable adjustments will be implemented where necessary. Any temporary accommodation or alternative arrangements will be assessed to ensure accessibility, safety and inclusion are maintained throughout the project. These measures will help minimise disruption and maximise the positive benefits of the investment for disabled pupils.

potential for developing good relations	X			Ongoing engagement with pupils, families, school staff and support services will help ensure that the needs of disabled pupils are understood and addressed throughout the project.
potential to advance equality of opportunity	X			The proposal will help improve the quality, safety and accessibility of school environments for all users. Accessibility and inclusion will be considered throughout project planning and delivery to ensure everyone can benefit equally from the improvements.

Race	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	No specific risk of discrimination has been identified.
potential for developing good relations				
potential to advance equality of opportunity				

Sex	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	No specific risk of discrimination has been identified.
potential for developing good relations				
potential to advance equality of opportunity				

Gender Reassignment	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	No specific risk of discrimination has been identified.
potential for developing good relations				
potential to advance equality of opportunity				

Sexual Orientation	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	No specific risk of discrimination has been identified.
potential for developing good relations				
potential to advance equality of opportunity				

Religion or Belief	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	No specific risk of discrimination has been identified.
potential for developing good relations			X	
potential to advance equality of opportunity			X	

Pregnancy/maternity	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination			X	No specific risk of discrimination has been identified.
potential for developing good relations				
potential to advance equality of opportunity				

Marriage/civil partnership	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Positive impacts	Negative impacts	No impact	
risk of discrimination (only the first aim of the Duty is relevant to this protected characteristic and only in relation to work matters)			X	No specific risk of discrimination has been identified.

Socio-economic disadvantage	Place 'X' in the relevant box(es)			Describe any actions you plan to take, eg. to mitigate any impact, maximise positive impact, or record your justification to not make changes
	Yes	No	No impact	
(If required) Will the proposal reduce inequalities of outcome caused by socio-economic disadvantage?	X			The proposal is not expected to have an adverse impact on people experiencing socio-economic disadvantage. The investment will improve the quality, safety and sustainability of school buildings, benefiting all pupils and school communities. Any temporary disruption during construction will be managed through careful planning and communication to minimise impacts on families.

11. **Describe how the assessment might affect the proposal or project timeline?**

Examples of the items you should consider here include, but are not limited to:

- **Communication plan**: do you need to communicate with people affected by proposal in a specific format (e.g. audio, subtitled video, different languages) or do you need help from other organisations to reach certain groups?
- **Cost**: do you propose any actions because of this assessment which will incur additional cost?
- **Resources**: do the actions you propose require additional or specialist resource to deliver them?
- **Timing**: will you need to build more time into the project plan to undertake research, consult or to complete any actions identified in this assessment?

No significant impacts have been identified that would require changes to the overall project timeline. However, appropriate consideration will be given to accessibility, inclusion and communication needs throughout the project. Where temporary accommodation or alternative arrangements are required, additional planning may be needed to ensure these are suitable for all users, including disabled pupils and staff. Works will be carefully scheduled, wherever possible, to minimise disruption during term time and when children are present within school buildings. Ongoing engagement with stakeholders will be undertaken as necessary to ensure any emerging issues are identified and addressed in a timely manner.

12. **Having considered the potential or actual impacts of your proposal, you should now record the outcome of this assessment**. Choose from one of the following:

Please select (X)	**Implications for the proposal**
X	**No major change** Your assessment demonstrates that the proposal shows no risk of unlawful discrimination and that you have taken all opportunities to advance equality of opportunity and foster good relations, subject to continuing monitoring and review.
	Adjust the proposal and/or implement mitigations You have identified ways of modifying the proposal to avoid discrimination or to better advance equality of opportunity or foster good relations. In addition, or alternatively, you will introduce measures to mitigate any negative impacts. Adjustments and mitigations should be recorded in the tables under Step D above and summarised in the summary sheet at the front of the document.
	Continue the proposal with adverse impact The proposal will continue despite the potential for adverse impact. Any proposal which results in direct discrimination is likely to be unlawful and should be stopped and advice taken. Any proposal which results in indirect discrimination should be objectively justified and the basis for this set out in the tables under Step D above and summarised in the summary sheet at the front of the document. If objective justification is not possible, the proposal should be stopped whilst advice is taken.
	Stop the proposal The proposal will not be implemented due to adverse effects that are not justified and cannot be mitigated.

Step E - Discuss and review the assessment with decision-makers

13. **You must discuss the findings of this assessment at each stage with senior decision makers during the lifetime of the proposal and before you finalise the assessment. Record details of these discussions and decisions taken below:**

The assessment findings were reviewed with senior officers responsible for the programme. No significant adverse equality impacts are anticipated, and that ongoing stakeholder engagement, monitoring and mitigation measures will be implemented throughout project delivery. The proposal was supported on the basis that it will improve the condition and sustainability of the school estate while minimising disruption to pupils, staff and school communities.

Step F – Post-implementation actions and monitoring impact

It is important to continue to monitor the impact of your proposal on equality groups to ensure that your actual or likely impacts are those you recorded. This will also highlight any unforeseen impacts.

14. **Record any post-implementation actions required.**

Ongoing monitoring of project delivery, stakeholder engagement, review of any operational impacts, and evaluation of the investment outcomes to inform future learning estate planning and asset management decisions.

15. **Note here how you intend to monitor the impact of this proposal on equality groups**.

Equality impacts will be monitored through regular stakeholder engagement, project reviews, consideration of complaints or concerns raised, and ongoing assessment of access and inclusion during the construction and post completion phases.

16. **Note here when the EFSIA will be reviewed as part of the post-implementation review of the proposal:**

The EFSIA will be reviewed throughout delivery of the programme and at completion of the final project phase, or sooner should any significant equality issues arise.

Step G – Assessment sign off and approval

Lead person(s) for this assessment:

Signed: Judith Morrison, Improving Outcomes Engagement Officer

Date: 6 October, 2026

Senior officer approval of assessment:

Signed: Colin Bruce, Head of Service (Wellbeing) & Chief Education Officer

Date: 6 October, 2026

All full EFSIAs must be published on the Council's website as soon as possible after the decision is made to implement the proposal.

CLACKMANNANSHIRE COUNCIL

THIS PAPER RELATES TO ITEM 12

ON THE AGENDA

Report to: **Audit and Scrutiny Committee**

Date of Meeting: 29 October 2026

Subject: **Clackmannanshire & Stirling Alcohol & Drugs Partnership Report**

Report by: **Interim Alcohol and Drugs Partnership Co-ordinator**

1.0 Purpose

1.1. To present the Clackmannanshire & Stirling Alcohol and Drug Partnership (ADP) Annual Report 2025-26 to Clackmannanshire Council Audit & Scrutiny Committee.

2.0 Recommendations

2.1. Note the contents of the ADP Annual Report 2025-26.

2.2. Continue to seek updates on the ADP's collective work to reduce substance use harm across communities.

3.0 Considerations

3.1. The attached report provides an update on activity across the Clackmannanshire & Stirling Alcohol & Drugs Partnership (ADP) throughout 2025/26.

3.2. It was compiled on behalf of the ADP with contributions from partners across the system. It demonstrates the continuation of harm reduction activity, and alignment of ADP approaches with partners across Community Planning Partnerships. Integration of health, social care and prevention and early intervention approaches are ongoing.

3.3. The Alcohol and Drug Partnership is sharing this for awareness of the submission of the Annual Report to Scottish Government.

3.4. Staffing Update

In recent months there have been some key staffing changes within the ADP. The previous ADP Chair has now stepped down, and the ADP Lead Officer left post. Both roles have been filled on an interim basis, and a newly formed ADP executive group will continue to meet to progress the wider ADP agenda. Delivery of ADP work will be supported across the partnership by a number of specialist reference groups, which are currently in development.

4.0 Sustainability Implications

4.1. N/A

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 financial implications of this report, as it provides an update on work completed in 2025/26.

5.4. Staffing

An update on ADP staffing is provided in section 3.4.

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:

This paper is for noting only and does not require an Equality Impact Assessment as it does not propose any changes to policy, practice or service deliver.

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 Clackmannanshire and Stirling ADP Annual Survey Response.

11.0 Background Papers

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

Yes ☐ (please list the documents below) No ☒

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Stacey McIntosh	Interim ADP Co-ordinator	[redacted]

Approved by

NAME	DESIGNATION	SIGNATURE
Jennifer Borthwick	Interim Chief Officer	[redacted]

Clackmannanshire & Stirling Integration Joint Board

23 September 2026

Agenda Item 13

Alcohol and Drug Partnership Annual Report

Paper Approved for Submission by:	Dr Jennifer Borthwick, Interim Chief Officer
Paper presented by	Dr Oliver Harding, Public Health Consultant (Interim ADP Chair)
Author	Stacey McIntosh (Interim ADP Lead)
Exempt Report	No

Directions	
No Direction Required	X
Clackmannanshire Council	☐
Stirling Council	☐
NHS Forth Valley	☐

Purpose of Report:	To present the Alcohol and Drug Partnership (ADP) Annual Report 2025-26 to Integration Joint Board members which describes an update on the work over the past year. The Alcohol and Drug Partnership is sharing for awareness of the submission of the Annual Report to Scottish Government.

Recommendations:	The Integration Joint Board is asked to: 1) Note the contents of the ADP Annual Report 2025-26 2) Continue to seek updates on the ADP's collective work to reduce substance use harm across communities.

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Key issues and risks:	ADP partners have contributed to the contents of this report, minimising the risk associated with submission.

1. Background

1.1 ADP is partly funded by Scottish Government to coordinate the strategic delivery of national strategic planning objectives including Preventing Harm, Promoting Recovery and the Medication Assisted Treatment (MAT) Standards.

1.2. This year Scottish Government's requested submission date fell outside the usual schedule of ADP meetings. As such this report will be presented in retrospect at the next ADP meeting in September. Although IJB approval is not required this year, the report is being shared for awareness in line with IJB accountabilities.

1.3. The attached report was compiled on behalf of the ADP with contributions from partners across the system; demonstrating the continuation of harm reduction activity, and alignment of ADP approaches with partners across Community Planning Partnerships. Integration of health, social care and prevention and early intervention approaches are ongoing.

1.4. Draft ADP Annual Report 2025-26

There is no risk associated with submission of the ADP report, which is retrospective and does not mandate or delegate any decision to ADP. Not submitting the report would risk delay to ADP/SG reporting cycles and, without careful explanation of the reasons for this, would risk reputational damage.

2. Staffing Update

In recent months there have been some key staffing changes within the ADP. The previous ADP Chair has now stepped down, and the ADP Lead Officer left post. Both roles have been filled on an interim basis, and a newly formed ADP executive group will continue to meet to progress the wider ADP agenda. Delivery of ADP work will be supported across the partnership by a number of specialist reference groups, which are currently in development.

3. Appendices

ADP Annual Report 2025-2026

Fit with Strategic Priorities:	
Prevention and Early Intervention	X
Independent Living through Choice and Control	☐
Achieve Care Closer to Home	☐
Supporting People and Empowering Communities	X
Reducing Loneliness and Isolation	☐
Enabling Activities	
Medium Term Financial Plan	☐
Workforce Plan	☐
Commissioning Consortium	X
Transforming Care	☐
Data and Performance	X
Communication and Engagement	☐
Implications	
Finance:	None
Other Resources:	None
Legal:	None
Risk & mitigation:	There is no risk associated with noting the report, which is retrospective and does not mandate or delegate any decision to ADP. Not submitting the report would risk delay to ADP/SG reporting cycles and, without careful explanation of the reasons for this, would risk reputational damage.

Equality and Human Rights:	The content of this report **does not** require a EQIA
Data Protection:	The content of this report **does not** require a DPIA
Fairer Duty Scotland	Fairer Scotland Duty places a legal responsibility on public bodies in Scotland to actively consider ('pay due regard' to) how they can reduce inequalities of outcome caused by socio-economic disadvantage, when making strategic decisions. The Guidance for public bodies can be found at: Fairer Scotland Duty: guidance for public bodies - gov.scot (www.gov.scot) **Please select the appropriate statement below:** This paper **does not** require a Fairer Duty assessment.

Alcohol and Drug Partnership (ADP) Annual Reporting Survey: 2025/26

Information Sheet

This survey collects information from all ADPs in Scotland on a range of aspects relating to drug and alcohol policy delivery **during the financial year 2025/26**.

Survey Platform – Questback

Following feedback on the previous format, the survey is now hosted on the Questback platform. This online platform should make completing the survey easier. We've also emailed you a Word version of the survey to share with colleagues if you need to. Please note that the word version of the survey contains links to resources mentioned and some additional footnotes that are not included in the online survey.

You will receive an email from Questback inviting you to take part in the ADP Annual Reporting Survey. When you click on the link you will be taken to the survey where you can record your answers. You can leave the survey and save what you have completed, accessing it again later through the same link. You can also navigate forwards and backwards through the survey with the arrow buttons.

We have tested the survey both internally and with a number of ADPs, but this is the first time we have administered the ADP Survey in this way, so please do let us know if you encounter any difficulties by emailing us at substanceuseanalyticalteam@gov.scot.

Survey content for 2025/26

The survey consists of single option and multiple-choice questions, with several open text questions. Multiple-choice options are provided for ease of completion, and it is not expected that all ADPs will have all options in place. The survey does not aim to capture the full breadth of your work but focuses on areas where progress is not otherwise reported nationally.

Questions cover a range of drug and alcohol policy areas and aim to minimise other requests to ADPs over the year. The survey includes both established

questions to enable year on year comparison and new questions reflecting current and anticipated data needs.

The Survey has been reviewed and streamlined this year to reduce reporting burden. This is the final ADP Survey of the National Mission on Drugs. Following publication of Preventing Harm, Promoting Recovery: Scotland's Alcohol and Drugs Strategic Plan in March 2026, this survey will be reviewed to ensure alignment with future national priorities.

ADPs are not expected to contact services to respond to questions about activities they undertake in the ADP area. Where questions relate to service level activities, we are interested in the extent to which you are aware of these as an ADP.

Survey purpose and data handling

The data collected in this survey will be used to understand progress and support monitoring and evaluation of the National Mission and help shape future drug and alcohol policy and planning. It will inform work across policy areas such as the Whole Family Approach, surveillance, and residential rehabilitation. The data will also support the work of national organisations involved in local delivery.

We will publish data from closed questions at an ADP level to enable best use of survey data and ensure transparency. Summary findings from open questions will also be reported on. Your survey response is stored securely in line with data protection legislation through the Questback platform.

By completing the survey on behalf of my ADP, I understand that I am voluntarily consenting to participate and am free to withdraw at any time.

Publication of findings

Findings will be published as Official Statistics in the autumn, including data tables of ADP-level survey responses. The publication reporting on the 2024/25 ADP survey is available on the Scottish Government website. As in previous years you may also wish to publish your own return.

Timescales

The deadline for returns is Friday 10 July 2026. Your submission should be signed off by the ADP. We recognise that the timing of ADP meetings varies. If sign-off cannot be achieved by the submission date, please indicate this in

your return and, where possible, provide an expected sign-off date in the open text box.

Questions?

If you require clarification on any areas of the survey, how to use Questback or would like any more information, please do not hesitate to get in touch by email at substanceuseanalyticalteam@gov.scot.

Below is a copy of your response to: Alcohol and Drug Partnership Survey 2026

- 1. Which Alcohol and Drug Partnership (ADP) do you represent?
    - Clackmannanshire & Stirling ADP

- 2. Which groups or structures were in place at an ADP level to inform surveillance and monitoring of alcohol and drug harms or deaths? If drug and alcohol deaths are reviewed at a combined group, please select both ‘Alcohol death review group’ and ‘Drug death review group or similar’
    - Alcohol death review group
    - Drug death review group or similar
    - Drug trend monitoring group/Early Warning System

- 3. Do families have the option to be involved in alcohol and/or drug death review groups?
    - No

- 4. Please provide further details?
    - In the 25/26 year there was on going work around reviewing alcohol deaths by ADP/Health Improvement colleagues. There were also processes in place to monitor drug trends, which were shared locally via a multi-agency Harm reduction group. This same group were provided a summary of drug related death data, which was monitored by Public Health and ADP/Health Improvement. The drug related death review process is being developed for the 26/27 year.

- 5. Have you made specific revisions to any protocols in the past year in response to emerging threats (e.g. novel synthetics, trends in cocaine, new street benzos, nitazines, xylazine etc.)?
    - No
- 6. If yes please provide details of any revisions.
    - We have not made any revisions, however we have contributed to PHS incident management team meeting when these have been convened.

- 7. New drug and alcohol staffing resources were published in 2025. How useful if at all do you think each of the following workforce resources are for the development of the sector in your area?
    - Drugs and alcohol workforce: Knowledge and skills framework
        - Moderately useful
    - Drug and alcohol workforce: Learning directory
        - Moderately useful
    - Pathways to employment: Supporting people with lived and living experience of substance use in to work (employer toolkit)
        - Very useful
    - Pathways to employment: Your guide to a career in substance use services (employee toolkit)
        - Very useful
    - Substance use - supporting employees with lived and living experience: Guiding principles
        - Very useful

- 8. Please describe how these resources are currently being used in your ADP area, and/or how they may be used in future? Please specify which resource(s) you are referring to.
    - The documents are used as part of staff training. However, overall, there has been little coordination of the use of these documents, so implementation is wholly dependent on services/organisations and awareness and use is variable. It has been identified that there is a need for wider discussion across ADP partners to raise awareness of the resources and their implementation.

- 9. Do you have a formal mechanism at an ADP level for gathering feedback from people with lived/living experience who are using services you fund? Select all that apply.
    - Engagement with recovery communities
    - Experiential data collected as part of the Medication Assisted Treatment (MAT) programme
    - Lived / living experience panel, forum and / or focus group

- 10. Have people from any of the following groups with lived and/or living experience participated in any of the above engagement mechanisms? Select all that apply.
    - People who are current or former employees or volunteers at the ADP or drug and/or alcohol services
    - People who are not employed at the ADP or at drug and/or alcohol services
    - People who are currently accessing treatment or support for problem drug use
    - People who are currently accessing treatment or support for problem alcohol use
    - People with living experience of drug and/or alcohol use who are not currently receiving treatment or support
    - People who are experiencing homelessness
    - Women
    - Family involvement via Scottish Families Affected by Drugs.

- 11. In what ways are people with lived and living experience and / or family members able to participate in ADP decision-making? Select all that apply.
    - Through ADP board membership
        - People with lived and living experience
    - Through a group or network that is independent of the ADP
        - Family members
    - Through an existing ADP group/panel/reference group
        - People with lived and living experience
        - Family members

- 12. In the past year, to what extent has your ADP used the Charter of Rights for People Affected by Substance Use to inform service design, delivery and monitoring?
    - Some use in specific activities (e.g., staff training, service planning)

- 13. Please indicate in which of the following areas the Charter of Rights for People Affected by Substance Use has been used to inform development in your ADP area (select all that apply):
    - Service design or commissioning

- Engagement with people with lived and living experience

- 14. Please describe what work has been carried out in 2025/26 in your ADP area to reduce stigma for people who use substances and/or their families.
  - In the 25/26 year Health Improvement colleagues were designing a training course around raising awareness of and reducing stigma, with a focus on the Primary Care setting.

- 15. Please describe any future plans in your ADP area to reduce stigma for people who use substances and/or their families
  - There will be ongoing discussion around delivery of the above training course by Health Improvement colleagues.

- 16. Do you provide targeted prevention communications to the following groups of people at an ADP level (not at a service level)? This includes communications delivered in any format, for example in person, at events, leaflets and posters, and online content (e.g. websites and social media). Select all that apply.
  - None of the above

- 17. Which of the following education or prevention activities were funded or supported by the ADP and which age groups were they targeted at? Select all that apply. Note: ‘supported’ refers to where the ADP provides resources of some kind (separate from financial, which is covered by “funded”). Some treatment and support options are not applicable for some age groups.
  - Campaigns / information
    - 25 years+ (adults)
  - Harm reduction services
    - 16-24 years (young people)
    - 25 years+ (adults)
  - Mental wellbeing education/ activities
    - 16-24 years (young people)
    - 25 years+ (adults)
  - Planet Youth
    - 0-15 years (children)
    - 16-24 years (young people)

- Pregnancy & parenting
    - 16-24 years (young people)
    - 25 years+ (adults)

- 18. Please select in which settings each of the following harm reduction initiatives are delivered in your ADP area. Select all that apply.
    - Community pharmacies
        - Supply of naloxone
        - Injecting equipment provision
    - Drug services (NHS, third sector, council)
        - Supply of naloxone
        - Hepatitis C testing
        - Injecting equipment provision
        - Wound care
    - Family support services
        - Supply of naloxone
    - General practices
        - Hepatitis C testing
        - Wound care
    - Hospitals (incl. A&E, inpatient departments)
        - Supply of naloxone
        - Hepatitis C testing
        - Wound care
    - Mobile/outreach services
        - Supply of naloxone
        - Hepatitis C testing
        - Injecting equipment provision
        - Wound care
    - Peer-led initiatives
        - Supply of naloxone
        - Hepatitis C testing
        - Injecting equipment provision
    - Prison
        - Supply of naloxone
        - Hepatitis C testing
        - Wound care

- 19. Is there demand for any specific harm reduction intervention/service not currently available in your ADP area? Please provide details.
    - There has been discussion in recent multi-agency harm reduction meetings around the need for inhalation devices/support/interventions.

- 20. Which partners within your ADP area have documented pathways in place to ensure people who experience a near-fatal overdose (NFO) are identified and offered support? Select all that apply.
    - Community recovery providers
    - Scottish Ambulance Service
    - Specialist substance use treatment services
    - Third sector substance use services

- 21. Which, if any, of the following barriers to implementing NFO pathways exist in your ADP area? Select all that apply.
    - Workforce capacity

- 22. At which stages of the criminal justice system does your ADP support referrals to drug and alcohol treatment services? Select all that apply.
    - Pre-arrest
    - In police custody
    - None of the above

- 23. Do you have drugs and alcohol testing services in your ADP area for people going through the justice system on an order or licence? Select all that apply.
    - No

- 24. Who provides testing services for drugs and/or alcohol for people going through the justice system on an order or license in your area? Select all that apply.
    - Alcohol testing
        - NHS addiction services

    - Drugs testing
        - NHS addiction services

- 25. What methods are used for drugs and/or alcohol testing for people going through the justice system on an order or license in your area? Select all that apply
    - Handheld devices
        - Alcohol testing
    - Spit tests
        - Drugs testing
    - Urine tests
        - Drugs testing

- 26. What screening options are in place to address alcohol harms? Select all that apply.
    - Alcohol hospital liaison
    - Arrangements for the delivery of alcohol brief interventions in all priority settings

- 27. What treatment options are in place to address alcohol harms? Select all that apply.
    - Access to alcohol medication (e.g. Antabuse, Acamprase, etc.)
    - Alcohol hospital liaison
    - Alcohol-related cognitive testing (e.g. for alcohol related brain damage)
    - Community-based alcohol detox (including at-home)
    - In-patient alcohol detox
    - Pathways into mental health treatment
    - Psychosocial counselling
    - Residential rehabilitation

- 28. Which, if any, of the following barriers to residential rehabilitation exist in your ADP area? Select all that apply.
    - Availability of aftercare
    - Availability of detox services
    - Lack of bed capacity within ADP area

- 29. Have you made any revisions in your pathway to residential rehabilitation in the last year?
    - No revisions or updates made in 2025/26

- 31. Which, if any, of the following barriers to implementing the Medication Assisted Treatment (MAT) standards exist in your area? Select all that apply.
    - Accommodation challenges (e.g. appropriate physical spaces, premises, etc.)
    - Burden of data collection and reporting
    - Geographical challenges (e.g. remote, rural, etc.)

- 32. Which of the following treatment and support services are in place specifically for children and young people using alcohol and/or drugs? Select all that apply. Note: some treatment and support options are not applicable for some age groups.
    - Family support services
        - 16-24 years (young people)

- 33. How would you describe your ADP's position as at end 2025/26 in relation to the Standards for young people accessing treatment or support for alcohol or drugs, published in December 2025?
    - Not yet considered

- 34. Do you have specific treatment and support services in place for the following groups? (that are available in your ADP area). Select all that apply.
    - People who are experiencing homelessness
    - People who are involved in the justice system
    - People who are pregnant or peri-natal
    - Women
- 35. Are there formal joint working protocols in place to support people with co-occurring substance use and mental health diagnoses to receive mental health care?
    - Yes

- 36. What arrangements are in place within your ADP area for people who present at substance use services with mental health problems for which they do not have a diagnosis? Select all that apply.
    - Formal joint working protocols between mental health and substance use services specifically for people with mental health problems for which they do not have a diagnosis
    - Pathways for referral to mental health services or other multi-disciplinary teams
    - Professional mental health staff within services (e.g. psychiatrists, community mental health nurses, etc)
    - Provision of joint appointments for those with co-occurring mental health problems and problem substance use
    - Provision of mental health assessments for people who are presenting with mental health problems

- 37. Which of the following activities are you aware of having been undertaken in ADP funded or supported services to implement a trauma-informed approach? Select all that apply.
    - Engaging with people with lived/living experience
    - Engaging with third sector/community partners
    - Provision of trauma-informed spaces/accommodation
    - Training existing workforce

- 38. Does your ADP area have specific referral pathways for people to access independent advocacy?
    - Don't know

- 39. If yes, are these commissioned directly by the ADP?
    - Don't know

- 41. Which of the following support services are in place for adults affected by another person’s substance use? Select all that apply.
    - Advocacy
    - Commissioned services
    - One to one support
    - Mental health support

    - Naloxone training
    - Support groups
    - Training

- 42. Do you have an agreed set of activities and priorities with local partners to implement the Holistic Whole Family Approach Framework in your ADP area?
    - Don't know

- 44. Did your ADP conduct an audit or needs assessment of the support currently available in your area for children, young people and adults affected by a family member's substance use in 2025/26?
    - No, and there are no plans to undertake one in 2026/27

- 45. Which of the following services supporting a Family Inclusive Practice or a Whole Family Approach are in place in your ADP area (for people with family members both in and not in treatment)? Select all that apply.
    - Advice
    - Advocacy
    - Peer support
    - Social activities
    - Support for self care activities

- 46. What mechanisms are in place within your ADP area to ensure that services adopt a family inclusive practice? Select all that apply.
    - There is an awareness of family inclusive practice, and families are involved where appropriate. Scottish Families Affected by Alcohol and Drugs is promoted across the ADP area to ensure family members have access to support in their own right.

- 47. Submissions should be signed off by the ADP. As the survey has been issued later than in previous years, we recognise this may affect the timing of approvals at ADP meetings, and that it may therefore not be feasible to obtain sign-off before the 10 July submission deadline. Please confirm whether your return has been signed off; if not, provide an expected sign-off date where possible at Q48.

- Not yet signed off
  - ADP
  - IJB

- 48. Please provide sign off date or anticipated sign off date.
  - The survey will be taken to the next ADP Executive meeting, which is intended to take place in September, when a date has been confirmed with the new Interim Chair.

CLACKMANNANSHIRE COUNCIL

THIS PAPER RELATES TO ITEM 13

ON THE AGENDA

Report to Audit & Scrutiny Committee

Date of Meeting: 29 October 2026

Subject: Audit & Scrutiny Committee Annual Report

Report by: Head of Corporate Services

1.0 Purpose

1.1. The purpose of this report is to present to Committee the 2025/2026 Audit and Scrutiny Committee Annual Report.

2.0 Recommendations

It is recommended that:

2.1. Committee note, challenge and comment on the report.

2.2. Agrees to submit its Annual Report 2025/2026 (Appendix A) to the next available Council meeting for approval.

3.0 Considerations

3.1. Guidance published by the Chartered Institute of Professional Finance and Accountancy (CIPFA) in 2022 is accepted as best practice for local authority Audit Committees.

3.2. The CIPFA guidance recommends that all Audit Committees should "prepare an annual report that provides assurance to all those charged with governance that it fulfils its purpose and can demonstrate its impact" (Audit Committees Practical Guidance for Local Authorities and Police, published by CIPA in 2022)

3.3. The annual report (Appendix A) has been prepared to inform Clackmannanshire Council of the work undertaken by the Audit and Scrutiny Committee during 2025/2026.

3.4. The report was, as in previous years, informed, in part, by Committee members undertaking a self-assessment, based on the CIPDA Audit Committee Position Statement.

3.5. Over the Summer Members were asked to complete an online questionnaire followed a review of the outputs which took place on 08th October 2026. The results are outlined in section 12 of the annual report.

3.6. The Chair and Vice Chair of the Committee have also been asked for their thoughts in relation to the operation/impact of the Audit and Scrutiny Committee. Their joint assessment is set out in Section 13 of Annual Report.

3.7. Overall, the Chair and Vice Chair concluded that the Committee continued to operate effectively within its agreed remit, providing constructive, independent and non-political challenge across governance, risk management, financial stewardship, performance and internal control. Through its scrutiny and oversight activity, the Committee maintained an important role within the Council's governance framework, seeking assurance from officers and assurance providers, promoting transparency and accountability, and supporting continuous improvement.

3.8. The Chair and Vice Chair also recognised that the assurance position remains qualified by the findings of the 2025/26 Internal Audit Annual Assurance Report and the subsequent Section 102 Report and Accounts Commission findings relating to financial reporting. Whilst acknowledging positive progress in reducing overdue audit actions, strengthening governance arrangements and implementing improvement activity, they noted that significant weaknesses remain and that sustained organisational focus is required to address these fully. They emphasised that assurance will ultimately be demonstrated through delivery of agreed actions and measurable improvement rather than the establishment of plans alone. Consequently, they identified the Committee's key priorities for 2026/27 as maintaining robust oversight of the Financial Reporting Recovery Plan, scrutinising implementation of Internal Audit recommendations, particularly those assessed as high risk or overdue, seeking assurance that identified control weaknesses are being addressed effectively, and continuing to strengthen accountability, governance and public confidence in the Council's arrangements.

4.0 Sustainability Implications

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

5.0 Resource Implications

5.1. Financial Details

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

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

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

6.0 Exempt Reports

6.1. Is this report exempt? No ☒

7.0 Declarations

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

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

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

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

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

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

(2) **Council Policies**

Complies with relevant Council Policies ☒

8.0 Impact Assessments

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

Yes ☐

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

An Equality Impact Assessment (EQIA) and Fairer Scotland Duty Assessment have not been prepared as this is a review report and does not relate to a new policy or strategy.

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".

Audit and Scrutiny Committee – Annual Report 2025/2026

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)

- Chartered Institute of Professional Finance and Accountancy (CIPFA) Position Statement: Audit Committees in Local Authorities and Police

Author(s)

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

Approved by

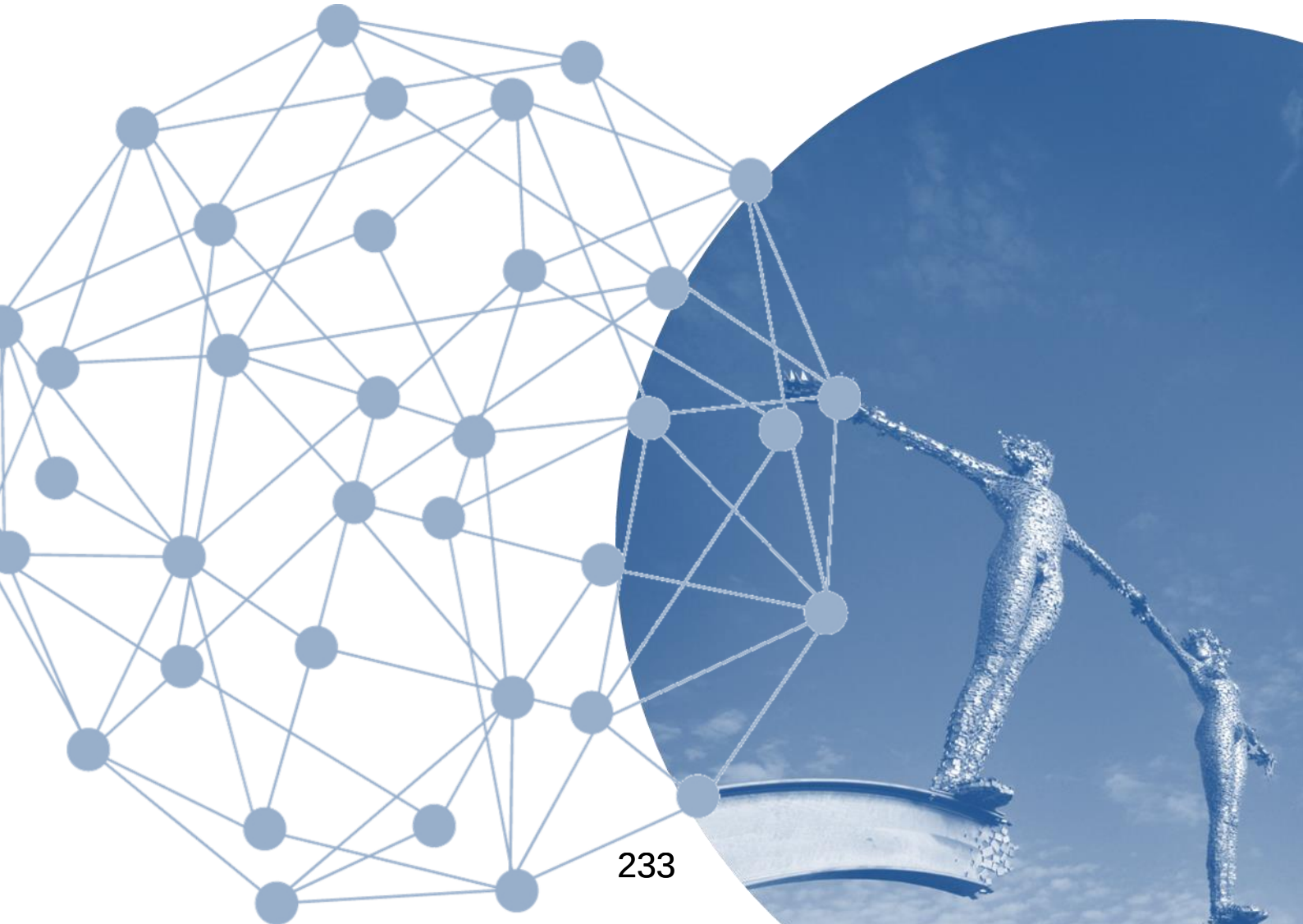
NAME	DESIGNATION	SIGNATURE
Chris Alliston	Head of Corporate Services	[redacted]

Clackmannanshire Council | Comhairle Siorrachd Chlach Mhanann

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Audit and Scrutiny Committee

Annual Report 2025/2026



1.0 INTRODUCTION

1.1. CIPFA guidance recommends that all Audit Committees should "prepare an annual report that provides assurance to all those charged with governance that it fulfils its purpose and can demonstrate its impact".

1.2. This report has been prepared to inform Clackmannanshire Council of the work carried out and the impact of the Audit and Scrutiny Committee during the period 2025/2026.

1.3. The report also provides details of the Committee's membership and training/briefing programme.

2.0 AUDIT AND SCRUITINY COMMITTEE REMIT

2.1. The Audit and Scrutiny Committee is an integral component of the Council's corporate governance framework and provides an independent and high level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards.

2.2. The Audit and Scrutiny Committee provides independent assurance to the full Council of the adequacy of the risk management framework and the internal control environment.

2.3. The Committee provides independent review of the Council's governance, risk management and control frameworks and oversees the financial reporting and annual governance processes.

2.4. The Committee oversees internal audit and external audit, helping to ensure effective assurance arrangements are in place.

2.5. The remit of the Audit and Scrutiny Committee as agreed by Council is

Audit & Finance

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

Scrutiny

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

2.6. Committee meetings are hybrid with some members and presenters physically present and other attending using virtual meeting technology.

2.7. Recommendations from the Committee are presented to Council for approval.

3.0 MEMBERSHIP, ATTENDANCE AND INDEPENDENCE

3.1. Committee is comprised of 8 elected members with the leader of the opposition, Councillor Janine Rennie, appointed as Chair, and Councillor Denis Coyne, Conservative Group, Vice Chair.

3.2. Members of the Committee are as outlined in Appendix 1.

3.3. Committee met 6 times during session 2025/2026 with all meetings quorate.

3.4. Since 01 April 2026 the Head of Corporate Services supports the Committee and Committee is clerked by a member of the Councils legal team. Prior to April the Committee was supported by the Strategic Director – Partnership and Performance, this role was removed with the agreement by Council of the new Target Operating Model.

3.5. Directors, Heads of Service, Senior Managers and Internal Audit routinely attend Committee. Representatives from external bodies including External Audit, Police Scotland and Scottish Fire and Rescue attend meetings as required.

3.6. To assist in preserving Committee's independence, measures are in place including:

- The appointment of an independent Chair and Vice chair from opposition parties
- Non-political approach of the Committee
- The involvement of internal and external audit
- Clear terms of reference

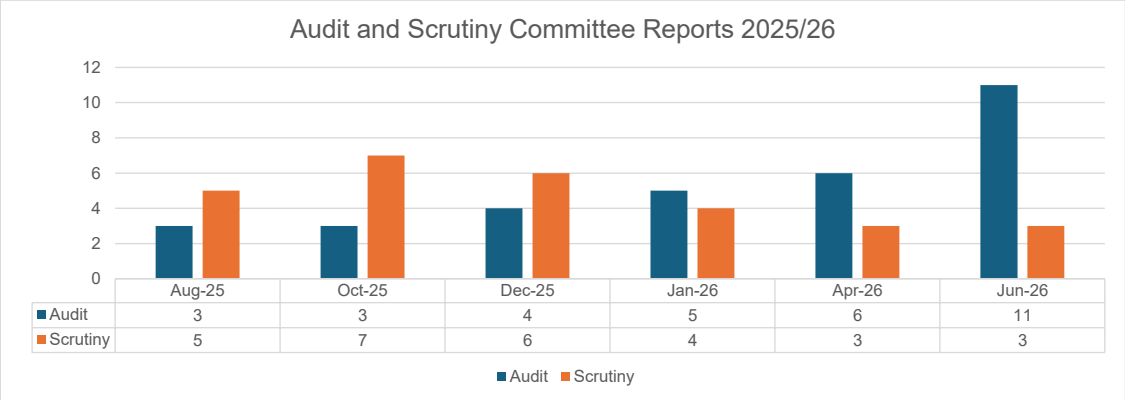
- Annual review

4.0 FORWARD PLAN AND MEETINGS

4.1. Committee agreed its forward plan for 2025/2026 in June 2025.

4.2. During the Council cycle Committee considered 60 reports, split 32 Audit and 28 Scrutiny (See Chart 1).

Chart 1 – Audit and Scrutiny Reports 2025/26



5.0 TRAINING

5.1. A range of briefings and other training opportunities were offered to all elected members during the 2025/26 cycle (Table 1).

5.2. Member services maintain and update member training records.

5.3. At its meeting of 22 August 2024 Committee agreed the training plan as outlined at Table 2.

5.4. A number of training sessions are still outstanding but underway to ensure delivery during 2026/27 (Table 3). These align with the requirements highlighted as part of the self evaluation process.

5.5. In addition to the agreed training programme, the HR & Workforce Development team has continued to offer all elected members the opportunity to participate in a Council-wide training needs analysis, delivered through the Improvement Service's *Political Skills Assessment*.

5.6. To date four Elected Members have engaged with the process, designed to offer both personal, and member wide skills development opportunities. The offer to engage with political skills process will be available until recess, after which Officers will prepare outputs of the interviews undertaken to date.

Table 1 – Elected Members Training and Briefings 2025/26

Subject Matter
Internal Audit All Member Briefing
Planning S36 Applications
Respite Bed Provision Elected Members Briefing Session
Transformation Through Collaboration - All Member Briefing
Education Performance
Planning Enforcement Charter and Section 36 Planning Applications
Licensing Board Training
Comms and Engagement Workshop
Regulatory Committee training
That Guy campaign
Planning Committee Briefing - training provided via MFMAC
Psychological/ LD Elected Members Briefing

Table 2: Audit and Scrutiny Committee Training Plan

Training Subject	Target Date	Internal / External	Update
Annual Governance Statement / Control Environment	Q4 2024/25	Internal	⚠
Cyber Security	Complete		✔
Performance and Risk (Phase 2)	Complete		✔
Principles of Best Value & VFM	Outstanding	Planning underway for joint session with Elected Members and Senior Leadership Forum	⚠
Fraud and Corruption	Outstanding	Planning underway for joint session with Elected Members and Senior Leadership Forum	⚠
Financial Monitoring / Scrutiny	Outstanding	External provider being sought for training delivery	⚠

Table 3: Audit and Scrutiny Committee Training Plan Schedule

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.

6.0 INTERNAL AUDIT

6.1. Internal Audit services are provided on the basis of a Joint Working Agreement with Falkirk Council. The Council has endeavoured to increase resource/capacity through the recruitment of a Senior Internal Auditor.

6.2. The budget for internal audit provision is agreed each year but the total cost chargeable by Falkirk Council over the duration of the agreement is capped at £120,000 per annum.

6.3. Falkirk Council's Internal Audit, Risk, and Corporate Fraud Manager is responsible for the allocation of Clackmannanshire Council Internal Audit work to the most appropriate member of staff.

6.4. Clackmannanshire Council's Internal Audit Officer is solely employed on Clackmannanshire Council, Central Scotland Valuation Joint Board, and Clackmannanshire and Stirling Integration Joint Board Internal Audit work.

6.5. The Audit and Scrutiny Committee takes assurance from Internal Audit on a wide range of issues and an update report from the Internal Audit, Risk, and Corporate Fraud Manager is considered at each Committee meeting.

6.6. Internal Audit's Plan for 2025/26 was agreed by Audit Committee on 12/06/2025. It set out 17 assignment areas to be completed by the team during the year. Of the 17 assignments, 8 required an audit report to be issued to Clackmannanshire Council.

6.7. 4 audit reports (completed to final report stage and issued to Clackmannanshire Council's senior management) have been reported to Committee this year. These included:

- Building Security;
- Climate Change Act Public Bodies Duties Audit;
- Council Tax Refunds;
- Follow Up of the Review of Purchase Order Arrangements at Clackmannanshire Council for Adult Social Care

6.8. At the June 2026 meeting, Committee noted that 1 audit review, Medication in Schools, was at draft report stage and 3 audits had not started. These reviews include Stirling and Clackmannanshire City Region Deal, Stores Management, and Disposal of IT Equipment.

6.9. Based on the assignments undertaken by Internal Audit into the areas of operational delivery, as outlined in 6.7, an overall **limited assurance** was given in relation to the Council's arrangements for risk management, governance, and control for the year to 31 March 2026.

6.10. The full Internal Audit Annual Assurance Report for 2025/26 was presented to Committee in June 2026.

6.11. In providing its opinion, Internal Audit operated in compliance with the Global Internal Audit Standards 2024

7.0 EXTERNAL AUDIT

7.1. External Audit is another key provider of assurance to the Committee. External Auditors are appointed by the Accounts Commission, who also monitor audit quality.

7.2. Deloitte were appointed as the Councils external auditors in 2022/2023.

7.3. No reports were submitted to Committee, by External Audit, for consideration during the 2025/2026 cycle.

8.0 CORPORATE RISK AND PEFORMANCE

8.1. The Councils Corporate Risk Register is scrutinised quarterly by Committee.

8.2. The 2025/26 year end update on the Council's Corporate Risk Register was considered by Committee on 11th June 2026. The report outlined the purpose of risk management, the Corporate Risk management process and the current risk profile and development activity; relating to the Councils Risk Strategy.

8.3. The Corporate Performance report was presented to Committee in April 2025. This report presented a summary of key local demographics and Council performance data, up to and including the 2024/25 financial year, aligned to the Wellbeing Economy Local Outcomes Improvement Plan (LOIP).Appendix A of the report which forms part of the Council's statutory Public Performance Reporting (PPR) duties summarised relevant statistics and performance levels, including analysis, charts and detailed data tables. Scrutiny and reporting on key performance measures is also completed through regular Directorate Business Plan reports.

9.0 EXCEPTIONS FROM CONTRACT STANDING ORDERS

9.1. It is a requirement of Contract Standing Orders that exceptions should be reported to the next available Audit & Scrutiny Committee.

9.2. During the reporting period 2 exceptions were noted by Committee. Of the exceptions agreed the total contractual value amounted to £580,388.75

10.0 POLICE SCOTLAND/SCOTTISH FIRE AND RESCUE SERVICE

10.1. The Police and Fire Reform (Scotland) Act 2012 outlines the duties of Police Scotland and the Scottish Fire and Rescue Service to work in partnership with local authorities.

10.2. Part of this duty is to ensure they regularly report on their activities and outcomes in each local area, relating to statutory local Police and Fire plans prepared by both agencies and approved through Council.

10.3. Six monthly reports are produced and presented to allow scrutiny by Clackmannanshire Council Audit and Scrutiny Committee, in line with requirements set out in the Reform act of 2012.

11.0 OTHER REPORTS

11.1. Committee also consider a number of other reports through the year including, Procurement Annual Report, Health and Safety Annual Report, Chief Social Work Officer Annual Report, Regulation of Investigatory Powers (Scotland) Act 2000, Financial Performance, Treasury Management, Risk Strategy Annual Report, HSCP Locality Performance, progress updates on outstanding Internal Audit Actions, Directorate Business Plan updates as well as a number of progress reports on key Council and Partner strategies.

12.0 SELF ASSESSMENT

12.1. The Self-Assessment for 2025/2026 was undertaken on the 08th October 2026 during an informal meeting of the Committee. Six committee members completed the self-evaluation questionnaire and three members were in attendance at the informal meeting.

12.2. Overall the view of Committee is strongly positive. 97.4% of all responses were either agree or strongly agree. Most areas are unanimously positive, particularly governance, financial reporting, audit and assurance, chair leadership and reporting arrangements. Table 4 below provide a high level overview of the response.

Table 4: Responses

Area	Number of questions asked	Positive	Average Score (out of 4)	Interpretation
Independence and effectiveness	5	96.7%	3.47	Very Strong
Governance and risk control	3	100.00%	3.61	Unanimously Positive
Financial reporting and accountability	2	100.00%	3.50	Unanimously Positive
Audit and assurance	4	100.00%	3.33	Unanimously Positive
Internal Audit	2	91.7%	3.42	Very Strong
Committee membership	3	88.9%	3.44	Positive
Chair leadership	7	100.00%	3.67	Unanimously Positive
Meeting and reporting arrangements	6	97.2%	3.61	Very Strong

12.3. The question set within the self assessment are outline in Appendix 2.

12.4. Overall members present agreed with the statements as presented within the self-assessment (Appendix 3), noting the following actions:

12.4.1. Officers to consider format and style of reports so that highlights and major impacts should be at the front of reports. Officers to consider exception reporting for example, in budget reporting, highlighting budget underspends or overspends and reason for these,

12.4.2. Following the Summer recess and ahead of the first formal meeting of the Audit and Scrutiny Committee members would be invited to meet with Internal and External Audit.

12.4.3. Committee members to identify substitutes should they be unable to attend Committee. Substitutes should be full sighted on papers in advance.

13.0 CHAIR AND VICE CHAIR ASSURANCE STATEMENT

13.1. During 2025/26, the Audit and Scrutiny Committee continued to fulfil an important role within the Council's governance framework. The Committee maintained a constructive and non-political approach to its work, providing challenge and oversight across financial management, corporate risk, performance, internal control, audit recommendations, statutory services and the work of key partners. During the year, the Committee met on six occasions, with all meetings quorate, and considered 60 reports across its audit and scrutiny responsibilities. The Committee also continued to strengthen its role as a key scrutiny forum, providing transparent public accountability and ensuring that significant organisational risks, performance issues and governance matters were subject to appropriate member challenge and examination.

13.2. As Chair and Vice Chair, we are satisfied that the Committee operated independently and discharged its agreed remit during 2025/26. Members sought explanations and assurance from relevant officers and assurance providers, examined areas of risk and underperformance, and monitored the Council's response to recommendations arising from audit and scrutiny activity. The Committee also continued to oversee the Council's corporate risk register, financial performance, Annual Governance Statement, outstanding Internal Audit actions and a broad range of service and partnership performance reports. Members were supported through briefing sessions and training and development opportunities. Further training is planned for members to ensure that the Committee remain well equipped to fulfil its responsibilities effectively.

13.3. Our assurance must, however, be appropriately qualified. Internal Audit provided Limited Assurance on the Council's arrangements for risk management, governance and control for the year ended 31 March 2026. This means that, whilst satisfactory arrangements were identified in a number of areas, Internal Audit also identified significant weaknesses that require continued management attention and improvement. The Committee recognises and welcomes the positive and constructive engagement of senior officers throughout the year, together with the progress made in responding to audit findings, reducing the number of overdue recommendations and strengthening governance arrangements in a number of areas. We are assured that officers are committed to addressing the issues identified and are taking appropriate action to do so. Nevertheless, the Internal Audit opinion demonstrates that further improvement is required before the Committee could conclude that all aspects of the Council's governance, risk management and internal control arrangements are operating consistently and effectively across the organisation.

13.4. The Internal Audit opinion was based on seven finalised reviews. One received Substantial Assurance, two received Limited Assurance, and three received split assurance opinions containing combinations of Substantial, Limited or No Assurance. One review, concerning the follow-up of purchase order arrangements for Adult Social Care, received No Assurance. Internal Audit made 46 recommendations, all of which were accepted by management. Of these, 11 were Grade 1 recommendations requiring urgent resolution and 30 were Grade 2 recommendations requiring prompt action. The fact that 89% of recommendations required either urgent or prompt management action reinforces the need for sustained organisational attention to the control environment.

13.5. The Committee acknowledges the progress made in reducing the number of overdue Internal Audit recommendations. Whilst there was positive progress it was noted that some actions are not being progressed timeously, as such the Committee supported the decision to increase reporting on outstanding Internal Audit actions from six-monthly to quarterly. We expect this increased reporting frequency to support stronger accountability, earlier escalation of barriers and demonstrable completion of the actions required to address identified weaknesses.

13.6. The Committee also notes that not all work included in the 2025/26 Internal Audit Plan was completed during the year. Of the eight assignments requiring a report to the Council, four had reached final report stage, one was at draft stage and three had not started when the Annual Assurance Report was prepared. The annual opinion also drew upon three assignments carried forward from 2024/25. Internal Audit nevertheless confirmed that sufficient work had been undertaken to support a balanced annual assurance opinion and that there had been no real or apparent impairment or restriction affecting its scope, independence or objectivity.

13.7. Against this background, the Committee's role is not simply to receive audit reports or note management responses. It must test whether agreed actions are being implemented, whether those actions address the underlying causes of control weaknesses and whether the intended improvements are operating effectively in practice. During 2026/27, the Committee will expect officers to provide clear evidence of delivery, maintain accurate and current action records explain any missed deadlines and identify the corrective action being taken where progress is insufficient.

13.8. The Committee recognises that capacity pressures, the availability of specialist skills and competing service demands can affect delivery. These factors provide relevant context, but they cannot provide an indefinite justification for delay, particularly where Internal Audit has identified an urgent or significant risk. Management must ensure that the highest-risk recommendations are prioritised, that responsible officers are held accountable for delivery and that barriers beyond the authority of individual action owners are escalated promptly.

13.9. Following the end of the 2025/26 reporting period, the Controller of Audit's Section 102 Report and the subsequent findings of the Accounts Commission highlighted concerns regarding the continued delay in preparing and auditing the Council's annual accounts. The Accounts Commission concluded that the repeated absence of up-to-date financial information undermined financial governance, weakened decision-making and effective scrutiny, and affected public transparency and accountability. Although these developments occurred after 31 March 2026, they are directly relevant to the Committee's assessment of the Council's wider governance and assurance position.

13.10. The Council has acknowledged the seriousness of the position and approved a Financial Reporting Recovery Plan and associated improvement programme. A jointly agreed recovery approach has been developed with the external auditor, and the Council has approved additional, time-limited specialist support. The recovery arrangements are intended to strengthen finance capacity, improve accounts preparation and quality assurance, support audit readiness and restore compliance with statutory financial reporting requirements. The agreed milestones are completion of the 2024/25 accounts by March 2027 and completion of the 2025/26 accounts by October 2027.

13.11. These measures represent a necessary response, but the approval of plans, governance arrangements and additional resources does not, on its own, provide assurance that recovery will be achieved. That assurance must come from delivery. The Committee will therefore scrutinise progress against the recovery milestones, the use of the approved resources, the quality and timeliness of information provided for audit, the effectiveness of collaboration with the external auditor, and the extent to which knowledge, capability and improved processes are retained within the Council. Where progress is at risk, the Committee expects early and transparent reporting, together with clear corrective action.

13.12. The Section 102 intervention also underlines the importance of the Committee receiving sufficiently timely and reliable financial information to undertake effective scrutiny. The Committee will continue to seek assurance that the recovery programme addresses not only the immediate backlog in the annual accounts, but the underlying issues affecting financial reporting, organisational resilience and the sustainability of the Council's financial governance arrangements.

13.13. We recognise the commitment shown by Committee members, Council officers, Internal Audit and the Council's external assurance providers during a challenging period. The Committee's self-assessment indicates that the Committee is viewed as effective, independent and well led.

13.14. On the basis of the Committee's work during 2025/26, we are satisfied that the Audit and Scrutiny Committee operated effectively within its agreed remit and provided relevant challenge and oversight of the Council's governance, risk, control and performance arrangements. We are also satisfied that there are established mechanisms through which the Committee can monitor the Council's response to Internal Audit findings, the Section 102 intervention and the wider programme of governance improvement.

13.15. Looking ahead, the Committee's priorities will be to monitor delivery of the financial reporting recovery programme; scrutinise progress against Internal Audit recommendations, particularly Grade 1 and overdue actions; seek assurance that weaknesses identified through Limited and No Assurance reviews are addressed; strengthen scrutiny of financial, corporate and partnership performance ; and continue to support the development of members through targeted training and briefing sessions to ensure the Committee remains well equipped to provide effective challenge and oversight. Through this work, the Committee will continue to support transparent decision-making, effective accountability, continuous improvement and public confidence in the governance of Clackmannanshire Council

APPENDIX 1 – COMMITTEE MEMBERS



Councillor Janine Rennie
Chair

Councillor Denis Coyne
Vice Chair





Councillor Forson
Committee Member

Councillor Fairlie
Committee Member





Councillor Earle
Committee Member

Councillor Keogh
Committee Member





Councillor Benny
Committee Member

Councillor Quinn
Committee Member



APPENDIX 2 - Audit and Scrutiny Committee Development Planning Survey Results

The following survey questions were undertaken with members of the Audit and Scrutiny Committee to assist in development planning for them.

CIPFA Self Evaluation

Independent and Effective Model

Is the Audit and Scrutiny Committee set up to operate independently from day-to-day decision-makers, enabling impartial oversight and meaningful influence within the organisation?

- Directly accountable to the authority's governing body
- Independent from both executive and scrutiny functions
- Able to access and engage constructively with other committees, functions, or strategic groups
- Able to request reports and seek assurances from relevant officers
- Sized appropriately for experienced, trained members (large committees should be avoided)

What aspects of the Committee's independence and effectiveness do you think could be improved?

Committee previously agreed that the existing arrangements for Committee were fit for purpose and aligned with those of most Councils, and as such felt the status quo should remain and no co-opted members were required. Do you agree that this remains the case?

Core Functions

Does the Audit and Scrutiny Committee help maintain robust Governance, Risk, and Control arrangements? Prompt: Consider clarity of reporting level of scrutiny and assurance on key risks

- Promotes understanding of governance across the Council
- Considers effectiveness of risk management and seeks assurance on risk-related issues
- Monitors internal control, financial management, standards, ethics, and exposure to fraud and corruption

What aspects of Governance, Risk, and Control do you think could be improved?

Core Functions

Is the Committee satisfied that accountability statements (including the annual governance statement) reflect the risk environment and actions needed, and demonstrate how governance supports the authority's objectives?

- Annual governance statement reflects risk environment and necessary actions
- Supports effective financial reporting and reviews statutory accounts and accompanying reports

What aspects of financial reporting and accountability do you think could be improved?

Core Functions

Does the Committee establish effective Audit and Assurance arrangements in line with the undernoted headings? *Prompt - Consider arrangements for internal and external audit*

- Considers arrangements for adequate assurance across all operations and collaborations
- Reviews external audit reports and recommendations, monitors management response
- Supports efficient and independent external audit arrangements
- Encourages effective relationships between assurance providers and the organisation

What aspects of Audit and Assurance do you think could be improved?

Core Functions

Does the Committee support effective arrangements for internal audit and promote its use within the assurance framework in line with the undernoted headings? Prompt: Consider review of plans, reports and follow up recommendations

- Supports effective arrangements for internal audit
- Promotes effective use of internal audit within the assurance framework

What aspects of internal audit arrangements do you think could be improved?

Audit and Scrutiny Committee Membership

Are the following characteristics evident among Committee members? *Prompt: Consider skills, willingness to challenge and understanding of governance*

- Members are trained, objective, and knowledgeable
- Members promote good governance and identify ways to improve arrangements
- Chair is independently minded, knowledgeable, skilled, and interested

What aspects of Committee membership do you think could be improved?

Audit and Scrutiny Committee Membership

Prompt: Consider openness, challenge, meeting management and focus Does the Committee chair:

- Promote open, apolitical discussion
- Manage meetings to cover all business and encourage candid participation
- Maintain focus on priority matters
- Operate in an apolitical manner
- Treat auditors, executives, and management fairly
- Challenge executive and senior managers when needed
- Demonstrate knowledge, expertise, and interest in Committee work

What aspects of Committee chair leadership do you think could be improved?

Engagement and Outputs

Does the Committee address all responsibilities within its terms of reference and generate planned outputs?
Prompt - Consider meetings, attendance, outputs and transparency

- Meets regularly (at least four times a year) with clear policies for public and private items
- Able to meet privately with external and internal auditors
- Includes key officers (Chief Finance Officer, Chief Executive, Head of Internal Audit, external auditors) as regular attendees; others may include the monitoring officer and Strategic Director of Partnership & Performance
- Supports transparency, reporting regularly to those charged with governance
- Reports annually on compliance with position statement, responsibilities discharged, and performance assessment (report available to the public)

Audit and Scrutiny Committee Self-Evaluation Results Review

Thursday 8th October at 12noon

Independence & effectiveness

Five questions on mandate, independence, access and committee size

QUESTION	POSITIVE	AVG / 4
Q1 Accountable to governing body	100.0%	3.67
Q2 Independent from executive and scrutiny	83.3%	3.33
Q3 Engages with other committees/functions	100.0%	3.50
Q4 Can request reports and assurances	100.0%	3.50
Q5 Appropriately sized and experienced	100.0%	3.33

Governance, risk & control

Three questions on governance, risk assurance and internal control

QUESTION	POSITIVE	AVG / 4
Q6 Promotes understanding of governance	100.0%	3.67
Q7 Seeks assurance on risk management	100.0%	3.67
Q8 Monitors control, finance, ethics and fraud	100.0%	3.50

Financial reporting & accountability

Two questions on the governance statement and statutory reporting

QUESTION	POSITIVE	AVG / 4
Q9 Governance statement reflects risks/actions	100.0%	3.50
Q10 Reviews accounts and accompanying reports	100.0%	3.50

Audit & assurance

Four questions on assurance coverage, external audit and provider relationships

QUESTION	POSITIVE	AVG / 4
Q11 Adequate assurance across operations	100.0%	3.33
Q12 Reviews external audit recommendations	100.0%	3.33
Q13 Supports independent external audit	100.0%	3.33
Q14 Encourages assurance-provider relationships	100.0%	3.33

Internal audit

Two questions on internal audit arrangements and use

QUESTION	POSITIVE	AVG / 4
Q15 Supports effective internal audit	100.0%	3.50
Q16 Uses internal audit effectively	83.3%	3.33

Committee membership

Three questions on capability, governance contribution and the Chair

QUESTION	POSITIVE	AVG / 4
Q17 Members trained, objective and knowledgeable	66.7%	3.00
Q18 Members promote good governance	100.0%	3.50
Q19 Chair skilled and independently minded	100.0%	3.83

Chair leadership

Seven questions on openness, focus, fairness, challenge and expertise

QUESTION	POSITIVE	AVG / 4
Q20 Promotes open, apolitical discussion	100.0%	3.67
Q21 Manages business and participation	100.0%	3.67
Q22 Maintains focus on priorities	100.0%	3.67
Q23 Operates apolitically	100.0%	3.67
Q24 Treats stakeholders fairly	100.0%	3.67
Q25 Challenges senior management when needed	100.0%	3.67
Q26 Shows expertise and interest	100.0%	3.67

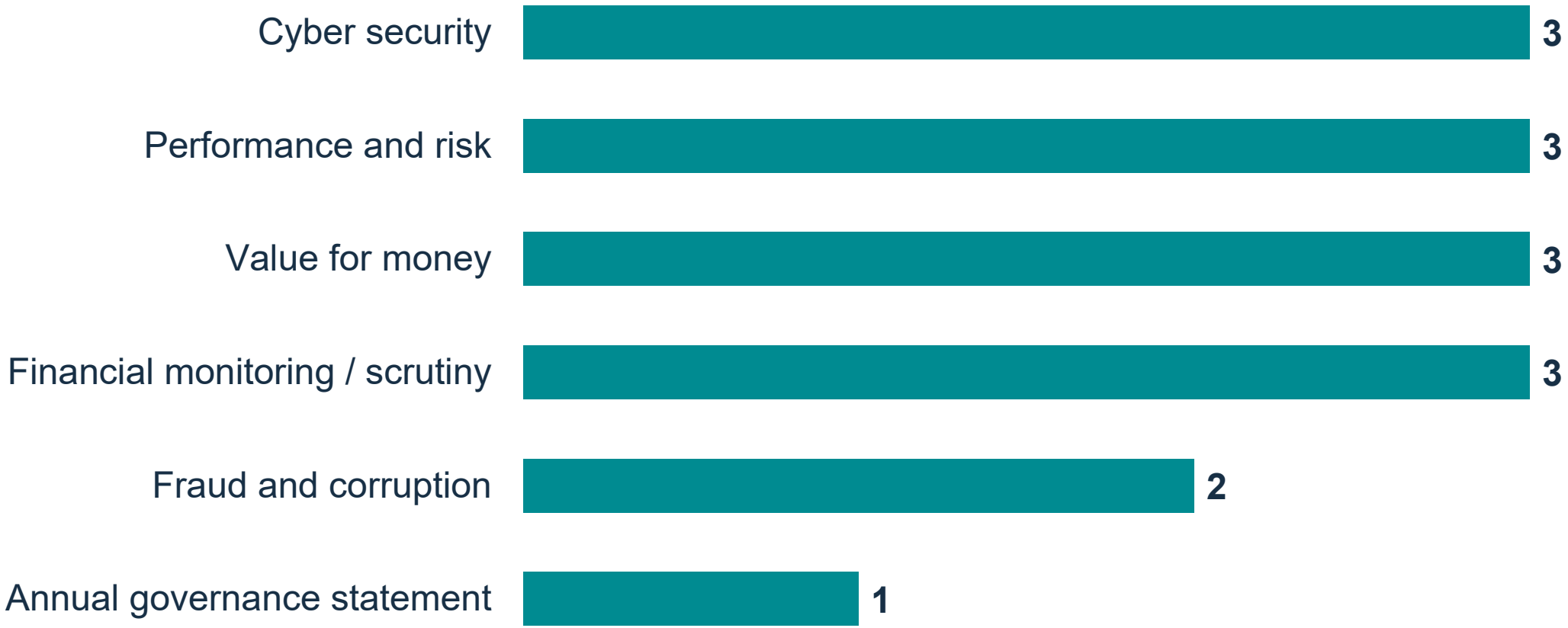
Meeting & reporting arrangements

Six questions on frequency, access, attendance, transparency and annual reporting

QUESTION	POSITIVE	AVG / 4
Q27 Meets regularly with clear policies	100.0%	3.83
Q28 Can meet privately with auditors	83.3%	3.17
Q29 Includes the right key officers	100.0%	3.67
Q30 Can call other officers/agencies	100.0%	3.67
Q31 Reports transparently to governance	100.0%	3.67
Q32 Reports annually on compliance/performance	100.0%	3.67

Training priorities

Four topics were each mentioned by half of respondents



Conclusion and Decision

The Committee is viewed as effective, independent and well led.

CLACKMANNANSHIRE COUNCIL

THIS PAPER RELATES TO ITEM 14

ON THE AGENDA

Report to: Audit and Scrutiny Committee

Date of Meeting: Thursday 29th October 2026

Subject: Exceptions from the Application of Contract Standing Orders

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Report by: Head of Corporate Services

1.0 Purpose

1.1. It is a requirement of Contract Standing Orders that exceptions should be reported to the next available Audit & Scrutiny Committee. The purpose of this paper therefore is to provide detail on any Exceptions to Contract Standing Orders submitted in the previous quarter.

2.0 Recommendations

2.1. The Committee is asked to note the report, commenting and challenging as appropriate.

3.0 Considerations

3.1. Contract Standing Orders (CSO's) apply to all contracts entered into by Council officers. In some circumstances however, exceptions may be granted.

3.2. The appropriate senior manager must record their reasons in writing in the form of an exception report for a decision, which must be submitted to the Head of Corporate Services, for consideration.

The Head of Corporate Services is required to consult with the Chief Finance Officer (S95) and Procurement Manager before taking any action that binds the Council. It is a requirement that any such exception shall be reported retrospectively in full to the next Audit & Scrutiny Committee, including the reasons that fully justify the exception. A summary of CSO exemptions will also be provided as part of the Annual Procurement report to the Audit & Scrutiny Committee.

3.3. **Two (2)** exceptions have been considered since the last reporting period:

3.4. AFKA Scotland (Association for Fostering, Kinship and Adoption) - direct award for provision of an Independent Chair for the Council's Fostering and Permanence Panel.

- Contract Period: Three years with the option to extend for up to two further years.
- Maximum Contract Value: £46,500 (£9,300 per annum).
- CSO Exemption Applied: Contract Standing Orders Section 6, Exception 4 - no genuine competition can be obtained.
- Decision: Granted.

The requirement is specialist and must be delivered independently of the Council. The approved exception records that meaningful competition is unlikely and that AFKA Scotland provides the required expertise, governance and organisational resilience.

The arrangement provides value for money through a £150 saving per panel together with enhanced expertise, quality assurance and resilience. Failure to approve could delay appointment of a Chair, disrupt Panel operations and place pressure on statutory decision-making timescales.

Conditions include completion of Procurement Form 2, execution of a formal written contract, purchase order creation, publication of any required notices, annual performance and value-for-money reviews, and further approval for any variation to value, scope or duration.

3.5 Matrix Telematics Ltd - continuation of vehicle telematics systems for the Council fleet.

- Contract Period: Five years with an option to extend for a further two years.
- Contract Value: £82,500.
- CSO Exemption Applied: continuity of supply/site experience. The decision notice requires the specific Contract Standing Orders Section 6 exemption relied upon to be confirmed and recorded within the procurement file.
- Decision: Granted subject to conditions.

The existing service was originally competitively tendered in 2017 and subsequent market testing identified substantial replacement costs. Retaining the existing supplier maintains operational continuity and avoids estimated one-off replacement costs of £200,000 to £250,000.

The telematics service supports vehicle utilisation and fuel management, emissions reduction, driver identification, insurance and Police Scotland enquiries, and Operator Licence compliance monitoring. The approved exception records that the £82,500 continuation can be met from the existing Fleet Services budget.

Conditions include completion of Procurement Form 2, purchase order creation, publication of any required notices, expenditure remaining within approved budget, and maintenance of a documented exit strategy and procurement plan for a future competitive exercise.

4.0 Sustainability Implications

4.1. There are no direct sustainability implications arising from the recommendations in 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)

No ☒

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

An EQIA is not applicable in this context.

9.0 Legality

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

10.0 Appendices

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

None

11.0 Background Papers

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

Yes ☐ (please list the documents below) No ☒

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Derek Barr	Procurement Manager	45 2017

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Head of Corporate Services	[redacted]

THIS PAPER RELATES TO ITEM 15

ON THE AGENDA

CLACKMANNANSHIRE COUNCIL

Report to: Audit & Scrutiny Committee

Date of Meeting: 29 October 2026

Subject: Internal Audit Progress Report

Report by: Internal Audit Manager

1.0 Purpose

1.1 This report provides an update on progress with completion of the 2026/27 Internal Audit Plan.

2.0 Recommendations

2.1 It is recommended that the Committee notes:

- the finalisation of the 2025/26 Internal Audit Plan and progress with the completion of the 2026/27 Internal Audit Plan;
- the update on capacity / resources impacting the completion of the 2026/27 Internal Audit Plan; and
- the action taken on duplicate payments.

3.0 Background

3.1 The 2025/26 Internal Audit Plan was agreed at Committee on 12 June 2025. It set out seventeen assignment areas to be completed by the team during the year. This included eight audit reports to be issued to Clackmannanshire Council. In June 2026, we reported that of these eight audit reports:

- four audit reviews (Building Security, Climate Change, Council Tax Refunds, and Follow Up of the Review of Purchase Order Arrangements at Clackmannanshire Council for Adult Social Care) had been completed to final report stage as part of our committed assignment programmes of work;

- one audit review (Medication in Schools) was at draft report stage and would be reported to a future Committee; and

- three had not been started. These reviews included Stirling and Clackmannanshire City Region Deal, Stores Management, and Disposal of IT Equipment.

3.2 The 2026/27 Internal Audit Plan was agreed at Committee on 11 June 2026. It set out eighteen assignment areas to be completed by the team during the

year. This included six audit reports to be issued to Clackmannanshire Council (those six audit reports do not include those assignments or reports undertaken and issued to the Central Scotland Valuation Joint Board[1]). Committee agreed that the three audits not yet started in 2025/26 (at paragraph 3.1) would be deferred into the 2026/27 Internal Audit Plan.

3.3 Members are aware that the delivery of Internal Audit services to Clackmannanshire Council is via a Joint Working Agreement with Falkirk Council, however, this is currently being reviewed due to ongoing transformation discussions.

4.0 Finalisation of the 2025/26 Internal Audit Plan

4.1 Paragraph 3.1 highlights that one audit review was reported as in progress at the Audit and Scrutiny Committee in June 2026. This report on Medication in Schools has now been finalised.

4.2 A summary of progress is set out at **Appendix 1**. Details on the scope of, and findings arising, from the finalised review since the last Committee we reported to is at **Appendix 2**. The assurance is provided in line with the definitions at **Appendix 3**.

Progress with completion of the 2026/27 Internal Audit Plan

4.3 Of the six audit reviews agreed as part of this year's Internal Audit Plan:

- Two audit reviews (Climate Change, and Stirling and Clackmannanshire City Region Deal) are in progress and will be reported to an upcoming Committee; and

- Four have not been started. These reviews include Stores Management, Disposal of IT Equipment, Payroll Transactional Testing, and Clackmannanshire Council Adult Social Care: Care Plan Quality and Governance Arrangements.

4.4 A summary of progress is set out at **Appendix 1**.

4.5 As reported to the June 2026 Audit and Scrutiny Committee, we experienced some delays in completing the Internal Audit Plan for 2025/26. This was in part due to capacity issues at Falkirk Council. We, therefore, recently re-advertised for the third time for a Senior Internal Auditor post to increase capacity at Clackmannanshire Council.

4.6 At the time of writing this report, however, we have not successfully recruited to the post and will be undertaking further interviews. We also have a vacancy for the Internal Auditor position from the beginning of November, which means that there is no local Internal Audit resource at Clackmannanshire Council from that date. Unfortunately, the resources at Falkirk Council are not available to undertake this additional workload due to the Internal Audit Plan commitments there.

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[1] Other client work in 2026/27 only includes the Central Scotland Valuation Joint Board and not the Clackmannanshire and Stirling Integration Joint Board. For three years from 2025/26, the internal audit provision for Clackmannanshire and Stirling Integration Joint Board has passed to Stirling Council.

4.7 This development has the potential to have a significant impact on the completion of the Internal Audit Plans for both Councils in 2026/27. These circumstances could impact on the provision of the 2026/27 annual assurance opinion on risk management, governance, and control. Clackmannanshire Council are, therefore, actively seeking to identify an alternative delivery model for the remainder of 2026/27. A verbal update will be given at Committee by the Head of Corporate Services.

5.0 Continuous Auditing

5.1 Our work to identify duplicate creditor payments is conducted on a six monthly basis. All payments are reviewed to identify, for example, cancelled payments; credit notes; refunds; and duplicates.

5.2 For the period 01 April to 30 September 2026 we identified 46 potential duplicate payments with a gross value of £88,630 (0.1% of total payments). After further investigation by the Corporate Accountancy Team, 23 transactions have been confirmed as duplicates, with a value c£62,364. Of these, 14 have been recovered with a gross value or £42,018 and 9 are awaiting recovery.

6.0 Conclusions

6.1 The 2026/27 Internal Audit Plan workload is underway. This includes a six monthly update on duplicate creditor payments above. The work undertaken in 2026/27 should contribute to a balanced and evidenced based year-end opinion on arrangements for risk management, governance, and control, however, the current resourcing issues may impact on the provision of the 2026/27 annual assurance opinion.

6.2 Clackmannanshire Council are, therefore, actively exploring alternative delivery arrangements for the remainder of 2026/27. A verbal update will be provided at Committee by the Head of Corporate Services.

7.0 Sustainability Implications

7.1 None Noted.

8.0 Resource Implications

Financial Details

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

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

Staffing

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

9.0 Exempt Reports

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

10.0 Declarations

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

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

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

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

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

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

(2) **Council Policies**

Complies with relevant Council Policies ☐

11.0 Impact Assessments

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

Yes ☐

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

Not necessary as this report does not require a decision.

12.0 Legality

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

13.0 Appendices

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

- Appendix 1: Progress with Internal Audit Plan 2025/26
- Appendix 2: Definition of Internal Audit Assurance Categories and Classification of Recommendations

14.0 Background Papers

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

Yes ☐ (please list the documents below) No ☐

Author(s)

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Isabel Wright	Internal Audit Manager	01324 506342

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Head of Corporate Services	[redacted]
Nikki Bridle	Chief Executive	

Appendix 1

INTERNAL AUDIT PLAN

Completion of the 2025/26 Internal Audit Plan

Planned Assignments (as per 2025/26 Internal Audit Plan)			
	Directorate	**Assignment**	**Progress Status**
Committed Assignments			
17.	People	Medication in Schools	**Final Report Issued**

Summary of Progress with 2026/27 Internal Audit Plan

Planned Assignments (as per 2026/27 Internal Audit Plan)			
	Directorate	**Assignment**	**Progress Status**
Committed Assignments			
1.	Internal Audit	Global Internal Audit Standards: Self-Assessment	**Ongoing**
2.	Internal Audit	Strategic Annual Planning and Annual Assurance Work	**Ongoing**
3.	Internal Audit	Audit Committee / Working Group preparation and attendance	**Ongoing**
4.	Internal Audit	Team Management and other related tasks	**Ongoing**
5.	All Directorates	Continuous Auditing	**Ongoing Assurance**
6.	All Directorates	National Fraud Initiative	**Ongoing Assurance**
7.	All Directorates	Consultancy Work	**Ongoing Assurance**
8.	All Directorates	Work on Recommendations Outstanding	**Ongoing Assurance**
9.	Place	Validation Work Requests	**Ongoing Assurance**
Committed Assignments			
10.	All Directorates	2025/26 Carry Forward	**Completed**
11.	Corporate	Disposal of IT Equipment	**Not Started**
12.	Place and Economy	Stores Management	**Not Started**
13.	All Directorates	Stirling and Clackmannanshire City Region Deal	**In Progress**

Planned Assignments (as per 2026/27 Internal Audit Plan)			
	Directorate	**Assignment**	**Progress Status**
14.	Place and Economy	Climate Change	**In Progress**
15.	Corporate / All Directorates	Payroll Transactional Testing	**Not Started**
16.	Corporate / HSCP	Clackmannanshire Council Adult Social Care: Care Plan and Governance Arrangements	**Not Started**
Other Client Work			
17.	Clackmannanshire and Stirling Integration Joint Board	As of 2025/26, the role has been transferred to Stirling Council's Internal Audit Service Manager. Clackmannanshire Council's Internal Audit service may still need to provide an audit resource to the annual programme of work.	**Not Started**
18.	Central Scotland Valuation Joint Board	The Internal Audit Plan for 2025/26 was presented to the Central Scotland Valuation Joint Board Audit Committee on 26 June 2026.	**Not Started**

INTERNAL AUDIT PLAN 2025/26 ASSIGNMENT OUTCOMES

Summary of Key Findings from Reviews Complete to Final Report Not Previously Reported to Committee

Review	Directorate	Assurance
Medication in Schools	People	**Limited Assurance**

Scope	Final Report Summary
The aim of this audit was to obtain assurance that there is an up-to-date policy for medication management at schools and Early Learning Centres (ELCs), including adequate record-keeping detailing medication storage, dosage, and administration. Clackmannanshire Council's current medication policy: 'Policy for the Administration of Prescribed Medicines and Meeting the Health Care Needs of Children and Young People' (the Policy) covers all Council run educational establishments. This includes ELCs which are regulated by the Care Inspectorate, as well as Schools, regulated by His Majesty's Inspectorate of Education in Scotland (HMIE). The Policy supports the requirements of the Scottish Government; '2017 Supporting children and young people with healthcare needs in schools: guidance', document for NHS Boards, education authorities and schools and signposts Care Inspectorate Guidance for the Management of medication in daycare of children and childminding services. Our fieldwork included a review of the current guidance and policy updates, as well as a high-level gap analysis against current national guidelines (Scottish Government 2017 and Care Inspectorate 2025). We also conducted site visits to a sample of schools and an ELC, where we interviewed key staff about local procedures for medication management to assess compliance with the Policy. This involved reviewing medication storage	We were content that there are policies, procedures, and guidance in place governing medication management. All sites have access to the Clackmannanshire Council's Policy for the Administration of Prescribed Medicines and Meeting the Health Care Needs of Children and Young People (the Policy) and copies are readily available to all staff. The Policy clearly defines medication arrangements roles and responsibilities. The Head of Establishment is accountable for consenting on behalf of the school to administer medication and that proper arrangements are in place. There is evidence retained that the Policy had been read and understood by all staff. Medicine administration procedures are clearly set out in the Policy, which covers the step-by-step process and makes clear the forms used and the checks to be completed at the point of administration. From visiting Education establishments, we found the following good practice and compliance with the Policy: • The Policy's medical forms were appropriately completed. • All sites visited understood the need to provide specialist training for specific medical needs, such as diabetic injections, buccal midazolam[2], and auto-injector pens. • Individual Care Plans are in place for pupils requiring medication. • Medicines are returned to the parent over the summer holidays with new medication forms completed for the start of each school year. • In line with Care Inspectorate Guidance, we found that the ELC records the first dose of medicine on their 'Appendix 3' form along with a parent signature, and conducts a quality assurance review of medical records every three months. • For two sites (Sauchie ELC and Craigbank Primary School) we found a record of regular checks of expiry dates. In addition, from reviewing a sample of pupil records we found no medicines that were out of date. • The arrangements across the sites visited for self-administration of medication are clear. • For four sites we found for all pupils the dose of medication administered was signed by two designated staff members on the 'Appendix 3' form. • Medication was stored securely with restricted access to a limited number of staff. We did, however, find the following significant issues: • There are several areas where the Policy could be enhanced to bring it more into line with current national standards (Scottish Government 2017 and Care Inspectorate 2025 Guidance), with further operational detail to provide more clarity and consistency to Education Establishments when managing and administering medicine. • The staff responsible for the day-to-day administration of medicines were not always signing individual Care Plans and were not always specifically named as a designated responsible staff member on their 'Appendix 3' form.

[2] Children and young people with severe epilepsy require emergency medication such as buccal midazolam.

arrangements and conducting detailed testing of a sample of pupil medication records. The sites visited were: • Sauchie ELC; • Abercromby Primary School; • Craigbank Primary School; • Lornshill Academy; and • Lochies School.	• Record keeping of specialist medical training was inconsistent across the sites visited, with two sites recording staff who attended specialist training, but no corresponding official documentation was retained detailing training content and objectives. In addition, their 'Appendix 7' form was not being routinely completed to record staff training. • Only one site formally recorded medicine leaving the school through the signature of two staff members on a medication returning home form. The four other sites did not maintain a formal record of medicine leaving the school. If there is an incomplete audit trail recording the movement of medicine, there is an increased risk that if medicine was to be misplaced then it will be harder to identify where and when this occurred. • Medicine expiry dates and checks were not always recorded on the 'Appendix 3' form which risks medicine checks not being routinely made prior to administration of the dose and out of date medicine being potentially administered. The Policy requires that there is evidence of two members of staff being present and performing checks prior to and during the administration of medicine. One site (Sauchie ELC) clearly recorded the administration of medicine, but for the sample reviewed two out of fourteen doses had not been signed by the witnessing staff member. This could increase the risk of medicines being incorrectly administered without proper validation and could also impede the ability to identify what happened if an error occurs. We have made the following recommendations to address these issues and reduce the risk to the Council of inconsistencies in operational practice and misadministration of medication, as well as potential harm to children: • Consider revising the Policy to incorporate national guidance and further operational detail required to provide more clarity and consistency for managing and administering medicine. • All staff members who have potential to administer medicine should sign their establishment's forms at 'Appendix 2' and 'Appendix 3'. • A formal record of specialist training including content, learning objectives, and who delivered the training should be retained, along with signed staff lists for those who undertook the training. • A formal signed record should be retained of medicine leaving the school. This should be recorded on a medication returning home form / 'Appendix 3' by staff returning medicine and this is also signed by a parent upon receiving the medicine. • Medicine expiry dates should be regularly checked and recorded on a medicine expiry register / spot check record. In addition, for ease of checking the expiry date of medicine should be noted on the 'Appendix 3' form. This should be double checked prior to administering medicine and signed by the two responsible officers. • Staff who are administering medicine should be reminded to formally record this task by an administering signature and witness signature on the 'Appendix 3' form. We can provide **LIMITED ASSURANCE** in relation to medication management and record keeping at schools and early learning centres. Ten recommendations were made and accepted. There were eight recommendations at grade 2, and two recommendations at grade 3. Classification of grading is detailed at **Appendix 3**. All recommendations to be implemented by Responsible Owners by 31 August 2027, with the earliest recommendation being completed by 31 August 2026.

DEFINITION OF INTERNAL AUDIT ASSURANCE CATEGORIES

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

CLASSIFICATION OF RECOMMENDATIONS

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

THIS PAPER RELATES TO ITEM 16 ON THE AGENDA

CLACKMANNANSHIRE COUNCIL

Report to: Audit & Scrutiny Committee

Date of Meeting: 29 October 2026

Subject: National Fraud Initiative Annual Report

Report by: Internal Audit Manager

1.0 Purpose

1.1 This report provides a background to the Council's responsibilities in relation to the National Fraud Initiative (NFI) National Exercise and offers an update on progress from the 2024/25 exercise.

1.2 It also sets out our commitments to ensure the smooth running of the National Exercise for 2026/27.

2.0 Recommendations

2.1 It is recommended that the Committee notes:

- the Council's participation in the NFI National Exercise and the progress that has been made in delivering outcomes from the matches of the National Exercise 2024/25; and
- the lessons learned from previous exercises and improvement actions for the National Exercise 2026/27.

3.0 Background

3.1 Clackmannanshire Council is required to protect the public funds it administers. It may share information provided to it with other bodies responsible for auditing or administering public funds, in order to prevent and detect fraud.

3.2 The Public Sector Fraud Authority oversees the National Fraud Initiative (NFI) National Exercise across the UK, and Audit Scotland leads the mandated participation exercise in Scotland. This initiative is a data matching exercise to promote the proper use of public money which is conducted by public bodies in the UK to identify fraud and error, and is undertaken every two years.

3.3 Data matching involves comparing computer records held by one body against other computer records held by the same or another body. This is usually personal information, which may include names, addresses, and dates of birth. Computerised data matching allows potentially fraudulent or erroneous claims and payments to be identified. Where a match is found, it may indicate that there is an inconsistency which requires further investigation. No assumption

is made as to whether there is fraud, error, or another explanation until an investigation is carried out. Most of the matches raise no concern at all since they can be genuine cases that happen to trigger a match or are due to timing and the match is no longer valid; such as in the case of matches to Department for Work and Pensions deceased data where the register of the death has subsequently been actioned.

3.4 Once the exercise is undertaken, Audit Scotland publish a report on their findings. The findings from 2024/25 highlighted that 127 public sector bodies in Scotland participated in the NFI, submitting data and following up matches. This includes data for 17 Central Government bodies who shared their systems for payroll and / or creditors, submitted by Scottish Government. Across the UK there are over 1,000 participating bodies, and data matching takes place across them all.

3.5 The main data match areas for the 2024/25 NFI exercise were:

- Payroll;
- Creditor Payments;
- Council Tax (Single Person Discount and Reduction Scheme reliefs);
- Pensions;
- Housing Benefit;
- Housing Tenancy and waiting lists;
- Blue Badges;
- Adult concessionary bus travel; and
- Non-Domestic Rates Small Business Bonus Scheme.

3.6 Audit Scotland published the National Fraud Initiative in Scotland 2026 report on 19 August 2026. According to the 2026 report, NFI savings and outcomes have reduced (in Scotland) from £22.1 million in 2022/23 to £21.7 million in 2024/25.

3.7 The reduction in savings is mainly due to the fall in Housing Benefit, pensions, and council tax single person discount (CTSPD) outcomes. The decrease in Housing Benefit matches is in line with the removal of this benefit from working age persons who are migrating to Universal Credit. Savings from CTSPD are also slightly reduced. This is, in part, due to more Local Authorities using third party providers for CTSPD matching and follow up. According to the report, Pensions outcomes are “affected by speed of follow up and the age of pensioners who pass away”.

3.8 Despite the fall in overall savings, increases were identified across most data match areas. Overall, it is not clear whether underlying levels of fraud have increased since 2022/23. The cumulative total of outcomes in Scotland since participation in 2006/07 is around £201 million.

4.0 Considerations

Roles and Responsibilities

4.1 Chief Officers are responsible for 'identifying and managing the risk of fraud and corruption' as per s.20.4 of Clackmannanshire Council's Financial Regulations; commitment to the NFI exercise demonstrates conformance with the Finance Regulations.

4.2 It is the responsibility of the Key Contacts within the organisation to ensure appropriate data sets are uploaded to the NFI web portal on the website in a timely manner at the start of every new exercise. Clackmannanshire Council's Key Contacts are the Internal Audit Manager and the Senior Internal Auditor, with the Chief Executive as the Senior Responsible Officer.

4.3 Each Service allocates an individual(s) to supply the data for the dataset following the specification sent out by the Public Sector Fraud Authority. It is also the responsibility of the Services to meet the deadlines set by out in the NFI exercise, by allocating enough appropriate resources or informing the Key Contacts if this is not possible. Services are responsible for allocating individuals to review the matches, assess, and record any outcomes if appropriate, reporting any cases of potential fraud and error for investigation to the Corporate Fraud Officer.

4.4 Service contacts should provide quarterly updates to the Key Contacts as the National Exercise progresses, which should be included within progress updates presented to Audit and Scrutiny Committee.

National Exercise 2024/25

4.5 The Senior Responsible Officer has overall responsibility for the National Exercise being completed on time, and this can only be completed satisfactorily with the buy in from the Services to allocate suitably qualified individuals to assess each match and record the appropriate outcome. There is a resource commitment from Services and the Key Contacts during this time.

4.6 The 2024/25 National Exercise has now finished. No significant problems were encountered when providing the required data within the timescales specified for the 2024/25 exercise. The data was cross referenced with the data held internally, data held at other Local Authorities, and other data held by Government departments such as Department for Work and Pensions (DWP), His Majesty's Revenue and Customs (HMRC), and Companies House.

4.7 The cross matching identified a total of over 2,000 matches across all the datasets which required further investigation. A more detailed breakdown of the matches is provided at **Appendix 1**.

4.8 To summarise, matches have been recorded as fully investigated for Housing Benefit, Payroll, Blue Badges, Creditors, and Non-Domestic Rates. The following areas have matches outstanding on the NFI web portal (which can no longer be closed or investigated), with further details and updates at 01 October 2026 in **Appendix 1**:

- Housing Tenants, 210 matches outstanding;
- Council Tax Reduction Scheme (CTRS), 320 matches outstanding;
- Housing Waiting Lists, 91 matches outstanding;
- Procurement, 19 matches outstanding;
- Private Residential Care Homes, 11 matches outstanding; and
- Personal Budgets, 1 match outstanding.

4.9 National Fraud Initiative Re-check exercise is an optional exercise run alongside the main exercise in which CTSPD data is matched with Electoral Roll, HMRC property ownership and household composition data, as well as data collected in the National Exercise. Clackmannanshire Council Revenues and Benefits team have already carried out a one off review of the full CTSPD caseload with the help of an external partner. The findings from this exercise was used to manually update the NFI CTSPD data matches on the NFI portal, resulting in estimated savings[1] of £133,795.

4.10 In order to plan and learn from the previous National Exercise, Audit Scotland encourages the completion of a self-assessment at the start of each exercise. It is intended to be a tool to allow organisations to assess the quality of matches from previous exercises and to allow the best use of resources for better outcomes going forward.

4.11 Internal Audit undertook a self-assessment in August 2024. This consisted of a two-part checklist to self-appraise our involvement in the NFI prior to and during the National Exercise. It identified the need for a training programme for managers and for the individuals who would be investigating the matches at an operational level. This training was undertaken during November 2024, and was in two groups, firstly, the managers responsible for the areas with matches and the training was presented by the Senior Internal Auditor. Secondly, one of Falkirk Council's Corporate Fraud Investigators then worked with the individuals identified by the responsible managers to explain how to investigate matches.

4.12 The self-assessment highlighted the need for regular updates on outcomes from responsible managers identified as part of the NFI exercise to keep the process moving forward. Progress in the NFI National Exercise is reported to the Audit and Scrutiny Committee through inclusion in regular Internal Audit Progress Reports. These reports confirm the number of matches processed and cleared, along with the number and details of possible cases of fraud and error.

5.0 Lessons Learnt and Future Actions for National Exercise 2026/27

5.1 The self-assessment for the 2026/27 National Exercise was completed in January 2026. It can be found at **Appendix 2**. Following the conclusion of the 2024/25 National Exercise the Key Contacts and Falkirk Council's Corporate Fraud Team Investigator have reflected on what could be improved and what should be emphasised in future refresher training.

[1] Estimated savings refers to the calculates financial value of fraud, errors, and overpayments stopped or prevented where direct cash recovery is impossible. Notional calculation descriptions for the 2024/25 exercise can be found on page 27 of the Audit Scotland report.

5.2 Refresher training will be offered to all staff involved in the upcoming National Exercise and will be split into two sections again. Firstly, responsible managers of all the outcome areas, detailed in paragraph 3.5, will be invited. There will be an explanation on the NFI exercise; how the 2024/25 exercise was undertaken, what went well, and what requires improvement. The reporting requirements will be explained, as well as their role in the exercise. This includes the need to assign an appropriate individual to review and investigate the matches who has access to the required systems to undertake an effective review. Secondly, a session will be arranged at operational level for the individuals who have been nominated by the responsible manager. This session will provide a demonstration of the NFI web portal; what should be looked at; why the match has been generated; and how to investigate and record outcomes on the NFI web portal.

5.3 Alongside the data match areas detailed at paragraph 3.5, the following have been added for the 2026/27 exercise:

- Private Residential Care Homes; and
- Personal Budgets.

5.4 The 2026 report also sets out two pilot projects considered by Audit Scotland to ensure the NFI exercise remains important and effective as a mechanism to identify fraud and error across the Public Sector. These pilot projects involve working with Social Security Scotland to check residency information for welfare recipients, and with Edinburgh City Council to detect subletting of social housing stock being offered on short-term letting online platforms, such as Airbnb. Previously successful pilots have been included in the biennial National Exercise, including most recently the introduction of the Non-Domestic Rates Small Business Bonus Scheme.

5.5 Paragraph 4.8 and **Appendix 1** highlight those matches that remained outstanding when the exercise closed. There is a likelihood that some of these matches will re-occur in the upcoming exercise and it is anticipated that action will be undertaken to review and close or investigate them.

5.6 From the Audit Scotland National Fraud Initiative 2024 report, we can highlight that savings identified from CTRS matches increased to £0.92m from £0.65m in the previous exercise. 18 local authorities investigated all CTRS matches and identified the following trends:

- 40% of CTRS errors and frauds were identified from CTRS to Pension matches; and
- 30% of CTRS errors and frauds were identified from CTRS to Payroll matches.

5.7 There are opportunities in this upcoming exercise to improve Clackmannanshire Council's results, via its approach, in line with the benchmarking results highlighted in the Audit Scotland report. This will be emphasised in the upcoming refresher training.

5.8 From the Audit Scotland National Fraud Initiative 2026 report, it was also identified that there was an increase in the number of applicants removed from Housing waiting lists from the previous exercise. As a result, the total sum

across Scotland was in excess of £1m in notional savings. No savings in this area were identified by Clackmannanshire Council in the 2024/25 exercise, however, this will be highlighted in the refresher training as a key area for improvement in the 2026/27 exercise.

5.9 During the previous training of Senior Managers in November 2024, the Senior Internal Auditor highlighted that if there was a lack of sufficient resource within the Service, then the exercise should be tackled on a sample basis by risk level (starting with high-risk matches), with a discussion on the process with the Key Contact(s). The Senior Internal Auditor, therefore, outlined the need for responsible managers to undertake a review of their resources to enable the completion of the NFI exercise and to prioritise the high-risk matches, with a clear schedule on how they would tackle the matches being fed back to the Key Contact(s).

5.10 Quarterly updates were requested by the Senior Internal Auditor, which should have prompted a review of resources and possibly a reduction in the number of outstanding matches. Where updates were provided by Services this was included in the Progress Report to Audit and Scrutiny Committee, in addition to the information from the NFI web portal, however, updates were not always available. Additional, appropriate training will be offered to the relevant staff who will conduct the checks and investigations on these matches to reflect the need for the availability of staff to support this work. The approach to the upcoming 2026/27 exercise will be agreed with the Senior Manager Legal and Governance and Monitoring Officer, with regular check-ins if matches are not being investigated or closed.

5.11 Further work should be undertaken in recording outcomes on the NFI web portal by Services. Notional savings and cash savings from the remedial action taken are recorded on the NFI web portal. A notional amount for each specific area is allocated as part of each NFI Exercise, such as £4,283 for every housing waiting list application cancelled as part of the exercise. Estimated savings refer to the calculated financial value of fraud, errors, and overpayments stopped or prevented where direct cash recovery is impossible. Notional calculation descriptions for the 2024/25 Exercise can be found on page 27 of the Audit Scotland report.

6.0 Sustainability Implications

6.1 None Noted.

7.0 Resource Implications

Financial Details

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

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

Staffing

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

8.0 Exempt Reports

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

9.0 Declarations

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

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

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

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

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

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

(2) **Council Policies**

Complies with relevant Council Policies ☐

10.0 Impact Assessments

10.1 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 ☐

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

Not necessary as this report does not require a decision.

11.0 Legality

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

12.0 Appendices

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

- Appendix 1: Breakdown of 2024/25 NFI National Exercise Matches
- Appendix 2: NFI Self-Assessment

13.0 Background Papers

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

Yes ☐ (please list the documents below) No ☐

Author(s)

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APPENDIX 1

BREAKDOWN OF 2024/25 NFI NATIONAL EXERCISE MATCHES

As at 01 October 2026

Category	Number of Matches Received	Number of Matches Closed	Number of Outstanding Matches	Outcomes[1]	Number of Instances of Suspected Fraud	Number of Errors	Estimated Savings[2]	Overall Outcomes	Comments
Housing Benefit	28	28	-	-	-	-	-	-	
Payroll	23	23	-	-	-	-	-	-	
Housing Tenants	370	160	210	-	-	-	-	-	The purpose of this match area is to alert organisations that tenants may have a principal home elsewhere, such as an owner occupied property (in the case of the matches to HMRC ownership data). The 210 outstanding matches equates to 57% of the total matches, although, included in this figure is only 2 high risk matches (0.9% of total outstanding matches). A decision has been made to prioritise high risk matches in line with the advice given during training.
Blue Badges	103	103	-	-	-	-	-	-	
Housing Waiting Lists	199	108	91	-	-	1	-	-	The one noted error relates to the wrong details recorded on the system and has since been amended.

Category	Number of Matches Received	Number of Matches Closed	Number of Outstanding Matches	Outcomes[1]	Number of Instances of Suspected Fraud	Number of Errors	Estimated Savings[2]	Overall Outcomes	Comments
Council Tax Reduction Scheme	577	257	320	£9,688.73	-	28	£12,063.20	**£21,751.93**	320 matches were not investigated for Council Tax Reduction Scheme (CTRS), which represents 55% of the CTRS total matches. Out of the 320 outstanding matches only 11 are classed as high risk (3% of outstanding matches) so a decision was made to concentrate on the high-risk matches. Investigating high risk matches is encouraged at the training if resources are tight. The 28 cases of error are mainly due to 'Verify Earnings and Pension Service' checks identifying an increase in earnings. There are also changes in circumstances that mean CTRS is no longer applicable.
Creditors	1057	1057	-	£25,677.81	-	5	-	**£25,677.81**	These errors relate to wrong invoice numbers; duplicates that were investigated as part of Internal Audit's continuous auditing function. This has resulted in three suppliers refunding in full and two suppliers receiving a request for refund.

Category	Number of Matches Received	Number of Matches Closed	Number of Outstanding Matches	Outcomes[1]	Number of Instances of Suspected Fraud	Number of Errors	Estimated Savings[2]	Overall Outcomes	Comments
Non Domestic Rates	13	13	-	-	-	-	-	-	
Procurement	19	-	19	-	-	-	-	-	Procurement matches have been a historical oversight by the Key Contacts with no staff trained or allocated to these matches. Upon further investigation the matches are low risk. This issue will be addressed in the new National Exercise with members of the Procurement team invited for training when it commences.
Private Residential Care Home	11	-	11	-	-	-	-	-	This is a new report on NFI and was introduced later on in the year with no planned resource allocated. This will be addressed in the new National Exercise with the appropriate staff invited for training when it commences.

Category	Number of Matches Received	Number of Matches Closed	Number of Outstanding Matches	Outcomes[1]	Number of Instances of Suspected Fraud	Number of Errors	Estimated Savings[2]	Overall Outcomes	Comments
Personal Budgets	1	-	1	-	-	-	-	-	This is a new report on NFI and was introduced later on in the year with no planned resource allocated. This will be addressed in the new National Exercise with the appropriate staff invited for training when it commences.
Total	**2,401**	**1,749**	**652**	**£35,366.54**	**--**	**34**	**£12,063.20**	**£47,429.74**	

Source: NFI Website Portal

1. NFI describe an outcome as the overall amount for fraud, overpayment, and error that are detected by the NFI Exercise and an estimate of future losses that it prevents. A notional amount for each specific area is allocated as part of the NFI exercise, for example, £4,283 for every housing waiting list application cancelled as part of the exercise.

2. Estimated savings refer to the calculated financial value of fraud, errors, and overpayments stopped or prevented where direct cash recovery is impossible. Notional calculation descriptions can be found on page 27 of the Audit Scotland report.

NFI Self-Assessment

(status when completed in January 2026)

Part A	For those charged with governance	Yes / No / Partly	Is Action Required?
Leadership, Commitment and Communication			
1.	**Are we aware of emerging fraud risks and have we taken appropriate preventative and detective action?**	Partly Internal Audit Manager attends regular SLACIAG and SLAIG meetings which provide opportunities to discuss emerging threats and best practice.	Yes Subscription to the National Anti-Fraud Network should be considered.
2.	**Are we committed to NFI? Has the council/board, audit committee and senior management expressed support for the exercise and has this been communicated to relevant staff?**	Partly Single Person Discount (SPD) to electoral roll match are now investigated by a third part company and will not be uploaded for the 2026/27 exercise.	Yes NFI progress and update report for all outcomes to be made available to committees as 26/27 exercise. Present Audit Scotland NFI report to Committee when released.
3.	**Is the NFI an integral part of our corporate policies and strategies for preventing and detecting fraud and error. And do we make reference to NFI in our governance codes and statements?**	No	Yes The next review of the Corporate Fraud and Anti-Corruption Policy, and Fraud Strategy should consider the importance of NFI.
4.	**Does our Key Contact have sufficient authority and time to ensure that NFI is delivered effectively?**	Yes The Internal Audit Manager is Key Contact alongside the Senior Internal Auditor.	No

5.	**Has the approach to follow up of different NFI match types been clearly set out and reported as part of the bodies NFI planning process?**	Yes Developing the NFI commitment / buy in at Service and SLG. Introduce additional and refresher training for management and operational staff has improved the buy in.	Yes Undertake refresher training sessions on reviewing and recording outcomes, ensure consistent approach across all services and communicating the process to all users.
6.	**Are NFI progress and outcomes reported regularly to senior management and elected /board members (e.g. The audit and committee or equivalent)**	Yes Internal Audit progress reports include SPD and National Exercise updates which is presented to the Audit and Scrutiny Committee.	No
7.	**Where we have not submitted data or used the matches returned to us (e.g. Council tax single person discounts), are we satisfied that alternative fraud detection arrangements are in place and that we know how successful they are?**	Yes All data requested is submitted on time and to the detailed specification. There are 6 monthly reviews undertaken of duplicate creditor payments and matches, cognisance is taken of this exercise when deploying resources in this NFI area.	No
8.	**Does internal audit, or equivalent, monitor our approach to NFI and our main outcomes, ensuring that any weaknesses are addressed in relevant cases?**	Yes The Internal Audit Manager and the Senior Internal Auditor oversee the delivery of the NFI exercise, including following up with services on progress of matches and analysis of the outcomes at the end of the biennial exercise.	No

9.	**Do we review how frauds and errors arose and use this information to improve our internal controls?**	No	Yes Analyse all fraud and error within the service and use analysis to improve controls.
10.	**Do we need and have access to fraud investigation officers to enable frauds to be followed up fully?**	No	Yes Fraud officer newly appointed who can liaise and follow up with any identified fraud.
11.	**Do we publish, as a deterrent, internally and externally the achievements of our fraud investigators (e.g. Successful prosecutions)?**	No	Yes Implement a reporting process of activities in the prevention and detection of fraud.
Part B	**For NFI Kay Contacts and Users**	**Yes / No / Partly**	**Is Action Required?**
Planning and Preparation			
1.	**Are we aware of emerging fraud risks and taken appropriate preventative and detective action?**	Partly Internal Audit Manager attends regular SLACIAG and SLAIG meetings which provide opportunities to discuss emerging threats and best practice.	Yes Subscription to the National Anti-Fraud Network should be considered. New Fraud officer has been appointed.
2.	**Are we investing sufficient resources in the NFI exercise?**	Partly Council resources are under significant pressure. Very high-risk matches are prioritised for investigation however there is scope for improved outcomes from lower risk matches.	Yes Refresher training will be provided to NFI users across all Council services to share advice on how to get the best outcomes from the resources available.

3.	**Do we plan properly for NFI exercises, both before submitting data and prior to matches becoming available? This includes considering the quality of data and being clear about the approach to follow up of different match types.**	Yes The Self Appraisal checklist is a key planning tool in the Council's preparation for the submission of data and the investigation of matches released. Key Contacts liaise with services to provide forewarning of key dates and offer advice and support to deliver outcomes from the broadest range of matches.	No
4.	**Where NFI outcomes have been low in the past, do we recognise that this may not be the case the next time, that NFI can deter fraud and that there is value in the assurances that we can take from low outcomes?**	Yes Training is provided to management and operational staff explaining the process and identification of fraud and error. This training explains the recording of outcomes and how to recognise potential fraud and error.	No
5.	**Do we confirm promptly (using the online facility on the secure website) that we have met the fair processing notice requirements?**	Yes Key Contacts ensure compliance with fair processing notice requirements as part of NFI planning and preparation.	No
6.	**Do we plan to provide all NFI data on time using the secure data file upload facility properly?**	Yes	No

Part B	For NFI Key Contacts and Users	Yes / No / Partly	Is Action Required
Effective follow Up of matches			
7.	**Do all departments involved in NFI start the follow up of matches promptly after they become available?**	Partly All services were notified of the released matches, and later informed work was started.	Yes Run management information reports quarterly to examine what matches were being undertaken.
8.	**Do we give priority to follow up high-risk matches, those that become quickly out of date and those that could cause reputational damage if a fraud is not stopped quickly?**	Yes High-risk matches are prioritised for investigation.	No
9.	**Are we investigating the circumstances of matches adequately before reaching a 'no issue' outcome in particular?**	Partly There are a number of opportunities to improve the outcomes from matches through training to services.	Yes Training and support from Key Contacts will be rolled out prior to the release of the 2026/27 matches. Inclusion of the newly appointed fraud officer.
10.	**Are we drawing appropriately (in health bodies) on the help and expertise available from NHS Scotland Counter Fraud Service?**	N/A	N/A

11.	**Are we taking appropriate action in cases where fraud is alleged (whether disciplinary action, penalties / cautions or reporting to the Procurator Fiscal)? Are we recovering funds effectively?**	N/A There have been no cases of alleged fraud during the 24/25 exercise.	Yes All fraud / error outcomes will be referred to Legal and Governance to consider if sanction action is appropriate.
12.	**Do we deploy resources in proportion to risks, and scale down work on match reports where early work has not found any fraud or error?**	No Services assess a high proportion of matches, no reviews are carried out to assess fraud risks. There are limited resources within services to undertake a complete review, so a percentage of low-risk matches are investigated.	Yes Training will be provided to identify areas of high-risk and reduce deploying resources in low outcome reports.
13.	**Where the number of high-risk matches is very low, are we adequately considering the medium and low risk matches before we cease our follow-up work?**	Yes We assess and close a high rate of matches including low risk matches, however we have identified areas for improvement for follow up action.	No Training is provided to identify high-risk matches.
14.	**Overall, are we deploying appropriate resources on managing the NFI exercise?**	Partly There are specific areas where targeted resources are required to ensure the best possible outcomes from the NFI matches. Down to service availability.	Yes Training and support from Key Contacts will be rolled out prior to the release of the 2026/27 matches.

Part B	For NFI Key Contacts and Users	Yes / No / Partly	Is Action Required
Recording and Reporting			
15.	**Are we recording outcomes properly in the secure website and keeping it up to date?**	Yes Outcomes are recorded on the website and comments added timeously.	Yes Training and support from Key Contacts will be rolled out prior to the release of the 2026/27 matches.
16.	**Do staff use the online training modules and guidance on the secure website, and do they consult the Cabinet Office NFI team if they are unsure about how to record outcomes (to be encouraged)?**	Partly Currently a small proportion of staff have accessed the training modules on the NFI website.	Yes Signpost all NFI users to the training modules and provide additional training on how to assess matches.
17.	**If, out of preference, we record some or all outcomes outside the secure website, have we made arrangements to inform Audit Scotland and the Cabinet Office NFI team about these outcomes?**	N/A All outcomes are recorded on the secure NFI website.	No

CLACKMANNANSHIRE COUNCIL

THIS PAPER RELATES TO ITEM 17

ON THE AGENDA

Report to: Audit & Scrutiny Committee

Date of Meeting: 29 October 2026

Subject: Council Financial Performance 2026/27 as at June 2026

Report by: Chief Finance Officer

1.0 Purpose

1.1 This paper provides an update on the draft financial performance for the Council, as at 31 March 2027, in respect of:

- the General Fund (GF) revenue and capital spend and the achievement of savings for the financial year 2026/27, and
- the Clackmannanshire element of the Stirling & Clackmannanshire Health and Social Care Partnership (H&SCP) revenue spend.

2.0 Recommendations

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

2.1.1 General Fund revenue forecast underspend of £(1.113)m for the year to 31 March 2027;

2.1.2 the Clackmannanshire element of the Health and Social Care Partnership (H&SCP) forecast overspend of £4.438m, for the year to 31 March 2027;

2.1.3 the Earmarked Reserves balance of £14.262m held at 30 June 2026, with details of individual reserve balances set out at Appendix 9;

2.1.4 delivery of £3.159m of the £3.620m approved savings programme, representing an in year forecasted achievement of 87.3%, as at 31 March 2027, and

2.1.5 the General Fund Capital Programme underspend of £(2.004)m.

3.0 Background

3.1 This report summarises the draft financial position of the Council for the financial year ending 31 March 2027. This report consolidates the detailed financial data to provide a summary position for the Council. The report also provides detail of individual Directorate positions and their service areas within the appendices.

4.0 General Fund Revenue

4.1 As at 30 June 2026 the General Fund is forecasting an underspend for the year of £(1.113)m.

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

- Wellbeing Directorate - £(0.877)m underspend,
- Place & Economy Directorate - £0.035m overspend,
- Corporate Services - £(0.298)m underspend

4.3 **Appendices 3 to 5** provide details of individual Directorate financial performance, with variance by Service area and reason for variance.

4.4 The forecast underspend includes planned underspends arising from mitigation measures introduced to support the Council's financial position. These measures restrict expenditure to essential spend and recruitment to critical posts only. The impact of these controls will continue to be monitored throughout the year.

Earmarked Reserves

4.5 At 1 April 2026, the council held Earmarked Reserves of £14.908m.

4.6 Earmarked reserves are funds held for specific purposes which can include grant funding or ringfenced income with specific conditions on how it must be spent, funding to cover spend on specific projects that were not completed the previous year, and funding ringfenced internally to take forward work in line with Council priorities. A number of the earmarked reserves have commitments against them but funds are only drawn down when spend is incurred.

4.7 The list of Earmarked Reserves are provided in **Appendix 9**. £0.646m has been drawn down against the pupil equity fund and the devolved school management fund, leaving a balance of £14.262m.

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

5.1 As at 30 June 2026 the Clackmannanshire element of the H&SCP was forecasting an overspend of £4.438m against the budgeted contribution to the Partnership. Details of the variances that make up this overspend and the reasons for movement are shown in **Appendix 7.**

5.2 The latest finance report presented to the Integration Joint Board (IJB) on 23 September 2026 reported a forecast Partnership deficit of £20.206m at Month 4, an increase of £0.470m from Month 3. The level of savings currently considered achievable in 2026/27 had reduced from £6.625m to £3.289m, including £0.793m already reflected in the forecast, leaving an estimated £17.710m to be addressed through the Recovery Plan.

5.3 The financial position therefore remains a significant risk to the Council and the other partner bodies. The IJB has previously recognised that operational savings alone are unlikely to close the financial gap and that, after all reasonable savings options have been exhausted, consideration may be required of available IJB reserves and additional partner contributions through the agreed risk-sharing arrangements.

5.4 A Recovery Plan Governance Group has been established to provide formal partner oversight, challenge and assurance over development and delivery of the Recovery Plan. Work is continuing to develop and progress savings proposals, strengthen savings plans and improve monitoring of delivery; however, given the scale of the remaining gap, the Partnership's financial position continues to represent a significant financial risk to the Council

6.0 General Fund Capital

6.1 For 2026/27, the approved General Fund Capital programme set out significant gross investment in Clackmannanshire amounting to £54.028m. A further £2.774m was added as a result of carry forwards from 2025/26 and £0.629m has been added to reflect additional grant income for various projects and initiatives. These additional amounts have increased the approved budget for 2026/27 to £57.431m

6.2 Whilst work on capital projects has been progressed, delays are still being incurred due to internal and external factors. On review of the forecasts as at June, spend is estimated to be £55.428m for the year resulting in an underspend of £(2.004)m against the approved budget.

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

Asset Management Strategy	Revised Budget 2026/27	Forecast to 31 March 2027	Over / (under) Spend	Main Variances
	£m	£m	£m	
Community Investment Strategy	40.350	38.679	(1.671)	Underspend on: - City Region Deal £(1.634)m - spend to be realigned along with grant funding.
Fleet	0.800	0.800	(0.000)	Spend in line with budget
IT	6.415	6.412	(0.003)	Overall spend anticipated to be in line with budget
Land	1.082	1.082	(0.000)	Spend in line with budget
Place Based Investment Fund	0.061	0.061	(0.000)	Funding anticipated to be fully spent
Property	4.295	3.965	(0.330)	Underspend on Learning Estate programme, due to phasing on multi year project £(331k)
Roads	4.429	4.429	(0.000)	Spend in line with budget
Gross Capital Expenditure	**57.432**	**55.428**	**(2.004)**	
Allocation of Capital Funding	**(9.641)**	**(8.091)**	**1.550**	Funding is allocated to projects as it is spent. Any funding that is not utilised in full will be carried forward to 2027/28 (where grant conditions allow) or repaid - City Region Deal £(1.1)m - Grant not being drawn down due to delayed spend.
Net Capital Programme	**47.791**	**47.337**	**(0.454)**	

7.0 Delivery of 2026/27 Approved Savings

7.1 At its budget meeting on 26 February 2026, Council approved savings of £3.620m for the financial year 2026/27. The table below shows the split of these savings across Directorates and the achievement of those savings by 31 March 2027.

General Services Revenue Budget 2026/27 - Progress of Approved Savings by Directorate

Directorate	Total Approved Savings £'000	Achieved £'000	At Risk £'000	Unachieved £'000
Wellbeing	691	485	206	0
Place & Economy	1,861	1,861	0	0
Corporate Services	1,068	813	255	0
Total Approved Savings	**3,620**	**3,159**	**461**	**0**
%		**87.3%**	**12.7%**	**0%**

7.2 The above table indicates that 87.3% of savings are forecast to be achieved and the remaining 12.7% are at risk of being achieved in 2026/27. Detail of individual savings within each directorate is provided in **Appendix 2.**

8.0 Conclusions

8.1 General Fund Revenue Services are underspent by £(1.113)m for the year to 31 March 2027.

8.2 The Clackmannanshire element of the H&SCP is forecasting an overspend of £4.438m for the year to 31 March 2027.

8.3 Of the £3.620m approved savings programme, £3.159m (87.3%) are forecast as been achieved at 31 March 2027.

8.4 The General Fund Capital programme is forecasting an underspend of £(2.004)m.

9.0 Sustainability Implications

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

10.0 Resource Implications

10.1 Financial Details

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

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

10.4 Staffing

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

11.0 Exempt Reports

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

12.0 Declarations

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

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

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

☐

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

☐

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

☐

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

☐

(2) Council Policies (Please detail)

Complies with relevant Council Policies ☒

13.0 Impact Assessments

13.1 Have you undertaken the required 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 ☐ No ☑

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

14.0 Legality

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

15.0 Appendices

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

Appendix 1 – Council Summary at 30 June 2026

Appendix 2 – Summary Savings by Directorate at 30 June 2026

Appendix 3 – Wellbeing Variances at 30 June 2026

Appendix 4 – Place & Economy Variances at 30 June 2026

Appendix 5 – Corporate Services (incl Chief Exec Services) Variances at 30 June 2026

Appendix 6 – Other Council Services Variances at June 2026

Appendix 7 – HSCP Variances at 30 June 2026

Appendix 8 – General Fund Capital at 30 June 2026

Appendix 9 - Earmarked Reserves at 30 June 2026

16.0 Background Papers

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

Yes - General Services Revenue and Capital Budget 2026/27

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Approved by

NAME	DESIGNATION	SIGNATURE
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Council Summary 2026/27

Appendix 1

	Annual Budget 27GLBR £'000	*Forecast to March 2027 £'000*	*Variance Forecast to Budget £'000*
Directorate Expenditure			
Wellbeing	94,032	93,155	(877)
Place & Economy	35,034	35,069	35
Corporate Services	14,415	14,117	(298)
Chief Executive Services	385	384	(1)
Directorate Expenditure	143,866	142,725	(1,141)
Other Services			
Centrally Held (incl Corporate)	(1,536)	(1,181)	355
Non Distributed Costs	1,100	1,100	(0)
Interest on Revenue Balances	(275)	(275)	(0)
Loans Fund Contribution	7,704	7,704	0
Contribution to Bad Debt Provision	100	100	0
Support Services Recharge	(1,315)	(1,315)	(0)
Total Other Services	5,778	6,133	355
Contributions to Joint Boards			
Central Scotland Valuation Joint Board	536	536	(0)
Health & Social Care Partnership	31,644	31,644	0
Total Service Expenditure	**181,824**	**181,038**	**(786)**
Sources of Funding			
General Revenue Funding	(129,559)	(129,559)	0
Non-Domestic Rates	(16,470)	(16,470)	0
Council Tax	(30,485)	(30,812)	(327)
Total Funding	**(176,514)**	**(176,841)**	**(327)**
(Surplus) / Shortfall before reserves	**5,310**	**4,197**	**(1,113)**
Funding from Reserves			
Contribution from Reserves	(1,917)	(1,917)	0
Contribution from Earmarked Reserves	(646)	(646)	0
Contribution from Uncommited Reserves	(2,747)	(2,747)	0
Total Funding including Reserves	**(181,824)**	**(182,151)**	**(327)**

Approved Savings achievement update

As at June 2026

Appendix 2

Saving Reference	Directorate	Department	Description	Cash /Permanent	2026/27	Achieved/ Expected to be Achieved	At Risk	Unachievable	Total	Budget holders comments Q1
PLAMGT001	Place & Economy	Development	Realignment of Costs to External Budgets	Cash	£ 170,000	£ 170,000			£ 170,000	Expected to be achieved, working with service to confirm.
PLAMGT002	Place & Economy	Development	Realignment of Costs to Retained P&BS Earmarked Budgets	Cash	£ 75,000	£ 75,000			£ 75,000	Expected to be achieved, working with service to confirm.
PLAMGT003	Place & Economy	Directorate	Realignment of Costs to Retained Housing Earmarked Budgets	Cash	£ 100,000	£ 100,000			£ 100,000	Expected to be achieved, working with service to confirm.
PLAMGT004	Place & Economy	Environment	Additional income from recyclate	Cash	£ 800,000	£ 800,000			£ 800,000	Expected to be achieved
PLAMGT005	Place & Economy	Environment	New Cleaning Arrangements - Fleet	Permanent	£ 4,000	£ 4,000			£ 4,000	Expected to be achieved, working with service to confirm.
PLAMGT007	Place & Economy	Environment	Increase in Service Income - Street Care	Permanent	£ 20,000	£ 20,000			£ 20,000	Expected to be achieved, working with service to confirm.
PLAMGT008	Place & Economy	Environment	Deletion of Vacancies - Land Services	Permanent	£ 72,000	£ 72,000			£ 72,000	Expected to be achieved, working with service to confirm.
PLAMGT011	Place & Economy	Property	Reduction in Minor Works Budget - Property	Cash	£ 52,500	£ 52,500			£ 52,500	Expected to be achieved, working with service to confirm.
PLAMGT012	Place & Economy	Property	Removal of Menstrie House Cleaning Budget	Permanent	£ 120,567	£ 120,567			£ 120,567	Expected to be achieved, working with service to confirm.
PLAMGT013	Place & Economy	Environment	Housing attributed spend for environmental works	Permanent	£ 200,000	£ 200,000			£ 200,000	On track to achieve
PLAPOL002	Place & Economy	Environment	Increase Brown Bin charges by 4%	Permanent	£ 20,000	£ 20,000			£ 20,000	Expected to be achieved, working with service to confirm.
PLAPOL003	Place & Economy	Environment	Reduce Winter Service Budget	Cash	£ 150,000	£ 150,000			£ 150,000	Expected to be achieved, working with service to confirm.
PLAPOL004	Place & Economy	Environment	Cessation of Summer emergency standby cover	Permanent	£ 2,850	£ 2,850			£ 2,850	Expected to be achieved, working with service to confirm.
PLAPOL005	Place & Economy	Environment	Reduction in inspection frequency for vehicles under 3.5T	Permanent	£ 14,000	£ 14,000			£ 14,000	Expected to be achieved, working with service to confirm.
PLAPOL009	Place & Economy	Environment	Reconfiguration of Recycling Centre Opening Times	Permanent	£ 60,000	£ 60,000			£ 60,000	Expected to be achieved, working with service to confirm.
PEOPOL2516b	Wellbeing	Education & Learning	Reduce school resources budgets in line with reduction in pupil numbers	Permanent	£ 10,000	£ 10,000			£ 10,000	Saving achieved
PEOPOL2520 b	Wellbeing	Support & Wellbeing	Review provision of free period products in line with demand	Permanent	£ 19,500	£ 19,500			£ 19,500	Saving achieved
PEOPOL2504	Wellbeing	Education & Learning	Review of Music Tuition Service	Permanent	£ 37,120		£ 37,120		£ 37,120	At risk as budget forecast to overspend
PEOPOL2530	Wellbeing	Education & Learning	Reduction teacher numbers to reflect reduction in pupils	Permanent	£ 168,612		£ 168,612		£ 168,612	At risk as budget forecast to overspend
PEOMGT001	Wellbeing	Education & Learning	Recharge of staff time Developing Young Workforce	Cash	£ 10,000	£ 10,000			£ 10,000	Expected to be achieved
PEOMGT002	Wellbeing	Education & Learning	Recharge of staff time Child Wellbeing Partnership	Cash	£ 10,000	£ 10,000			£ 10,000	Expected to be achieved

Saving Reference	Directorate	Department	Description	Cash /Permanent	2026/27	Achieved/ Expected to be Achieved	At Risk	Unachievable	Total	Budget holders comments Q1
PEOMGT003	Wellbeing	Education & Learning	Review of Leisure Bowl Budget -pending opening of Wellbeing Hub	Cash	£ 336,000	£ 336,000			£ 336,000	Expected to be achieved
PEOMGT004	Wellbeing	Education & Learning	Review of schools devolved school management	Cash	£ 100,000	£ 100,000			£ 100,000	Expected to be achieved
P&PMGT006	Corporate Services	Finance and Revenues	Delay filling Procurement Assistant Vacant post for 6mths	Cash	£ 29,134	£ 29,134			£ 29,134	Post vacant
P&PMGT008	Corporate Services	Finance and Revenues	Additional increase to Income rebate from contracts	Permanent	£ 15,000	£ 15,000			£ 15,000	Rebate received
P&PMGT020	Corporate Services	Finance and Revenues	Revenues NDR	Permanent	£ 300,000	£ 50,000	£ 250,000		£ 300,000	Dependent on number of business remaining empty throughout the year
P&PMGT007	Corporate Services	Finance and Revenues	Delay filling 2 Trainee vacant posts within Revenues for 6mths	Cash	£ 40,627	£ 40,627			£ 40,627	Posts vacant
P&PPOL001	Corporate Services	Legal & Governance	Charges Register - increase in Civil Cerermonies of Citiizenship	Permanent	£ 1,000	£ 1,000			£ 1,000	Saving Achieved
P&PPOL018	Corporate Services	Legal & Governance	Charges Register - increase in costs for use of Ceremony Room for weddings (income generation)	Cash	£ 1,000	£ 1,000			£ 1,000	Saving Achieved
P&PPOL019	Corporate Services	Legal & Governance	Charges Register - increase cost for Birth, Death and Marriage Certificates - premium service (1 day turnaround)	Cash	£ 2,000	£ 2,000			£ 2,000	Saving Achieved
P&PMGT016	Corporate Services	Partnership and Transformation	Reduction in IT Hardware Budget	Permanent	£ 30,000	£ 30,000			£ 30,000	On track to achieve
P&PMGT024	Corporate Services	Partnership and Transformation	Income generation through Design Services.	Cash	£ 5,000		£ 5,000		£ 5,000	At risk as budget forecast to overspend
P&PMGT015	Corporate Services	Partnership and Transformation	Removal of 1 FTE IT Grade 9 (Vacancy)	Permanent	£ 61,003	£ 61,003			£ 61,003	On track to achieve
P&PMGT014	Corporate Services	Partnership and Transformation	Mail Officer Vacancy	Permanent	£ 32,940	£ 32,940			£ 32,940	On track to achieve
CWMGT001	Corporate Services	Corporate	TOM - Management Restructure	Permanent	£ 70,650	£ 70,650			£ 70,650	On track to achieve
CWMGT002	Corporate Services	Loans Fund	Reduction in loans fund budget (Figure available in Jan 26 - dependant on Capital Programme)	Cash	£ 116,645	£ 116,645			£ 116,645	Saving Achieved
CWMGT003	Corporate Services	Corporate	Reduction in Employers Ni through salary sacrifice schemes - EV cars	Cash	£ 9,813	£ 9,813			£ 9,813	On track to achieve
CWMGT004	Corporate Services	Corporate	Increase turnover level from £750k	Cash	£ 250,000	£ 250,000			£ 250,000	Monitored throughout the year - confirmed at year end
CWMGT005	Corporate Services	Corporate	Unpaid elements relating to Council Policies (mat pay/adoption/sick)	Cash	£ 103,000	£ 103,000			£ 103,000	On track to achieve
Total Savings 2026/27					£ 3,619,961	£ 3,159,229	£ 460,732	£ -	£ 3,619,961	

	£	£	£	£	£
Wellbeing	691,231.63	485,500.00	205,731.63	-	691,231.63
Place & Economy	1,860,917.00	1,860,917.00	-	-	1,860,917.00
Corporate Services	1,067,812.00	812,812.00	255,000.00	-	1,067,812.00
Total	3,619,960.63	3,159,229.00	460,731.63	-	3,619,960.63

People Directorate
Forecast Variances at 30 June 2026

Appendix 3

People	Annual Budget 2026/27	Forecast to March 2027	Variance Forecast to Budget at March 2027	Narrative
	£'000	*£'000*	*£'000*	
Strategic Director	**87**	**160**	**73**	**Forecast overspend of £0.073m** reflects historic restructure saving not achieved.
Support & Wellbeing				
Customer Services	584	586	2	**Libraries & Customer services**: - **£0.002m.** Full implementation of Library Services on-going.
Leisure & Sports Development	803	759	(44)	**Sports Development are forecasting an overspend of £0.019m** due to turnover of staff and CWP funding for this financial year being off set against the casual workers budget. **Leisure are forecasting an underspend of £(0.062)m d**ue to turnover of staff.
Total Support & Wellbeing	**1,387**	**1,345**	**(42)**	
Education & Learning				
Devolved Schools	42,816	42,037	(779)	**Devolved Schools are reporting an underspend of £(0.779)m.** This consists of: £(1.072)m forecast underspend within Primary schools - staffing turnover and vacant posts. An underspend of £(0.054)m within Secondary schools consists of staffing £(0.242)m underspend vacant posts & turnover and per capita £0.189m overspend. ASN is forecasting an overspend of £0.349m - consisting of an overspend in staffing £0.201m, per capita overspend £0.020m and external placement income shortfall £0.128m with there being no current external placements. Early Years per capita is currently forecasting on budget. Any underspend in Devolved budgets is carried forward at year end into DSM earmarked reserves and is available for use in the next financial year. Devolved school budgets are re-aligned in September after Teachers census to reflect schools requirements for the new academic year.
Early Years	11,933	11,391	(542)	**Early Years are forecasting an underspend of £(0.0542)m.** Kidzone out of school care £0.026m overspend due to shortfall in income and additional staffing costs relating to Janitors overtime. Mainstream Nursery provision is currently forecasting an underspend of £(0.568)m which relates to payments within Third Party Nursery Providers of £0.069m due to inflationary pressures, Staffing overspend of £0.034m offset by funding from Child Wellbeing Partnership for Under 2, and 3 to 5 year old out of hours placements totaling £(0.645)m.
ASN Non Devolved	8,674	8,843	169	**ASN Non Devolved is forecasting an overspend of £0.169m**: Staffing overspend of £0.282m due to ongoing high demand for ASN provision. £(0.167)m OLA income and CWP Funding, Speech & Language contract overspend of £0.006m, Pupil Transport overspend of £0.010m and Transformation Space £0.025m contribution, Insurance costs are £0.005m above budget provision, Various Non Staffing costs £0.008m

People	Annual Budget 2026/27	Forecast to March 2027	Variance Forecast to Budget at March 2027	Narrative
	£'000	*£'000*	*£'000*	
Primary Non Devolved	2,039	2,177	138	**Primary Non Devolved is reporting an overspend of £0.138m**. Within the Core Primary Non Devolved areas staff turnover / vacancies is forecasting an underspend of £(0.038)m, non staffing overspends in relation to Pupil Transport £0.025m, Cleaning £0.034m, Seemis £0.023m, equipment & property works £0.013m. Within Teachers Flexibility cost centre, the forecast overspend of £0.082m relates to prior year Primary savings not fully achieved. The Devolved school Budgets will be re-aligned in September after the Teachers Census to reflect new academic year requirements, once this is completed there will be more clarity on the achievement of various staff related savings.
Secondary Non Devolved	2,066	1,984	(82)	**Secondary Non Devolved is reporting an underspend of £(0.082)m**. An underspend of £(0.057)m in staffing due to vacancies and staff turnover and an underspend in Music Instructor staffing of £(0.020)m, Teachers Supply costs underspend £(0.030)m, Gaelic Transport is forecasting an overspendof £0.020m, Pupil Transport is forecasting an underspend of £(0.015)m andSQA costs £0.019m.
Pupil Equity Funding	2,307	2,307	(0)	Pupil Equity Funding (PEF) is allocated on an Academic Year basis and any underspend is carried forward with the requirement that it is fully spent by July of the following year.
Business Management	978	1,037	59	**Business Management is forecasting an overspend of £0.059m**, Staffing overspend of £0.060m due to additional staffing in centre.
Other Areas	876	891	15	Other areas combine to forecast an overspend of £0.015m: the Psychology Service has overspend of £0.071m due to a permanent post which is no longer funded, School Crossing Patrols Officers underspend of £(0.023)m due to vacancies and turnover and CLD underspend due to staffing (£0.034m) due to staffing vacancies and turnover.
Education & Learning Total	**71,688**	**70,666**	**(1,022)**	
Care & Protection				
Children's Commissioned Services	1,468	1,468	0	Spend in line with budget.
Corporate Parenting	7,785	7,532	(252)	**Corporate Parenting is forecast to underspend by £(0.252)m:** Children's Unit is forecast to overspend by **£0.039m**, of which £0.071m is due to unbudgeted employee costs for increased contractual payments (weekend working and overnights). This is partly offset by £(0.037)m expected underspend in supplies and services as forecast set in-line with prior year actuals (food and other purchases etc) Family Placement Team is forecast to underspend by **£(0.105)m**. This is made up of an underspend within employee related expenditure of £(0.035)m due to vacancies, £(0.130)m underspend in legal costs due to no expected costs currently. This is partly offset by an expected overspend in Adoption payments of £0.052m (this has a historic insufficient budget) and other minor overspends of £0.009m. External Foster Care is forecast to underspend by **£(0.146)m**, continuing the trend of prior year underspend. This is due to an underspend in external fostering payments of £(0.045)m as well as unbudgeted income of £(0.097)m from the Home Office for Unaccompanied Asylum Seeking Children. Throughcare Aftercare is overspent by **£0.127m**. This is predominantly due to employee related expenditure of £0.109m. There is also £(0.174)m unbudgeted income from the Home Office for Unaccompanied Asylum Seeking Children which offsets overspends of £0.191m in other agency payments and professional fees in line with proir year Performance, Quality & Assurance is underspent by **£(0.071)m**, due to vacancy management and holiday buy-back. Kinship Care is forecast to underspend by **£(0.093)m**. This is due to unbudgeted income from the Home Office for Unaccompanied Asylum Seeking Children £(0.041)m as well as underspends of Kinship and Residence Order payments of £(0.052)m Corporate parenting - in line with budget Reviewing Officer - in line with budget

People	Annual Budget 2026/27	Forecast to March 2027	Variance Forecast to Budget at March 2027	Narrative
	£'000	*£'000*	*£'000*	
Fieldwork Children And Families	1,916	1,828	(88)	**Fieldwork is forecast to underspend by £(0.088)m:** Employee costs are underspent by **£(0.097)m**, this includes a £0.177m overspend in agency costs - set to prior year actuals, offset by underspend in employee costs £(0.248)m. This is due to vacancies and maternity leave within the department, agency costs are reviewed every 12 weeks. Other overspends include **£0.015m** secure transport required for Independent Chair of the Child Protection Committee. There is an underspend in transfer payments (Payments to individuals and Section 22 Grants) of **£(0.014)m**. Other minor overspends of **£0.008m**
Residential Placements	3,793	4,465	671	**Residential placements are forecast to overspend by £0.671m:** The External Resource Group placements are overspent by **£0.671m**, this is for 35 placements. The overspend is in-line with prior year actual spends, with some placements due to end in Q2. Continuing Care placements are forecast to be in-line with budget, where there are 3 placements.
Management and Support	1,103	1,119	16	**Management and Support are forecast to be overspent by £0.016m:** There is a small adverse variance within income of **£0.013m** - Glenochil income based on current underspend within related staff costs and S27 income based on correspndance letter received, minor overspends in other staffing of **£0.004m.**
Permanence Team	309	331	22	**Permanence Team are forecast to be overspent by £0.022m:** Staff costs are forecast to be underspent by **£(0.032)m** due to vacancies. Overspends consist of **£0.040m** client transport, unbudgeted legal expenses **£0.009m** (Permanence Orders, Adoptions Fees, Court/Professional Fees)**.** and other minor overspends of **£0.005m**
Early Interventions	2,264	1,991	(272)	**Early Interventions are forecast to be underspent by £(0.272)m:** Within the Disabilities Team there is an anticipated underspend of **£(0.179)m** as forecast mostly kept in-line with prior year actuals - Employee related costs were underspend last year due to a long absence but this is no longer the case and forecast in-line with budget. Early Help Hub **£(0.093)m**. Emplyee costs are forecast to be £(0.100)m due to mulitple vacancies within the team, partly offset by insurance being £0.004m overspent and other minor overspends of £0.003m Whole Family Wellbeing Fund forecasted to be in-line with budget
Criminal Justice Service	2,000	2,017	17	**Criminal Justice Service is forecast to overspend by £0.017m:** MAPPA and Glenochil Prison are forecast to be on budget. Premises expenditure forecasted to be overspent by **£0.021m** due to the expected introduction of the new Castle Street Unit. This is partly offset by **£(0.004)m** within transport costs all due to staff mileage claims kept in-line with prior year actuals
Community Justice	231	232	0	**Community Justice is forecast to be in-line with budget:** Employee costs and Voluntary Organisations Payment currently trending in line with budget and prior year actuals so forecast kept in-line with budget
Total Care & Protection	**20,870**	**20,983**	**113**	
Directorate Total	**94,032**	**93,155**	**(877)**	

Place Directorate
Forecast Variances at 30 June 2026

Appendix 4

Place	Annual Budget 2026/27	Forecast to March 2027	Variance Forecast to Budget March 2027	Narrative
	£'000	£'000	£'000	
Strategic Director	125	139	15	**£0.015m overall overspend** **£0.070m** overspend due to a historic saving that needs to have a demand pressure put in for **£(0.055)m** underspend on salaries, partially due to Chief officer being recharged to HRA and partially due vacancies filled late in the year
Development	1,799	1,639	(160)	**Planning and Building Standards: £(0.087)m** underspend; **£(0.100)m** underspend on staff costs due to vacancies, this is partially offset by agency spend. **£0.025m** overspend for agency costs to cover vacancies **£(0.031)m** underspend in income, forecast based on prior years due to higher income being recieved **£0.017m** overspend on legal and professional fees, forecast based on prior year **£0.002m** overspend on various small expenditure **Clacks Works: £0.002m** overspend; **£(0.010)m** underspend in staffing; due to vacancies **£0.012m** overspend on other various small spends **Economic Development: £(0.001)m** underspend, due to various small expenditure **Environmental Health: £(0.058)m** underspend due to staffing as a result of delays in recruitment. **Energy & Sustainability**: **£(0.016)m** underspend due to staffing as a result of delays in recruitment. **Implementation: £(0.000)m** variance, forecasting on budget at the moment **Trading Standards: £(0.000)m** variance, forecasting on budget at the moment
				Fleet: £(0.168)m underspend; **£(0.073)m** underspend in staffing; due to vacancies **£(0.018)m** underspend due to additional internal income generated from maintenance of fleet vehicles **£(0.040)m** underspend due to increase in Income from Avoidable Repairs, Other Recharges; **£(0.031)m** underspend on Tyres **£(0.006)m** underspend on various small expenditure. **Land: £(0.076)m** underspend; **£(0.063)m** underspend due to staffing, delays in vacancies; **£(0.027)m** underspend due to additional income from Street Care, based on prior year; **£0.015m** overspend in various other areas. **Roads: £0.141m** overspend; **£(0.016)m** underspend, in staffing due to delay in recruitment to vacancies; **£0.136m** overspend in Street Lighting due to increased electricity costs, based on prior years; **£0.021m** overspend on Roads General Admin due to less capitalisation of salaries

Place	Annual Budget 2026/27	Forecast to March 2027	Variance Forecast to Budget March 2027	Narrative
	£'000	£'000	£'000	
Environment	9,073	8,902	(171)	**Transportation £(0.016)m** underspend; **£(0.048)m** underspend, in staff costs due to delay in recruitment to vacancies; **£(0.127)m** underspend, due to additional income from electrical vehicle charging points, based on prior year. The electricity costs for this service delivery are captured within property; **£0.173m** overspend on payments to contractors, forecast is based on prior year actuals **£(0.017)m** underspend in various small spends. **Waste: £0.000m** forecasting on budget; **£(0.269)m** underspend, in staffing partially offset by agency costs overspend: **£0.250m** overspend in agency costs; **£(0.298)m** underspend, due to additional income from HRA; **£0.226m** overspend in Waste Treatment Contractors, based on prior year; **£0.130m** overspend in Other Council Accounts Expenditure based on prior year **£(0.020)m** underspend in Equipment and Materials costs **£(0.019)m** underspend in various small spends. **Senior Manager: £(0.052)m** underspend; **£(0.052)m** underspend on staffing due to vacanies
Housing	916	1,730	815	**ASBO/CSP: £(0.071)m** underspend**.** Underspend mainly relates to employee related costs. **Homeless & Specialised Accom: £0.925m** overspends**.** Overspend due to homelessness crisis and demand in temporary accomodation. **Housing & Community Safety: £(0.054)m** underspend in Staffing due to delay in recruitment of vacancies. **Resettlement Programmes: £0.022m** overspend. **Strategic Housing Authority: £(0.008)m** underspend.
				Catering: £(0.096)m underspend; **£(0.007)m** underspend due to staffing; **£0.040m** overspend on food provision due to increase in food costs; **£(0.143)m** underspend due to additional income from nursery meals to support the early years 1140 hours expansion; **£0.003m** overspend due to Loomis costs for cash collection at the secondary schools; **£0.011m** overspend on various small spends. **Building Operations: £(0.308)m** underspend**;** **£(0.313)m** underspend due to decrease in gas cost, based on prior year; **£(0.028)m** underspend in electricity costs due change in habits at Kilncraig reducing usage; **£0.009m** overspend in water charges due to increased costs; **£0.020m** overspend on renewable fuel due to increased costs; **£0.004m** overspend due to various small expenditure.

Place	Annual Budget 2026/27	Forecast to March 2027	Variance Forecast to Budget March 2027	Narrative
	£'000	£'000	£'000	
Property	23,122	22,659	(463)	**Facilities: £(0.115)m** underspend: **£(0.019)m** underspend Staffing due to vacancies / absences **£(0.031)m** underspend relating to additional income from cleaning and janitorial supporting the early years 1140 hours expansion; **£(0.077)m** underspend on other income due to recharge to HRA and Common Good **£0.012m** overspend on various small spends. **Rental Income: £0.255m** overspend; **£0.143m** overspend due to reduced income across properties **£0.116m** overspend due to increased internal charges, needs a demand pressur eto bring in line with inflation. **£(0.004)m** underspend on various small expenditure. **Schools PPP £0.000m** forecasted on budget. **Asset Management & Major Works: £(0.199)m** underspend relating to vacancies.
Directorate Total	**35,034**	**35,069**	**35**	

Corporate Services
Forecast Variances as at June 2026

Appendix 5

Corporate Services	Annual Budget 2026/27	Forecast to March 2027	Variance Forecast to Budget at June 26	Narrative
	£'000	*£'000*	*£'000*	
Strategic Director	122	98	(24)	**Forecast underspend of £0.024m.** Staffing costs are forecasted to be **£(0.024)m** underspent due to Chief Officer's post filled at lower grade.
Finance & Revenues	5,162	5,086	(76)	**Overall forecast underspend of £(0.076)m.** **Finance**: forecast to underspend by **£(0.045)m**; Staffing costs underspent by **£(0.075)**m due to savings of £(0.089)m for vacancies within Accountancy and procurement offset by agency cost overspend in Accountancy manager of £0.014m. Procurement income forecast at **£(0.030)m** more than budgeted offset by forecasted overspend on ad-hoc legal expenses of **£0.036m**. Overspends in Professional fees of **£0.048m** for T1 support, Actuarial Reports and PWC Vat advice offset by underspends in computer software not purchased **£(0.020)m** and Subscriptions of **(£0.004)m**. **Revenues**: forecast to underspend by **£(0.031)m**, Staffing costs underspent by £(0.031)m due to vacancies.
HR & Workforce Development	2,050	1,974	(76)	**Overall forecast underspend of £(0.076)m.** **HR & Workforce Development:** Forecast to underspend by **£(0.060)m** due to staffing cost underspends in HR of £(0.037)m due to HR manager post underspend and in H&S of £(0.019)m due to vacancies and underspend in Payroll of (£0.004)m due to staff reducing hours. **Corporate** **Training**: Forecast to be underspent by **£(0.016)m** , overspends in Roads of £0.023m offest by underspends in HR and Workforce development of £(0.038)m and Finance & revenue of £(0.001)m.
Legal & Governance	2,309	2,251	(58)	**Overall forecast underspend of £(0.058)m.** **Legal and Democracy:** Forecast to underspend by **£(0.052)m**, Staffing underspend of £(0.018)m due to vacancies and posts filled at lower scale points and Licensing income forecast to be £(0.034)m over budget. **Elections**:Forecast on budget **Business support:** :Forecast on budget **Registrars:** Forecast to underspend by **£(0.022)m.** Staffing forecast to overspend by £0.003m. Income from Spiers Centre forecast to be £(0.027)m over budget offset by some small overspends of £0.002m. **Audit & Fraud:** forecast on budget **Member services**: Overspend of **£0.016m** in staff costs due to councillor budget not reflecting senior position.
Partnership & Transformation	4,566	4,502	(64)	**Overall forecast underspend of £(0.064)m.** **IT:** Forecast to overspend by **£0.036m** .Staffing costs underspent by £(0.141)m due to vacancies pending redesign, computer software maintenance overspend £0.015m,Moble Telephones overspend £0.020m and Computer hardware overspend of £0.075m. Overspends forecast in Computer Peripherals of £0.043m for Corporate Back-up Solution, 3rd Party Payments of £0.024m , Consultancy Fees of £0.003m and Subsciptions of £0.001m. A small underspend is expected in Staff Travel of £(0.004)m. **Strategy & Performance:** A forecasted underspend of **£(0.100)m** is anticipated in Staffing costs due to unfilled vacancies and appointments at lower pay points.
Working Smarter	206	206	0	Forecast anticipated to be on budget by March 2027.
Directorate Total	**14,415**	**14,117**	**(298)**	

Corporate Budgets & Sources of Funding
Actual Variances at June 2026

Appendix 6

Corporate	Annual Budget 2026/27	Actuals to June 2026	Forecast to Budget at March 2027	*Narrative*
	£'000	*£'000*	*£'000*	
Chief Executive and Corporate Services	385	384	(1)	
Centrally Held including Corporate	(1,536)	(1,181)	355	Corporate savings held centrally offset by savings within services
Non Distributed Costs	1,100	1,100	0	Actuals anticipated in line with budget, will be confimred at year end
Central Support	(1,315)	(1,315)	0	Actuals anticipated in line with budget
Central Scotland Valuation Joint Board	536	536	0	Actuals anticipated in line with budget
Interest on Revenue Balances	(275)	(275)	0	Income from short term cash deposits
Loans Fund Contribution	7,704	7,704	0	Borrowing costs
Contribution to Bad Debt Provision	100	100	0	Forecast in line with budget, actual confirmed at year end.
Total expenditure	**6,699**	**7,053**	**354**	
Sources of Funding	(176,514)	(176,841)	(327)	Additional income from Council Tax - refund of Scottish Water overpayment
Total	**(169,815)**	**(169,788)**	**27**	

Health & Social Care Partnership

Forecast Variances at 30 Jun 2026 **Appendix 7**

HSCP	Annual Budget 2026/27	Forecast to March 2026	Variance Forecast to Budget March 2026	Narrative
	£000	*£000*	*£000*	
Learning Disabilities				
LD Assessment & Care Management	594	560	(34)	**Forecasted underspend of £(0.034)m against budget.** Underspends in staff costs **£(0.146)m** due to vacancies within the team, partly offset by care packages being **£0.109m** overspent for specialist services. Insurance forecasted to be **£0.003m** overspent, based on actuals. All other costs forecasted to be in-line with budget, due to being so early in the financial year.
LD- Residential Care Services	1,624	1,862	238	**Forecasted overspend of £0.238m against budget.** Care package costs are forecasted to be **£0.287m** above budget with client contributions forecasted **£(0.049)m** below budget, forecast kept in line with prior year actuals as expecting similar overspends in care packages. There are currently 22 clients. All other costs forecasted to be in-line with budget, due to being so early in the financial year.
LD- Community Based Care	7,437	10,565	3,129	**Forecasted overspend of £3.129m against budget.** Care package costs are forecasted to be **£3.466m** over budget. We have 218 clients, with 32 having packages worth between £100k to £302k, accounting for around half of the forecast costs. 186 packages are under £100k. Staff costs are forecasted to be **£(0.340)m** under budget with 7 positions at Whins currently vacant. Insurance forecasted to be **£0.002m** overspent, based on actuals. All other costs forecasted to be in-line with budget, due to being so early in the financial year.
Learning Disabilities Total	**9,655**	**12,987**	**3,332**	
Mental Health				
MH Assessment & Care Management	570	565	(5)	**Forecasted underspend of £(0.005)m against budget.** Staff costs are underspent by **£(0.019)m** due to vacancies and maternity leave savings, partly offset by care packages being **£0.011m** overspent for specialist services. Insurance forecasted to be **£0.002m** overspent, based on actuals. All other costs forecasted to be in-line with budget, due to being so early in the financial year.
MH-Residential Care Services	814	866	52	**Forecasted overspend of £0.052m against budget.** Care package costs are **£0.042m** over budget. We currently have 20 clients, with an average package cost of £63k.
MH- Community Based Care	1,251	996	(255)	**Forecasted underspend of £(0.255)m against budget**. Care packages are forecasted to be underspent by **£(0.236)m**. Clients with the top 5 packages total £0.533m in value, this accounts for over 50% of the value of all packages. Average package costs are £0.016m. All other costs forecasted to be in-line with budget, due to being so early in the financial year.
Mental Health Total	**2,636**	**2,427**	**(209)**	

HSCP	Annual Budget 2026/27	Forecast to March 2026	Variance Forecast to Budget March 2026	Narrative
	£000	*£000*	*£000*	
Older People / Physical Disabilities				
OP/PD Assessment & Care Management	2,361	1,991	(370)	**Forecasted underspend of £(0.370)m:** Staff Costs of **£(0.288)m**: CHART is underspent by £(0.085)m due to vacancies and Physical & OP Staffing £(0.213)m due to vacancies within the team. Hospital Discharge Team is overspent by £0.010m due to a secondment in-place with budget not yet aligned, partly offset by vacancies. Shared Staffing Recharge forecasted in line with prior year actuals **£(0.107)m**, Care Packages **£0.004m**, insurance **£0.007m.**
OP/PD Residential Care Services	9,986	11,520	1,534	**Forecasted overspend of £1.534m:** Care Packages are forecasted to be **£4.458m** above budget. We currently have 298 clients with an average care package cost of £51.6k per annum, client contributions are forecasted to be **£(0.885)m** favourable to budget, matched to prior year actuals, due to the overspend in care packages. Staff costs are forecasted to be **£(2.049)m** below budget due to multiple vacancies. Insurance forecasted to be **£0.009m** overspent, based on actuals. All other costs forecasted to be in-line with budget, due to being so early in the financial year.
OP/PD Community Based Care	10,141	12,767	2,626	**Forecasted overspend of £2.626m:** Care package costs are forecast to be **£2.575m** over budget. There are 463 users with package values in the range from £10k up to £190k. Staffing costs are forecasted to be **£0.047m** over budget. Insurance forecasted to be **£0.003m** overspent, based on actuals. All other costs forecasted to be in-line with budget, due to being so early in the financial year.
Older People / Physical Disabilities Total	**22,488**	**26,278**	**3,791**	
Reablement				
Reablement	1,619	1,515	(104)	**Forecasted underspend of £(0.104)m**: Staff Costs of **£(0.111)m** due to vacancies within the team. All other costs forecasted to be in-line with budget, due to being so early in the financial year. Partly offset by **£0.007m** overspend in insurance, based on actuals.
Reablement Total	**1,619**	**1,515**	**(104)**	
Management & Others				
Management	3,348	1,254	(2,094)	**Underspend of £(2.094)m**: Care Packages **£(1.490)m**: RLW budget uplift currently here, due to be redistributed. Staff costs of **£(0.362)m** due to multiple vacancies. Insurance forecasted to be **£0.006m** overspent, based on actuals. All other costs forecasted to be in-line with budget, due to being so early in the financial year.
Management & Others Total	**3,348**	**1,254**	**(2,094)**	
Income				
Resource Transfer	(8,103)	(8,380)	(277)	**Underspend of £(0.277)m** due to an increased contributions from NHS towards client costs.
Income Total	**(8,103)**	**(8,380)**	**(277)**	
Total	**31,643**	**36,081**	**4,438**	

Capital Projects Outturn to Quarter 1 2026-27

Appendix 8

Expenditure as at:29/07/26

Project ID	Directorate	Project ID Description	THEME	Amended Budget	Total Expenditure at June 2026	% completion to June 26	Projected Outturn to 31 March 2027	Projected (Under)/Overspend at Q1	Comment Q1
x				£	£	o3	£	£	
Community Investment Strategy									
10307	PLACE	UK GOV Shared Prosperity Fund UKPF	Community Investment Strategy	40,933	35,284	86.20%	40,933	0	Full spend expected.UK Government have agreed to a six month time extension from the 2025/26 grant award to fully utilise the funding.
10334	PLACE	Forthbank Renewable Energy and Food Growing	Community Investment Strategy	67,302	39,842	59.20%	67,302	0	Scottish Government grant of £112k for the Forth bank Vertical Growing Facility project is being progressed in 25/26 and 26/27.This project relates to the development of an innovative vertical growing facility in Forthbank/Alloa South. Budget to be used to locate containers on site and connections to services. The growing containers have been delivered to Forthbank and the satellite sites. The welfare facility has been delivered to Wimpy Park (satellite site)however has still to be connected to water services(estimated 10-12k for connections). The pathway has been installed(land services charge to follow approx 9.5k) resulted in us having to postpone associated facilities e.g. pathway and service connections. Quotes for the Electrical supply are est 19.5k. Further costs are being obtained for completion of the origin site at Forthbank.
10272	PLACE	Free School Meals Equipment	Community Investment Strategy	257,000	0	0.00%	257,000	0	No spend this year as no current use for allocation of money. No significant change to infrastructure was required to meet the increased volume of free school meals resulting from SG phased expansion of FSM to those in receipt of Scottish Child Payment in Primary 6 and 7. All children who are entitled to a FSM via Scottish Child Payment are now receiving a free meal.
10268	PLACE	Nature Restoration Fund 25/26	Community Investment Strategy	31,880	35,647	111.82%	35,620	3,740	Carry forward required for Alva Glen and Tillicoultry Glen Nature Network improvements
10268		Nature Restoration Fund 26/27 new		99,000	0		99,000		Currently in consultation with internal services to identify and committ expenditure.
10354	PLACE	Climate Emergency	Community Investment Strategy	337,000	0	0.00%	337,000		Ongoing project work being used to develop and support actions held within the Council's Climate and Emergency Action Plan and development of the Forth Regional Adaptation Plan
10174	Sport and Leisure	Fitness Suite Replacement	Community Investment Strategy	6,000	0	0.00%	6,000	0	Full spend expected
10149	PLACE	Clackmannan Regeneration	Community Investment Strategy	198,720	82,525	41.53%	198,720	0	The £199k projected outturn primarily relates to legal costs for the development works at Clackmannan Main St/North St with project ongoing and expected to complete in 2026. The majority of project works were undertaken during 2023/24 with further works in 2024/25 mainly on affordable housing and commercial units in Main Street.
10209	PLACE	City Deal RPMO	Community Investment Strategy	100,000	0	0.00%	100,000	0	Annual payment for RPMO to administer CRD - Fully spent
10213	PLACE	Innovation Hub Delivery	Community Investment Strategy	0	0	0.00%	0	0	Final valuation invoice accrued in 25/26 and paid in Aug 26.Retention of £5K accrued into 25/26 outstanding Refurbishment works on Greenfield House - completed by in March 26.
10283	PLACE	City Region Deal	Community Investment Strategy	0	16,945	0.00%	0	0	Budget has been split into 3 projects - Culture Heritage Tourism, Regional Digital Hub and Active Travel.
10290	PLACE	City Region Deal - Resourcing	Community Investment Strategy	68,000	0	0.00%	68,000	0	Full spend anticipated
10366	PLACE	CRD -Culture, Heritage, Tourism	Community Investment Strategy	680,299	38,100	5.60%	680,299	0	Budget has been split into 3 projects - Culture Heritage Tourism, Regional Digital Hub and Active Travel.
10367	PLACE	CRD -Active Travel	Community Investment Strategy	2,134,751	0	0.00%	500,000	-1,634,751	Budget has been split into 3 projects - Culture Heritage Tourism, Regional Digital Hub and Active Travel. This is the budget for CRD Active Travel ,forecast aligned to CRD Funding profile with spend due in 27/28.Businnes case to be approved
10251	Sport and Leisure	Wellbeing Hub - Permanent	Community Investment Strategy	35,248,752	44,848,564	127.23%	35,248,752	0	Contract in place and construction in progress with total project cost of £76m.
10292	Sport and Leisure	Wellbeing Hub & Lochies - Resourcing	Community Investment Strategy	336,234	105,368	31.34%	336,234	0	Carry forward of £254k has been included in the 2026/27 approved capital programme as reflecting the reprofiled project forecast to complete in 28/29.
10226		Wellbeing Hub - Demolition of ALB			0				
10356	Sport and Leisure	Firpark Ski Centre Tow System	Community Investment Strategy	100,000	32,564	32.56%	60,000	-40,000	Underspend - Tow systems costs were less than anticipated
10254	PLACE	Capital Programme Legal Resource	Community Investment Strategy	0	0	0.00%	0	0	Covered by budget in 10298

Project ID	Directorate	Project ID Description	THEME	Amended Budget	Total Expenditure at June 2026	% completion to June 26	Projected Outturn to 31 March 2027	Projected (Under)/Overspend at Q1	Comment Q1
x				£	£	£	£	£	
10227	suzann	CRB System		40,000	40,000	100.00%	40,000	0	On Track – budget fully committed following contract award. Cashless catering procurement was awarded to ParentPay in Feb 2026 with implementation in 26/27
10359	PLACE	Village and Small Town -Tillicoultry		110,000	0	0.00%	110,000	0	TBC
10360	PLACE	War Memorials and Monuments		30,000	0	0.00%	30,000	0	TBC
10320	PLACE	Alva Cemetery Extension		464,095	4,952	1.07%	464,095	0	The project has been more complex than originally thought due to the terrain and topography investigations to determine the additional lair capacity as well as combining with the flooding risk assessment. The design for the lair extension has been completed; work continues with the final flooding bund design which is nearly complete before moving into planning and consultation. Aim is to be completed by March 2027 though may go into 2027/28 financial year.
x				**40,349,966**	**45,279,791**	**1**	**38,678,955**	**-1,671,011**	
Fleet Asset Management Strategy									
10062	PLACE	Vehicle Replacement	Fleet Asset Management Strategy	800,000	125,790	15.72%	800,000	0	Full spend expected - Early indications are showing delays in manufacturing/lead times which may lead to delayed delivery.
x				**800,000**	**125,790**	**0**	**800,000**	**0**	
IT Asset Management Strategy									
10041	IT	Schools ICT Replacement - All Primaries	IT Asset Management Strategy	101,611	43,816	43.12%	101,611	0	On track, No issues identified.
10031	IT	Schools ICT Replacement - Alva Academy	IT Asset Management Strategy	50,592	3,051	6.03%	50,592	0	Budget original held in Project 10230 ICT Replacement Secondary Schools and has been allocated to individual school. Infrastructure options under evaluation
10011	IT	Schools ICT Replacement - Lornshill Academy	IT Asset Management Strategy	50,591	0	0.00%	50,591	0	Budget original held in Project 10230 ICT Replacement Secondary Schools and has been allocated to individual school. Planning infrastructure requirements.
10000	IT	Schools ICT Replacement - Alloa Academy	IT Asset Management Strategy	50,591	25,325	50.06%	50,591	0	Budget original held in Project 10230 ICT Replacement Secondary Schools and has been allocated to individual school. budget required for new network and Windows 11 rollout
10230	IT	ICT Replacement (Secondary Schools)		0	0	0.00%	0	0	Budget Holding Project – budget to be transferred to Alloa, Alva and Lornshill Academy projects.
10064	IT	IT Infrastructure	IT Asset Management Strategy	127,563	28,780	22.56%	127,563	0	On Track – £56k allocated to the Network Replacement Programme. Remaining budget retained for planned UPS replacement and infrastructure contingency
10362	IT	Interactive Boards -Primary Schools	IT Asset Management Strategy	260,000	259,370	99.76%	259,370	-630	On Track – contract awarded, budget substantially committed, installations commencing over the summer and October school holidays.
10363	IT	IT Infrastructure -Vmware/Nutanix	IT Asset Management Strategy	180,000	0	0.00%	180,000	0	Under Review – Nutanix option not progressed following business case review. Work is underway with Servent to assess Microsoft Azure and future hosting options before committing expenditure
10202	IT	Digital Learning Strategy	IT Asset Management Strategy	250,000	249,277	99.71%	249,278	-722	On Track – budget substantially committed to Chromebook and iPad replacement
10210	IT	Homeworking	IT Asset Management Strategy	165,132	138,161	83.67%	195,132	30,000	Monitoring – remaining budget planned for mobile device replacement. A budget virement may be required once procurement is complete
10255	IT	Digital Transformation - Work Smarter	IT Asset Management Strategy	428,000	173,852	40.62%	397,000	-31,000	Underspend of 31k anticipated
10294	IT	Working Smarter (IOT, RPA) - Resourcing	IT Asset Management Strategy	601,113	164,013	27.28%	601,113	0	Underspend of £46k previously anticipated which has been carried forward and included within 2026/27 Approved Budget. Additional carry forward of £153k to ensure delivery of project.
10256	IT	IT Resourcing - Corporate	IT Asset Management Strategy	204,050	0	0.00%	204,050	0	TBC
10257	IT	IT Resourcing - Digital Rollout	IT Asset Management Strategy	64,000	0	0.00%	64,000	0	TBC
10282	IT	Social Care System MVP	IT Asset Management Strategy	80,000	0	0.00%	80,000	0	Expenditure in 26/27 to upgrade domino environment.
10295	IT	Future Ways of Working - Resourcing	IT Asset Management Strategy	75,000	0	0.00%	75,000	0	Expenditure to support the rollout of new Windows 11 laptops.
10065	IT	Social services adaptations	IT Asset Management Strategy	82,762	11,542	13.95%	82,762	0	Full spend anticipated
10317	IT	Case Management System	IT Asset Management Strategy	8,000	0	0.00%	8,000	0	Full spend anticipated
10318	IT	M365 Resourcing Implementation	IT Asset Management Strategy	24,352	0	0.00%	24,352	0	Full spend anticipated -No issues identified.
10326	IT	Digital and IT PMRO Resourcing	IT Asset Management Strategy	179,000	78,000	43.58%	179,000	0	Expenditure incurred on professional services to manage virtual technology upgrade for datacentre following electrical damage to server room.

Project ID	Directorate	Project ID Description	THEME	Amended Budget	Total Expenditure at June 2026	% completion to June 26	Projected Outturn to 31 March 2027	Projected (Under)/Overspend at Q1	Comment Q1
x				£	£	£	£	£	
10327	IT	IT Network Switching	IT Asset Management Strategy	615,057	619,784	100.77%	615,057	0	The Corporate Network Infrastructure Replacement contract has been awarded to Insight to deliver the Council's core network upgrade, supporting PSN compliance, improved cyber resilience and future digital transformation. Final contract costs were higher than originally anticipated, reflecting market-wide pricing increases for ICT infrastructure and support services during the procurement period. A capital budget virement has been approved to realign funding within the ICT capital programme and ensure delivery of the project within the overall approved capital allocation. Project implementation is underway, with completion expected by 31 March 2027.
10349	IT	Social Work IT System	IT Asset Management Strategy	2,817,250	1,435,000	0.00%	2,817,250	0	Procurement for the social care case management system currently being finalised. Once the contract is awarded we will be in a position to confirm the dates of the milestone payments
x				**6,414,663**	**3,229,971**	**6**	**6,412,311**	**-2,352**	
Land Asset Management Strategy							0		
10284	PLACE	National play park and open space improvements	Land Asset Management Strategy	231,000	134,089	58.05%	231,000	0	Full spend anticipated
10005	PLACE	Park, Play Area & Open Space Improvements - Alloa	Land Asset Management Strategy	46,480	21,480	46.21%	46,480	0	Full spend anticipated
10361	PLACE	Grass Cutting Machine		47,000	35,183	74.86%	47,000	0	Full spend anticipated
10061	PLACE	Wheeled Bins	Land Asset Management Strategy	30,000	17,658	58.86%	30,000	0	Full spend anticipated
10289	PLACE	Polmaise Waste Transfer Station	Land Asset Management Strategy	365,000	0	0.00%	365,000	0	No capital works have been undertaken to date by Stirling Council.
10258	PLACE	Kilncraigs - Stone Preservation	Land Asset Management Strategy	136,200	6,000	4.41%	136,200	0	Project ongoing-full spend anticipated
10096	PLACE	Gartmorn Dam Country Park	Land Asset Management Strategy	26,000	0	0.00%	26,000	0	Budget being utilised to develop and complete projects identified by the Gartmorn Countryside Park Partnership (associated with nature and heritage).
10086	PLACE	Renewable Energy Projects	Land Asset Management Strategy	200,000	0	0.00%	200,000	0	Funding earmarked for renewable energy initiatives. Development of Solar farm to compliment Alloa South Heat Network to be undertaken in 26/27
x				**1,081,680**	**214,410**	**0**	**1,081,680**	**0**	
Place Based Investment Fund									
10302	PLACE	New Cycle Facilities	Place Based Investment Fund	0	0	0.00%	0	0	Project is completed
10308	PLACE	Place based Investment	Place Based Investment Fund	60,682	0	0.00%	60,682	0	Two grants totalling £243k were awarded under the Place Based Investment Fund 2025/26 Grant Scheme. As per the grant conditions, 75% of the grant awarded has been paid in 2025/26 with the remaining 25% expected to be paid in 26/27 upon completion of the projects.
x				**60,682**	**0**	**0**	**60,682**	**0**	
Property Asset Management Strategy									
10303	PLACE	Vacant & Derelict Land IP	Property Asset Management Strategy	4,167	1,294	31.05%	4,167	0	Budget earmarked for initiatives associated with Forthbank Growing Containers project 10334.
10045	PLACE	Statutory Compliance DDA Schools	Property Asset Management Strategy	20,084	17,997	89.61%	20,084	0	Full spend expected.
10046	PLACE	Compliance - Asbestos Removal (Schools)	Property Asset Management Strategy	20,000	13,080	65.40%	20,000	0	Works carried out in Easter holiday due to access when pupils and staff are not in the properties
10221	PLACE	Cemetery Walls Upgrade	Property Asset Management Strategy	452,544	0	0.00%	452,544	0	Works delayed in 25/26 due to heavy rain and cold weather which affect the viability of the materials being used by the contractor.Full spend anticipated in 26/27
10224	PLACE	Learning Estate Cleaning Equipment	Property Asset Management Strategy	20,000	19,621	98.11%	20,000	0	Spend committed on shower facilities for larger schools in 26/27
10288	PLACE	Local Care Provision (Woodside)	Property Asset Management Strategy	33,630	0	0.00%	33,630	0	
10293	PLACE	Property - Resourcing	Property Asset Management Strategy	76,000	0	0.00%	76,000	0	
10298	PLACE	Capital Programme Support - Resourcing	Property Asset Management Strategy	366,000	144,266	39.42%	366,000	0	
10348	PLACE	Learning Estate - Development Driven	Property Asset Management Strategy	600,000	0	0.00%	600,000	0	Design work on 3 primary schools ongoing
10364	PLACE	Childrens Adaptations	Property Asset Management Strategy	100,000	0	0.00%	100,000	0	Full spend expected-for adaptations in private homes/scheme of assistance.
10260	PLACE	Learning Estates - Option Appraisals	Property Asset Management Strategy	2,277,357	0	0.00%	1,947,000	-330,357	Forecast per high level Cashflow estimate provided by contractor for work at 5 schools
10321	PLACE	Remedial works at The Whins and Ludgate House	Property Asset Management Strategy	78,000	0	0.00%	78,000	0	
10328	PLACE	Dollar Changing Facilities	Property Asset Management Strategy	26,000	0	0.00%	26,000	0	No spend expected.
10341	PLACE	Alloa Family Centre Investment Programme	Property Asset Management Strategy	146,312	0	0.00%	146,312	0	TBC
10342	PLACE	Town Hall Investment Programme	Property Asset Management Strategy	35,686	0	0.00%	35,686	0	TBC
10344	PLACE	Sauchie ELC Adaptation	Property Asset Management Strategy	815	93	11.38%	815	0	100% grant funded from SG Child Wellbeing Partnership. Full spend expected

Project ID	Directorate	Project ID Description	THEME	Amended Budget	Total Expenditure at June 2026	% completion to June 26	Projected Outturn to 31 March 2027	Projected (Under)/Overspend at Q1	Comment Q1
x				£	£	£	£	£	
10345	PLACE	Sunnyside PS	Property Asset Management Strategy	15,382	8,248	53.62%	15,382	0	100% grant funded from SG Child Wellbeing Partnership. Full spend expected
10346	PLACE	Park ELC	Property Asset Management Strategy	4,396	12,019	273.44%	4,396	0	100% grant funded from SG Child Wellbeing Partnership. Full spend expected
10352	PLACE	Menstrie ELC	Property Asset Management Strategy	18,688	22,419	119.96%	18,688	0	100% grant funded from SG Child Wellbeing Partnership. Full spend expected
				4,295,062	**239,037**	**0**	**3,964,705**	**-330,357**	
Roads Asset Management Strategy									
10051	PLACE	Carriageways - Roads	Roads Asset Management Strategy	2,200,000	1,236,323	56.20%	2,200,000	0	Full spend anticipated -Issue still exists with delays in the allocation of internal labour costs during the year
10054	PLACE	Bridge Improvements	Roads Asset Management Strategy	100,910	16,000	15.86%	100,910	0	Full spend expected. Problems with provision of adequate staff resource and the submission of bridge inspection information by service provider, Falkirk Council, has led to issues with accurate financial profiling and accurate determination of necessary capital works.
10056	PLACE	Lighting Replacement	Roads Asset Management Strategy	583,981	195,069	33.40%	583,981	0	Budget from projects 10339 LED Street Lighting Conversion £50k and 10440 Street Lighting Column Replacement £157k have been amalgamated into this project
10309	PLACE	SG Road Safety Improvement Fund	Roads Asset Management Strategy	116,415	102,795	88.30%	116,415	0	Full spend expected.100% grant funding from Transport Scotland.
10049	PLACE	Flood Prevention	Roads Asset Management Strategy	86,000	18,025	20.96%	86,000	0	Full spend expected.100% although actual spend driven by year on year weather conditions
10050	PLACE	Cycle Routes	Roads Asset Management Strategy	267,900	65,113	24.31%	267,900	0	Full spend expected. Development of active and sustainable travel routes across Clackmannanshire.
10310	PLACE	National Cycle Network Accessibility Improvements (-Walk Wheel Cycle Trust)	Roads Asset Management Strategy	7,095	6,861		7,095	0	Full spend anticipated
10311	PLACE	Bus Infrastructure Fund	Roads Asset Management Strategy	167,599	74,500	44.45%	167,599	0	The is funded by General Capital Grant received in August 2025 (£257k) and a Tier 2 grant from Transport Scotland (£250k). £142k has been carried forward to be utilised in 26/27
10312	PLACE	Cycling, Walking and Safer Routes 2023/24 (now Tier 1) - Transport Scotland	Roads Asset Management Strategy	724,485	81,916	11.31%	724,485	0	100% grant funding from Transport Scotland for Active Travel Infrastructure Funding. Grant has been carried forward to be utilised in 26/27.
10319	PLACE	Active Travel Route - Fishcross to Alva	Roads Asset Management Strategy	0	0	0.00%	0	0	
10329	PLACE	People and Place Project -SESTRANS	Roads Asset Management Strategy	93,273	46,242	49.58%	93,273	0	Grant funding from Sestrans for 26/27 of £143k with £50k relating to projects 10370
10335	PLACE	Encouraging Safe Active Travel - Alva to Tillicoultry	Roads Asset Management Strategy	0	0	0.00%	0	0	Grant TBC expected Feb 2027. Funding is only provided for expenditure incurred in year. Tight timescale to deliver the project
10336	PLACE	Greenways -SUSTRANS	Roads Asset Management Strategy	0	0	0.00%	0	0	Budget not required
10337	PLACE	Local Authority Direct Award- Transport Scotland	Roads Asset Management Strategy	31,012	1,253	4.04%	31,012	0	100% Grant funding from Transport Scotland Local Authority Direct Award (LADA). Funding is only provided for expenditure incurred in year.
10339	PLACE	LED Street Lighting Conversion	Roads Asset Management Strategy	0	0	0.00%	0	0	Budget has been amalgamated into 10056 Lighting Replacement
10340	PLACE	Street Lighting Column Replacement	Roads Asset Management Strategy	0	0	0.00%	0	0	Budget has been amalgamated into 10056 Lighting Replacement
10370	PLACE	County Bus -Hunters Coaches -Sestrans	Roads Asset Management Strategy	50,000	50,000		50,000	0	100% grant funding from Sestrans
x				**4,428,670**	**1,894,097**	**0**	**4,428,670**	**0**	
Total Capital Programme				**57,430,724**	**50,983,095**	**1**	**55,427,003**	**-2,003,720**	

EARMARKED RESERVES - JUNE 2026

APPENDIX 9

Earmarked Reserve	Balance at 01 April 2026	Drawdown in Q1	Balance at 30 June 2026
	£000	£000	£000
Support 26/27 Budget	2,747		2,747
HSCP overspend 25-26 balance	380		380
Pupil Equity Funding (PEF)	625	(625)	0
Specific Employability Funding	478		478
Scottish Welfare Fund	154		154
Ukranian & Syrian refugee support	222		222
Ringfenced Housing Grants	589		589
Developer Contributions	933		933
Homeless Accommodation	1,142		1,142
Devolved School Management	736	(21)	715
Transformation Fund	2,576		2,576
Corporate Training	66		66
Techone Support	14		14
Social Services - Foster Care (Spend to save)	77		77
Counsellors in Schools	21		21
Discretionary fund £115k approved for VAGW coordinator	21		21
DCLG levelling up capacity fund	115		115
Whole family wellbeing fund	589		589
Green growth accelerator programme	26		26
Trauma/Mental Health	71		71
Transportation - Maintenance of Electrical Vehicle Charging Points	20		20
ESF funding - to cover audit costs and costs to bring project to a close	1		1
Procurement Rebate Income for Additional Professional support/ Asset valuations	110		110
Child Poverty Coordinator	33		33
Building Operations - Local Heat and Efficiency Strategy (LHAEES) year 2 funding	75		75
Local Heat and Efficiency Strategy (LHAEES). Required for development of LHAEES and achievement of KPI's. Funding contributes to development of heat networks and renewable energy projects.	75		75
Local Heat and Efficiency Strategy (LHAEES)	21		21
Home Energy - Energy Performance Certificate	26		26
EES Decarbonisation Project	50		50
EES 2018-19	18		18
HEEPS AB 2021-22 to 2025-26	1,106		1,106
Nature Restoration Fund - Redetermination	54		54
Organisational Change fund	121		121
Employment Fund	1,122		1,122
COVID - Specific Funding	83		83
Uniforms	8		8
Legal Support	65		65
Ipads for Winter Maintenance Team to monitor weather	5		5
Fleet	70		70
Place Business Plan	261		261
			0
TOTAL	**14,908**	**(646)**	**14,262**

CLACKMANNANSHIRE COUNCIL

THIS PAPER RELATES TO ITEM 18

ON THE AGENDA

Report to: Audit & Scrutiny Committee

Date of Meeting: 29th October 2026

Subject: HRA Financial Performance 2026/27 as at June 2026

Report by: Chief Finance Officer

1.0 Purpose

1.1. This paper provides an update on the financial performance, as at 30 June 2026, in respect of:

- the Housing Revenue Account (HRA) revenue and capital spend for the financial year 2026/27.

2.0 Recommendations

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

- the HRA revenue forecasted surplus of £(7.809)m which is £(3.586)m greater than budgeted for the year to 31 March 2027, and
- the HRA Capital programme forecast underspend of £(3.349)m.

3.0 Background

3.1. This report summarises the forecast financial position of the Housing Revenue Account (HRA) for the financial year as at 30 June 2026.

4.0 Revenue

4.1. The HRA budgeted surplus is £(4.222)m and the forecast as at 30 June 2026 is £(7.809)m, which is £(3.586)m higher than budgeted.

4.2. The main variances contributing to the forecast overspend are:

- £(2.241)m forecast additional income. There are additional properties forecast as being returned from void to operational use, which were prioritised due to the Coalsnaughton incident. Additional properties are also forecast to be purchased through the Off the shelf capital programme.

- £(1.334)m underspend for Employee related expenditure. There are several vacancies within the HRA operations, repairs and admin teams. Additionally, there is an underspend forecast within overtime, based on current 2026/27 actual costs incurred.

- £(0.010)m underspend forecast within Transport. The main underspend is on staff mileage as council is moving toward more use of pool vehicles.

4.3. Any surplus achieved within the year can contribute to financing capital spend and reduce borrowing. **Appendix 1** provides a summary and reasons for the variances.

5.0 Capital

5.1. The HRA Capital Programme for 2026/27 is net £19.067m in line with the approved budget including carry forwards from 2025/26. The forecast net expenditure for the year is £15.717m resulting in an underspend of £(3.349)m. **Appendix 2** provides the detail for all projects along with comments on their progress.

5.2. The underspend of £(3.349)m reflects underspends on several projects which are now expected to continue into 2026/27. These include:

- £(2.587)m forecast underspend within New Build projects at present there is no proposed allocation for the project.

- £(0.215)m underspend forecast within Conversions and Upgradings, the reduced forecast is based on less social work adaptations being put forward for action.

- £(0.186)m forecast underspend within Demolitions. This is due to a delay with services being disconnected by external suppliers, while work has now commenced it is likely that there will be a small underspend carried into the following year.

- £(0.149)m forecast underspend within landscaping and Communal gardens due to lack of third party availability to commence the work.

- Remaining underspend relates to Fencing, gates and paths £(0.099)m, IT infrastructure £(0.086)m and Secure Door entry replacement £(0.027)m

5.3. The current capital programme is being reviewed as progress has been slower than anticipated due to capacity within the service and will be updated for Quarter 2.

6.0 Conclusions

6.1. As at 30 June 2026 the HRA revenue is forecast to achieve an additional surplus of £(3.586)m against its budgeted surplus for the year to 31 March 2027.

6.2. As at 30 June 2026 the HRA Capital programme is forecast to underspend by £(3.349)m for the year to 31 March 2027.

7.0 Sustainability Implications

7.1. None

8.0 Resource Implications

Financial Details

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

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

Staffing

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

9.0 Exempt Reports

9.1. 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:

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

9.0 Legality

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

10.0 Appendices

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

Appendix 1 – HRA Revenue Forecast Variances as at June 2026

Appendix 2 – HRA Capital Forecast Variances as at June 2026

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 ☐

Housing Revenue Account Budget 2026/27 and Capital Programme 2026/27

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Susan Mackay	Chief Accountant	
Lindsay Sim	Chief Finance Officer	X2022

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Head of Corporate Services	[redacted]

Place Directorate
HRA Forecast Variances at 30 June 2026

Appendix 1

Housing Revenue Account	Annual Budget 2026/27	Forecast to March 2027 as at June 2026	Variance Forecast to Budget at June 2026	Narrative
	£'000	£'000	£'000	
Employee Related Expenditure	11,268	9,934	(1,334)	**£(1.334)m forecast underspend** Employee costs are significantly underspent due to vacancies. The largest of these is within HRA operations **£(1.020)m**, HRA operations admin **£(0.118)m** and HRA tenancy and Estate Management **£(0.087)m**. Others teams total **£(0.109)m**
Premises Related Expenditure	1,836	1,836	0	**Nil forecast Variance** Spend expected to be on budget
Transport Related Expenditure	567	558	(10)	**£(0.010)m Forecast underspend** Underspend comes from Staff mileage being forecast to not be used in an effort to use pool vechiles instead
Supplies and Services	4,323	4,321	(1)	**Nil forecast Variance** Spend expected to be on budget
Third Party Payments	2,024	2,024	0	**Nil forecast Variance** Spend expected to be on budget
Capital Financing Costs	3,258	3,258	0	**Nil forecast Variance** Spend expected to be on budget
Support Services	1,296	1,296	0	**Nil forecast Variance** Spend expected to be on budget
Total Gross Expenditure	**24,572**	**23,227**	**(1,345)**	
Income	(28,795)	(31,036)	(2,241)	**£(2.241)m Forecast underspend** The budget was based on an assumed higher level of void properties. Following the Coalsnaughton incident, increased priority was given to returning properties to use, resulting in a lower level of voids than originally anticipated.
Total Net Expenditure	**(4,222)**	**(7,809)**	**(3,586)**	

Place Directorate
HRA Capital Forecast Variance at 30 June 2026

APPENDIX 2

	Housing Revenue Account	Annual Budget 2026/2027	Actual Spend to date	Forecast March 2027	Variance	Potential Budget to be carried forward into 2027/28	Narrative
		£	£	£	£	£	
10161	**Aids & Adaptations 2017-20**	634,000	90,449	634,000	0		**Nil forecast Variance** Expected to spend on budget
10263	**Central Heating Design & Installation 2022-26**	1,128,900	220,560	1,128,900	0		**Nil forecast Variance** Expected to spend on budget
10092	**Conversions & Upgradings**	465,364	0	250,000	(215,364)		**£0.215m forecast underspend** reduced forecast based on less social work adaptations being put forward for action. This might change depending on demand throughout the year.
10355	**Damp & Rot Works 2026-30**	600,000	98,183	600,000	0		**Nil forecast Variance** Expected to spend on budget. Invoicing behind but spent to date reflects this.
10200	**Demolitions**	1,035,732	0	850,000	(185,732)	185,732	**£0.186m forecast underspend** No spend as delay in disconnection of services by external suppliers. Work has commenced mid July with further work to continue into the next quarter.Work has also began on Pompee Road.
10233	**Energy Performance Certificates Programme - HRA**	50,000	0	50,000	0		**Nil forecast Variance** Expected to spend on budget. Year end recharge done to the EPC team.
10090	**Fencing, Gates & Paths**	435,000	40,037	336,000	(99,000)		**£0.099m Forecast underspend**
10188	**IT Infrastructure - HRA**	309,667	0	224,000	(85,667)		**£0.086m Forecast underspend**
10158	**Kitchen Replacement 2017/20**	1,000,000	(131,415)	1,000,000	0		**Nil forecast Variance** Expected to spend on budget
10330	**Landscaping and Communal Environment**	299,150	0	150,000	(149,150)		**£0.149m Forecast underspend** Lack of contactor capacity
10248	**Lochies Road - HRA New Build**	1,880,749	0	1,880,749	0		**Nil Forecast Variance** Expected £0.700m to be vired from New build project in order to completed.
10100	**MCB Tenant Community Imp Fund**	250,000	80,997	250,000	0		**Nil forecast Variance** Expected to spend on budget
10331	**New Build**	2,587,000	0	0	(2,587,000)	0	**£2.587m forecast underspend**. At present there is no allocated proposal in 2026/2027. 0.£700m proposed to be vired for Lochies Road

	Housing Revenue Account	Annual Budget 2026/2027	Actual Spend to date	Forecast March 2027	Variance	Potential Budget to be carried forward into 2027/28	Narrative
		£	£	£	£	£	
10105	**Off the Shelf Purchase**	984,000	1,109,978	984,000	0		**Nil forecast Variance** Expected to spend on budget
10106	**Off the Shelf Refurbishment**	665,000	0	665,000	0		**Nil forecast Variance** Expected to spend on budget
10232	**Renewable Central Heating Systems - HRA**	425,000	0	425,000	0		**Nil forecast Variance** Expected to spend on budget
10099	**Roads & Footpath Improvements**	388,000	0	388,000	0		**Nil forecast Variance** Expected to spend on budget
10273	**Roof & Render Upgrading 2023-27**	2,303,279	249,627	2,303,279	0		**Nil forecast Variance** Expected to spend on budget
10265	**Safe Electrical Installations 2022-26**	1,257,647	158,125	1,257,647	0		**Nil forecast Variance** Expected to spend on budget. £0.600m expected to spend on Testing programme this year.
10160	**Secure Door Entry Replacement 2017/21**	438,147	27,275	410,872	(27,275)		**£0.027m forecast underspend**
10192	**Structural Upgrades**	550,000	146,173	550,000	0		**Nil Forecast Variance.** Main focus is on Branshill Park Walls - on track to fully spend.
10186	**Westhaugh Travelling Site**	0	228,544	0	0		**Nil Forecast Variance.** Spend being reviewed.
10247	**Window Replacement 2022-26**	2,000,000	9,606	2,000,000	0		**Nil forecast Variance** Expected to spend on budget
	Total Gross Expenditure	**19,686,635**	**2,328,139**	**16,337,447**	**(3,349,188)**		
10248	**Lochies Road - HRA New Build**	(620,000)	0	(620,000)	0		**Nil forecast Variance** Income expected on budget
	Total Income	**(620,000)**	**0**	**(620,000)**	**0**		
	Total Net Expenditure	**19,066,635**	**2,328,139**	**15,717,447**	**(3,349,188)**		

THIS PAPER RELATES TO ITEM 19

ON THE AGENDA

CLACKMANNANSHIRE COUNCIL

Report to: **Audit & Scrutiny Committee**

Date: **29 October 2026**

Subject: **Treasury Management Quarterly Update to 30 June 2026**

Report by: **Chief Finance Officer**

1.0 Purpose

1.1 The purpose of this report is to present an update of Treasury Management activity for the first quarter of the 2026/27 financial year - 1 April to 30 June 2026.

2.0 Recommendations

2.1 It is recommended that the Committee notes, comments on and challenges, as appropriate, on the review of the Council's Treasury Management activities.

3.0 Considerations

3.1 The Treasury Management Strategy Statement (TMSS) for 2026/27 and the Prudential Indicators for 2026/27 to 2028/29 were approved by the Council on 26 February 2026. No changes to the TMSS are proposed in this report.

3.2 The Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice for Treasury Management (the Code) recommends that the Council be updated on treasury management activities regularly (Treasury Management Strategy Statement, annual and quarterly reports). This report therefore ensures the Council is implementing best practice in accordance with the Code.

3.3 This report covers the following:

- The Economy and Interest Rates;
- Interest Rate Forecast;
- Investment Position as at 30 June 2026;
- Borrowing Requirement and Debt;
- Borrowing Position as at 30 June 2026 and Forecast as at 31 March 2027, and
- Compliance with Treasury and Prudential Limits.

The Economy and Interest Rates

3.4 Global economic conditions continue to be affected by ongoing geopolitical tensions, including the war in Ukraine, instability in the Middle East and continuing uncertainty surrounding international trade policies and tariffs. In the UK, inflation has remained above the Bank of England's 2% target, although it has moderated from the peaks experienced in previous years. CPI inflation fell from 3.8% in August and September 2025 to 2.6% in June 2026 before rising again to 3.1% in August 2026, reflecting continued volatility in energy, transport and other consumer prices.

3.5 The Bank of England's Monetary Policy Committee continues to set monetary policy with the aim of returning inflation sustainably to its 2% target. As inflationary pressures eased, Bank Rate reduced from 4.50% in March 2025 to 3.75% in December 2025 and has remained at that level up to the date of writing this report. The pace of any future reductions will depend on inflation, economic growth and wider global developments.

Interest Rate Forecast

3.6 The Council's treasury advisors, MUFG Corporate Markets, provided the following interest rate forecast as at 3 August 2026 for Bank Rates and Public Works Loan Board (PWLB) borrowing rates.

Table 1: MUFG Corporate Markets Interest Rate Forecast as at 3 August 2026

	Jun 2026	Sep 2026	Dec 2026	Mar 2027	Jun 2027	Sep 2027	Dec 2027	Mar 2028
Bank Rate	3.75	3.75	3.75	3.75	3.75	3.50	3.50	3.25
5yr PWLB Rate	5.00	5.20	5.00	4.80	4.70	4.50	4.30	4.20
10yr PWLB Rate	5.50	5.70	5.50	5.30	5.20	5.00	4.80	4.70
25yr PWLB Rate	6.00	6.30	6.00	5.80	5.70	5.40	5.30	5.20
50yr PWLB Rate	5.80	6.10	5.80	5.60	5.50	5.20	5.10	5.00

3.7 The forecast in Table 1 assumes that Bank Rate will remain at 3.75% throughout 2026/27 before reducing gradually to 3.25% by March 2028. The forecast remains subject to change, particularly in response to inflation and geopolitical or wider economic developments.

3.8 PWLB borrowing rates are also forecast to reduce gradually over the next two years, as shown in the table above.

Investment Position as at 30 June 2026

3.9 The Treasury Management Strategy Statement (TMSS) for 2026/27 includes the Annual Investment Strategy, which sets out the approved upper limits of investments with fixed and variable interest rates. It can be confirmed

that these limits were not breached during the period from 1 April 2026 to 30 June 2026.

3.10 In order to maintain the availability of cash to meet daily cash flow payments, cash is held in easily accessible current accounts, call accounts, Money Market Funds (MMFs) and Ultra-Short Duration Bond Funds (USDBFs).

3.11 Current accounts generally have low interest rates; therefore, cash is invested in MMFs and USDBFs on a short-term basis to achieve a higher return. MMFs and USDBFs are mutual funds that invest in a range of short-term and medium-term money market instruments such as cash deposits (e.g. with banks), short term fixed and variable income securities (such as bonds) and, for USDBFs, mortgage and asset backed securities. These funds allow investors to participate in a more diverse and higher quality portfolio than if they were to invest independently. Their primary aims are the preservation of capital and the provision of liquidity whilst offering a level of return consistent with money market investment. This aim is consistent with the Council's investment priorities of security first, liquidity second and then returns.

3.12 The Council also has an account with the UK Treasury Debt Management Office (DMO) to place deposits for fixed periods up to six months at rates close to the Bank of England Base rate.

3.13 As at 30 June 2026, the Council held cash balances of £24.1m, of which £0.8m was immediately available in the Council's bank accounts, a further £18.4m immediately available from holdings in MMFs and USDBFs and £5m on overnight deposit with the DMO.

3.14 The average level of funds available for investment during the three months to 30 June 2026 was £15.2m. These funds were available on a temporary basis with the amount available varying at any one time depending on several factors including cash flow and the borrowing strategy.

3.15 The benchmark investment returns over the three months ended 30 June 2026 are illustrated in the undernoted table:

Table 2: Benchmark Investment Returns 2026/27

Benchmark Period	Benchmark Return as at 30 June 2026
7 Days	3.73%
30 Days	3.74%
90 Days	3.75%
6 Months	3.81%
12 Months	4.01%

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

3.16 The Council's budgeted cash investment return for 2026/27 is 2.00%. This is a composite rate of all investments which is a mixture of instant access balances and short-term investments with maturity dates up to 100 days. The budgeted rate was based on an expected average bank rate of 3.25% for 2026/27.

3.17 For the three months ended 30 June 2026 the Council achieved an actual investment return of 3.84% (£162.9k) which is higher than budgeted due to interest rates remaining above the budgeted level. Most of this return (£155.2k) was from investments in MMFs and USDBFs which achieved rates of between 3.70% and 4.27% for the period.

3.18 For the three months ended 30 June 2026, an average return of 1.75% (£2.2k) was achieved on everyday cash balances held with Royal Bank of Scotland (RBS). The DMO account was used for deposits of less than 7 days when temporary excesses of working funds were identified, achieving returns of 3.7% (£4.8k) in the period. Balances held with Bank of Scotland achieved a return of 3.52% (£0.7k) for the first quarter of 2026/27.

3.19 As shown in Table 1 above, the bank rate is forecast to remain at 3.75% until June 2027. As this is higher than the rate assumed in the TMSS for the remainder of 2026/27, actual investment returns are expected to remain above budget.

Borrowing Requirement and Debt

3.20 The Council's underlying need to borrow to finance capital expenditure, termed the Capital Financing Requirement (CFR), is shown below. The 2025/26 actual CFR increased by £24.3m, reflecting General Fund and HRA capital expenditure, offset by Loans Fund principal repayments and lease repayments.

3.21 The projected CFR is lower than the figures included in the approved TMSS as the TMSS was based on estimated 2025/26 capital expenditure and the 2026/27 capital programme as approved at that time, before the final 2025/26 capital carry forwards were known. The movement compared with the TMSS reflects the net effect of:

- actual General Fund and HRA capital expenditure in 2025/26 being lower than estimated in the TMSS;
- forecast General Fund capital expenditure for 2026/27 being higher than the level included in the TMSS, including the impact of capital budget carried forward from 2025/26, and
- forecast HRA capital expenditure for 2026/27 being lower than the level included in the TMSS.

3.22 Overall, the increase in forecast General Fund capital expenditure for 2026/27 is more than offset by the lower 2025/26 General Fund and HRA capital expenditure and the reduction in forecast HRA expenditure for 2026/27. This results in an overall reduction in the projected CFR compared with the position reported in the approved TMSS.

Table 3: Borrowing Requirement (CFR) 2026/27

	31 March 2026 Actual £000	31 March 2027 Budget Estimate £000	31 March 2027 Projected as at June 2026 £000
CFR General Fund	160,017	205,490	205,774
CFR HRA	33,223	46,886	44,065
Total CFR	**193,240**	**252,376**	**249,839**

3.23 The estimated CFR is likely to be affected by the adoption of IFRS16 – Leases. IFRS16 was originally due for implementation on 1 April 2020 but was deferred until 1 April 2024. It is anticipated that the adoption of IFRS16 will increase the CFR and impact on the authorised limit and operational boundary for external debt. Due to delays in completing the 2024/25 annual accounts, the CFR figures in this report do not include any estimates for the impact of IFRS16 and this will be reported through Treasury Management updates once known.

Borrowing Position at 30 June and Forecast as at 31 March 2027

3.24 The approved Capital programmes for both the General Fund and the HRA for 2026/27 indicated that additional external borrowing would need to be undertaken to finance capital expenditure within the year.

3.25 During the three months to 30 June 2026, the Council undertook borrowing totalling £20m. This consisted of a £5m loan from PWLB taken in May for four years to refinance a one-year PWLB loan taken in April 2025 and three loans of £5m in June for one year from three local authorities to finance capital expenditure. Following the additional borrowing undertaken, the Council remains in an under borrowed position.

3.26 In the same period, the Council made repayments of £7.5m against its external borrowing. This included repayments of £7.1m towards PWLB debt, and repayments of £0.4m towards the Council's PFI arrangement.

3.27 In line with the approved budget, Capital expenditure in the first three months of 2026/27 was funded from new external borrowing as planned. New borrowing of £20m, together with repayments of £7.5m, resulted in a net increase in external borrowing of approximately £12.5m during the quarter. Borrowing of £5m has been undertaken between July and September and it is anticipated that a further £34.3m of PWLB borrowing will be undertaken by 31 March 2027. This will be subject to review of progress on the approved capital programme and the level of cash balances held.

3.28 The Council's external borrowing position as at 30 June 2026 and projected year end position is illustrated in the undernoted table:

Table 4: External borrowing 2026/27

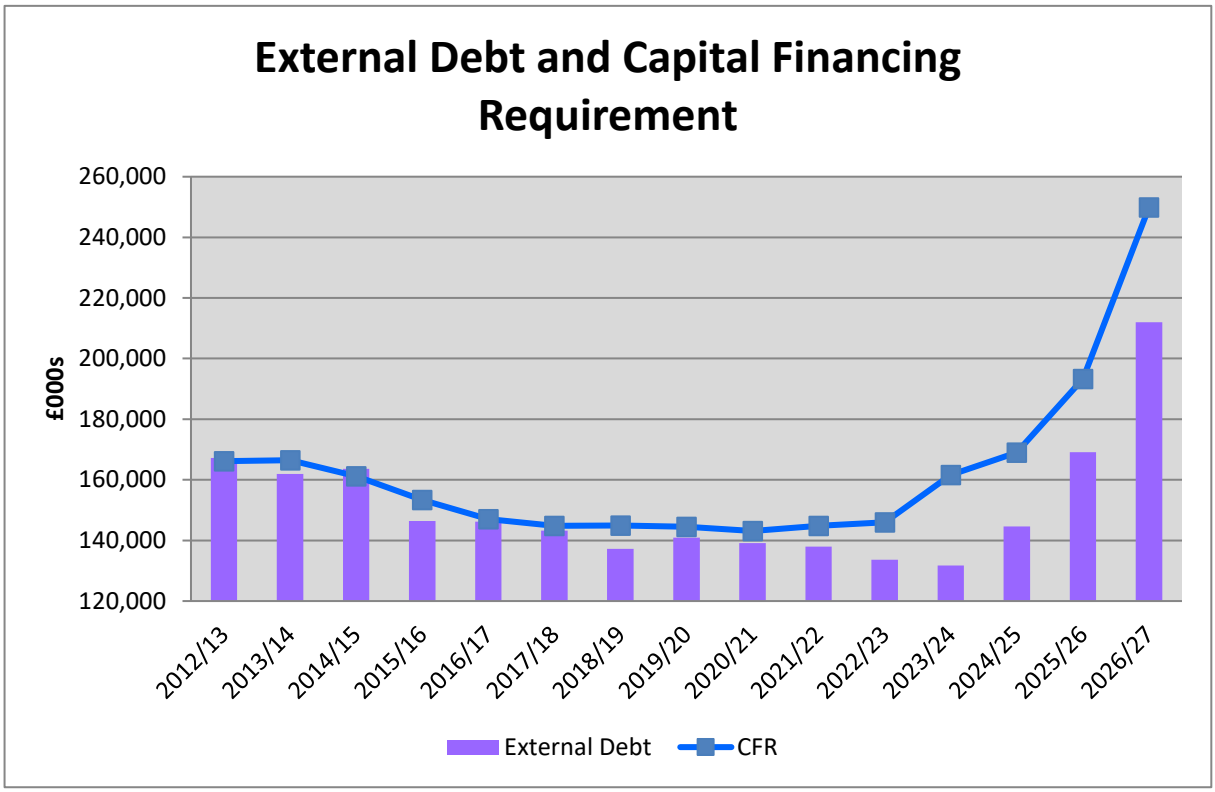
	Actual March 2026 £000	Actual June 2026 £000	Projected March 2027 £000
Public Works Loan Board	133,489	131,434	162,978
Local Authority Borrowing	0	15,000	15,000
LOBO* Loans	5,000	5,000	5,000
Long term Liabilities - PFI	30,667	30,255	29,018
Total	**169,156**	**181,689**	**211,996**

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

3.29 Borrowing is forecast to increase by the end of 2026/27, in line with the planning assumptions in the TMSS. The forecast includes the £5m PWLB loan taken out in September 2026, a further £17m of external borrowing expected between October and December 2026, and an additional £17.3m expected between January and March 2027 to fund the planned capital programme.

3.30 The following chart shows the actual and forecast level of debt up to the end of 2026/27. In addition to programmed capital spend, repayment profiles of debt maturity mean there are variations in annual change in debt year on year.

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



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

3.32 In line with the 2026/27 TMSS and Prudential Indicators, total external debt of £211.9m is forecast at end of the year which remains below both the Operational Boundary for External Debt (£257m) and the Authorised Limit for External Debt (£277m).

Borrowing in Advance of Need

3.33 The Council has not borrowed in advance of need in the three months ended 30 June 2026 and has no intention to borrow in advance during the remainder of 2026/27.

Debt Rescheduling

3.34 There have been limited economic opportunities for PWLB debt rescheduling in recent years due to interest rate structures and as such no rescheduling of PWLB debt has taken place or is expected to take place during 2026/27.

Compliance with Treasury and Prudential Limits

3.35 It is a statutory duty for the Council to determine and keep under review the affordable capital expenditure limits. The Council's Treasury and Prudential Indicators (affordability limits) are included in the approved TMSS.

3.36 All treasury and prudential indicators set out in the Council's TMSS have been complied with in the financial period to 30 June 2026. These prudential and treasury indicators are shown in Appendix 2.

4.0 Conclusions

4.1 Cash and investment balances were £24.1m as at 30 June 2026. These balances provide liquidity to meet the Council's cash flow requirements and may be used to support the capital financing requirement through internal borrowing during the remainder of the year.

4.2 The Council's return on investments was higher than the budgeted return and similar to the SONIA benchmark rates for the first three months of the financial year.

4.3 During the first quarter, the Council has repaid £7.1m PWLB debt and £0.4m in respect of its PFI arrangements.

4.4 Following the £20m borrowed in the first quarter, a further £39.3m of borrowing was forecast for the remainder of 2026/27. Of this, £5m had been undertaken by 30 September 2026, leaving £34.3m forecast to be undertaken by 31 March 2027.

4.5 Total cash and investment balances have increased by £10.7m during the first three months of the year. At 30 June 2026, £18.4m was held in two MMFs and two USDBFs, with a further £5.0m held on overnight deposit with the DMO. It is anticipated that balances held in these funds will reduce as cash is used to support the financing of capital expenditure through internal borrowing during the remainder of the financial year.

5.0 Sustainability Implications

5.1 None

6.0 Resource Implications

6.1 Financial Details

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

appropriate.

Yes ☑

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

Yes ☑

6.4 Staffing

6.5 None

7.0 Exempt Reports

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

8.0 Declarations

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

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

Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all	☑
Our families; children and young people will have the best possible start in life	☐
Women and girls will be confident and aspirational, and achieve their full potential	☐
Our communities will be resilient and empowered so that they can thrive and flourish	☐

(2) Council Policies (Please detail)

Treasury Management Policy Statement and Practices

9.0 Impact Assessments

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

No ☒

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

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

10.0 Legality

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

11.0 Appendices

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

Appendix 1 – Investment Portfolio as at 30 June 2026

Appendix 2 - Prudential and Treasury Indicators as at 30 June 2026

12.0 Background Papers

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

Yes ☑ (please list the documents below) No ☐

Treasury Management Strategy Statement 2026/27 - report to Council February 2026

Author

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

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Head of Service (Corporate)	[redacted]

APPENDIX 1: Investment Portfolio as at 30 June 2026

Short Term Investments – Counterparty	**Principal as at 30 June 2026 £000**	**Interest Rate**	**Type**
Aberdeen Standard Money Market Fund	5,200	Average Yield: Apr-Jun 3.82%	Instant access
Aberdeen Standard Ultra Short Dated Bond Fund	4,511	Average Yield: Apr-Jun 4.09%	Instant access
Blackrock Money Market Fund	5,500	Average Yield: Apr – Jun 3.70%	Instant access
Blackrock Ultra Short Dated Bond Fund	3,141	Average Yield: Apr - Jun 4.27% (Accumulating interest)	Instant access
UK Treasury – Debt Management Accounts Deposit Facility (DMADF)	5,000	3.70%	Temporary investment
CSBP Clackmannanshire Investments Ltd	1		
Total Short Term Investments	**23,353**		

Cash and Cash Equivalents – Counterparty	**Principal as at 30 June 2026 £000**	**Interest Rate**
Royal Bank of Scotland plc	549	1.75% from 12th Jan 2026
Bank of Scotland plc	84	Average Yield Apr-Jun 3.52%
Other Accounts	139	-
Total Cash and Cash Equivalents	**772**	

TOTAL INVESTMENTS	**24,125**

APPENDIX 2: Prudential and Treasury Indicators

Treasury Indicators	2026/27 Budgeted Estimate £'000	Actual as at 30 June 2026 £'000	Projected 31 March 2027 £'000
Authorised limit for external debt	277,000	277,000	277,000
Operational boundary for external debt	257,000	257,000	257,000
Gross external debt	224,273	**181,689	211,996
Investments	*13,328	24,125	12,000
Net borrowing	210,945	157,564	199,996

*Actual as at 31 March 2026
**As at 30 June 2026, gross external debt consisted of £151.434m fixed rate borrowing and £30.255m liabilities in relation to PFI

Maturity structure of fixed rate borrowing (excluding PFI)	Upper and Lower Limits	Fixed Rate Borrowing as at 30 June 2026 £'000
Under 12 months	25% - 0%	7,718
12 months to 2 years	25% - 0%	30,461
2 years to 5 years	50% - 0%	39,778
5 years to 10 years	75% - 0%	3,499
10 years and above	100% - 0%	69,978
		151,434

Prudential and Treasury Indicators

2026/27	As at 30 June 2026		
Prudential Indicators	**Budgeted Estimate**	**Projected Outturn**	**Variance**
	£'000	**£'000**	**£'000**
Capital expenditure: General Fund Services*	57,431	55,758	(1,673)
Capital expenditure: Housing Revenue Account*	19,066	15,717	(3,349)
Capital Financing Requirement (CFR): General Fund	205,490	205,774	284
Capital Financing Requirement (CFR): HRA	46,886	44,065	(2,821)
In year borrowing requirement	28,104	37,843	9,739
Ratio of financing costs to net revenue stream - General Fund	4.43%	4.36%	(0.07%)
Ratio of financing costs to net revenue stream - HRA	10.32%	9.52%	(0.80%)

*Amended budget at Q1 reflecting updated carryforwards per 2025/26 year end outturn and any additional grants received since budget was approved.

THIS PAPER RELATES TO ITEM 20

ON THE AGENDA

CLACKMANNANSHIRE COUNCIL

Report to: Audit & Scrutiny Committee

Date of Meeting: 29 October 2026

Subject: 2024/25 External Audit Planning Report

Report by: Chief Finance Officer

1.0 Purpose

1.1 This report presents the External Audit Planning Report for the 2024/25 audit, attached at Appendix A. The report, prepared by the Council's external auditor, Deloitte LLP, sets out the scope and timetable for the audit, the significant audit risks and other areas of audit focus, together with the planned wider-scope and Best Value work.

2.0 Recommendations

Committee is asked to:

2.1. consider and note the External Audit Planning Report for the 2024/25 audit, attached at Appendix A;

2.2. note the significant audit risks, the other areas of audit focus and wider scope risks identified by the external auditor, and

2.3. note the planned timetable for completion of the 2024/25 audit and presentation of the Auditor's Annual Report to Council in March 2027.

3.0 Considerations

3.1 The Council is required to prepare annual accounts in accordance with proper accounting practices. These are principally set out in the Code of Practice on Local Authority Accounting in the United Kingdom, prepared by the CIPFA/LASAAC Local Authority Accounting Code Board.

3.2 The Local Authority Accounts (Scotland) Regulations 2014 require the Council's proper officer responsible for financial administration to prepare the annual accounts as soon as practicable after the end of each financial year and to submit them for audit.

3.3 The statutory timetable requires unaudited annual accounts to be submitted for audit by 30 June and the audited accounts to be approved by 30 September. The Council has not met these timescales for the 2024/25 accounts. The Accounts Commission issued a formal Section 102 report in July 2026 following

delays in finalising the Council's annual accounts and required the Council to develop a robust and resourced recovery plan, working with external audit.

3.4 A recovery plan and accelerated audit timetable have been developed, working with external audit. The Council approved additional resource of £0.5min September 2026 to support delivery of the recovery plan. The agreed timetable provides for the 2024/25 audit to be completed in March 2027. Progress will continue to be monitored through regular engagement with external audit and reported to elected members.

4.0 External Audit Plan

4.1. Deloitte LLP was appointed by the Accounts Commission as the Council's external auditor for the five-year appointment period commencing in 2022/23. The audit of the 2024/25 annual accounts is the third year of that appointment. In light of anticipated local government reform, the Accounts Commission has extended the existing external audit appointments for a further two years, rather than proceeding with a new procurement exercise at the end of the current appointment period. Deloitte LLP will therefore remain the Councils external auditor until 2028/29.

4.2. The External Audit Planning Report sets out the scope and timing of the 2024/25 audit. Deloitte LLP has identified three significant audit risks relating to management override of controls, completeness of accrued expenditure and property valuations. IFRS 16 and the Local Government Pension Scheme are identified as other areas of audit focus. The plan also sets out the auditor's wider-scope risk assessment covering financial management, financial sustainability, vision, leadership and governance, and use of resources to improve outcomes. Reflecting the delays in preparing the annual accounts and the associated Section 102 report, Deloitte LLP has increased the overall audit engagement risk rating from 'normal' to 'greater than normal' The auditor's risk assessment is an ongoing process and may be updated as the audit progresses.

4.3. The plan sets out an expected fee of £257,970 for the 2024/25 audit, as communicated by Audit Scotland. Deloitte LLP has been asked to advise the Council as soon as possible of any potential additional fees so that these can be factored into our financial planning.

5.0 Sustainability Implications

5.1 Not applicable

6.0 Resource Implications

6.1 Financial Details

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

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

6.4 Staffing

7.0 Exempt Reports

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

8.0 Declarations

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

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

Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all ☐
Our families; children and young people will have the best possible start in life ☐
Women and girls will be confident and aspirational, and achieve their full potential ☐
Our communities will be resilient and empowered so that they can thrive and flourish ☐

(2) Council Policies

Complies with relevant Council Policies ☒

9.0 Impact Assessments

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

No ☒

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

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

10.0 Legality

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

11.0 Appendices

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

Appendix A – External Audit Planning Report 2024/25

12.0 Background Papers

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

Yes ☐ (please list the documents below) No ☑

Author(s)

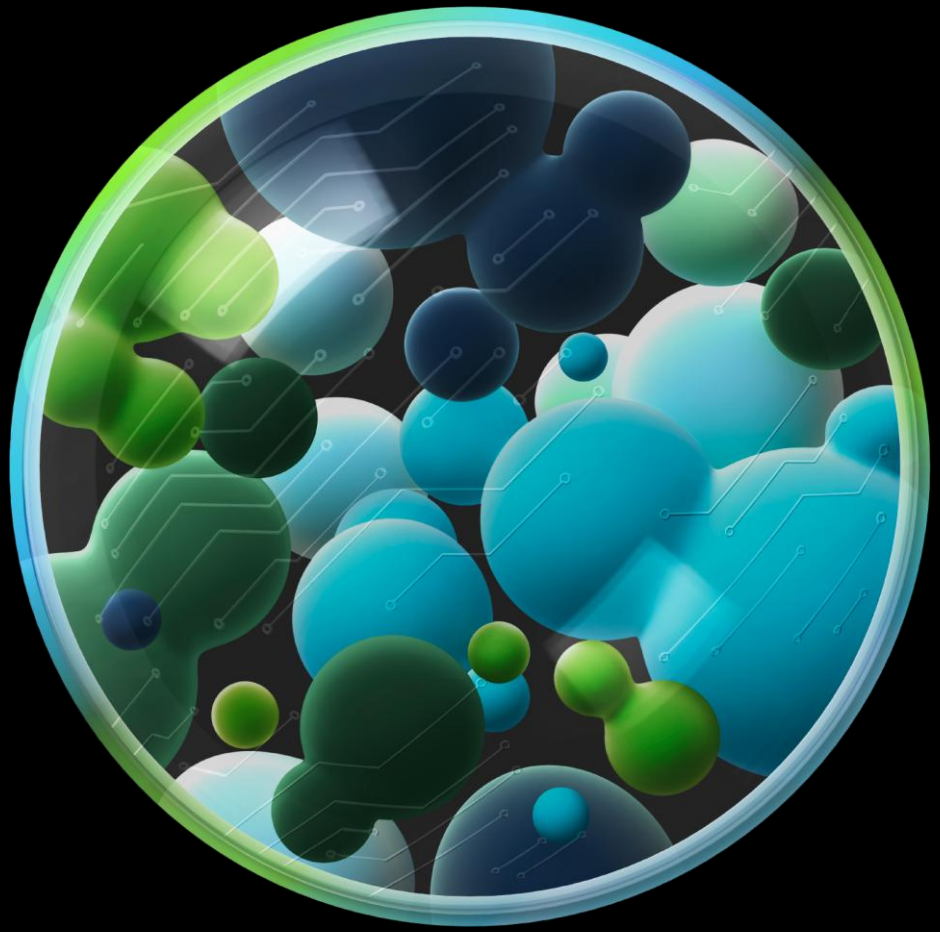
NAME	DESIGNATION	TEL NO / EXTENSION
Lindsay Sim	Chief Finance Officer	2022

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Head of Corporate Services	[redacted]

Deloitte.

Clackmannanshire Council



Clackmannanshire Council

External Audit planning report to the Audit and Scrutiny Committee on the 2024/25 audit

Issued on 8 October 2026

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Executive summary

We have the pleasure of presenting our planning report to the Audit and Scrutiny Committee ("the Committee") for the year ended 31 March 2025. This report contains our view as to the significant audit risks Clackmannanshire Council faces, as well as the planned areas of audit focus for the 2024/25 audit. We would like to thank the Council and finance team for their support and responsiveness throughout the planning phase of our audit. Your engagement leader is Stephen Craig.

Group materiality

We have set our group planning materiality for the 2024/25 audit at £3.51m. This is based on the 2023/24 signed financial statements. We will update our materiality assessment on receipt of the 2024/25 draft financial statements.

Further details in relation to our materiality assessment are included on page 5 of this report.

Engagement risk

We have increased the overall engagement risk rating from 'normal' risk to 'greater than normal' risk. This is in response to the delays in preparing the Statement of Accounts and the associated Section 102 Report issued to the Council. The change in risk increases the internal quality procedures we are required to complete.

Scope

Our scope has been established for the year. See details within Appendix 1 of this report.

Status of the 2024/25 audit

At the time of issuing this report, we have completed our initial planning procedures for the 2024/25 audit. This report includes our planned materiality, identifying the significant risks and areas of audit focus for the 2024/25 audit, as well as details of our wider scope risk assessment and planned procedures.

Further detail on audit timeline is included on pages 4 and 8 of this report.

Significant Risks

We have formed a view as to the significant audit risks Clackmannanshire Council faces. This has been presented as a summary dashboard on page 6, with further detail included in Appendix 2.

Our risk assessment is an ongoing process, and we will continue to consider any changes in the Council's environment as they occur and how these impact our plan.

As part of our planning procedures for the 2024/25 audit, we have also identified two areas of audit focus. These are set out in a summary dashboard on page 7 of this report, with further detail included in Appendix 3.

Wider Scope

Reflecting the fact that public money is involved, public sector audit is planned and undertaken from a wider perspective than in the private sector. The wider scope audit specified by the Code of Audit Practice broadens the audit of the accounts to include consideration of additional aspects or risks.

In carrying out our risk assessment, we have considered the arrangements in place for the wider scope areas as set out on page 9. As part of this work, we will also consider the arrangements in place to secure Best Value (BV).

Details of our wider scope risk assessment are included on page 9 to 11 of this report.

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Executive summary (continued)

Audit Quality

Audit quality is our number one priority. We plan our audit to focus on audit quality, and we are proud of the continuing strength the results of our FRC inspections have shown, as detailed on pages 26 and 27.

Audit timeline

Set out below are details of the planned audit timeline for the 2024/25 audit. We have included a detailed timeline on page 8 of this report.

Section 102 report:

The Accounts Commission issued a formal Section 102 report on Clackmannanshire Council in July 2026, as a result of delays in finalising annual accounts.

One of the findings from this report was for the Council to develop a robust, resourced recovery plan, working with external audit, to be submitted to the Controller of Audit by the end of July 2026.

2024/25 timeline:

We have worked collaboratively with Council Officers to develop an agreed timetable for completion of the 2024/25 audit, with a planned sign off date of March 2027. This timetable includes the below key milestones:

- Presentation of Audit Planning Report to Audit and Scrutiny Committee on 29 October 2026;
- Submission of draft accounts and supporting workpapers to the audit team by 31 October 2026; and
- Presentation of Auditor's Annual Report to the Council in March 2027.

In September 2026, the Council approved £0.5m of additional resource to support the recovery plan.

Ongoing communication:

As the 2024/25 audit progresses, and in order to adhere to the jointly agreed timetable, regular communication between the audit team and Council is of increased significance.

We have established quarterly meetings with the Leader of the Council, Chief Executive and Chair of the Audit and Scrutiny Committee to ensure audit progress is monitored and reported on in a timely manner. This includes a standing agenda item to provide an external audit update at all Audit and Scrutiny and Council meetings going forward.

We will continue to consider the impact on audit timeline of any developments throughout the course of the audit, an example of which is included on page 18. Any developments that could impact the agreed timeline should be communicated by Officers to both the Council and Accounts Commission in a timely manner.

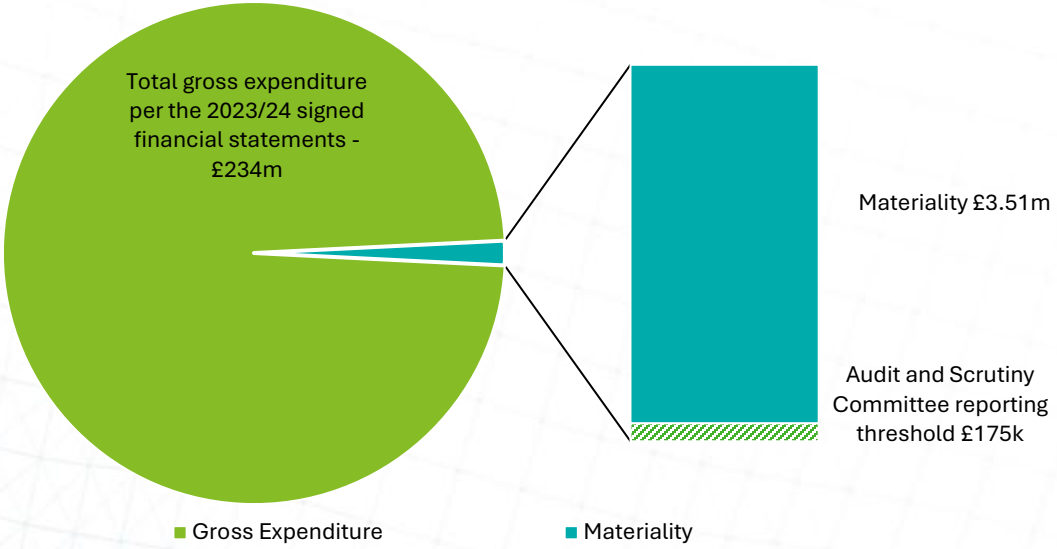
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1. External audit plan 2025

1.1 Materiality

The audit engagement partner has determined group planning materiality as £3.51m (2023/24: £3.51m) based on professional judgement, the requirements of auditing standards and the financial measures most relevant to users of the financial statements.

We have used 1.5% of expenditure, in line with the prior year, as the benchmark for determining materiality. We will update the materiality calculation on receipt of 2024/25 draft financial statements, in October 2026.



Threshold for reporting misstatements:

We will report to you all misstatements identified above **£175k** (2023/24: £175k).

We set our reporting threshold at 5% of materiality.

Performance Materiality (PM)

65% of Materiality

This is set as a percentage of materiality to reduce the probability that, in aggregate, uncorrected and undetected misstatements exceed materiality. Our performance materiality has been set at £2.28m (2023/24: £2.28m). We have set our performance materiality at 65% of materiality for the 2024/25 audit, in line with the approach taken in the prior year.

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1. External audit plan 2025 (continued)

1.2 Significant risks

The identified significant risks for the current year audit are summarised below, with details of our planned audit response included within Appendix 2. Risk assessment is a continuous process throughout the audit. We will revisit our risk assessment upon receipt of the draft financial statements in October 2026. We will keep the Audit and Scrutiny Committee informed of any changes to our risk assessment as the audit progresses.

Significant risks to our audit

Significant risks are those associated with the most significant and judgmental areas of our audit, and which have the greatest potential to cause a material misstatement to the financial statements.

Risk description	Fraud risk	Planned controls and audit approach	Level of judgement or estimation
Management override of controls	✓	DI	H
Completeness of accrued expenditure	✓	DI	H
Property Valuations	✗	DI	H

Key

DI – Assess design & implementation of relevant controls

S – Significant judgement

H – High degree of judgement

L – Low degree of judgement

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1. External audit plan 2025 (continued)

1.3 Other areas of focus

We have summarised below the other areas which we plan to separately report on as part of our 2024/25 audit. Details of our planned audit response to each of these risks is included in Appendix 3 of this report. Risk assessment is a continuous process throughout the audit. We will revisit our risk assessment upon receipt of the draft financial statements in October 2026. We will keep the Audit and Scrutiny Committee informed of any changes to our risk assessment as the audit progresses.

Other areas of focus

Other areas (not identified as significant audit risks) where we expect to provide further information on our audit approach and any findings we identify in future reports to the Audit and Scrutiny Committee.

Risk description	Planned involvement of specialists	Level of judgement or estimation
Implementation of IFRS 16	N/A	H
Accounting for the Local Government Pension Scheme (LGPS)	S	H

Key

S – Involvement of Deloitte specialists

- S – Significant judgement
- H – High degree of judgement
- L – Low degree of judgement

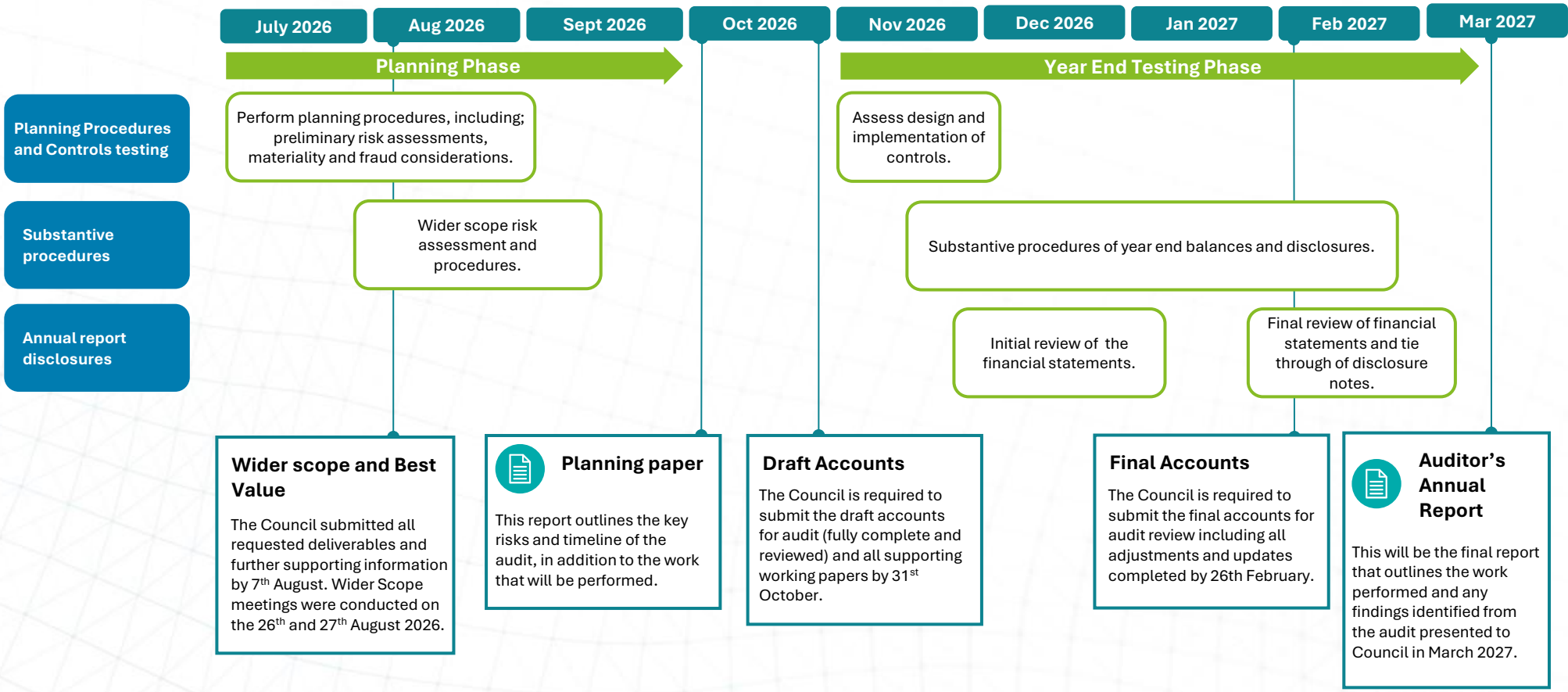
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1. External audit plan 2025 (continued)

1.4. Audit timelines and Audit and Scrutiny Committee communication plan

The timeline and our planned reporting to the Council is summarised below, with detail on the timing of key audit activities.
We plan to perform the audit work in two phases. The two phases provide us the ability to communicate regularly throughout the audit process.

Audit timeline and our Audit and Scrutiny Committee reporting

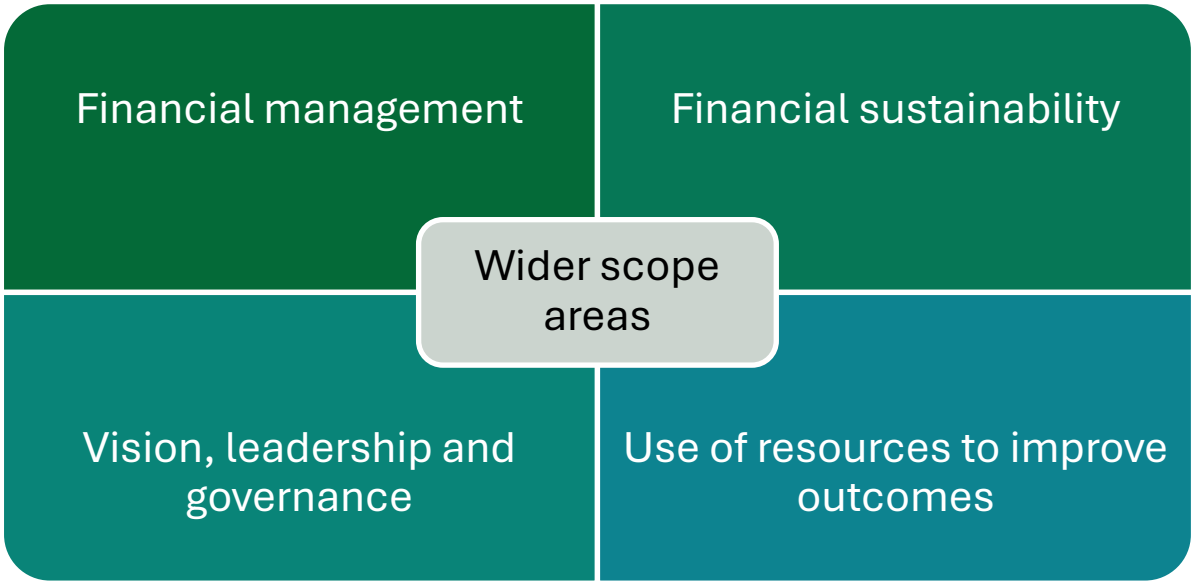


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2. Wider scope

2.1. Overview

Reflecting the fact that public money is involved, public audit is planned and undertaken from a wider perspective than in the private sector. The wider-scope audit specified by the Code of Audit Practice broadens the audit of the accounts to include consideration of additional aspects or risks in the following areas.



In local government, public audit includes the audit of arrangements for, and performance of, the audited body's duties for Best Value and community planning. In accordance with Audit Scotland planning guidance, we are required to undertaken this duty in a way that is proportionate to the size and type of body. Our work on the wider-scope areas will contribute to our consideration of how the Council demonstrates that it is meeting its Best Value responsibilities.

As part of our risk assessment, we have considered the arrangements in place for the wider-scope areas and have summarised the significant risks and our planned response on the following pages.

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2. Wider Scope (continued)

2.2 Wider Scope risk assessment

Area	Significant risks identified	Planned audit response
Financial management	There is an ongoing risk in relation to financial management and internal control due to capacity constraints within the Council. This increases the risk that sufficient controls are not in place to manage finances appropriately. This risk is based on the following factors: • A lack of finance team resources to deliver business as usual activity and recover compliance with statutory accounts deadlines. • The outturn report for the year ending 31 March 2026, presented to the Audit and Scrutiny Committee on 11 June 2026, is in draft format and will be subject to change following the drafting of the 2025/26 financial statements. Based on the agreed accelerated audit timeline, the audited accounts for 2025/26 will not be available until October 2027. • The findings issued by the Accounts Commission in their Section 102 report published in July 2026.	We will perform the following procedures to respond to this risk: • We will review the business processes and controls in place at the Council across its key systems relevant to our identified significant risks and assess whether the internal control arrangements have been designed and implemented appropriately. • We will follow up on the recommendations made in the prior year audit in relation to finance team capacity. • We will review the timeliness of monitoring reporting to elected members. • We will follow up on Accounts Commission findings issued as part of the s102 report issued in July 2026.
Financial sustainability	While the Council has historically achieved financial balance, there remains a risk that medium to long term planning arrangements are not robust enough to ensure that the Council can manage its finances sustainably and deliver services effectively. This risk is based on several factors, including: • The 2025/26 budget initially projected a £13.0m budget gap, prior to the Councils planned savings and use of reserves. We note that due to the timing of the 2024/25 audit, the wider scope work has been performed following the year ended 31 March 2026, and as such the 2025/26 outturn report is available. We note from our review of this outturn report that the shortfall prior to use of reserves as at year end was £7.1m. • The Council identified several savings proposals for 2025/26, amounting to £3.8m of proposed savings in the 25/26 budget. We note that the Council achieved £3.2m (84.7%) of the proposed £3.8m of savings.	We will perform the following procedures to respond to this risk: • We will assess the process to develop the 2025/26 and 2026/27 budgets and the impact on the medium and longer-term financial outlook. • We will also review the updated medium term financial plan (MTFP) and associated savings plans when prepared to assess whether there are robust plans in place to reduce the funding gap. This will include consideration of the progress with the Council's transformation programme.

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2. Wider Scope (continued)

2.2 Wider Scope risk assessment (continued)

Area	Significant risks identified	Planned audit response
Vision, leadership and governance	If the Council's vision, leadership and governance arrangements do not operate cohesively, there is a risk that strategic priorities are not translated into clear actions and measurable outcomes, and that members cannot provide effective oversight or intervene promptly where delivery is off track. This could weaken accountability, impede organisational improvement and limit the Council's ability to demonstrate delivery of its strategic priorities and Best Value duties. We also note that the Accounts Commission issued a formal Section 102 report on Clackmannanshire Council in July 2026, which included a finding relating to Councillors exercising appropriate scrutiny, and providing appropriate challenge to Officers. We note that there is a risk that leadership within the Council do not implement the appropriate governance arrangements to adequately respond to the findings of the Section 102 report.	We will perform the following procedures to respond to this risk: • We will assess the governance arrangements in place at the Council to ensure there is appropriate scrutiny and challenge being made of Officers by Council leadership. • We will follow up on action taken by the Council to address the findings raised by the Accounts Commission in their Section 102 report. • We will also review the progress the Council is making in updating key strategic documents such as the workforce plan and their alignment with the transformation programme.
Area	**Risk identified**	**Planned audit response**
Use of resources to improve outcomes	The Council is required to make best use of their resources to meet stated outcomes and improvement objectives, through effective planning and working with strategic partners and communities. This includes demonstrating economy, efficiency, and effectiveness through the use of financial and other resources and reporting performance against outcomes. In our 2023/24 Auditor's Annual Report, we concluded that the Council had appropriate arrangements in place for Statutory Performance Information (SPI) compliance and public reporting.	We will perform the following procedures to respond to this risk: • We will review the performance reports presented at the Council to assess the extent to which they demonstrate a focus on continuous improvement. This will incorporate consideration of the effectiveness and appropriateness for preparing and publishing the Statutory Performance Information.

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3. Responsibility statement

What we report

Our report is designed to establish our respective responsibilities in relation to the financial statements audit, to agree our audit plan and to take the opportunity to ask you questions at the planning stage of our audit. Our report includes:

- our audit plan, including key audit judgements , planned scope, and wider scope risk assessment.

We will update you if there are any significant changes to the audit plan.

What we don't report

As you will be aware, our audit is not designed to identify all matters that may be relevant to the Council.

Also, there will be further information you need to discharge your governance responsibilities, such as matters reported on by management or by other specialist advisers.

Finally, the views on internal controls and business risk assessment in our reports should not be taken as comprehensive or as an opinion on effectiveness since they will be based solely on the audit procedures performed in the audit of the financial statements and the other procedures performed in fulfilling our audit plan.

Our respective responsibilities

We are responsible for forming and expressing an opinion on financial statements prepared by management with oversight of those charged with governance. An audit does not relieve management or those charged with governance of their responsibilities. Auditing standards require us to only accept an audit engagement when the preconditions for an audit are present, including obtaining the agreement of management and those charged with governance that they acknowledge and understand their responsibilities for, amongst other things, internal control as is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We expect management and those charged with governance to recognise the importance of a strong control environment and take proactive steps to deal with deficiencies identified on a timely basis.

Use of this report

This report has been prepared for the Audit and Scrutiny Committee on behalf of the Council, as a body, and we therefore accept responsibility to you alone for its contents. We accept no duty, responsibility or liability to any other parties, since this report has not been prepared, and is not intended, for any other purpose. Except where required by law or regulation, it should not be made available to any other parties without our prior written consent.

Deloitte LLP

London | 8 October 2026

We welcome the opportunity to discuss our report with you and receive your feedback.

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Appendices

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Appendix 1 - Scope of work and approach

We have the following key areas of responsibility under the Code of Audit Practice

Opinion on financial statements

We will conduct our audit in accordance with International Standards on Auditing (UK) (ISA (UK)) and the Code of Audit Practice issued by Audit Scotland. Clackmannanshire Council will prepare its accounts in accordance with applicable law and UK adopted International Financial Reporting Standards, as interpreted and adapted by the 2024/25 Code of Practice (CIPFA), and directions made thereunder by the Scottish Ministers.

Reporting on other requirements

Our responsibilities also include:

- to opine on the regularity of expenditure and income
- to opine on the audited parts of the directors' remuneration and fair pay disclosure
- under the Code of Audit Practice, to read the information included in the Performance Report and the Governance Statement, and opine whether they are consistent with the financial statements;
- in accordance with ISAs (UK) to read the other information accompanying the financial statements and report by exception any material misstatements we identify.

Our reporting will be addressed to Clackmannanshire Council, the Auditor General for Scotland, and the Scottish Parliament.

Wider-scope requirements, including considering and reporting on Best Value arrangements

Reflecting the fact that public money is involved, public audit is planned and undertaken from a wider perspective than in the private sector. The wider-scope audit specified by the Code of Audit Practice broadens the audit of the accounts to include consideration of additional aspects or risks in respect of:

- financial management
- financial sustainability
- vision, leadership and governance
- use of resources to improve outcomes.

As part of this wider-scope audit work, we also are required to consider whether there are appropriate organisation arrangements in place to secure Best Value in public services. Our approach to our wider-scope audit work is detailed in section 2 of this report.

Other reporting requirements

Anti-money laundering - We are required to ensure that arrangements are in place to be informed of any suspected instances of money laundering at audited bodies.

Fraud returns - We are required to prepare and submit fraud returns to Audit Scotland for all frauds at audited bodies:

- involving the misappropriation or theft of assets or cash which are facilitated by weaknesses in internal control; or
- over £5,000.

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Appendix 2

Significant risks and planned audit response



Management override of controls

In accordance with ISA (UK) 240, management override is a significant risk. This risk area includes the potential for management to use their judgement to influence the financial statements as well as the potential to override the Council's controls for specific transactions.

The key judgements in the financial statements are those that we have selected to be the significant audit risks – completeness of accrued expenditure and property valuations. These are inherently the areas in which management have the potential to use their judgement to influence the financial statements.



Risk identified and key judgements

This risk focuses on three key areas:

- Journal entry testing to identify any unusual journal postings which may be indicative of potential management override;
- Any transactions that are unusual or outside the normal course of business; and
- Management accounting estimates.



Deloitte planned response

- We will consider the overall control environment and 'tone at the top'.
- We will evaluate the design and implementation of controls relating to journals, accounting estimates and the review of the annual accounts.
- We will make inquiries of individuals involved in the financial reporting process about whether they are aware of any actual or alleged fraud, any inappropriate or unusual activity relating to the processing of journal entries and other adjustments.
- Using data analytic tools, we will test the appropriateness of journals posted throughout the period and adjustments made in the preparation of the financial statements. We will focus this testing based upon identification of items of potential audit interest.
- We will review accounting estimates for biases that could result in material misstatements due to fraud; and
- We will evaluate the business rationale for significant transactions that are outside the normal course of business, or that otherwise appear to be unusual.

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Appendix 2 (continued)

Significant risks and planned audit response (continued)



Completeness of accrued expenditure

In accordance with Practice Note 10 (Audit of financial statements of public sector bodies in the United Kingdom), in addition to the presumed risk of fraud in revenue recognition set out in ISA (UK) 240, auditors of public sector bodies should also consider the risk of fraud and error on expenditure.

This is on the basis that most public bodies are net spending bodies, therefore the risk of material misstatement due to fraud related to expenditure may be greater than the risk of material misstatement due to fraud related to revenue recognition. We have therefore rebutted the risk of fraud in revenue recognition and have concluded that the fraud risk lies within the completeness of accrued expenditure.

The Council are operating in a financially challenged environment with increasing demand for services. Our judgement is that the significant risk at the Council relates to the completeness of accrued expenditure and the potential improper capitalisation of revenue expenditure. We will therefore target our audit work in these areas.



Risk identified and key judgements

This risk focuses on the following key areas:

- Expenditure incurred around the year end is incomplete.
- Potential for management to “push” expenditure into future periods by incorrectly recording accruals or including post year end payments, that relate to the current year, within the following period’s accounts.
- Potential for expenditure to be understated, through the inappropriate capitalisation of non-capital expenditure.



Deloitte planned response

- We will evaluate the design and implementation of controls over the year end accruals process.
- We will evaluate the design and implementation of controls over the recognition of capital additions.
- We will perform detailed testing on a sample of capital additions to assess whether the items are capital in nature.
- We will perform a detailed review of accruals year on year to identify any missing or incomplete accruals as at 31 March 2025.
- We will test a sample of post year end invoices and bank transactions in order to assess whether that the associated expenditure has been recognised in the correct financial year.

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Appendix 2 (continued)

Significant risks and planned audit response (continued)



Valuations

The Council is required to hold property assets within Property, Plant and Equipment at existing use value provided that an active market for the asset exists. Where there is no active market, because of the specialist nature of the assets, a depreciated replacement cost approach may be needed – which provides the current cost of replacing an asset with a modern equivalent asset.

The valuations are, by nature, significant estimates which are based on management and specialist assumptions which can be subject to material changes in value. The Council held £359.1m of property assets (land, buildings and council dwellings) as at 31 March 2024.

As part of our planning discussions with management ahead of the 2024/25 audit, it was noted that the Council had not yet procured a valuation specialist for the 2024/25 audit to provide a full revaluation of the Council's estate. At the end of July 2026, management have procured Graham and Sibbald to perform a valuation of the Council's estate as at 31 March 2025. We note that the valuation report is not expected to be shared with Council Officers until December 2026, potentially impacting the audit timeline covered on pages 4 and 8 of this report. It is important that the Council considers the timeframe required to review the revaluation report and reflect these valuations in the 2024/25 financial statements.



Deloitte planned response

- We will evaluate the design and implementation of key controls in place around the property valuation process, once performed by the Council in December 2026.
- We will engage our valuation specialists, Deloitte Real Estate Advisory, to review the assumptions and methodology applied by management for a sample of valuations.
- We will select a sample of assets and test the inputs to the valuations and the key asset information provided by the Council to the valuer back to supporting documentation.
- We will review the presentation and disclosure of the revaluation movements in the Annual Accounts to assess whether the movements have been correctly recognised in the revaluation reserve and Comprehensive Income and Expenditure Statement.
- We will review management's assessment to determine whether all assets that are required to be revalued in 2024/25 under the revaluation programme have been revalued in year.
- We will review any assets not subject to full revaluation in 2024/25 to assess whether the remaining asset base is not materially misstated.
- We will continue to monitor the impact of any delays in obtaining the required revaluation information on the agreed audit timeline.

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Appendix 3

Other areas of focus and planned audit response

Implementation of IFRS 16

IFRS 16, Leases, is effective for local government bodies from 1 April 2024. The introduction of IFRS 16 could have a significant impact on the Balance Sheet and on recorded capital expenditure for the Council. IFRS 16 will also impact on the accounting for the Private Finance Initiatives ("PFI") disclosed within the Council's financial statements.

The Council disclosed in their 2023/24 Annual Accounts that the quantification of the expected impact of applying IFRS 16 in 2024/25 was currently impracticable. We note that ordinarily the transition position would be available to audit prior to the year-end and receiving the workings with the accounts increases the risk of delays to the audit timetable due to the complexity of the work performed. The conversion to IFRS 16 requires a considerable amount of time to obtain the information and calculate the asset and liability values.

IFRS 16 disclosures will need to be presented in the notes to the financial statements, including both qualitative and quantitative information, with prior year comparatives.

From our initial risk assessment, we have determined this to be an areas of focus for the 2024/25 audit. We will review our risk assessment upon receipt of the Council's IFRS 16 assessment and 2024/25 draft financial statements.

Deloitte planned response

- We will request from management an accounting paper on the implementation of IFRS 16 (including the controls in place over reporting under the standard, and any additional judgements identified in transition and in-year application).
- We will perform completeness testing over the lease contracts register.
- We will evaluate the design and implementation of controls for ensuring the completeness of the disclosure and the valuation of the right of use asset and lease liability.
- We will select a sample of assets and agree the inputs into the IFRS 16 calculations to underlying lease agreements.
- We will test the adjustments arising from the implementation of IFRS 16 for PFIs.
- We will review the disclosures in the Annual Accounts to assess whether they meet the requirements of the CIPFA Code and IFRS 16.

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Appendix 3 (continued)

Other areas of focus and planned audit response (Continued)



Local Government Pension Scheme

The LGPS pension balance is a material element of the Council's Balance Sheet. The valuation of the Scheme relies on a number of assumptions, including actuarial assumptions, and actuarial methodology which results in the Council's overall valuation. Furthermore, there are financial and demographic assumptions used in the calculation of the Council's valuation - e.g. the discount rate, inflation rates, mortality rates.

These assumptions should also reflect the profile of the Council's employees and should be based on appropriate data. There is a risk that the assumptions and methodology used in the valuation of the Council's LGPS obligation are not reasonable. This could have a material impact to the pension liability accounted for in the Statement of Accounts. The Falkirk Pension Fund, which Clackmannanshire Council is a member of, is in a deficit for the period and therefore the Council holds a pension liability of £(10.846)m. In the prior year the reverse was true, with the Council holding a pension asset of £15.339m. There is judgement required in determining the recognition of the asset/ liability under IFRIC 14: The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction.



Deloitte planned response

- Agree the actuarial report for the Council produced by Hymans Robertson, the scheme actuary, to the Statement of Accounts pension disclosures.
- Engage the audit team of Falkirk Pension Fund to request the completion of audit procedures to obtain assurances over the information supplied to the actuary in relation to the Council.
- Assess the independence and expertise of the actuary supporting the basis of reliance upon their work.
- Engage our internal actuarial specialists to review and challenge the assumptions made by Hymans Robertson.
- Review and challenge the asset ceiling calculation and ensure this meets the requirements of IFRIC 14, in the prior period we considered, including consultations with specialists, the appropriateness of the pension being in a surplus position and whether the funding time horizon was appropriate. As part of our procedures for the current period, we will reassess these considerations;.
- Assess the reasonableness of the Council's share of the total assets of the scheme by reference to the Pension Fund financial statements.
- Review the disclosures made in the Statement of Accounts against the requirement of the CIPFA Code.

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Appendix 4

Independence and Fees



As part of our obligations under International Standards on Auditing (UK) , we are required to report to you on the matters listed below:

Independence matter	Description
Independence confirmation	We confirm the audit engagement team, and others in the firm as appropriate, Deloitte LLP and, where applicable, all Deloitte network firms are independent of Clackmannanshire Council and will reconfirm our independence and objectivity for the year ending 31 March 2025 in our final report to the Council.
Fees	Details of audit fee for the 2024/25 audit is detailed on page 22 of this report. We will assess the impact, if any, of additional incremental work required in relation to the completion of the 2024/25 audit and will report any proposed additional fees in our final report to the Council.
Non-audit services	We continue to review our independence and ensure that appropriate safeguards are in place including, but not limited to, the rotation of senior partners and professional staff and the involvement of additional partners and professional staff to carry out reviews of the work performed as necessary. We have not provided, nor do we plan to provide any non-audit services. We will reconfirm this to the Council in our final report.
Relationships	We have not identified any relationships with Clackmannanshire Council, its Elected Members or Senior Officers that we consider may reasonably be thought to impact on our objectivity and independence. We will reconfirm this in our final report to the Council.

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Appendix 4 (continued)

Independence and Fees (continued)

Audit fees	Description	
2024/25 Audit Fee	The expected fee for the 2024/25 audit, as communicated by Audit Scotland is analysed below:	
		£
	Auditor remuneration	231,390
	Audit Scotland fixed charges:	
	• Pooled costs	5,810
	• Contribution to Performance Audit and Best Value (PABV) costs	50,780
	• Sectoral cap adjustment	(30,010)
	Total expected fee	**257,970**
	There are no non-audit fees.	

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Appendix 5

Our other responsibilities explained

Your Responsibilities:	The primary responsibility for the prevention and detection of fraud rests with management and those charged with governance, including establishing and maintaining internal controls over the reliability of financial reporting, effectiveness and efficiency of operations and compliance with applicable laws and regulations.
Our responsibilities:	• We are required to obtain representations from your management regarding internal controls, assessment of risk and any known or suspected fraud or misstatement. • As auditors, we obtain reasonable, but not absolute, assurance that the financial statements as a whole are free from material misstatement, whether caused by fraud or error. • As set out in the significant risks section of this document, we have identified risks of material misstatement due to fraud in completeness of accrued expenditure and management override of controls. • We will explain in our audit report how we considered the audit capable of detecting irregularities, including fraud. In doing so, we will describe the procedures we performed in understanding the legal and regulatory framework and assessing compliance with relevant laws and regulations. • We will communicate to you any other matters related to fraud that are, in our judgement, relevant to your responsibilities. In doing so, we shall consider the matters, if any, regarding management's process for identifying and responding to the risks of fraud and our assessment of the risks of material misstatement due to fraud.
Fraud Characteristics:	Misstatements in the financial statements can arise from either fraud or error. The distinguishing factor between fraud and error is whether the underlying action that results in the misstatement of the financial statements is intentional or unintentional. Two types of intentional misstatements are relevant to us as auditors – misstatements resulting from fraudulent financial reporting and misstatements resulting from misappropriation of assets.

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Appendix 5 (continued)

Our other responsibilities explained (continued)

We will make the following inquiries, including of staff outside the finance function, regarding fraud and non-compliance with laws and regulations:

Management and other personnel:

- Whether management has performed an assessment of the risk that the financial statements may be materially misstated due to fraud, including the nature, extent and frequency of such assessments.
- Whether management has a process for identifying and responding to risks of fraud, including those specific to the sector.
- Whether management have communicated to those charged with governance regarding its processes for identifying and responding to the risks of fraud.
- Whether management have communicated to employees regarding its views on business practices and ethical behaviour.
- Whether management has knowledge of any actual, suspected or alleged fraud affecting the entity.
- Whether there have been any allegations of fraud raised by employees or other parties.

Those charged with governance

How those charged with governance exercise oversight of management's processes for identifying and responding to the risks of fraud in the entity and the internal control that management has established to mitigate these risks.

Whether those charged with governance have knowledge of any actual, suspected or alleged fraud affecting the entity.

What are the views of those charged with governance on the most significant fraud risk factors affecting the entity.

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Appendix 6

We will report on statutory information in your annual report

Your annual report contains detailed financial and non-financial information. This provides stakeholders with a holistic view of the performance of the Council and provides context for Clackmannanshire Council's financial results and position as set out in the financial statements. We set out on this page the work we will perform in respect of this information and the matters we will report.

Management Commentary

Our work includes:

- Reading the management commentary within the Annual Report and Accounts and considering whether the content complies with the applicable requirements of the Public Bodies (Scotland) Act 2014, The Local Authority Accounts (Scotland) Regulations 2014 and The Local Government in Scotland Act;
- Considering whether the information presented is consistent with the financial statements;
- Assessing whether, in light of our knowledge and understanding obtained during the audit, the management commentary section of the Annual Report contain any material misstatements.

In our audit report we will give positive statements regarding the preparation of the Annual Report in accordance with legal and regulatory requirements and consistency with the financial statements.

If we find material misstatements, we will require that these be corrected, otherwise we will have to report these.

Remuneration Report

We will audit the parts of the Remuneration Report that are subject to audit, and state in our audit report whether it has been properly prepared in accordance with the relevant CIPFA guidance.

We will specifically report if certain disclosures relating to remuneration, pension benefits, termination benefits or pay bandings have not been complied with.

Examples of matters that would cause us to report

- A material provision is discussed in the strategic report, but the figure is inconsistent with the financial statements.
- The Annual Governance Statement doesn't disclose significant control weaknesses identified in internal audit reviews.
- Risks to financial sustainability are not adequately disclosed in the Annual Report.
- Significant weaknesses in wider scope arrangements are not appropriately disclosed in the Annual Governance Statement.

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Appendix 7

Audit quality and our system of quality management

Audit quality is at the heart of everything we do, and our system of quality management (SoQM) supports our execution of quality audits.

ISQM (UK) 1 sets out a firm's responsibilities to design, implement and operate a system of quality management for audits, reviews of financial statements, and other assurance or related services engagements.

The effective ongoing operation of ISQM (UK) 1 has been and remains a key element of Deloitte's global audit and assurance quality strategy and of the UK firm.

Deloitte UK performed its annual evaluation of its system of quality management as at 31 May 2026. This evaluation was conducted in accordance with ISQM (UK) 1 and we concluded our SoQM provides the firm with reasonable assurance that the objectives of the SoQM are being achieved as at 31 May 2026.

For further details surrounding the conclusion on the operating effectiveness of the firm's SoQM, including results of the monitoring activities performed, please refer to the disclosures within Appendix 5 of our publicly available Transparency Report.



Appendix 8

FRC 2025/26 Annual Review of Audit Quality: Key matters relevant to audit quality

We are proud of the continuing strength shown by the results of our external inspections.

In July 2026, the Financial Reporting Council (FRC) issued their Annual Review of Audit Quality, which included an appendix for the six largest firms, including Deloitte, providing a summary of the findings of its Audit Quality Review (AQR) team for the 2025/26 cycle of reviews. We value the observations raised by both the FRC Supervision teams and the ICAEW Quality Assurance Department (QAD), both in identifying areas for improvement and also the ongoing focus on sharing good practice.

Results of our FRC inspections show that 90% (2024/25: 95%) of our public interest audits were rated as 'good' or 'limited improvements required' and that 90% (2024: 90%) of our audits reviewed by the ICAEW's QAD were assessed as 'good' or 'generally acceptable'.

Over the last five years, our AQR results have been consistently high. This reflects our commitment to excellence, our mindset, behaviours, controls and processes. These are all critical to our achieving high-quality outcomes in the public interest.

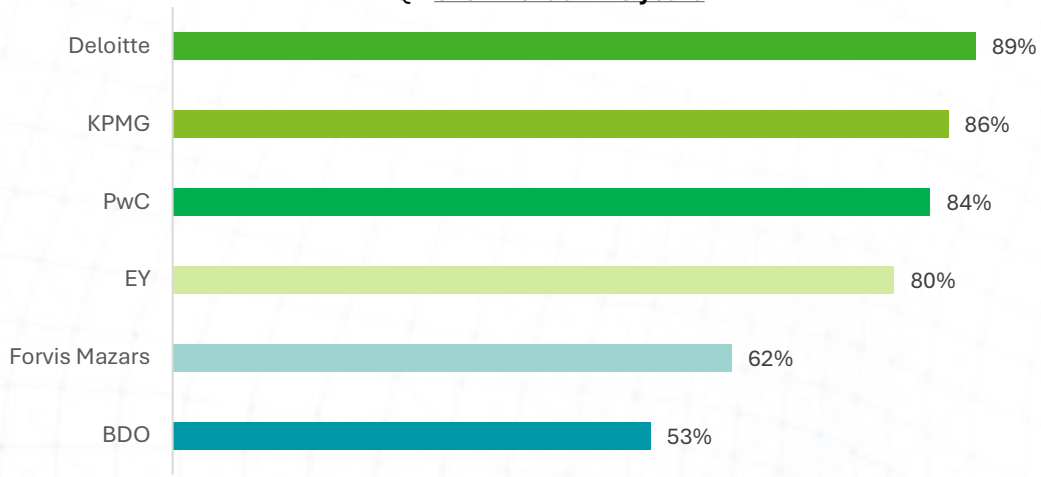
Consistent with our culture of continuous improvement, we are not complacent and recognise there is always more we can do. We put a significant level of investment, resource and effort into taking real-time actions throughout the year to address findings and to enhance our system of quality management (SoQM).

Overall, we have noted one key finding theme arising from regulatory inspections related to impairment of non-current assets and have identified appropriate actions to address the root cause in our Single Quality Plan (SQP). We are pleased to see the positive impact of actions taken over the last 12 months to address certain findings raised by the FRC and their associated root causes.

We acknowledge and appreciate the extensive good practice observations articulated by the FRC and ICAEW particularly in respect of high-quality risk assessments supported by a deep understanding of audited entities' businesses, effective challenge and corroboration of management's judgements and innovative use of data analytics and analysis to support audit conclusions. These points evidence our commitment to audit quality, reflecting the strategic actions and investments we have made to ensure the high-quality execution of our audit work.

The AQR public report is available on the **FRC website**.

Percentage of Tier 1 audits rated 'Good' or 'Limited improvements required' by AQR **over the last five years**



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THIS PAPER RELATES TO ITEM 21

ON THE AGENDA

CLACKMANNANSHIRE COUNCIL

Report to: Audit and Scrutiny Committee

Date of Meeting: 29 October 2026

Subject: IJB Finance Report Month 4 and Month 5

Report by: Chief Finance Officer IJB

1.0 Purpose

1.1. The report provides the Month 4 IJB update and Month 5 FAPC on the 2026/27 forecast year-end financial position, and the actions required to work towards achieving financial balance by the end of 2026/27.

1.2. The reports highlight the scale of the current financial challenge and the work underway to address this.

2.0 Recommendations

2.1. Members are asked to note:

- The priority being given to the need to deliver savings and a robust recovery plan for the 20226/27 year.
- The significant financial challenge in year – reporting a £18.434m savings challenge for 2026/27.

3.0 Considerations

3.1. Council members are asked to note:

- The forecast 2026/27 year end position.
- Work being undertaken to address the in year position.
- The difficulty in balancing the 2026/27 budget.

4.0 Sustainability Implications

4.1. None applicable.

5.0 Resource Implications

5.1. Financial Details

- Financial implications as noted in the paper and at Section 2 above.

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 – not applicable

6.0 Exempt Reports

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

7.0 Declarations

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

(1) **Our Priorities**

Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all	☒
Our families; children and young people will have the best possible start in life	☐
Women and girls will be confident and aspirational, and achieve their full potential	☐
Our communities will be resilient and empowered so that they can thrive and flourish	☐

(2) **Council Policies**

Complies with relevant Council Policies ☒

8.0 Impact Assessments

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

No ☒

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

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

9.0 Legality

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

10.0 Appendices

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

IJB Finance Report from June 2026

11.0 Background Papers

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

Yes ☐ (please list the documents below) No ☒

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Amy McDonald	Chief Finance Officer	

Approved by

NAME	DESIGNATION	SIGNATURE
Dr Jennifer Borthwick	Interim Chief Officer	[redacted]

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Clackmannanshire & Stirling Integration Joint Board

23 September 2026

Agenda Item 7

Finance Report

For Direction, Decision and Noting

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

Directions	
No Direction Required	X
Clackmannanshire Council	☐
Stirling Council	☐
NHS Forth Valley	☐

Purpose of Report:

The report provides a Month 4 update on the 2026/27 forecast year-end financial position, and the actions required to work towards achieving financial balance by the end of 2026/27.

The report highlights to the IJB the scale of the current financial challenge and the work underway to address this.

IJB savings 2026/27	Presented Mar'26 £'000	Reforecast position, M3 £'000	Reforecast position, M4 £'000
Budget deficit 2026/27 before savings	**- 19,673**	**- 19,736**	**- 20,206**
Commissioned services	6,422	4,272	2,096
Review of day services	640	480	-
Service efficiency review	2,745	1,369	400
Reduction in high cost care packages	1,008	504	793
Proposed budget savings 2026/27	**10,815**	**6,625**	**3,289**
High cost care package included in base			- 793
Budget deficit 2026/27 after savings		- 13,111	- 17,710
Required recovery plan delivery		13,111	17,710
Budget position after recovery plan		-	-

Executive summary:

At Month 4, the Partnership forecasts a £20.206m deficit, £0.470m higher than at Month 3. Estimated achievable savings for 2026/27 have reduced from £6.625m to £3.289m, including £0.793m already reflected in the forecast. This leaves an estimated £17.710m to be addressed through the Recovery Plan.

The £4.599m deterioration in the Recovery Plan requirement during the month reflects several factors, including the need for greater development and consistency across savings plans. Finance has issued guidance, but the information currently available does not provide sufficient clarity on delivery trajectories,

	workstream progress or emerging risks, and some plans remain under development. This uncertainty weakens confidence in the forecast outturn and limits timely intervention where delivery is at risk. Improving the quality and consistency of plais prioritising appropriate capacity, strengthening risk assessment and securing collective Senior Leadership Team ownership are therefore essential to support transparent decision-making while maintaining statutory and safe service provision. Teams are now focused on driving savings forward, providing an opportunity to increase in-year savings beyond the current £3.289m estimate. Work is also progressing to strengthen and standardise savings plans and introduce milestones with clear timelines for more accurate reporting. The Recovery Plan Governance Group met for the first time on 15 September 2026 and will support the Chief Officer by providing oversight; reviewing evidence and escalating any material relevant risks. Immediate savings must be progressed at pace alongside longer-term consideration of future models of care, balancing financial recovery with the need to continue to provide effective health and care services for local communities.
Recommendations:	It is recommended that the Integration Joint Board: a) Agrees that the Month 4 financial position and recovery plans should be treated as an immediate Partnership-wide priority. The IJB directs the Chief Officer to progress all credible, lawful and material savings opportunities at pace, prioritising leadership and project capacity prioritised towards the highest-value and most deliverable actions. Given the scale of the financial challenge and the scarcity of available resources, the IJB recognises a material risk that not all services can be sustained at their current level while statutory duties and safe, appropriate care are maintained. This may require explicit prioritisation of resources, informed by legal, clinical, professional and equality considerations. It may also require early engagement with the Partners and formal escalation to the Scottish Government if, after all credible local recovery measures have been pursued, available resources remain insufficient to support statutory functions and safe care.

	The IJB is responsible for planning and directing delegated functions, while resources are provided through the NHS Forth Valley and Clackmannanshire Council and Stirling Council. **Partner engagement is therefore the immediate financial and delivery route.** Engagement with Scottish Government provides national-level escalation and escalation and transparency where the residual risk may affect statutory provision. b) Requires the Recovery Plan to include best-case, expected and downside delivery scenarios for the remainder of 2026/27, together with quantified contingency actions and trigger points. These should show the effect on the year-end deficit, IJB reserves and potential partner contributions if savings are delayed or not delivered as planned. c) Requires focused reviews of the key areas of overspending, including older people and physical disabilities residential and non-residential care, learning disability day care services, residential and non-residential care, mental health residential and non-residential and prescribing. Each review should identify the cause of the variance, immediate expenditure controls, savings opportunities, required decisions and the expected financial impact in 2026/27 and future years. d) Agrees that available leadership, finance, analytical and project capacity should be prioritised to support the delivery of the Recovery Plan. The Chief Officer will report any key capacity gaps; action being taken to address these and any activities that could be paused or deprioritised to support the delivery of the highest-value savings. e) Agrees that the Chief Officer and Chief Finance Officer will provide a joint monthly assurance statement to the Finance, Audit and Performance Committee and the IJB on the progress of the Recovery Plan, the adequacy of controls, impact of actions being taken, the forecast financial position and any emerging risks to statutory duties, safe care or partner affordability. f) **Notes that additional partner contributions should not be treated as a substitute for delivery**

	of savings. The IJB's financial challenge is considerable, and savings planning across the approved budget savings programme and the recovery plan must progress at pace. The aim is to provide partners, by the end of October, with a sufficiently robust assessment of the likely 2026/27 outturn to inform their own financial planning. During this period, the Recovery Plan Governance Group will support the Chief Officer's review of all savings proposals to ensure that the underlying planning assumptions are well founded, deliverable and appropriately evidenced. In parallel, consideration will be required as to the prioritisation of expenditure. Any request for partner support must be supported by evidence that all reasonable savings and mitigation options have been assessed and progressed, the proposed use of available IJB reserves has been clearly set out, and the residual requirement has been calculated in accordance with the Integration Scheme and agreed risk-sharing arrangements. g) Confirms that savings proposals may proceed only after appropriate professional, financial, legal, and care-quality assurance factors have been carefully assessed and considered. Any proposals outside delegated authority would be referred to the appropriate decision-making body before implementation. h) Notes the forecast 2026/27-year end position at Month 4, including the scale of savings required and the significant amount of work required to deliver savings both in the 2026/27 financial year and on an ongoing basis. i) Note that the Finance, Audit and Performance Committee is now meeting monthly to monitor the HSCP financial position and progress in delivering the Recovery Plan.

Key issues and risks:	The 2026/27 budget position presents a serious and escalating financial risk for the IJB and partner organisations. Delivery of approved savings and a credible Recovery Plan is essential. However, a number of savings schemes are behind plan/delayed which will

	be challenging to recover before the end of the financial year. Without additional action, the Partnership is unlikely to close the financial gap through savings alone, increasing the likelihood of further cost reduction measures, use of reserves where available, or additional partner financial contributions. This could also impact on future service and financial sustainability, partner affordability and the wider health and social care system.

1. Strategic Plan Context

1.1. Clackmannanshire and Stirling Health and Social Care Partnership must deliver its statutory functions within the resources directed by the IJB and provided by Clackmannanshire Council, Stirling Council and NHS Forth Valley.

1.2. The 2026/27 budget supports the delivery of the Strategic Commissioning Plan 2023–2033. The Medium-Term Financial Forecast 2026–2029 underpins the Strategic Commissioning Plan and sets out the route to help achieve financial balance over the next three years.

A review of the priorities and planned activities within the Strategic Commissioning Plan is required to ensure that they remain aligned with the HSCP's statutory duties, available resources and delivery capacity. This should identify which commitments must be maintained, which can be rephased or redesigned, and which may need to be deprioritised, thereby establishing an affordable, sustainable and deliverable framework for the HSCP.

Delivery depends on detailed savings plans for each required savings area. These plans are needed to test whether the financial assumptions are deliverable and to provide clear ownership, timescales, activity, risk assessment and governance.

The immediate priority for 2026/27 is to reduce expenditure and focus on financial recovery. This must not delay planning for future years. Work on 2027/28 savings and transformation needs to start now, as sustainable financial balance cannot be achieved through short-term cost control alone. Future planning must focus on service transformation, efficiency and redesign around the needs of people who use services.

This work is essential to reduce the level of additional financial demand placed on partner organisations and to move the Partnership towards a more sustainable medium-term financial position.

1.3 To reaffirm the actions arising from the March 2026 presentation of the 2026/27 budget:

- Deliver the £10.815m approved savings and a clearly governed recovery plan for the remaining £8.858m shortfall.
- Where delivery falls short, pursue further mitigation, including review of reserves and partner risk-share arrangements, once all feasible savings have been explored.
- Maintain strong IJB focus, ownership and pace in delivering the savings and recovery plan.
- Progress transformation alongside in-year savings to support recurring sustainability, manage demand and develop future-year savings.

1.4. The financial position has changed materially since March 2026. It is therefore critical that:

- The proposed use of all available IJB reserves, and the resulting impact on financial resilience, must be clearly set out and reviewed by partners through the Recovery Plan Governance Group before consideration by the Finance, Audit and Performance Committee and the IJB.
- By the end of October, partners must receive a sufficiently robust assessment of the likely 2026/27 outturn to inform their own financial planning. Any request for additional partner contributions must be supported by clear evidence that all reasonable savings, recovery and other mitigation options have been fully assessed and progressed.

1.5. Given the significant challenge in achieving financial balance in the current year, the immediate priority must be to deliver the approved savings and recovery actions, alongside developing a robust and affordable budget for 2027/28. This work should inform a review of the priorities and commitments within the Strategic Commissioning Plan to ensure that it provides an affordable, sustainable and deliverable framework for the HSCP. The revised plan should maintain a clear focus on prevention and early intervention, reducing avoidable demand and strengthening community-based support as essential means of improving outcomes for people who use Partnership services and supporting long-term sustainability.

2. Summary Key Information

2.1. The table below shows the mainstream funding and expenditure position for the IJB at Month 4 of 2026/27.

	Annual Budget £'000	Forecast Expenditure M4 2026/27 £'000	Forecast Variance £'000	Forecast Expenditure M3 2026/27 £'000	M4-M3 Variance £'000
Community Nursing	5,818	5,391	427	5,487	96
Complex Care Adults	1,397	1,758	-362	1,519	-239
Clackmannanshire Community Healthcare Centre	3,419	3,571	-152	3,535	-36
The Bellfield Centre	9,322	8,930	392	10,067	1,136
Palliative Care in the Community	28	0	28	-2	-2
Older People/Physical Disabilities - Residential	27,022	30,081	-3,060	30,058	-23
Older People/Physical Disabilities - Non Residential	25,675	33,286	-7,611	32,553	-734
Learning Disabilities - Residential	6,811	6,784	27	6,655	-129
Learning Disabilities - Non Residential	27,007	31,224	-4,217	31,297	74
Mental Health - Residential	2,265	3,839	-1,575	3,778	-61
Mental Health - Non Residential	9,424	8,767	658	8,730	-37
Assessment & Care Management	10,804	10,943	-139	10,695	-248
Reablement	13,797	13,120	677	13,107	-13
Housing Aids & Adaptations	835	835	0	835	0
Health Promotion, Health Improvement & Corporate Services	2,831	2,602	229	2,661	59
Substance Misuse	4,339	3,775	564	3,775	-0
Public Dental Service	1,418	1,397	22	1,302	-95
					0
Management Other	4,051	1,985	2,065	1,932	-53
Community Admin	1,843	1,592	250	1,577	-15
Transformation Funds	2,658	2,658	-0	2,658	-0
Leadership Funds	0	0	0	0	0
Cs Community Living Change Fund	0	0	0	0	0
Resource Transfer & Pass Through Funds	-552	-1,064	512	-1,064	-0
					0
Family Health Services	59,832	59,961	-129	59,905	-57
GP Out fo Hours Services	3,169	2,827	342	2,815	-12
Primary Care Improvement Plan	33	33	0	33	0
Prescribing	33,008	41,803	-8,795	41,803	0
Vaccinations (Women's & Children's Team)	0	6	-6	6	0
Prison Health Care	4,530	4,882	-352	4,801	-81
GP Walk in Centre	1,986	1,986	0	1,986	0
Total	**262,769**	**282,975**	**-20,206**	**282,505**	**-470**

2.2. The Month 4 forecast outturn is a £20.206m deficit, an increase of £0.470m from the £19.736m deficit reported at Month 3. Finance and service teams are undertaking a thorough review of monthly financial movements to understand changes on both a month-on-month and year-on-year basis. This analysis will strengthen expenditure control and enable teams to monitor more effectively the activity and demand driving cost increases. Although the development and delivery of savings remain critical, the benefits achieved must be sustained through robust routine cost control and ongoing activity monitoring.

2.3. The £0.470m deterioration since Month 3 reflects several movements. Forecast care-at-home costs increased by £0.973m, while forecast annual running costs for the Bellfield Centre reduced by £1.136m. Other movements

across the budget account for the remaining net change to the Month 4 forecast.

2.4. As reported last month significant overspends are forecast in 2026/27 across the same areas as was seen in 2025/26;

- Older people/physical disabilities – residential - £3.060m, up £23k in month
- Older people and physical disabilities – non-residential: £7.611m, up £0.734m in the month.
- Learning disabilities – non-residential - £4.291m – down £74k in month but residential costs increased £129k.
- Prescribing - £8.795m – unchanged.

The 2026/27 mental health forecast is currently under review. On the basis of information available at Month 4, no material change to the overall forecast position is anticipated when the review is complete.

Prescribing is forecast to overspend by £8.795m. Expenditure was £39.624m in 2025/26 and, with forecast inflation of 5.5%, is projected to rise to £41.803m in 2026/27. Prescribing efficiencies have been identified, and work is underway to secure the capacity required to deliver them during the remainder of the year alongside the existing programme of activity. Further review of prescribing expenditure and the associated budget is continuing and will be reported to the IJB in due course.

3. Budget update and recovery plan 2026/27

3.1. Financial Recovery and Savings

At Month 4, the Partnership is forecasting a £20.206m deficit for 2026/27, compared with £19.736m at Month 3. Savings estimated to be achievable during the financial year have reduced from £6.625m at Month 3 to £3.289m at Month 4, of which £0.793m is already included in the current £20.206m forecast overspend. Teams are now focused on driving savings delivery forward, creating an opportunity to increase in-year savings beyond the current £3.289m estimate.

The 2026/27 forecast position does not include Clackmannanshire Council's £1.748m repayment of the additional contribution made to support the IJB's 2024/25 outturn, as disclosed in the IJB's 2024/25 annual accounts.

Available leadership and project capacity should now be focused on the highest-value and most deliverable savings options directly linked to financial recovery. Workstreams with limited financial impact should be paused,

deprioritised or brought within recovery governance arrangements. Strengthening the quality and consistency of plans will therefore require appropriate capacity and access to the relevant professional skill sets, including dedicated social care leadership and operational expertise to drive forward social care workstreams. This should be supported by appropriate risk assessment and collective SLT ownership to improve transparency, support effective decision-making and maintain statutory and safe service provision.

Some programmes required to deliver the Strategic Commissioning Plan and meet the HSCP's clinical and statutory duties must continue even where they do not generate immediate savings. These essential commitments reduce the leadership and project capacity available for financial recovery and must be reflected in recovery planning and prioritisation.

A strengthened recovery framework is required, with clear ownership, senior oversight and regular reporting to the IJB and partners. This should provide visibility of the financial position, maturity of savings plans, delivery risk and actions required to move from broad intentions to deliverable plans.

Work continues on Activity Based Savings Plans to improve forecast accuracy and make delivery easier to track. Each project plan should use a consistent format that links completed activity and milestones to the savings achieved. Where savings are not delivered, reporting should identify which milestones were missed, why they were missed, and what decisions or corrective actions are required. This will focus attention on delivery barriers, resource priorities and project gaps, while clearly distinguishing confirmed savings, savings under development and savings at risk.

The IJB is asked to note the seriousness of the position and agree that savings delivery plans should be completed at pace. The consolidated programme should set out the activity supporting each budget saving, expected benefits, required decisions, delivery issues and risks. This will provide a clear view of savings status and support accurate reporting for 2026/27 and future years. The programme should be presented to the Finance, Audit and Performance Committee on 7 October 2026.

Of the £3.289m savings currently estimated to be achievable in 2026/27, £1.423m is assessed as assured and £1.866m remains to be secured. Of the total £3.289m estimate, £0.793m is already reflected in the £20.206m forecast deficit. Delivery of the remaining savings will depend on detailed plans with clear milestones, ownership and regular reporting. Greater visibility of progress, emerging risks and corrective action will be essential to maintain momentum and strengthen confidence in the forecast position.

3.2. Savings achievable have been updated to reflect the savings plan to date as well as the reduced time in the remainder of the financial year to make the outstanding savings required.

IJB savings 2026/27	Presented Mar'26 £'000	Reforecast position, M3 £'000	Reforecast position,M4 £'000
Commissioned Services			
Review of care provision of older people	2,310	1,540	850
Review of care provision learning disability	3,364	2,243	1,099
Residential care older people	660	444	102
Respite care self funders	88	45	45
Review of day care provision			
Review of day care provision	640	480	-
Service Efficiency Review			
Provision short term care beds	2,645	1,369	400
Review of residential care learning disability	100		
Reduction in high cost care package			
Reduction in high cost care package	1,008	504	793
Savings 2026/27	**10,815**	**6,625**	**3,289**

3.3. The estimated deficit position before further Recovery Plan savings is £17.710m. This is therefore the estimated level of savings now required from the Recovery Plan, compared with £13.111m reported last month. The current £3.289m in-year savings estimate may improve as teams intensify their focus on delivering further savings.

3.4. The Partnership will undertake focused recovery reviews of the principal areas of financial pressure including:

- Older people and physical disabilities residential and non-residential care;
- Mental health;
- Learning disability services; and
- Prescribing.

The reviews will examine the causes of overspending, opportunities to reduce social care costs including implementation of eligibility criteria, the delivery of prescribing efficiencies and the financial impact of the revised arrangements for respite care.

Each review will identify further potential expenditure controls, significant in-year and recurring savings opportunities, decisions required, accountable leads, delivery milestones and any workforce or project capacity needed to

progress action at pace. Proposals will be supported by appropriate levels of professional and governance assessment and assurance.

4. Actions Required to Strengthen Financial Recovery Arrangements

Work has progressed on the savings plans. Further work is under way to present all plans consistently and clearly show the relationship between project progress and savings delivered. Dates will be added to each milestone so that actual progress can be compared with planned activity and expected financial delivery. This will provide the Partnership with a clearer and more accurate view of performance against plan.

While the proposed cost reductions and service adjustments will be progressed, where appropriate, through established business-as-usual processes, the HSCP recognises that this does not remove the requirement to understand and manage their potential impacts.

Given the scale of the financial challenge, the IJB is unlikely to be presented with options that have no adverse impact. Instead, members will be required to consider and select from a range of difficult but necessary choices, balancing financial sustainability against the potential impact on services, outcomes, statutory duties and people who rely on Partnership support.

Savings proposals that require approval through partner governance arrangements will be discussed with the relevant partners at the earliest opportunity so that the necessary assurance and decisions can be secured without avoidable delay to delivery.

5. Recovery Plan Governance and Requirement

The first meeting of the Recovery Plan Governance Group took place on 15 September 2026. The Group agreed its terms of reference and operating arrangements. Its role is to support the Chief Officer in delivering the Recovery Plan by providing oversight, reviewing evidence, supporting delivery and escalating material risks. The Group will consider the social care savings actions set out above at its next meeting.

The Partnership must develop and implement a Recovery Plan, bringing forward savings when an overspend is forecast, currently £17.710m. Partners have sought assurance that all reasonable savings options have been identified, assessed and progressed before any further financial contribution is considered. The Recovery Plan Governance Group supports the Recovery Plan delivery required through the Integration Scheme.

The requirement for a robust Recovery Plan has become increasingly pressing. At Month 4, savings estimated to be achievable during 2026/27 have reduced from £6.625m at Month 3 to £3.289m. As £0.793m is already

reflected in the current £20.206m forecast overspend, the estimated deficit before further Recovery Plan savings is £17.710m. The estimated Recovery Plan requirement has therefore increased by £4.599m from £13.111m last month.

The Recovery Plan should be based on a realistic assessment of deliverability, clearly distinguishing between confirmed savings, savings under development, savings at risk and any residual gap requiring partner consideration. This will give the IJB and partners a transparent view of the financial risk and support decisions based on deliverability rather than aspiration.

The £17.710m requirement is estimated and will be kept under review as teams progress savings delivery. The increased focus on driving plans forward provides an opportunity to improve in-year savings beyond £3.289m.

IJB savings 2026/27	Presented Mar'26 £'000	Reforecast M3 position £'000	Reforecast M4 position £'000
Budget deficit 2026/27 before savings	**- 19,673**	**- 19,736**	- 20,206
Proposed budget savings 2026/27	**10,815**	**6,625**	2,496
Budget deficit 2026/27 after savings	- 8,858	- 13,111	- 17,710
Required recovery plan delivery	8,858	13,111	17,710
Further measures			
Use of reserves			949
Stirling Council contribution			1,280
NHS Forth Valley contribution			7,311
			9,540
Budget position after further measures			**- 8,170**

Once the Financial Recovery Plan has been fully applied, available IJB reserves could be used to reduce any remaining deficit. Forecast reserves total approximately £8.260m, of which £7.311m relates to an advance contribution from NHS Forth Valley towards the 2026/27 risk share, leaving £0.949m otherwise available at the end of the financial year. Applying the £0.949m balance to the £17.710m forecast residual deficit would reduce it to £16.761m. After also recognising NHS Forth Valley's £7.311m advance contribution and Stirling Council's additional £1.280m contribution, the remaining forecast residual deficit would be £8.170m. If no further savings are delivered, that balance would require to be met through additional partner contributions in accordance with the agreed risk-sharing arrangements.

It is critical to note that the application of additional support from Partners does not remove the requirement to address the Partnership's underlying deficit of £17.710m.

Partner support cannot be assumed. Clackmannanshire Council, Stirling Council and NHS Forth Valley are each managing significant financial pressures in 2026/27 and future years and may be unable to meet additional contributions arising from the agreed risk-sharing arrangements. Additional partner funding alone cannot resolve the position. The Partnership must therefore deliver substantial recurring savings, take urgent action to reduce the forecast overspend and minimise any call on partners. Decisions on the future scale, configuration and prioritisation of health and care provision are now critical to securing affordable and sustainable services.

6. Financial Risk

6.1. **The scale of the forecast deficit represents an exceptionally serious and unsustainable financial position for the IJB. The significant reduction in anticipated in-year savings, together with the limited reserves available after recognising the NHS Forth Valley advance contribution, means that the remaining gap cannot reasonably be absorbed without substantial further savings, service and expenditure action, or significant additional pressure on partner organisations. Failure to act decisively would increase the risk to financial sustainability, statutory service delivery, safe care and partner affordability. The recommendations in this report therefore form an essential package of mitigation and should be implemented with urgency, clear accountability, robust assurance and regular escalation to the IJB where delivery is off track.**

6.2. **Section 95 Officer assessment:** Given the scale of the forecast overspend, the reduced level of savings now expected in 2026/27 and the limited scope to meet the remaining gap from reserves, it is important that financial recovery is treated as a Partnership-wide priority. The IJB should support a sustained focus on progressing all credible and material savings opportunities at pace, with leadership and project capacity directed towards the highest-value and most deliverable actions. This should be supported by clear ownership, regular evidence-based reporting and timely escalation of barriers, while ensuring that proposed measures are assessed through appropriate professional, legal and governance processes and continue to protect statutory duties and safe, appropriate care.

6.3. **Budget assumptions** are based on estimations which may not reflect future actual events and therefore carry a degree of risk.

6.4. **Delivery of savings** – the risk of failing to deliver savings is noted and requires to be managed through improved governance arrangements. The governance arrangements should be overseen by the Finance, Audit and Performance Committee and reported to the IJB.

6.5. **Draft outturn 2025/26** – the figures presented are unaudited. The 2025/26 outturn may require adjustment if the audit identifies a material error.

6.6. **Commissioned service providers** may experience financial pressure during the year.

6.7. **IJB reserves** can be used to manage in year budget fluctuations however they are insufficient to cover the current budget gap.

6.8. **Transitions workstream** there is a risk of additional cost pressures as a result of some young adults transferring to adult care services who have packages of care which exceed the additional budget estimated for these care requirements.

6.9. Prescribing costs have increased in recent years and are forecast to continue rising. Market volatility and inflation above the 5.5% assumption could increase the overspend beyond the current forecast. The 5.5% inflation allowance provides a reasonable basis for the Month 4 estimate, but actual expenditure will require continued monitoring.

6.10. **Budget recovery plan** - the recovery plan is required to support delivery of financial balance by the end of 2026/27 and will be updated following further assessment of in year savings being delivered. Delivery risk remains significant given the scale of the requirement, the need to maintain statutory services and the likelihood of further in-year pressures emerging.

6.11. **The Chief Finance Officer** will continue to work with partner organisation Chief Officers - Finance/ Director of Finance to develop the recovery plan, monitor delivery of approved savings, assess the use of IJB reserves and identify any residual requirement for partner support through agreed risk-share arrangements. Reporting to the IJB and FAPC will be essential during the year.

Appendices

None.

Fit with Strategic Priorities:	
Prevention and Early Intervention	☒
Independent Living through Choice and Control	☐
Achieve Care Closer to Home	☐
Supporting People and Empowering Communities	☒
Reducing Loneliness and Isolation	☐
Enabling Activities	
Medium Term Financial Plan	☒

Workforce Plan	☐
Commissioning Consortium	☐
Transforming Care	☐
Data and Performance	☐
Communication and Engagement	☐

Implications	
Finance:	The report sets out the financial implications for 2026/27, including delivery of the approved Budget Savings Programme and the Recovery Plan required to move towards financial balance. Clackmannanshire Council, Stirling Council and NHS Forth Valley should note the scale of the challenge, the importance of delivering approved savings and the likelihood that further mitigation will be required. Given the scale of savings required the current Recovery Plan may not close the residual budget gap.
Other Resources:	Delivering the strengthened financial recovery arrangements will require leadership, finance, analytical, operational and project capacity to be prioritised towards the highest-value and most deliverable actions. Any material capacity gaps, resource requirements or activities proposed for pause or deprioritisation should be reported through the Recovery Plan governance arrangements.
Legal:	The IJB is required to develop a Recovery Plan to address the budget gap remaining after achievable savings have been delivered; at Month 4, this requirement is estimated at £17.710m. The current focus on accelerating savings provides an opportunity to increase in-year delivery beyond the £3.289m estimate and reduce the residual requirement. Failure to deliver the 2026/27 savings and Recovery Plan would worsen the IJB's financial position and could increase risks to statutory service delivery, care quality and the wider health and care system. If all reasonable savings and mitigation options are exhausted, the IJB may need to consider the use of reserves and seek additional partner contributions through the risk-sharing arrangements in the Clackmannanshire and Stirling Integration Scheme.
Risk & mitigation:	The principal risks and current mitigations are set out in the report. Further work is underway to strengthen mitigation plans, define accountable owners and trigger points, and

	report progress and emerging risks to future meetings of the IJB.
Equality and Human Rights:	This report presents the current financial position and seeks agreement on the governance and development of recovery actions; it does not itself approve a specific service change. An Equality Impact Assessment is therefore not required at this stage. Any savings proposal or service change progressed through the Recovery Plan will require proportionate equality and human rights assessment before a decision is taken.
Data Protection:	The content of this report does not require a DPIA.
Fairer Duty Scotland	Fairer Scotland Duty places a legal responsibility on public bodies in Scotland to actively consider (pay due regard' to) how they can reduce inequalities of outcome caused by socio-economic disadvantage, when making strategic decisions. The Guidance for public bodies can be found at: Fairer Scotland Duty: guidance for public bodies - gov.scot (www.gov.scot) **Please select the appropriate statement below:** This paper **does not** require a Fairer Duty assessment.

Clackmannanshire & Stirling Finance, Audit and Performance Committee

7 October 2026

Agenda Item 5

Finance Report

For Noting

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

Directions	
No Direction Required	X
Clackmannanshire Council	☐
Stirling Council	☐
NHS Forth Valley	☐

Purpose of Report:

This report provides the Finance, Audit and Performance Committee with the Month 5 forecast year-end financial position for 2026/27, explains the principal movements since Month 4 and sets out the actions required to strengthen financial recovery.

IJB savings 2026/27	Presented Mar'26 £'000	Reforecast position, M3 £'000	Reforecast position, M4 £'000	Reforecast position,M5 £'000
Budget deficit 2026/27 before savings	**- 19,673**	**- 19,736**	**- 20,206**	**- 19,831**
Commissioned services	6,422	4,272	2,096	997
Review of day services	640	480	-	-
Service efficiency review	2,745	1,369	400	400
Reduction in high cost care packages	1,008	504	793	793
Proposed budget savings 2026/27	**10,815**	**6,625**	**3,289**	**2,190**
High cost care package included in base			- 793	- 793
Budget deficit 2026/27 after savings		- 13,111	- 17,710	- 18,434
Required recovery plan delivery		13,111	17,710	18,434
Budget position after recovery plan		-	-	-

Executive summary:

The forecast deficit has decreased by £0.375m since Month 4, this net movement masks significant changes within the forecast. Gross cost pressures increased by approximately £4.176m, offset by the release of £4.551m of provisions.

- Costs have increased by approximately £4.176m however provisions have been released of £4.551m which reduces the overall impact to positive movement of £0.375m.

- The principal increases in forecast expenditure, after taking account of savings, are:

  - Older People and Physical Disabilities, £1.313m

  - Learning Disability, £1.572m

- Prescribing costs have been reduced by £2.179m reflecting a reduction in the growth of demand.

	• Mental health expenditure has been reduced by £1.184m reflecting an update on the year end forecast position noted in the Month 4 finance paper. • Estimated savings achievable in 2026/27 have reduced by £1.099m, from £3.289m at Month 4 to £2.190m at Month 5 as Learning Disability savings are replanned. This reduction increases the residual Recovery Plan requirement and reinforces the need for urgent action to identify and deliver further in-year and recurring savings. The Recovery Plan Governance Group met for the second time on 29 September 2026. Further savings proposals will be brought forward by the Senior Leadership Team at the third meeting of the Group. Immediate savings must be progressed at pace alongside longer-term consideration of future models of care, balancing financial recovery with the need to continue to provide effective health and care services for local communities.
Recommenda-tions	a) The Finance, Audit and Performance Committee is asked to: note the Month 5 forecast deficit of £19.831m and the principal movements since Month 4; note that estimated achievable savings in 2026/27 have reduced to £2.190m and that the resulting Recovery Plan requirement is £18.434m; endorse the focused recovery reviews and strengthened governance arrangements set out in this report; and agree that progress, delivery risks, decisions required and any residual requirement for reserves or partner support will be reported regularly to the Committee and the IJB.

Key issues and risks:	**The 2026/27 budget position presents a serious and escalating financial risk for the IJB and its partner organisations. A number of savings schemes are delayed or behind plan and are unlikely to recover fully before the end of the financial year. Further cost pressures may also emerge as the health and care system continues to support those most in need. It is unlikely that the Partnership will close the financial gap through savings alone, increasing the**

	likelihood of further expenditure reductions, use of available reserves or additional partner contributions. This position creates material risks to future service and financial sustainability, partner affordability and the wider health and social care system.

1 Strategic Plan Context

1.1. Clackmannanshire and Stirling Health and Social Care Partnership must deliver its statutory functions within the resources directed by the IJB and provided by Clackmannanshire Council, Stirling Council and NHS Forth Valley.

1.2. The 2026/27 budget supports the delivery of the Strategic Commissioning Plan 2023–2033. The Medium-Term Financial Forecast 2026–2029 underpins the Strategic Commissioning Plan and sets out the route to help achieve financial balance over the next three years.

A review of the priorities and planned activities within the Strategic Commissioning Plan is required to ensure that they remain aligned with the HSCP's statutory duties, available resources and delivery capacity. This should identify which commitments must be maintained, which can be rephased or redesigned, and which may need to be deprioritised, thereby establishing an affordable, sustainable and deliverable framework for the HSCP.

Delivery depends on detailed savings plans for each required savings area. These plans are needed to test whether the financial assumptions are deliverable and to provide clear ownership, timescales, activity, risk assessment and governance.

The immediate priority for 2026/27 is to reduce expenditure and focus on financial recovery. This must not delay planning for future years. Work on 2027/28 savings and transformation needs to start now, as sustainable financial balance cannot be achieved through short-term cost control alone. Future planning must focus on service transformation, efficiency and redesign around the needs of people who use services.

This work is essential to reduce the level of additional financial demand placed on partner organisations and to move the Partnership towards a more sustainable medium-term financial position.

1.3. To reaffirm the actions arising from the March 2026 presentation of the 2026/27 budget:

- Deliver the £10.815m savings programme approved in March 2026 and maintain a clearly governed Recovery Plan. The financial position has since deteriorated materially, and the current estimated Recovery Plan requirement is set out in section 5.

- Where delivery falls short, pursue further mitigation, including review of reserves and partner risk-share arrangements, once all feasible savings have been explored.

- Maintain strong IJB focus, ownership and pace in delivering the savings and recovery plan.

- Progress transformation alongside in-year savings to support recurring sustainability, manage demand and develop future-year savings.

1.4. The financial position has changed materially since March 2026. It is therefore critical that:

- The proposed use of all available IJB reserves, and the resulting impact on financial resilience, must be clearly set out and reviewed by partners through the Recovery Plan Governance Group before consideration by the Finance, Audit and Performance Committee and the IJB.

- By the end of October, partners must receive a sufficiently robust assessment of the likely 2026/27 outturn to inform their own financial planning. Any request for additional partner contributions must be supported by clear evidence that all reasonable savings, recovery and other mitigation options have been fully assessed and progressed.

1.5. Given the significant challenge in achieving financial balance in the current year, the immediate priority must be to deliver the approved savings and recovery actions, alongside developing a robust and affordable budget for 2027/28. This work should inform a review of the priorities and commitments within the Strategic Commissioning Plan to ensure that it provides an affordable, sustainable and deliverable framework for the HSCP. The revised plan should maintain a clear focus on prevention and early intervention, reducing avoidable demand and strengthening community-based support as essential means of improving outcomes for people who use Partnership services and supporting long-term sustainability.

2. Summary Key Information

2.1. The table below shows the mainstream funding and expenditure position for the IJB at Month 5 of 2026/27.

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GP Walk in Centre	1,986	1,986	0	1,986	0
Total	**262,769**	**282,600**	**-19,831**	**282,975**	**375**
	0	0	0		
Integrated Budget Total	**262,769**	**282,600**	**-19,831**	**282,975**	**375**
Set Aside Budget for Large Hospital Services	40,154	43,425	-3,271	42,814	-611
Set Aside Total	**40,154**	**43,425**	**-3,271**	**42,814**	**-611**
Strategic Plan Budget Total	**302,923**	**326,025**	**-23,102**	**325,789**	**-235**

2.2. The Month 5 forecast outturn is a £19.831m deficit, a decrease of £0.375m from the £20.206m deficit reported at Month 4.

- Costs have increased by approximately £4.176m however provisions have been released of £4.551m which reduces the overall impact to a movement of £0.375m.

- Increases in cost have occurred across after savings of;

  2.2..1. Older People and Physical Disabilities, £1.313m
  2.2..2. Learning Disability, £1.572m

- Prescribing costs have been reduced by £2.179m reflecting a reduction in the growth of demand reducing the forecast overspend to £6.616m.

- Mental health expenditure has been reduced by £1.184m reflecting an update on the year end forecast position noted being under review in the Month 4 finance paper.

- Anticipated savings in the year have reduced from £3.289m to £2.190m pending review of the Learning Disabilities savings.

2.3. Finance and service teams are reviewing the movements between Month 4 and Month 5 to identify the activity, demand, price and delivery factors driving each material change. The findings will inform targeted expenditure controls, improve forecast assurance and enable accountable leads to take corrective action during the remaining months of 2026/27.

2.4. Care costs for Older People have increased for a number of reasons;

- Long-term care placement costs have significantly increased, with most individuals placed directly from hospital following full assessment. There is a clear rise in clinical complexity, particularly from community hospitals, where patients present with high-level, ongoing needs. This reflects wider system pressures and the increasingly complex requirements of those moving through care.

- Existing care costs have risen in a small number of cases where unpaid carers, who provided complementary support, required planned hospital admission, necessitating temporary adjustments to maintain safe care.

2.5. Learning Disability are also seeing a rise in the complexity of cases and in service users moving through the transitions process from children to adult care. Further in-depth review is being carried out across Learning Disabilities to understand the impact of complexity and how this is managed. The current year savings of £1.099m will be assessed during this process.

3. Budget update and recovery plan 2026/27

3.1. Financial Recovery and Savings

IJB savings 2026/27	Presented Mar'26 £'000	Reforecast position, M3 £'000	Reforecast position,M4 £'000	Reforecast position,M5 £'000
Commissioned Services				
Review of care provision of older people	2,310	1,540	850	850
Review of care provision learning disability	3,364	2,243	1,099	-
Residential care older people	660	444	102	102
Respite care self funders	88	45	45	45
Review of day care provision				
Review of day care provision	640	480	-	-
Service Efficiency Review				
Provision short term care beds	2,645	1,369	400	400
Review of residential care learning disability	100			
Reduction in high cost care package				
Reduction in high cost care package	1,008	504	793	793
Savings 2026/27	**10,815**	**6,625**	**3,289**	**2,190**

3.2. The estimated deficit position before further Recovery Plan savings is £18.434m. This is therefore the estimated level of savings now required from the Recovery Plan, compared with £17.710m reported last month. The current £2.190m in-year savings estimate may improve as teams intensify their focus on delivering further savings.

3.3. The Partnership will undertake focused recovery reviews of the principal areas of financial pressure including:

- Older people and physical disabilities residential and non-residential care;
- Mental health;
- Learning disability services; and
- Prescribing.

The reviews will examine the causes of overspending, opportunities to reduce social care costs including implementation of eligibility criteria, the delivery of prescribing efficiencies and the financial impact of the revised arrangements for respite care.

Each review will identify further potential expenditure controls, significant in-year and recurring savings opportunities, decisions required, accountable leads, delivery milestones and any workforce or project capacity needed to progress action at pace. Proposals will be supported by appropriate levels of professional and governance assessment and assurance.

4. Actions Required to Strengthen Financial Recovery Arrangements

Work has progressed on the savings plans. Dates have been added to milestone so progress can be compared with planned activity and expected financial delivery. This will provide the Partnership with a clearer and more accurate view of performance against plan.

While the proposed cost reductions and service adjustments will be progressed, where appropriate, through established business-as-usual processes, the HSCP recognises that this does not remove the requirement to understand and manage their potential impacts.

Given the scale of the financial challenge, the IJB is unlikely to be presented with options that have no adverse impact. Instead, members will be required to consider and select from a range of difficult but necessary choices, balancing financial sustainability against the potential impact on services, outcomes, statutory duties and people who rely on Partnership support.

Savings proposals that require approval through partner governance arrangements will be discussed with the relevant partners at the earliest opportunity so that the necessary assurance and decisions can be secured without avoidable delay to delivery.

The HSCP Chief Officer has also reviewed staffing requirements across the Senior Leadership Team to bolster teams to provide the necessary support for further savings delivery.

5. Recovery Plan Governance and Requirement

At Month 5, the forecast deficit is £19.831m. Of the £2.190m savings currently estimated to be achievable in 2026/27, £0.793m is already reflected in the forecast. The remaining £1.397m forecast savings would reduce the deficit to £18.434m if delivered in full. The estimated Recovery Plan requirement is therefore £18.434m, an increase of £0.724m from the £17.710m reported at Month 4.

IJB savings 2026/27	Presented Mar'26 £'000	Reforecast M3 position £'000	Reforecast M4 position £'000	Reforecast position,M5 £'000
Budget deficit 2026/27 before savings	**- 19,673**	**- 19,736**	**- 20,206**	**- 19,831**
Proposed budget savings 2026/27	**10,815**	**6,625**	**2,496**	**1,397**
Budget deficit 2026/27 after savings	- 8,858	- 13,111	- 17,710	- 18,434
Required recovery plan delivery	8,858	13,111	17,710	18,434
Further measures				
Use of reserves			949	949
Stirling Council contribution			1,280	1,280
NHS Forth Valley contribution			7,311	7,311
			9,540	9,540
Budget position after further measures			**- 8,170**	**- 8,894**

Partner support cannot be assumed. Clackmannanshire Council, Stirling Council and NHS Forth Valley are each managing significant financial pressures in 2026/27 and future years and may be unable to meet additional contributions arising from the agreed risk-sharing arrangements. Additional partner funding alone cannot resolve the position. The Partnership must therefore deliver substantial recurring savings, take urgent action to reduce the forecast overspend and minimise any call on partners. Decisions on the future scale, configuration and prioritisation of health and care provision are now critical to securing affordable and sustainable services.

6. Financial Risk

6.1. **The scale of the forecast deficit represents an exceptionally serious and unsustainable financial position for the IJB. The significant reduction in anticipated in-year savings, together with the limited reserves available, means that the remaining gap cannot reasonably be absorbed without substantial further savings, service and expenditure action, or significant additional pressure on partner organisations. Failure to act decisively would increase the risk to financial sustainability, statutory service delivery, safe care and partner affordability. The recommendations in this report therefore form an essential package of mitigation and should be implemented with urgency, clear accountability, robust assurance and regular escalation to the IJB where delivery is off track.**

6.2. **Section 95 Officer assessment:** The current forecast position is not financially sustainable. The scale of the £19.831m forecast deficit, the reduction in estimated achievable savings to £2.190m and the limited availability of reserves mean that financial recovery must be treated as a Partnership-wide priority. Leadership, finance, analytical, operational and

project capacity should be directed towards the highest-value and most deliverable actions, supported by clear ownership, evidence-based reporting and immediate escalation where delivery is off track. All proposals must continue to be assessed through appropriate professional, legal and governance processes to protect statutory duties and safe, appropriate care.

6.3. **Budget assumptions** are based on estimations which may not reflect future actual events and therefore carry a degree of risk.

6.4. **Delivery of savings** – the risk of failing to deliver savings is noted and requires to be managed through improved governance arrangements. The governance arrangements should be overseen by the Finance, Audit and Performance Committee and reported to the IJB.

6.5. **Commissioned service providers** may experience financial pressure during the year.

6.6. **IJB reserves** can be used to manage in year budget fluctuations however they are insufficient to cover the current budget gap.

6.7. **Transitions workstream** there is a risk of additional cost pressures as a result of some young adults transferring to adult care services who have packages of care which exceed the additional budget estimated for these care requirements.

6.8. Prescribing costs have increased in recent years and are forecast to continue rising. Costs will be kept under continuous review to ensure that the year-end outturn position is adequately assured.

6.9. **Budget recovery plan** - the recovery plan is required to support delivery of financial balance by the end of 2026/27 and will be updated following further assessment of in year savings being delivered. Delivery risk remains significant given the scale of the requirement, the need to maintain statutory services and the likelihood of further in-year pressures emerging.

6.10. **The Chief Finance Officer** will continue to work with the Chief Officers - Finance and Director of Finance of the partner organisations to develop the Recovery Plan, monitor delivery of approved savings, assess the potential use of IJB reserves and identify any residual requirement for partner support through the agreed risk-sharing arrangements. Reports to the Finance, Audit and Performance Committee and the IJB will set out forecast movements, savings delivered, delivery risks, corrective action, decisions required and any emerging requirement for reserves or partner support.

Appendices

None.

Fit with Strategic Priorities:	
Prevention and Early Intervention	☒
Independent Living through Choice and Control	☐
Achieve Care Closer to Home	☐
Supporting People and Empowering Communities	☒
Reducing Loneliness and Isolation	☐
Enabling Activities	
Medium Term Financial Plan	☒
Workforce Plan	☐
Commissioning Consortium	☐
Transforming Care	☐
Data and Performance	☐
Communication and Engagement	☐

Implications	
Finance:	The report sets out the financial implications for 2026/27, including delivery of the approved Budget Savings Programme and the Recovery Plan required to move towards financial balance. Clackmannanshire Council, Stirling Council and NHS Forth Valley should note the scale of the challenge, the importance of delivering approved savings and the likelihood that further mitigation will be required. Given the scale of savings required the current Recovery Plan may not close the residual budget gap.
Other Resources:	Delivering the strengthened financial recovery arrangements will require leadership, finance, analytical, operational and project capacity to be prioritised towards the highest-value and most deliverable actions. Any material capacity gaps, resource requirements or activities proposed for pause or deprioritisation should be reported through the Recovery Plan governance arrangements.
Legal:	The IJB must take appropriate action to address the budget gap remaining after achievable savings have been delivered; at Month 5, this requirement is estimated at £18.434m.

	Accelerating savings delivery may improve the current £2.190m in-year estimate and reduce the residual requirement. Failure to deliver the 2026/27 savings and Recovery Plan would worsen the IJB's financial position and could increase risks to statutory service delivery, care quality and the wider health and care system. If all reasonable savings and mitigation options are exhausted, the IJB may need to consider the use of reserves and seek additional partner contributions through the risk-sharing arrangements in the Clackmannanshire and Stirling Integration Scheme.
Risk & mitigation:	The principal risks and current mitigations are set out in the report. Further work is underway to strengthen mitigation plans, define accountable owners and trigger points, and report progress and emerging risks to future meetings of the IJB.
Equality and Human Rights:	This report presents the current financial position and seeks agreement on the governance and disability of recovery actions; it does not itself approve a specific service change. An Equality Impact Assessment is therefore not required at this stage. Any savings proposal or service change progressed through the Recovery Plan will require proportionate equality and human rights assessment before a decision is taken.
Data Protection:	The content of this report does not require a DPIA.
Fairer Duty Scotland	Fairer Scotland Duty places a legal responsibility on public bodies in Scotland to actively consider ('pay due regard' to) how they can reduce inequalities of outcome caused by socio-economic disadvantage, when making strategic decisions. The Guidance for public bodies can be found at: Fairer Scotland Duty: guidance for public bodies - gov.scot (www.gov.scot) **Please select the appropriate statement below:** This paper **does not** require a Fairer Duty assessment.

CLACKMANNANSHIRE COUNCIL

THIS PAPER RELATES TO ITEM 22

ON THE AGENDA

Report to	**Audit & Scrutiny Committee**
Date of Meeting:	**29th October 2026**
Subject:	**Corporate Risk Register**
Report by:	**Senior Manager, Partnership & Transformation**

1.0 Purpose

1.1. This report provides Committee with the 2026/27 Quarter 2 update on Clackmannanshire Council's Corporate Risk Register (Appendix A).

2.0 Recommendations

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

3.0 Considerations

3.1. Purpose of Risk Management

3.1.1. The Clackmannanshire Alliance has set out key priorities in the Wellbeing Economy Local Outcomes Improvement Plan (LOIP) 2024-34. These are reflected in the Council's annual budget, Be the Future programme and suite of strategies and policies. Plans will only be achievable if, in addition to the aspirational outcomes we want to achieve with and for local communities, they also pragmatically consider the challenges that may hinder progress.

3.1.2. On a daily basis, Council officers deal with a wide variety of operational risks to individuals, groups, localities and internal processes. The hierarchy of registers for functions, cross-cutting themes and partnerships up to the corporate register should ensure holistic oversight of the issues managed at each level. This must be complemented by a strategic view that assesses wider implications and complex interdependencies, embedding flexibility to manage uncertainty in planning and implementation.

3.1.3. An effective risk management approach ensures we are aware of such factors and, where appropriate, take mitigative action to secure the success of our initiatives. It should also enable measured risk-taking to deliver benefits, provided the implications are understood and acceptable, with clear accountabilities. The ongoing impact of national and global issues on local services and communities has been significant, and risk management remains a critical tool for preventing and reducing harms, ensuring the best possible outcomes are achieved for the area and its people.

3.2. Corporate Risk Management Process

3.2.1. The corporate risk register is owned by the Senior Leadership Group, and the Head of Corporate Services is responsible for the corporate risk approach. All employees have responsibilities for managing risk, as do Elected Members in their remit of strategic planning, decision-making, resource allocation, scrutiny and challenge. The Council follows a systematic process, reporting corporate and service risks to Committee on a regular basis. The process is assessed via internal and external governance mechanisms, and peer-reviewed by other authorities and partners.

3.2.2. Each quarterly review involves 'environmental scanning' of information from internal and external sources to inform discussions with a range of individuals and groups. Issues are considered by the Corporate Risk & Integrity Forum (including risk owners and/or delegated officers) to:

- Review developments in existing corporate and service risks;
- Assess emerging externally identified risks for potential local relevance, as well as those identified internally (via Internal Audit and self-assessment);
- Consider significant risks, or those with cross-service implications, for escalation to the corporate level, or demotion if severity has reduced; and
- Drive forward mitigation actions to reduce the Council's risk profile.

3.2.3. It would be impossible to remove all risk from our operations due to external uncertainties, and since most functions have inherent risks, as do most changes. Moreover, not making changes would expose us to other risks, such as failing to comply with new legislation, develop our workforce/ practices, or take advantage of new opportunities, collaborations and innovations. The aim, therefore, is not to be 'risk averse' but 'risk aware', as reflected in several changes to this year's risk appetite.

3.3. Current Risk Profile

3.3.1. Mitigation efforts continue across the range of risks, either to reduce the likelihood of them occurring or potential impacts. Smaller actions may not directly reduce the score, but their cumulative impact should strengthen controls over time. In some cases, internal improvements are countered by worsening external factors, resulting in no overall change.

3.3.2. During quarter 2, a more in-depth review has been conducted, with leads challenged on higher-level factors in addition to cyclical updates. As well as addressing the outstanding reviews reported in quarter 1, this resulted in:

- Changes to 6 risks titles, and several rewordings of descriptions and potential effects to better comply with good practice, focus on factors within Council control, and ensure the core concerns are represented;
- Several changes to linked categories, indicators and internal controls, removal of completed actions (some becoming controls), and links to Internal Audits added, to improve assurance integration;
- Discussions around the reasons for outstanding self-service reviews, changing some delegated updaters and providing refresher training; and
- Identifying key barriers to progress, particularly for risks that have been at the current score/status for substantial durations.

3.3.3. In this review, 4 scores increased, 1 reduced and 3 risks are being removed from the register. Increases for Governance, Transformation and Housing Supply are resource-related, around workforce capacity for the first 2, and assets/finance for the latter. Legislative changes are also relevant to Housing Supply, as well as Industrial Unrest. Compliance with the UN Convention on the Rights of the Child has improved, and it is likely this will shortly be removed from the register as work transitions into 'business as usual'.

3.3.4. As noted, the priority has been a renewed focus on factors and barriers within our control. In the last report, a broader Continuity/Resilience risk was escalated, and this will now be used to provide consolidated updates, replacing existing risks on Public Utilities, Health Emergency & Severe Weather. We cannot influence these causes, and they are only a few potential scenarios that robust contingency planning must encompass. This does not remove all risks outwith our control, such as Supply Chain & Labour Market, which is not continuity-related but must remain for awareness. One final change is the summary table, where less useful details have been replaced with the most relevant outcome/priority that may be impacted.

3.4. Development Activity

3.4.1. The Risk Strategy delivery plan was presented to Committee in August and continues to be rolled out to enhance assurance and risk maturity. The question of factors within our control has led to discussions around significant outcome risks (such as Health Inequalities, Poverty and Climate), where considerable partnership action is underway. While the Community Risk Register (led by the Fire & Rescue Service) focusses on Emergency Planning, no holistic register exists at the Local Outcomes Improvement Plan level. The current review of Community Planning priorities may present opportunities for creating such a register, to ensure accountability is managed at an appropriate level for systemic risks the Council cannot manage in isolation.

3.4.2. Further analysis has also been conducted using Artificial Intelligence on the duration for which risks have been in the current status, in comparison to the Appetite Statement. This demonstrates that the Statement is far from embedded, with many risks outwith appetite for several years, including some in low-tolerance categories that have been red for over a decade. We are, therefore, investigating ways in which this can be applied more consistently to prioritise mitigations, as well as measures to assess service compliance with the Governance Checklist.

3.4.3. In addition to quantitative factors, the qualitative causes (expressed in risk descriptions) and their relationships have also been analysed in conjunction with AI. This provided valuable insights into where efforts should be targeted, revealing that virtually all risks have substantive links to 5 key enablers. This suggests that, for risks we would seek to prevent, the solutions most likely lie in transformational change, workforce and financial management and governance compliance and, where they cannot be prevented, in business continuity. A review of the Corporate Risk & Integrity forum has been scheduled with cross-service representatives, with the aim of improving value-add and integration with other assurance processes, and these insights will be used to ensure future arrangements are focussed on targeted solutions.

4.0 Sustainability Implications

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

5.0 Resource Implications

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

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

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

5.4. Staffing – No direct staffing implications arising from this report.

6.0 Exempt Reports

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

7.0 Declarations

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

(1) **Our Priorities**

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

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

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

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

(2) **Council Policies**

Complies with relevant Council Policies ☒

8.0 Impact Assessments

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

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

There are no direct equalities implications arising from this report.

9.0 Legality

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

10.0 Appendices

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

Appendix A – Corporate Risk Register (Quarter 4, 2025/26)

11.0 Background Papers

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

Yes ☐ (please list the documents below) No ☒

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Judi Richardson	Performance & Information Adviser	2105

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Head of Corporate Services	[redacted]

Appendix A - Corporate Risk Register

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Summary of Changes

At the end of quarter 2, 2026/27 there are 21 risks on the corporate register

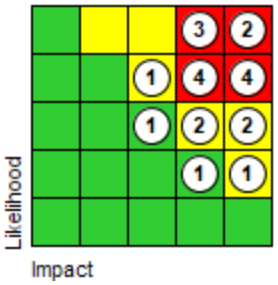
Status

- 13 risks are red (same as previous report - quarter 1, 2026/27)
- 6 are amber (same as previous)
- 2 are green (same as previous - there are always fewer greens at the corporate level as these are often demoted for scrutiny via other registers)

Changes Since Last Review

- 4 risk scores have increased and 1 has reduced (reasons explained in risk details)
- 13 remain the same and no new risks have been added to the register
- 3 risks are being **R**emoved, with future updates consolidated in the overarching Continuity risk escalated in the last report (while work continues in each of these areas, all 3 causes are outwith Council control so the focus must be on robust resilience planning to manage all potential types of incident)

Score Distribution



(RAAC = Reinforced Autoclaved Aerated Concrete,

UNCRC = United Nations Convention on the Rights of the Child)

Risk Title	Score	Status	Change	Main Outcome/Priority (Some are relevant to several)
Governance Compliance and/or Awareness Failure	25			Being Accountable & Transparent
Lack of Affordable & Suitable Housing Supply	25			Places - Sustainable Places
Failure to Prepare for Continuity/Resilience Incidents	20			Places - Sustainable Places
Insufficient Financial Resilience	20			Balancing the Quality of Services with Cost
Worsening Health Inequalities	20			Wellbeing - Physical & Mental Health
Health & Safety Breach	20			Wellbeing - Physical & Mental Health
Harm to Staff Through Violence & Aggression	20			Wellbeing - Physical & Mental Health
Failure to Modernise IT/Cyber Infrastructure	20			Digital & Data Transformation
Supply Chain & Labour Market Disruption	20			Economy & Skills - Labour Market & Fair Work
Increasing Levels of Poverty	16			Wellbeing - Poverty
Inadequate Workforce Planning	16			Workforce Strategy
Information Management Compliance Failure	16			Being Accountable & Transparent
School Estate Condition Disrupts Education Provision	16			Wellbeing - Outcomes for Young People
Continued Contribution to Climate Change	15			Places - Environmental Sustainability
Failure of Public Utility Supply	15		R	Empowering Families & Communities
Insufficient Capacity to Implement Transformation	12			Ensuring Services are Sustainable
Inappropriate Timescales for RAAC Resolution	12			Places - Sustainable Places
Public Health Emergency	12		R	Wellbeing - Physical & Mental Health
Failure to Prepare for Severe Weather Events	10		R	Places - Sustainable Places
Industrial Unrest	9			Workforce Strategy
Failure to Comply with UNCRC	8			Wellbeing - Outcomes for Young People

Category groups: Inputs & Resources, Assurance & Responsiveness, Outputs & Outcomes. Outcomes/priorities from Local Outcomes Improvement Plan, Transformation Programme or Best Value. See guidance for more information.

Risk Register Guidance

Purpose	Risk is key to planning and involves thinking about what might get in our way and stop us achieving our goals. We all do this every day, probably without thinking about it – checking for cars to cross a road safely, or watching the weather forecast and taking an umbrella.
Aims	We must consider what's likely, but also the worst possible results. We think about how to prevent them or how we'll react if they do happen. Predicting the future can't be exact, but we need to show that we've thought it through, checked the facts, and are aware of the current situation.
Summary	What's changed since the last report and totals for key factors below (the current profile).
Scores	We use guidance to score (on a scale of 1 to 5) how likely the risk is to occur and possible impacts. These are multiplied to give overall severity. If it's very likely, with serious impacts, it's 5 x 5 = 25.
Status	Scores then determine the status: green, low risk (9 or less), amber, medium risk (10-15), or red, high risk (16 or more). This highlights major issues that need dealt with as a priority.
Change	Whether the score's gone up, down, or stayed the same since last time. Ideally, they'll go down, but there's often issues we can't control so, even if we've taken action, it might still increase.
Approach	If we're doing something to prevent the risk or plan how we'll react, the approach is 'Treat'. If we can't prevent it or already have plans, it's 'Tolerate' (though there may be actions to strengthen controls). 'Transfer' (pass to someone else) and 'Terminate' (stop the risky activity), are less common due to laws about Council responsibilities and services we must provide.
Lead Officer	The person with overall responsibility for dealing with the risk and providing updates.
Title	The issue we're worried about – very negative but may never occur because of actions we'll take.
Risk	More detail about what might cause the risk, and the event we need to prevent or react to.
Impact	The worst possible results on the Council or local communities, considering the categories below.
Notes	An update on the current situation, progress with actions, and any data that tells us how likely the risk is to occur, the timing, or the impacts (so that assessments are based on facts, not guesswork).
Controls	Things already in place to prevent the risk, or plans for how we'll respond. These make the risk less likely or the impact less severe, so we think about these when setting the current score.
Actions	Things we're doing just now, or in the future, to reduce the risk more. We think about these when setting the target score to show how the actions will improve our position once complete.
Categories	Areas the Council must manage to ensure things go smoothly (shaded by grouping on next page).

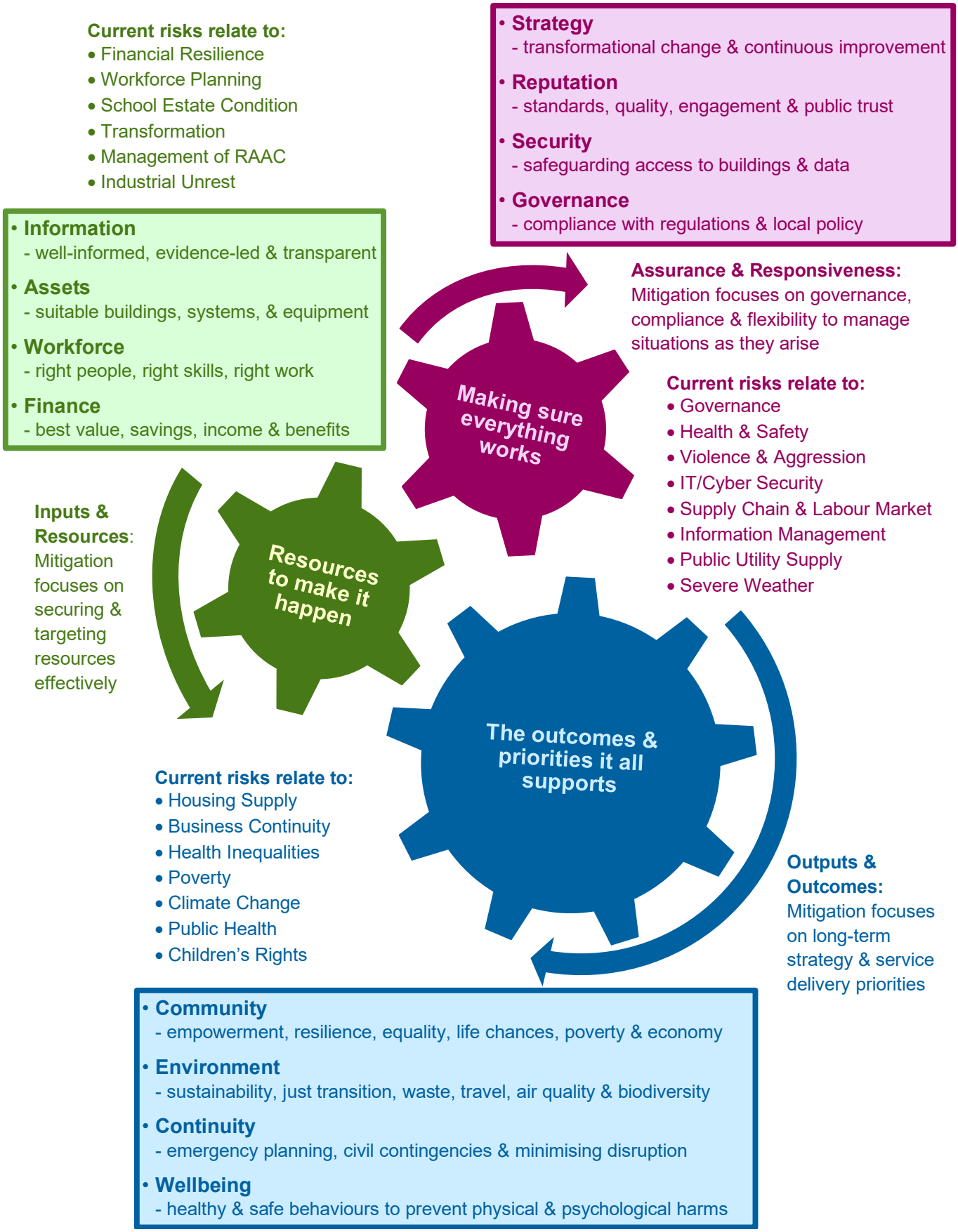
Assets	Buildings, computer systems and other equipment needed to run our services.
Community	Helping people to stay strong and happy, and looking after them in difficult times.
Continuity	Making sure the services people rely on keep running without disruption.
Environment	Looking after the planet, animals and plants, and reducing pollution and waste.
Finance	The money we have to run services and keep doing all the other things on this list.
Governance	Obeying the law and other rules about behaving responsibly and fairly.
Information	Learning from facts and data we trust, and being honest about how things are going.
Reputation	How other people see us, and how happy they are with how we do things.
Security	Making sure only the right people get into buildings/systems, and use them properly.
Strategy	What we'll do and changes we'll make so that services work better for everyone.
Wellbeing	Keeping people safe and healthy so they're not hurt in accidents or by other people.
Workforce	The staff and skills we need to do all of the above to a high standard.

Outcomes	The Council's key priorities, duties and areas where we want to improve things for local people.

Local Outcomes Improvement Plan	Transformation plan (Be the Future)	Best Value Duties
Wellbeing	i Digital & Data Transformation	1 Balancing the quality of services with cost
1.1 Physical & Mental Health	ii Asset Strategy	2 Ensuring services are sustainable
1.2 Outcomes for Young People	iii Sustainable Transport	3 Promoting equality & diversity
1.3 Poverty	iv Communication & Engagement Model	4 Being accountable & transparent
Economy & Skills	v Tackling Poverty	5 Engaging with local communities
2.1 Labour Market & Fair Work	vi Investment Strategy	
2.2 Economic Opportunities	vii Workforce Strategy	
Places	viii Value-based Leadership/Culture Change	
3.1 Sustainable Places	ix Collaborative Community Models	
3.2 Environmental Sustainability	x Place Redesign	

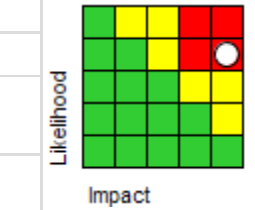
Summary of Corporate Risks by Category Grouping

While risks may originate in one category, the focus here is not on causes but solutions, which may lie elsewhere. Please also note that the shading here does not indicate the status of risks.

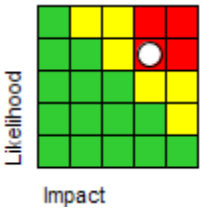


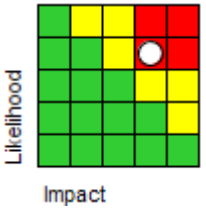
1. Inputs & Resources

	Insufficient Financial Resilience	Outcome	BV 1.	Balancing the Quality of Services with Cost			
Lead	Senior Manager Finance & Revenues/Chief Finance Officer	Categories	Finance, Assets, Strategic		Approach	Treat	
Risk	The Council does not have a balanced budget to meet essential service demands, customer needs, or external agendas, or sufficient resilience to remain sustainable in future years, due to grant funding uncertainty, increasing demand, pay and contractual inflation.						
Potential Impact	Reputational and legal implications and severe, extended loss of service provision. Possibility of Alliance, Health & Social Care and other partners also experiencing budget pressures contributes to potential impact, given the interdependencies.						
Note	Q1 2026/27 Outturn not yet finalised and therefore risk still same as last assessed. The budget for 2026/27 was approved in February reflecting a balanced position and including savings to be achieved during the year. Savings of £3.6m were approved alongside a 5.6% increase in Council Tax and a 4% increase in charges for discretionary services. Due to the use of reserves and cash savings to balance the 26/27 budget, the budget gap for 27/28 has been estimated at £10.1m. Target is set based on gap projections for next 5 years.				Last Review	27-Aug-2026	20
					Last Change	26-Jul-2024	25
					Update Due	15-Dec-2026	
					Target	31-Mar-2029	15

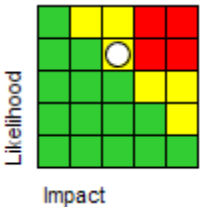


Related Actions	Procurement Strategy Review	AGS 022 003	Existing Controls	Budget Strategy & Monitoring
	More work is required to build the detail behind each project and fully align this to the development of a medium-term financial strategy by: a. Adding greater detail about individual projects; b. Setting clear timescales for each project; c. Assessing the resources and support required to deliver these projects (taking into account the resources that are already identified); and d. Developing a benefits realisation tracker to assess whether the Council has achieved its aims.	AGS 023 018		Financial Regulations
				Contract Standing Orders
			Relevant Indicators	Achievement of Approved Savings - All Services
				5-year Budget Gap Projections
				Useable Reserves (% of Budget)
	The council should ensure that the finance team is adequately resourced to prepare a comprehensive set of unaudited accounts and provide the necessary working papers in a timely manner to support the audit process.	AGS 023 024		Use of Reserves (%)
				Uncommitted Balance (% of Budget)
				Cost/Revenue Ratio (GF)
	Review Local Finance Returns process to maximise funding access for the Council.	AGS 024 302		Outturn Expenditure (% of Budgeted)
	Explore options for income generation across the Council and assess the feasibility of such options.	AGS 024 304		Council Tax Collected Within Year (%)

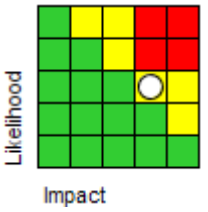
	Inadequate Workforce Planning	Outcome	BtF vii.	Workforce Strategy					
Lead	Head of Corporate Services	Categories	Workforce, Strategic		Approach	Treat			
Risk	Due to lack of engagement around workforce planning the Council fails to ensure sufficient capacity/resource to deliver key Council service or fails to adequately develop its workforce to ensure that skills, knowledge and structures are appropriate, sustainable financially viable and compatible with our corporate vision.								
Potential Impact	Reduction in sustainable staffing levels and loss of knowledge (such as those identified as single points of dependency, including statutory officers), leading to inability to delivery key functions and lack of adequate professional advice to Council Officers/Elected Members.								
Note	Failure to implement sufficient or proper workforce planning controls (at both service & strategic level) risks loss of key staff from posts identified as single points of dependency, failure to address wider workforce challenges, and failure to upskill current staff to meet current/future demands. Development of new Strategic Workforce Plan is linked to the Council's Target Operating Model (essential to providing a consistent & clear strategic thread for workforce development/planning - as such, this workforce plan cannot be drafted in full until further developments with the TOM are made), thereby highlighting the risks noted above.					Last Review	18-Sep-2026	16	
						Last Change	18-Dec-2024	12	
						Update Due	15-Dec-2026		
						Target	31-Mar-2027	12	
Related Actions	The council should ensure that the finance team is adequately resourced to prepare a comprehensive set of unaudited accounts and provide the necessary working papers in a timely manner to support the audit process.	AGS 023 024			Existing Controls	Strategic Workforce Plan			
	Review strategic approach to recruitment approvals amidst budget challenges.	AGS 024 602				Corporate Transformation Programme			
	Review Workforce Strategy.	AGS 024 603				Transformation Through Collaboration Board			
					Relevant Indicators	Existing suite to be reviewed & included in revised strategy			

	School Estate Condition Disrupts Education Provision	Outcome	LOIP 1.2	Wellbeing - Outcomes for Young People					
Lead	Director of Place & Economy	Categories	Assets, Finance, Wellbeing		Approach	Treat			
Risk	Failure to adequately invest in the school estate results in degradation in the condition of establishments below acceptable standards for continuation of service delivery, requiring displacement into alternative accommodation								
Potential Impact	Health & Safety implications, unusable assets, disruption to learning & attainment, workforce & financial capacity to manage transport & temporary accommodation, reputational & legal implications relating to provision of statutory function								
Note	Five priority primary schools to be refurbished. To minimise disruption works will be scheduled for out of hours/weekends/holidays. We anticipate works starting in the first half of 2026. Project management resource within the Property team is limited and external support has been procured to manage these works, which are extensive. A review of structural and condition reports across the whole estate is underway. This will likely identify further potential works which will require to be addressed. Until this information is received the risk remains high.					Last Review	23-Mar-2026	16	
						Last Change	14-Oct-2025	12	
						Update Due	15-Jun-2026		
						Target	31-Mar-2026	12	
Related Actions	Procure and initiate implementation for a new case management / document management system within Legal Services, in partnership with Falkirk Council.	AGS 023 002			Existing Controls	Asset Management Strategy			
						Condition Surveys (Hollis)			
	Seek Council approval to focus investment on the identified schools (graded as “Poor”)	CRR PLC PT1			Relevant Indicators	Buildings Suitable for Use			
	Carry out options appraisal on the full learning estate	CRR PLC PT2				Floor Area Satisfactory Condition			

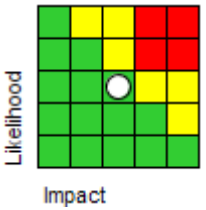
	Insufficient Capacity to Implement Transformation	Outcome	BV 2.	Ensuring Services are Sustainable					
Lead	Chief Executive	Categories	Strategic		Approach	Treat			
Risk	The Council fails to adequately resource the transformation and redesign of services, processes and associated change management requirements, with the pace and scale needed to address the funding gap and deliver priority outcomes								
Potential Impact	Failure to maintain the required level of provision for statutory services. The corporate business improvement programme does not establish sustainable service delivery and a sustainable cost base for the future.								
Note	Organisational change is progressing with the Transformation through Collaboration programme recognising that moving at pace is required. The Council has been awarded a further £1.5m which will enable the programme to deliver more. The Digital and Data programme is delivering multiple digital solutions which is having a positive impact on service delivery and capacity. The benefits realisation framework and associated reporting will track our transformation and associated outcomes. The only element outstanding from the action below is d) which has been developed but needs to be aligned to the corporate performance management framework and Target Operating Model when approved.						Last Review	09-Sep-2026	12
							Last Change	09-Sep-2026	9
							Update Due	15-Dec-2026	
							Target	31-Mar-2027	9
Related Actions	More work is required to build the detail behind each project and fully align this to the development of a medium-term financial strategy by: a. Adding greater detail about individual projects; b. Setting clear timescales for each project; c. Assessing the resources and support required to deliver these projects (taking into account the resources that are already identified); and d. Developing a benefits realisation tracker to assess whether the Council has achieved its aims.		AGS 023 018		Existing Controls	Be the Future Board			
						Digital, IT & Security Programme Board			
						Transformation Through Collaboration Board			
					Indicators	To be identified (part of action)			



	Inappropriate Timescales for RAAC Resolution	Outcome	LOIP 3.1	Places - Sustainable Places					
Lead	Director of Place & Economy	Categories	Assets, Community, Reputation		Approach	Treat			
Risk	Timescales for resolving RAAC (Reinforced Autoclaved Aerated Concrete) issues are unacceptable to residents or, if unresolved, potential deterioration of buildings into unsafe structures, requiring options appraisal that addresses both strategic implications (financial, assets and duty of care), and the needs of individuals directly affected by uncertainty and other personal impacts, including financial								
Potential Impact	Domestic properties become uninhabitable, increasing voids & pressure demand on housing/homelessness services, with affordable housing already in high demand & short supply (see separate Housing Supply risk). Unbudgeted financial cost to housing services, community impacts and reputational damage through activism & negative media publicity.								
Note	We continue the 'maintain and monitor' regime where Structural Engineers carry out 6 monthly surveys of the closes in occupied blocks. Staff also check these blocks and perimeters of vacant blocks on a week to 10 day basis. We continue to engage with remaining owners in reference to voluntary sale or agreement for remediation work. We now have information from the Structural Engineer in reference to extensive assessments in tenanted blocks and discussions are ongoing to move this forward. We now have full ownership of one of the evacuated blocks and work commenced on 14-Sep-2026, with the risk target date set to the end of the 17 weeks works programme.						Last Review	14-Sep-2026	12
							Last Change	20-Nov-2023	N
							Update Due	15-Dec-2026	
							Target	31-Jan-2027	8
Related Actions	Focused resource to manage the RAAC survey programme, communications and resident support actions		PLC DRR 003		Existing Controls	Structural Engineer Surveys			
						Housing Investment Plan			
						Future Homes Board			
					Indicators	To be identified (if of value)			

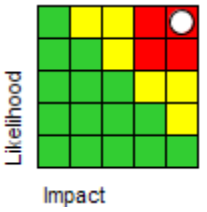


	Industrial Unrest	Outcome	BtF vii.	Workforce Strategy				
Lead	Chief Executive	Categories	Workforce, Continuity		Approach	Tolerate		
Risk	Industrial action by Council staff, partners or suppliers arises, normally in relation to local or national budget-related changes to terms and conditions, or restructuring.							
Potential Impact	Immediate effects on service delivery & those dependent on services, with financial and reputational damage, and residual impact on staff morale & productivity. In case of partners/suppliers may have to support or reduce activity/service delivery.							
Note	A 2 year pay settlement has been agreed and ballots withdrawn by Trade Unions. With no need for pay negotiations for 25/26 this also decreases the risk of imminent industrial unrest. This risk will be reviewed in line with any budget discussions for 26/27. May need to revisit both risk and controls as legislative changes are implemented. The Employment Rights Act gives Trade Unions significantly greater scope for strike action from April 2026 so the risk score has been raised accordingly.					Last Review	16-Sep-2026	9
						Last Change	16-Sep-2026	6
						Update Due	15-Dec-2026	
						Target	31-Mar-2027	6
Related Actions	Ongoing strengthening of relationships and consultation with trade unions	CRR P&P HR9			Existing Controls	Business Continuity Plans		
						Trade Union Communications Protocol		
						'Working Together' Group & Agreement		
					Indicators	To be identified (if of value)		

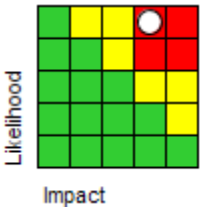


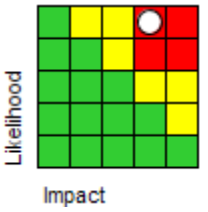
2. Assurance & Responsiveness

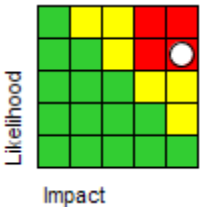
	Governance Compliance and/or Awareness Failure	Outcome	BV 4.	Being Accountable & Transparent			
Lead	Head of Corporate Services	Categories	Governance, Reputation		Approach	Treat	
Risk	A failure of compliance with statutory duties through non-adherence to and/or lack of awareness or understanding of law, contract standing orders, scheme of delegation, financial regulations or other governance arrangements.						
Potential Impact	Injury or loss of life, legal action, financial loss or disruption to service delivery, challenge by third parties, and/or reputational damage. Staffing changes and re-design reaffirm need to closely monitor & manage compliance with the law and local governance policies, procedures & good practice.						
Note	The Corporate Risk & Integrity Forum continues to review governance and compliance mitigations on a quarterly basis, ensuring alignment with statutory duties and best practice. The agreed Internal Audit plan provides a structured mechanism to identify and escalate risks relating to legal, financial, and procedural requirements arising from audit review. Given current capacity constraints and workforce challenges across Council services, particularly vacancies in strategic management roles and reduced supervisory oversight, the risk of governance breaches and non-compliance continues to increase. This reinforces the need for enhanced monitoring, prioritisation of critical controls, and timely escalation of issues to senior leadership.				Last Review	15-Sep-2026	25
					Last Change	15-Sep-2026	20
					Update Due	15-Dec-2026	
					Target	31-Mar-2027	16



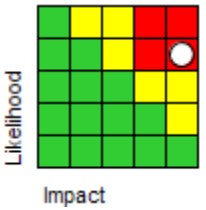
Related Actions	Review the Scheme of Delegation then provide training for staff and elected members.	AGS 021 002a	Existing Controls	Scheme of Delegation
	Review Council Standing Orders then provide training for staff and elected members.	AGS 021 002b		Committee Structures & Remits
	Strengthen fraud risk management arrangements.	AGS 021 005		Governance & Audit Processes
	Contribute to the review and seek approval of the governance for the Integration Joint Board (NHS FV, Clacks and Stirling) Integration Scheme led by the IJB.	AGS 023 001	Relevant Indicators	Overall Internal Audit Opinion
				IA Reports Issued <3 Weeks
	Create standard guidance, process maps and templates for developing or revising strategic approaches, starting with Equalities and Fairer Scotland impact assessments.	AGS 024 102		IA Recommendations Accepted
				IA Programme Completion
	Explore corporate outcomes-based business plans and reporting via revised and Council-approved business planning process and documentation.	AGS 024 202		Instances of Fraud Detected
				Number of Insurance Claims Against Council
	Annual Internal Audit & Fraud Programme	COU IAF		% Insurance Claims With Payment
	Consider how the Council's structures and processes can be enhanced to support both internal and external transformational joint working and resource-sharing to achieve better outcomes for communities.	PSIF TFN 251		Value of Insurance Claims Paid
				Self-assessment Results
				Inspections Gradings (in applicable services)

Health & Safety Breach		Outcome	LOIP 1.1	Wellbeing - Physical & Mental Health					
Lead	Chief Executive	Categories	Wellbeing, Workforce, Community		Approach	Treat			
Risk	Incident or statutory breach results in injury, ill health or death of staff member or customer due to lack of awareness or non-compliance with policies and procedures. Incidents may also arise from third parties actions, outwith Council control.								
Potential Impact	The effects on individuals and their families, financial penalties (including Health & Safety Executive intervention fees), criminal proceedings, adverse publicity, increased insurance or damage to Council assets.						Last Review	23-Sep-2026	20
							Last Change	24-May-2022	16
Note	Progress is being made on ensuring that the basic foundations are in place, but we are still experiencing pockets where there is a fundamental lack of understanding of manager responsibilities which leaves the risk as high. Health, Safety & Wellbeing Strategy 2025-28 agreed at Council in November 2025 and sessions held with SLF/TLF in January 2026, but progress being limited by capacity within H&S team and management.						Update Due	15-Dec-2026	
							Target	31-Dec-2028	16
Related Actions	Revised Health & Safety Strategy & Actions Plan			CRR P&P HR1	Existing Controls		H&S Management System		
	Governance improvement actions across all services			CRR P&P LG1			H&S Training Programme		
							Health, Safety & Wellbeing Strategy		
	Actions from Internal Audit of Asbestos Management Arrangements			IAF A15 AMA	Relevant Indicators		Strategy includes extensive suite, regular reports & review		

Harm to Staff Through Violence & Aggression		Outcome	LOIP 1.1	Wellbeing - Physical & Mental Health					
Lead	Chief Executive	Categories	Wellbeing, Workforce, Governance		Approach	Treat			
Risk	Incidents of violence and aggression towards Council staff result in serious injury and high levels of mental ill-health. Incidents come from a variety of service users and general members of the public.								
Potential Impact	Potential for fatalities and significant ongoing psychological harm, affecting individuals and families. High levels of staff absence, affecting minimum staffing, potential continuity disruption and achievement of service and corporate objectives. Potential for property damage and/or legal action, with associated financial and reputational impacts.						Last Review	23-Sep-2026	20
							Last Change	30-Sep-2025	N
Note	Training for staff has continued to rollout and work on procuring a lone worker solution is nearing completion, and there are some signs that this may be starting to lower the risk. Greater awareness is increasing the reporting in some areas.						Update Due	15-Dec-2026	
							Target	31-Mar-2027	16
Related Actions	Review compliance with newly published Scottish Government guidance on violence & aggression			CRR P&P HR6	Existing Controls		Mental Wellbeing Policy		
	Roll out violence & aggression training programme, initially targeting the most vulnerable services			CRR P&P HR7			Personal Safety Policy		
							Potentially Violent Persons Register		
	Ensure measures in place to protect staff via lone working and PVP processes			CRR P&P HR8	Relevant Indicators		Instances & Near Misses (by service & incident type)		

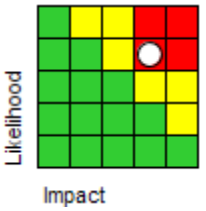
Failure to Modernise IT/Cyber Infrastructure		Outcome	BtF i.	Digital & Data Transformation			
Lead	Senior Manager Partnership & Transformation	Categories	Security, Information		Approach	Treat	
Risk	Failure to upgrade systems according to the ICT modernisation roadmap and programme, potentially leading to full or partial loss of network/hardware/software/telecoms (temporary or prolonged) due to cyber attack/other emergency.						
Potential Impact	Financial impact from loss of productivity, service disruption (inc. statutory/vulnerable groups), inability to communicate, harm to staff/customers (access to records/Potentially Violent Persons register) & legal/regulatory/reputational implications.						
Note	Global issues and incidents means this remains a high risk. Work is ongoing to raise awareness of cyber risks & mitigations across the workforce. The Council is investing in ICT infrastructure, security & systems resilience through its roadmap & programme. This will introduce security policies, monitoring tools and cloud hosted services, retire/replace legacy systems, invest in modern technology including telephony to support delivery, future ways of working & Digital Transformation ambitions. Implementation of MS365 has improved resilience, stability & security of systems, and regular IT health checks are undertaken to provide external assurance of controls.				Last Review	16-Sep-2026	20
					Last Change	11-Sep-2023	15
					Update Due	15-Dec-2026	
					Target	30-Sep-2027	15

Related Actions	The Information and Communication Technology (ICT) Strategy and ICT Asset Management Plans will be finalised.	AGS 021 017	Existing Controls	Business Continuity Plans
				Incident Response Plans
	Actions from Internal Audit of IT & Information Security Governance	IAF A12 ISG	Relevant Indicators	Existing suite to be developed & included in revised strategy

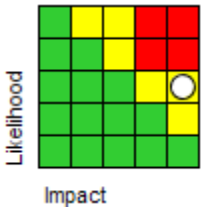
	Supply Chain & Labour Market Disruption	Outcome	LOIP 2.1	Economy & Skills - Labour Market & Fair Work				
Lead	Chief Executive	Categories	Continuity, Finance, Workforce		Approach	Tolerate		
Risk	Disruption to UK supply chains & labour markets as a result of global issues, increasing costs & delays in sourcing goods and services, already materialising and could continue for an extended period or escalate							
Potential Impact	The Council could fail to recruit or retain staff with the required knowledge & experience, and/or be subject to direct or third-party impacts if suppliers are unable to source goods/materials or staff to fulfil contractual obligations							
Note	Recent market intelligence indicates that supply chain and labour market risks remain present, driven by geopolitical uncertainty, energy and fuel price volatility, inflationary pressures and ongoing workforce challenges. Rising fuel and energy costs continue to impact transport, logistics and commodity prices, while inflation remains above target and service-sector costs remain elevated. Labour market data shows increasing unemployment alongside a shrinking economically active workforce, creating recruitment and retention challenges in sectors already experiencing shortages, particularly construction, transport and social care. Suppliers continue to identify labour availability and increasing employment costs as key pressures affecting service delivery and contract pricing. Upcoming employment legislation introducing guaranteed hours and enhanced employment rights may place additional cost pressures on labour-intensive sectors. Environmental and global market factors also continue to present potential disruption risks, including climate-related impacts on agriculture, commodities, logistics and international trade routes. These factors may affect the availability, lead times and cost of goods and services over the medium term. The findings indicate that while market conditions remain challenging and continue to require active monitoring, current procurement and contract management arrangements provide appropriate oversight of supply chain and labour market risks. The risk remains under regular review, with monitoring focused on supplier resilience, market capacity, inflationary pressures and emerging workforce issues.					Last Review	27-Aug-2026	20
						Last Change	20-Oct-2021	N
						Update Due	15-Dec-2026	
						Target	31-Mar-2027	15

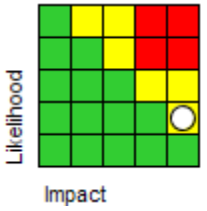
Related Actions	Procurement Strategy Review	AGS 022 003	Existing Controls	Service Level Agreements & Contracts
				Procurement Processes & Procedures
				Recruitment & Retention Policy
	Respond to market intelligence as it arises	CRR P&P FR1	Relevant Indicators	Extensive Procurement suite, regular reports & review
				Workforce suite to be reviewed & included in revised strategy

	Information Management Compliance Failure	Outcome	BV 4.	Being Accountable & Transparent			
Lead	Senior Manager - Legal & Governance/Monitoring Officer	Categories	Security, Information, Governance		Approach	Treat	
Risk	Information is not protected, managed or used effectively due to lack of compliance with information sharing, data protection, records management or IT principles/protocols, potentially leading to data breaches, inefficiency/duplication and strategic/performance management decisions based on poor quality/inaccurate business intelligence.						
Potential Impact	Legal/reputational/financial implications from breaches (regulators being the ICO and SIC can impose monetary penalties and enforcement notices), inefficiencies costing time/money, non-completion of (possibly statutory) duties. Loss of productivity, impacting morale, or misinformed decision-making if information not available/used.						
Note	Records management plan to be updated with policy and guidance still in progress. New retention plan in planning. Scottish Information Commissioner has extended intervention until Sept 26. Final submissions being prepared. Number of significant data breaches being dealt with. Guidance documents continue to be updated and policies for FOI and EIR drafted. Continual review of privacy notices, data sharing / processing agreements is ongoing. Staff still require significant guidance on all data protection requirements.				Last Review	02-Sep-2026	16
					Last Change	09-Jun-2022	12
					Update Due	15-Dec-2026	
					Target	31-Mar-2027	12

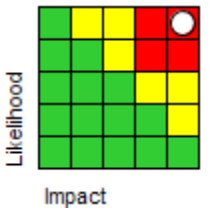


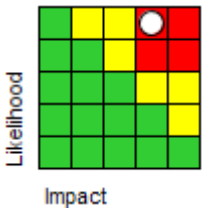
Related Actions	Refresh Communications Strategy, Social Media Policy and Guidelines	AGS 021 009	Existing Controls	Data Sharing Agreements (& Continual Review)
	Information and knowledge management programme of work will be scoped and capacity, resources and roles and responsibilities identified. Action includes work to address an improvement action identified as part of the Corporate PSIF Self-Assessment undertaken in 2024 to review how the Council collects, manages and analyses data to ensure officers and members have the information they require to make decisions - Data Insights Programme (Transformation) and work underway within the Data Governance Team (Legal and Governance).	AGS 022 005		General Data Protection Regulations (GDPR) Guidance & Training
				Quarterly Compliance Reporting to SLG
	Refresh the Digital Strategy.	AGS 023 021	Relevant Indicators	Employees Completing Mandatory Training
				% Complaints Closed Within Timescale - All Services
	Review how we manage Freedom of Information requests.	AGS 024 403		% Complaints Upheld/Partially - All Services
				% Freedom of Information Requests Responded to Within Timescale
	Actions from Scottish Information Commissioner letter on 06-Dec-24 regarding Freedom of Information intervention	P&P L&G SIC		No. of data breaches reportable to Information Commissioner
				Others to be developed & included in revised strategies

R	**Failure of Public Utility Supply**	Outcome	BtF 2.	Empowering Families & Communities					
Lead	Head of Corporate Services	Categories	Continuity, Community, Wellbeing		Approach	Tolerate			
Risk	Sustained loss of gas, electricity, water and communications over a significant area due to failure of a provider's infrastructure as a result of a local or national event.								
Potential Impact	Fatality, injury or health risk, requirement to evacuate & find alternative accommodation, including for vulnerable people. Disruption to businesses, with potentially large costs, and impact on contact with health, care and emergency services.								
Note	While work continues with national groups on this issue, the Council cannot directly influence the likelihood of public infrastructure failure, so must focus on resilience, scenario planning and testing to ensure it minimises community and Council impacts, should this risk materialise. Since an overarching Business Continuity risk was recently escalated to the corporate register, this will now be used to provide a more focussed summary in relation to all resilience activities, and those relating to specific causes will be removed from the register.					Last Review	16-Sep-2026	15	
						Last Change	14-Mar-2023	20	
						Update Due	15-Dec-2026		
						Target	31-Mar-2027	12	
Related Actions	Meet SLG to review Major Incident Procedures		CRR P&P BC1		Existing Controls	Business Continuity Plans			
	Meet Local Resilience Partnership to review alignment of structures and governance, to trigger reviews of detailed plans		CRR P&P BC2			Emergency Response Plan			
						Major Incident Procedures			
	Participate in national power outage working group and implement recommendations		CRR P&P BC4		Indicators	To be identified (if of value)			

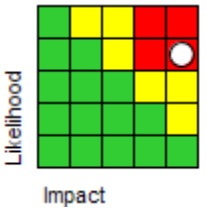
R	**Failure to Prepare for Severe Weather Events**	Outcome	LOIP 3.1	Places - Sustainable Places					
Lead	Director of Place & Economy	Categories	Environment, Continuity, Wellbeing		Approach	Tolerate			
Risk	Inability to respond to severe weather events due to lack of appropriate planning & equipment (e.g. 4x4 vehicles). Most likely flooding from rain/coastal surge, winter weather or heatwave (increasing frequency & severity due to climate change).								
Potential Impact	Widespread community dislocation (including possible risk to life), damage to property, businesses, roads & utility infrastructure (inc. telecoms & power), or inability of staff to get to workplace. Impact on delivery, reputation & finances, and increased workload in numerous services to support communities, including clearing roads and core paths (e.g. from fallen trees & other debris).								
Note	While work continues with local partnerships on climate adaptation and strengthening responses to flooding and severe winter/summer weather, the Council cannot single-handedly influence the likelihood of these events occurring in the immediate future. Aside from the separate Climate Change risk, we must focus on resilience, scenario planning and testing to ensure community and Council impacts are minimised, should this risk materialise. Since an overarching Business Continuity risk was recently escalated to the corporate register, this will now be used to provide a more focussed summary in relation to all resilience activities, and those relating to specific causes will be removed from the register.					Last Review	16-Sep-2026	10	
						Last Change	20-Apr-2026	12	
						Update Due	15-Dec-2026		
						Target	31-Mar-2027	9	
Related Actions	Meet SLG to review Major Incident Procedures		CRR P&P BC1		Existing Controls	Business Continuity Plans			
	Meet Local Resilience Partnership to review alignment of structures and governance, to trigger reviews of detailed plans		CRR P&P BC2			Winter & Flood Management Plan			
						Local Resilience Partnership			
					Indicators	To be identified (if of value)			

3. Outputs & Outcomes

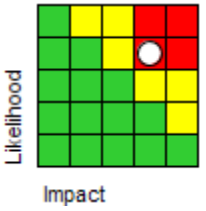
Lack of Affordable & Suitable Housing Supply		Outcome	LOIP 3.1	Places - Sustainable Places				
Lead	Director of Place & Economy	Categories	Governance, Community, Finance		Approach	Treat		
Risk	Increasing demand for mainstream, homeless and care leaver accommodation and decelerating new build programmes mean demand is outstripping supply, resulting in unmet housing need, alongside challenges around cost of living & home energy costs.							
Potential Impact	Diminished capacity to comply with Housing (Scotland) Act and "The Promise" aspirations, to support applicants into sustainable tenancies, implications for wellbeing (particularly mental health), lack of stability, inclusion and adapted properties, reputational and regulatory impacts.							
Note	The Council continues to experience significant homelessness pressures, with caseloads remaining well above pre-2020 levels despite prioritising social housing lets for homeless households. Shortages of both temporary and permanent accommodation are affecting our ability to meet statutory duties, with additional pressures arising from accommodation and decant requirements following the Coalsnaughton major incident. Economic uncertainty, housing market challenges and emerging requirements from the Housing (Scotland) Bill are expected to add further demand on services. While work is progressing through the Homeless Accommodation Project and Future Homes Board to increase housing supply, availability of affordable and suitable housing remains insufficient to meet current demand, leaving homelessness and temporary accommodation pressures at a high level.					Last Review	31-Jul-2026	25
						Last Change	31-Jul-2026	N
						Update Due	15-Dec-2026	
						Target	31-Oct-2026	16
Related Actions	Focused & targeted approach to reducing void property turnaround time and associated rent loss		HSG SRM 08b		Existing Controls	Allocations Policy		
	Recruit Development Officer to focus on progressing transformation projects (job profile currently being defined in consultation with HR colleagues)		HSG SRM 11a			Local Housing Strategy		
						Housing Investment Plan		
	Propose increase in purchases (from 10 to 40) in Strategic Housing Investment Plan (Oct-2026)		HSG SRM 11b		Indicators	Extensive suite, regular reports		

Failure to Prepare for Continuity/Resilience Incidents		Outcome	LOIP 3.1	Places - Sustainable Places				
Lead	Chief Executive	Categories	Continuity, Wellbeing, Workforce		Approach	Tolerate		
Risk	Failure to mitigate potential impacts of business continuity or resilience incidents that arise from cyber-attack, severe weather, utility failure, loss of critical infrastructure, pandemic, major incident, etc. affecting service delivery, community support, and effective response & recovery.							
Potential Impact	Disruption to critical/statutory service delivery; adversity for residents, communities & vulnerable people; increased demands on resources and staff; financial pressures arising from response and recovery activities, reputational damage and failure to meet statutory/regulatory obligations.							
Note	Incident Management Teams are convened as incidents arise, with substantial review of Business Continuity Plans, response & recovery arrangements as well as testing & debrief activity. The Business Continuity Management Framework is supported by the Local Resilience Partnership, including Major Emergency Operational Plans (MEOPs), Emergency Response arrangements, and established governance protocols, with ongoing review & exercising. Significant effort is also invested in upgrading systems infrastructure to mitigate or minimise cyber threats. A refreshed resilience training programme is underway, and lessons learned from major incidents, including the Coalsnaughton response & recovery operation, will strengthen organisational resilience.					Last Review	15-Sep-2026	20
						Last Change	30-Jun-2026	9
						Update Due	15-Dec-2026	
						Target	30-Sep-2027	12
Related Actions	Meet SLG to review Major Incident Procedures		CRR P&P BC1		Existing Controls	Business Continuity Plans		
	Meet Local Resilience Partnership to review alignment of structures and governance, to trigger reviews of detailed plans		CRR P&P BC2			Local Resilience Partnership		
						Major Incident Procedures		
	Actions from Internal Audit of IT & Information Security Governance		IAF A12 ISG		Indicators	In development		

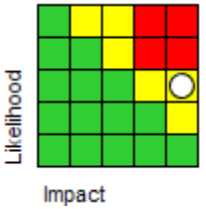
Worsening Health Inequalities		Outcome	LOIP 1.1	Wellbeing - Physical & Mental Health			
Lead	Chief Executive	Categories	Wellbeing, Community, Strategic		Approach	Treat	
Risk	Failure to improve health & wellbeing, particularly in addressing financial/social determinants of physical & mental health, such as community safety, substance use, and domestic abuse, results in exacerbation of pre-existing health inequalities.						
Potential Impact	Widened gap in health outcomes, life expectancy, prevalence of chronic conditions, suicides and social isolation, particularly in vulnerable groups, with worsening impacts on economic/employment opportunities and lowered resilience/increased dependence on services & support.						
Note	This is central to the Wellbeing Economy Local Outcomes Improvement Plan, closely linked to poverty & economic/employment opportunities. This is being taken forward with community planning partners, with actions in progress around promoting mental health & wellbeing supports and services, including preventative resources. Equalities and Fairer Scotland Impact Assessments are integral to decision-making, with templates and guidance recently revised. The Community Planning Partnership has recently narrowed its focus on the two strategic improvement priorities of: Whole Family Support and Employability.				Last Review	15-Sep-2026	20
					Last Change	05-Aug-2025	20
					Update Due	15-Dec-2026	
					Target	31-Mar-2027	15
Related Actions	Improve the health and wellbeing of women and girls in Clackmannanshire	WEL 244 102	Existing Controls	Sport & Active Living Framework			
	Improve access to whole systems community based mental health support, resources and services	WEL 244 103		Violence Against Women & Girls Partnership			
				Alcohol & Drugs Partnership			
	Simplify and integrate plans and partnerships in place around the theme of wellbeing.	WEL 244 107	Indicators	Extensive suite, regular reports			



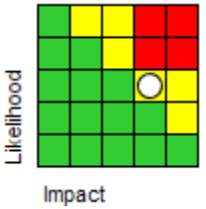
Increasing Levels of Poverty		Outcome	LOIP 1.3	Wellbeing - Poverty			
Lead	Depute Chief Executive/Director of Wellbeing	Categories	Wellbeing, Community, Strategic		Approach	Treat	
Risk	A lack of suitable supports around employment & financial advice, and barriers to economic activity results in failure to alleviate the increasing cost of living and deprivation in the area, pushing more people, including children, into poverty.						
Potential Impact	Increasingly poor outcomes for individuals, associated with educational, employment & economic potential, health & wellbeing, and other socio-economic factors, with cycles and behaviours continuing and worsening in future generations						
Note	The Community Wellbeing Plan 26/27 and Tackling Poverty Partnership Plan are now approved and progressing into delivery. Partnership activity continues to deliver positive outcomes, including £2.45m in financial gains for residents, additional crisis support for vulnerable families, and £1m of Scottish Government investment for the Clackmannanshire Transformation Space. Updated national data indicates a reduction in the proportion of children living in relative low-income families, equivalent to 84 fewer children living in poverty locally. Key risks remain around the potential impact of global economic pressures and uncertainty over future funding streams, particularly All Age Childcare funding beyond April 2027 and ensuring that all partnerships will respond at pace to the poverty as this presents				Last Review	10-Sep-2026	16
					Last Change	05-Aug-2025	N
					Update Due	15-Dec-2026	
					Target	31-Mar-2027	12
Related Actions	Prepare Alloa Town Centre Masterplan	AGS 023 012	Existing Controls	Family Wellbeing Partnership			
				Tackling Poverty Partnership			
	Community Wellbeing Plan 2026/27 Actions	WLB CWP 267		Whole Family Support Strategic Group			
			Indicators	Extensive suite, regular reports			

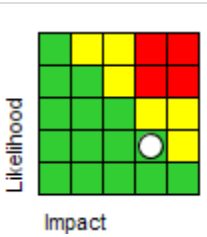


	Continued Contribution to Climate Change	Outcome	LOIP 3.2	Places - Environmental Sustainability					
Lead	Director of Place & Economy	Categories	Environment, Wellbeing		Approach	Treat			
Risk	The Council fails to play its part in addressing the climate emergency, such as by not improving in the indicators outlined in the Regional Energy Masterplan/Climate Change Strategy, or failure to fulfil the Council's adaptation strategy								
Potential Impact	Worsening environmental impacts including flooding (see Business Continuity risk), impact on health/social well being, increased fuel poverty, missed efficiency savings/economic opportunities and poorer air quality. Reputational impacts of not supporting national/international policy, and legal implications of not meeting targets or demonstrating progress.								
Note	Situation: ongoing evidence of extreme weather conditions (rain/flooding/heat). Ongoing challenges are being monitored and key performance indicators reviewed by the Climate Emergency Board. Services are making inroads, however, there is a substantial amount of work to be carried out involving various stakeholders (internal and external). Work in progress with Falkirk and Stirling on the Forth Regional Adaptation Strategy.					Last Review	21-Sep-2026	15	
						Last Change	16-Dec-2024	10	
						Update Due	15-Dec-2026		
						Target	31-Oct-2027	10	
Related Actions	Regional Energy Masterplan, approved by Clackmannanshire Council on 30-Nov-23 and a key element of the Transport, Connectivity & Low Carbon theme of the Stirling & Clackmannanshire City Region Deal		PLC DVM REM		Existing Controls	Regional Energy Masterplan			
						Sustainability & Climate Change Strategy			
						Climate Emergency Board			
	Sustainability & Climate Change Strategy Actions		PLC DVM SCC		Indicators	Extensive suite, regular reports			



R	**Public Health Emergency**	Outcome	LOIP 1.1	Wellbeing - Physical & Mental Health					
Lead	Chief Executive	Categories	Wellbeing, Continuity		Approach	Tolerate			
Risk	Significant numbers of Council staff and customers become ill due to the occurrence of a public health emergency, such as a flu pandemic, with spread potentially exacerbated through failure to vaccinate or follow hygiene protocols.								
Potential Impact	Short- & long-term health implications for public & staff (inc. absence if ill or caring for others). Disruption to support & front-line services, inc. to already vulnerable groups. Consideration required of minimal service provision requirements.								
Note	While work continues on incorporating lessons learned from the public Covid Inquiry, the Council cannot directly influence the likelihood of future pandemics, so must focus on resilience, scenario planning and testing to ensure it minimises community and Council impacts, should this risk materialise. Since an overarching Business Continuity risk was recently escalated to the corporate register, this will now be used to provide a more focussed summary in relation to all resilience activities, and those relating to specific causes will be removed from the register.					Last Review	16-Sep-2026	12	
						Last Change	26-Jul-2024	20	
						Update Due	15-Dec-2026		
						Target	31-Jan-2027	8	
Related Actions	Meet SLG to review Major Incident Procedures		CRR P&P BC1		Existing Controls	Business Continuity Plans			
	Meet Local Resilience Partnership to review alignment of structures and governance, to trigger reviews of detailed plans		CRR P&P BC2			Major Incident Procedures			
						Pandemic Flu Plan			
	Review outputs and learning from national Covid Enquiry and implement recommendations		CRR P&P BC3		Indicators	Extensive suite, regular reports			



Failure to Comply with UNCRC		Outcome	LOIP 1.2	Wellbeing - Outcomes for Young People				
Lead	Chief Executive	Categories	Community		Approach	Treat		
Risk	Lack of cross-service action to implement requirements of the UN Convention on the Rights of the Child results in poor staff awareness and/or lack of process review to ensure children's rights are upheld across all aspects of service delivery							
Potential Impact	Failure to act in a child's best interests, possibly exacerbating inequalities for vulnerable individuals/groups, or failure to demonstrate corporate commitment, with associated legal, financial & reputational implications of a regulatory breach							
Note	The UNCRC cross Directorate working group has continued the development of child friendly complaints to ensure that we comply with the most up to date SPSO complaints model for local authorities and take cognisance of any additional guidance/principles around child friendly complaints and the UNCRC. Council web pages have been updated to reflect this with colleagues in Comms, including links to the existing Children's Rights page on the website. Clacks Youth Forum showcased UNCRC work on 13.05.26 in Alloa Town Hall. Two Staff from the Working Group attended the UNCRC Local Government Conference and shared their feedback, and first statutory report is underway. Working Group will continue to improve compliance and this work will become business as usual, along with other statutory/regulatory duties.					Last Review	18-Sep-2026	8
						Last Change	18-Sep-2026	12
						Update Due	15-Dec-2026	
						Target	30-Sep-2026	6
Related Actions	Implement Child Friendly Complaints process (timescales to be confirmed)	CRR COU CR2			Existing Controls	Youth Voice Forum		
	Communicate UNCRC duties to staff, customers & partners to raise awareness of implications	CRR PPL ED1				Equalities Impact Assessment		
					Indicators	Self-assessment Results		