

**Council Offices
South Lanarkshire Council
Almada Street
Hamilton
ML3 0AA**

Friday, 04 June 2021

Dear Councillor

Clyde Valley Learning and Development Joint Committee

The Members listed below are requested to attend a meeting of the above Joint Committee to be held as follows:-

Date: Monday, 14 June 2021
Time: 14:00
Venue: By Microsoft Teams,

The business to be considered at the meeting is listed overleaf.

Yours sincerely

**Paul Manning
Clerk to the Joint Committee**

Council

East Renfrewshire
Glasgow City
Inverclyde
North Lanarkshire
Renfrewshire
South Lanarkshire

Member

Councillor Colm Merrick
Councillor Annette Christie
Councillor Martin Brennan
Councillor Angela Campbell
Councillor Andy Steel
Councillor Katy Loudon

Substitute

Councillor Christina Cannon
Councillor Natasha Murphy

Councillor Lorraine Cameron
Councillor Gladys Miller

Copies to substitute members for information only

BUSINESS

1 Declaration of Interests

- 2 Minutes of Previous Meeting** 3 - 8
Minutes of previous meeting of the Clyde Valley Learning and Development Joint Committee held on 22 February 2021 submitted for approval as a correct record. (Copy attached)

Item(s) for Monitoring

- 3 Revenue Budget Monitoring 2021/2022 - Clyde Valley Learning and Development Joint Committee** 9 - 12
Report dated 25 May 2021 by the Treasurer to the Clyde Valley Learning and Development Joint Committee. (Copy attached)

Item(s) for Decision

- 4 Annual Governance Statement 2020/2021** 13 - 18
Report dated 25 May 2021 by the Treasurer to the Clyde Valley Learning and Development Joint Committee. (Copy attached)

Item(s) for Noting

- 5 2020/2021 Annual Report and Accounts - Clyde Valley Learning and Development Joint Committee** 19 - 46
Report dated 25 May 2021 by the Treasurer to the Clyde Valley Learning and Development Joint Committee. (Copy attached)
- 6 Clyde Valley Learning and Development Project – Non-Contractual Extension for Provision of e-Learning Platform (Learning Management System)** 47 - 52
Report dated 17 May 2021 by the Chair of the Clyde Valley Learning and Development Project Steering Group. (Copy attached)
- 7 Brightwave Limited Consultation with Clyde Valley Learning and Development Group Members on On-Line Learning Priorities**
Presentation by G Farrell, Project Manager

Urgent Business

- 8 Urgent Business**
Any other items of business which the Chair decides are urgent.

For further information, please contact:-

Clerk Name: Stuart McLeod

Clerk Telephone: 01698 454 815

Clerk Email: stuart.mcleod@southlanarkshire.gov.uk

CLYDE VALLEY LEARNING AND DEVELOPMENT JOINT COMMITTEE

Minutes of meeting held via Microsoft Teams on 22 February 2021

Convener:

Councillor Katy Loudon, South Lanarkshire Council

Councillors Present:

East Renfrewshire Council:	Colm Merrick
Glasgow City Council:	Rhiannon Spear
Inverclyde Council:	Martin Brennan
North Lanarkshire Council:	Angela Campbell
Renfrewshire Council:	Andy Steel

Attending:

Clerk's Office

Stuart McLeod, Administration Officer, South Lanarkshire Council

Treasurer's Office

Amanda Murray, Finance Adviser, South Lanarkshire Council

Project Steering Group

Pauline Cameron, East Renfrewshire Council
 Tony Mackie, Glasgow City Council
 Alex Hughes, Inverclyde Council
 Pauline McCafferty, North Lanarkshire Council
 Simon Hall and Lenore Robson, Renfrewshire Council
 Gill Bhatti (Chair), South Lanarkshire Council

Also Attending:

Audit Scotland

Dave Richardson, Senior Audit Manager; Sanya Ahmed, Trainee Auditor

1 Declaration of Interests

No interests were declared.

2 Minutes of Previous Meeting

The minutes of the meeting of the Clyde Valley Learning and Development Joint Committee held on 7 September 2020 were submitted for approval as a correct record.

The Joint Committee decided: that the minutes be approved as a correct record.

3 Revenue Budget Monitoring 2020/2021 – Clyde Valley Learning and Development Joint Committee

A report dated 28 January 2021 by the Treasurer to the Clyde Valley Learning and Development Joint Committee was submitted comparing actual expenditure at 1 January 2021 against budgeted expenditure for the Clyde Valley Learning and Development Joint Committee's revenue budget.

The Joint Committee decided: that the breakeven position on the revenue budget, as detailed in Appendix A to the report, be noted.

[Reference: Note of 8 June 2020 (Paragraph 3)]

4 Update on Membership and Funding for the Clyde Valley Learning and Development Project for 2021/2022

A report dated 12 February 2021 by the Chair of the Clyde Valley Learning and Development Project Steering Group was submitted providing an update on the membership and funding position for the Clyde Valley Learning and Development Project for the financial year 2021/2022.

At its meeting on 11 June 2018, the Joint Committee had approved a proposal to restructure the membership of the Project by creating 3 categories of membership which would be open to all full member and associate member councils.

Each member council would be required to pay a tariff based on its category of membership and a sliding scale linked to the number of persons it employed. Details of the membership categories and associated tariffs were provided in the report.

It had also been agreed that, as a minimum, 5 full member councils and a level of funding of £61,000 per annum (including audit fee) would be required to maintain the viability of the Project.

At the time of writing the report, 6 full member and 6 current participating member councils had confirmed their intention to continue their membership of the Project in 2021/2022. In addition, Dumfries and Galloway Council, which had been a procurement member council in 2019/2020, had also confirmed participating membership for 2021/2022, resulting in fees totalling £72,000. East Dunbartonshire Council had since confirmed that it would remain a participating member, resulting in fees totalling £75,000.

The Project Manager would continue to liaise with current member councils who had yet to reach a decision regarding their continued membership.

There was a real commitment from member councils to sustain the work of the Project and to continue to realise the benefits of participation. On the basis that the current membership fees continued to provide the Project with funding beyond the previously agreed minimum level of £61,000 (including audit fee), it was proposed that the existing level of membership fees be retained. It was further proposed that the minimum level of funding remain at the previously agreed level.

The Joint Committee decided:

- (1)** that it be noted that the model of membership and funding for the Project was now established and viable;
- (2)** that the previously agreed categories and level of membership fees, as detailed in the report, be retained for 2021/2022;
- (3)** that the minimum level of funding to allow the continuation of the Project for 2021/2022 remain at the previously agreed level of £61,000 (including audit fee);
- (4)** that it be noted that 6 full member councils had confirmed their continued participation in the Project, exceeding the minimum target of 5 full member councils; and

- (5) that it be noted that the current confirmed funding of £75,000, exceeded the recommended minimum level of funding by £14,000.

[Reference: Minutes of 9 December 2019 (Paragraph 4)]

5 Meeting Arrangements – 2021/2022

A report dated 1 February 2021 by the Clerk to the Clyde Valley Learning and Development Joint Committee was submitted on arrangements for meetings of the Joint Committee for the financial year 2021/2022.

At its meeting held on 30 November 2015, the Joint Committee had agreed that its meetings should be held 3 times in a financial year.

The Joint Committee decided: that meetings of the Joint Committee for the financial year 2021/2022 be held via Microsoft Teams at 2.00pm on the following dates:-

- ◆ Monday 14 June 2021
- ◆ Monday 13 September 2021
- ◆ Monday 21 February 2022

[Reference: Minutes of 9 December 2019 (Paragraph 6)]

6 Clyde Valley Learning and Development Project – e-Learning Developments During the COVID-19 Pandemic

A report dated 27 January 2021 by the Chair of the Clyde Valley Learning and Development Project Steering Group was submitted on work that had been undertaken in relation to e-Learning for local government employees during the COVID-19 pandemic.

The membership of the e-Learning Sub-group had been reconfigured to reflect changes to the overall structure of the Project and a new workplan had been developed and approved by the Project Steering Group which had focused the Sub-group's work.

Due to the national lockdowns and COVID-19 restrictions, the majority of local authority employees had been working from home and, in some cases, undertaking new roles in response to the COVID-19 pandemic.

Other than a few exceptions, classroom-based training had more or less ceased across all councils and e-learning had played a critical role in ensuring the continued delivery of training to employees. Individual member councils, and the e-Learning Sub-group in particular, had been instrumental in supporting colleagues within their own councils in the following key ways:-

- ◆ assisting new learners who had no previous experience of accessing e-learning
- ◆ assisting employees to access e-learning from a range of different devices and settings
- ◆ assisting service managers to quickly develop "e" content to enable new and existing employees to undertake new roles in response to the pandemic
- ◆ assisting learning and development colleagues and service managers to transform classroom-based course content into "e" content quickly without any loss of quality
- ◆ working with IT colleagues to problem solve technical issues
- ◆ working closely with Brightwave to remove barriers to provision caused by spikes in demand

With distance learning becoming the new normal due to the COVID-19 restrictions, e-learning (online courses, live webinars/recorded presentations) had become the preferred mode of learning. This had led to a surge in demand which had peaked between February and July 2020, however, demand had remained higher than in previous years and continued to experience a further peak which commenced in December 2020. Details of the increase in demand for e-learning were provided in the report and statistical information in relation to traffic via the member councils' Learning Management Systems (LMS) was provided in Appendix 1 to the report.

The increase in demand had been met by re-purposing traditional classroom learning to make it suitable for online delivery. This process was ongoing and learning and development employees had been upskilled to ensure that the increased demand for e-learning could be met.

Furthermore, some member councils had temporarily increased the limits for their LMS contracts to meet demand and the use of Microsoft Teams and other live platforms had also increased, not only for communicating with colleagues and teams, but also to meet learning demands via live webinars.

The increased use of e-learning in response to the COVID-19 restrictions had highlighted the true potential and benefits of online learning and had resulted in employees becoming accustomed to receiving learning via online means.

The Joint Committee decided:

- (1) that the work carried out by the e-Learning Sub-group during the pandemic to ensure e-learning content was accessible to employees of all member councils who were working from home be noted; and
- (2) that the significant progress achieved in delivering e-learning for the benefit of learners from all member councils be noted.

[Reference: Minutes of 10 June 2019 (Paragraph 10)]

7 Promoting Positive Behaviour (PPB) – Development and Delivery Update

A joint report dated 4 February 2021 by the Service Manager, Learning and Development/Health and Safety, Social Work Services/Health and Social Care Partnership, Glasgow City Council and the Chair of the Clyde Valley Learning and Development Project Steering Group was submitted providing an update on the development and delivery of Promoting Positive Behaviour (PPB) training during the COVID-19 pandemic.

The PPB training programme addressed minimising and managing challenging behaviours across member councils' services. An important element of the course curriculum involved the demonstration and practice of a range of physical interventions and the ongoing COVID-19 restrictions had presented significant challenges in terms of the continued delivery of PPB training.

Guidance had been developed by the Clyde Valley Social Care Group and issued via the PPB Strategic Governance Group in May 2020 which had included the following recommendations:-

- ◆ decisions relating to the delivery of PPB training were governance matters and, therefore, appropriate advice should be provided by local Governance Groups
- ◆ any decision to proceed with PPB training (including physical interventions) should be consistent with each member council's risk assessments and contingency plans in relation to COVID-19

- ◆ in line with many regulatory bodies such as the Scottish Social Services Council, Health and Safety Executive and The Royal Environmental Health Institute of Scotland, the 18-month upper limit timescale for refresh training could be temporarily relaxed
- ◆ the relaxation of the 18-month timescale should be reviewed on a month-to-month basis and, once the position improved and the risks diminished, the 18-month refresh cycle should be reinstated
- ◆ the relaxation only applied to learners/trainers whose refresh deadline fell within the contingency period

Whilst the guidance had supported each member council when considering PPB training delivery, the Principal Trainers had been exploring alternative methods of training provision. As a result, on-line refresher training had been created for both Adult and Children's Services, which offered flexibility in the delivery of the theoretical component of PPB training.

In addition and where it was viable, the physical element of PPB training could be refreshed in individual workplaces by resident PPB trainers. Where this was not viable, theory-only refresh training could be provided. Certificates of participation were issued to participants once refresh training was completed and a theory-only certificate would be issued where the opportunity to refresh the physical elements of the course could not be provided.

Shared development of on-line options across the member councils was continuing with efforts, in the first instance, focused on developing refresh opportunities for PPB Trainers and maximising attendance at on-line courses.

In response to a point raised by Councillor Spear, the Service Manager advised that physical intervention would always be a last resort when employees were interacting with service users and that the emphasis of the PPB training was on developing understanding and teaching de-escalation skills.

The Joint Committee decided:

- (1) that the additional guidance issued to member councils regarding the delivery of Promoting Positive Behaviour training be noted; and
- (2) that the ongoing development of on-line learning opportunities to support the provision of Promoting Positive Behaviour refresher training be noted.

[Reference: Minutes of 9 December 2019 (Paragraph 8)]

8 Item of Urgent Business – Clyde Valley Learning and Development Joint Committee Audit Plan 2020/2021

The Joint Committee considered the Clyde Valley Learning and Development Joint Committee Audit Plan for 2020/2021, dated February 2021, submitted by the Joint Committee's External Auditors, Audit Scotland. The Plan set out the audit work necessary to allow Audit Scotland to provide an independent auditor's report and meet the wider scope requirements of public sector audit.

The Plan was structured around the following areas:-

- ◆ risks and planned work
- ◆ audit scope and timing

Details were given on key aspects of those areas. The Annual Accounts timetable would be subject to review if further issues in terms of COVID-19 impacted on the Joint Committee or the audit team.

The Joint Committee decided: that the report be noted.

Report

3

Report to: **Clyde Valley Learning and Development Joint Committee**

Approval requested by: **14 June 2021**

Report by: **Treasurer to Clyde Valley Learning and Development Joint Committee**

Subject: **Revenue Budget Monitoring 2021/2022 - Clyde Valley Learning and Development Joint Committee**

1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ provide information on the actual expenditure measured against the revenue budget for the period 1 April 2021 to 21 May 2021 for Clyde Valley Learning and Development Joint Committee

2. Recommendation(s)

2.1. The Joint Committee is asked to approve the following recommendation(s):-

- (1) that the breakeven position on the Clyde Valley Learning and Development Joint Committee revenue budget, as detailed in Appendix A of the report, be noted.

3. Background

3.1. This is the first revenue budget monitoring report presented to the Clyde Valley Learning and Development Joint Committee for the financial year 2021/2022.

3.2. The running costs for the Clyde Valley Learning and Development Joint Committee are funded by contributions from the member councils.

3.3. At the last meeting of the Joint Committee, 13 councils had confirmed their membership position for 2021/2022. Since then, another 4 councils (East Dunbartonshire, Clackmannanshire, Perth and Kinross and East Lothian) have now confirmed their membership status for 2021/2022, taking the total Membership Contributions to £0.084 million.

3.4. These membership contributions form the basis for the budget for 2021/2022. In addition, an estimate of training expenditure (£0.025m), and the recharge of this to Councils (£0.025m) has also been added to the budget, giving a total expenditure and income budget of £0.109 million.

3.5. The report details the financial position for Clyde Valley Learning and Development Joint Committee on Appendix A.

4. Employee Implications

- 4.1. None

5. Financial Implications

- 5.1. As at 21 May 2021, there is a breakeven position against the phased budget to date.

6. Climate Change, Sustainability and Environmental Implications

- 6.1. There are no implications for climate change, sustainability or the environment in terms of the information contained in this report.

7. Other Implications

- 7.1. The main risk associated with the Clyde Valley Learning and Development Joint Committee Revenue Budget is that there is an overspend. The risk has been assessed as low given the detailed budget management applied within the Joint Committee. The risk is managed through four weekly Budget Monitoring when any variance is analysed. In addition, the probable outturn exercise will ensure early warning for corrective action to be taken where appropriate.

8. Equality Impact Assessment and Consultation Arrangements

- 8.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and therefore no impact assessment is required.
- 8.2. There is also no requirement to undertake any consultation in terms of the information contained in the report.

Jackie Taylor
Treasurer

25 May 2021

Previous References

- ◆ None

List of Background Papers

- ◆ Financial ledger and budget monitoring results to 21 May 2021

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-

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CLYDE VALLEY LEARNING AND DEVELOPMENT JOINT COMMITTEE

Revenue Budget Monitoring Report

Period Ended 21 May 2021 (No.2)

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion 21/05/21	Actual 21/05/21	Variance 21/05/21	% Variance	Note
	£000	£000	£000	£000	£000	£000		
<u>Budget Category</u>								
Employee Costs	0	0	0	0	0	0	-	n/a
Property Costs	0	0	0	0	0	0	-	n/a
Supplies & Services	23	23	0	0	0	0	-	n/a
Transport & Plant	0	0	0	0	0	0	-	n/a
Administration Costs	84	84	0	2	2	0	-	0.0%
Payments to Other Bodies	2	2	0	0	0	0	-	n/a
Payments to Contractors	0	0	0	0	0	0	-	n/a
Transfer Payments	0	0	0	0	0	0	-	n/a
Financing Charges	0	0	0	0	0	0	-	n/a
Total Controllable Exp.	109	109	0	2	2	0	-	0.0%
Total Controllable Inc.	(109)	(109)	0	0	0	0	-	0.0%
Net Controllable Exp.	0	0	0	2	2	0	-	0.0%

Report

Report to:	Clyde Valley Learning and Development Joint Committee
Approval requested by:	14 June 2021
Report by:	Treasurer to Clyde Valley Learning and Development Joint Committee

Subject:	Annual Governance Statement 2020/2021
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1. Purpose of Report

1.1. The purpose of the report is to:

- ♦ provide an overview of the Annual Governance Statement for inclusion in the 2020/2021 Clyde Valley Learning and Development Joint Committee Annual Accounts

2. Recommendation(s)

2.1. The Joint Committee is asked to approve the following recommendation(s):-

- (1) that the Annual Governance Statement, attached at Appendix 1, be approved for inclusion in the Clyde Valley Learning and Development Joint Committee 2020/2021 Annual Accounts.

3. Background

3.1. Each year the Clyde Valley Learning and Development Joint Committee undertakes a review of the governance arrangements that are required to support Clyde Valley Learning and Development Joint Committee's preparation of the Annual Governance Statement which is included in the Clyde Valley Learning and Development's Annual Accounts.

3.2. The annual review for 2020/2021 considered guidance detailed within the Delivering Good Governance in Local Government Framework.

4. Annual Governance Statement for 2020/2021

4.1. The Annual Governance Statement for 2020/2021 is attached at Appendix 1.

4.2. The system of internal financial control is based on a framework of regular management information, financial regulations, administrative procedures (including segregation of duties), management supervision, and a system of delegation and accountability. These arrangements follow the systems of financial management in place within the lead authority, South Lanarkshire Council.

- 4.3. The Clyde Valley Learning and Development Joint Committee shares financial management systems with South Lanarkshire Council (the lead authority) and is subject to the relevant controls in place which are reviewed by Internal/External Audit through a programme of audit work. The overall audit opinion for the year is informed by the assurances obtained from any system audits carried out by the Council's Internal Audit section on these shared systems.
- 4.4. Although Internal Audit do not carry out specific audit work on Clyde Valley Learning and Development Joint Committee, the sharing of systems means that the assurances obtained in the Internal Audit Manager's annual assurance report to South Lanarkshire Council can be applied to those of Clyde Valley Learning and Development Joint Committee.
- 4.5. For 2020/2021, the Treasurer's opinion is that reasonable assurance can be placed on the adequacy and effectiveness of the Committee's framework of governance, risk management and control arrangements.

5. Employee Implications

- 5.1. None.

6. Financial Implications

- 6.1. There are no financial implications directly associated with this report.

7. Climate Change, Sustainability and Environmental Implications

- 7.1. There are no implications for climate change, sustainability or the environment in terms of the information contained in this report.

8. Other Implications

- 8.1. The statement will be subject to review by Audit Scotland as part of their audit of Clyde Valley Learning and Development Joint Committee's Annual Accounts.

9. Equality Impact Assessment and Consultation Arrangements

- 9.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and therefore no impact assessment is required.
- 9.2. There is also no requirement to undertake any consultation in terms of the information contained in the report.

Jackie Taylor
Treasurer

25 May 2021

Previous References

- ◆ None

List of Background Papers

- ◆ Clyde Valley Learning and Development Joint Committee Annual Accounts Annual Governance Statement and Annual Accounts 2019/2020

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:

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Annual Governance Statement

This statement sets out the framework within which the Joint Committee has proper arrangements for the governance of the Joint Committee's affairs, thereby facilitating the effective exercise of its functions, ensuring that appropriate arrangements are in place for the management of risk and appropriate systems of internal control are in place. While the Joint Committee's governance arrangements have not been consolidated in a formal Code of Corporate Governance, the Annual Governance Statement has been prepared within the context of the Joint Committee's governance framework and meets legislative requirements to include the Annual Governance Statement within the Annual Accounts. A self-assessment of compliance with CIPFA's new FM Code has been carried out as appropriate with the results feeding into the Annual Governance Statement.

Scope of Responsibility

In delivering its aims and objectives, the Joint Committee is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for and used economically, efficiently and effectively. The Joint Committee also has a statutory duty to make arrangements to secure best value under the Local Government in Scotland Act 2003. In discharging this responsibility, the Joint Committee's elected members and senior officers are responsible for putting in place proper arrangements for its affairs and facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

Governance Framework

The Joint Committee operates a system of internal control designed to manage risk to a reasonable level. Internal controls cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable assurance and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Joint Committee's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised.

The main features of our governance arrangements are:

- All full member Councils continue to be represented on the Joint Committee.
- The scheme of delegation, terms of reference, financial regulations and stakeholder roles and responsibilities defined in 2007/2008 remain in place and have been reviewed for relevance and to determine if they are still appropriate. The standing orders were updated and approved in 2019/2020.
- Meetings of the Joint Committee are held three times a year chaired by the elected Convener of the Joint Committee. For 2020/2021, this was Councillor Katy Loudon (South Lanarkshire Council).
- Scheme of delegation allows for Clyde Valley Implementation Steering Group to manage, direct and prioritise the work programme.
- Minute of agreement has been produced and signed by each of the participating Councils, with a revised Minute of Agreement being approved to reflect the changes in membership and fee structure for 2019/2020.
- Effective risk management arrangements are embedded within the Member Councils.

The system of internal controls is based on a framework of regular management information, financial regulations, administrative procedures, management and supervision and a system of delegation and accountability.

These arrangements follow the systems of financial management in place within the lead authority, South Lanarkshire Council and are subject to the relevant controls in place which are reviewed by the Internal/External Audit through a programme of audit work. The overall audit opinion for the Joint Committee is informed by the assurances obtained from systems audits carried out by Internal Audit on the Council's shared systems.

The system includes:

- Centralised invoicing and re-charging administered through South Lanarkshire Council.
- Financial Management arrangements through South Lanarkshire Council's FMS Ledger system supported by Financial Regulations.
- Risks are identified and managed by the Project Manager on an ongoing basis.
- Preparation of financial reports that compare actual expenditure and income against budgets.

During 2020/2021, 'shared system' audits and reviews were undertaken in relation to COVID 19 emerging fraud risks for areas provided to the Joint Committee under agreement with the Council, such as accounts payable and IT security. In these areas, there was reasonable assurance around the effectiveness of controls and no significant issues were identified that should be separately reported to the Joint Committee.

Statement on the Role of the Chief Financial Officer

CIPFA published the statement on the role of the Chief Financial Officer in 2010 and under the Code, the Joint Committee is required to state whether it complies with the statement, and if not, to explain how their governance arrangements deliver the same impact.

The Joint Committee's financial management arrangements comply with the principles set out in CIPFA's statement on the Role of the Chief Financial Officer.

CIPFA FM Code

The Chartered Institute of Finance and Public Accountancy (CIPFA) has introduced a Financial Management Code (the FM Code). The FM Code provides "guidance for good and sustainable financial management in local authorities. By complying with the principles and standards within the code, authorities will be able to demonstrate their financial sustainability". A key goal of the FM Code is to improve the financial resilience of organisations by embedding enhanced standards of financial management.

The principles of the FM Code have been reviewed as part of the Joint Committee's internal governance regime. A self-assessment was carried out during the shadow implementation year (2020/2021) which identified that the Joint Committee where appropriate had fully embedded all but 1 of the principles of the Code in its normal business by the end of that year.

For the remaining principle, which is not fully embedded, an action has been identified to ensure full compliance by the end of the first full year of implementation (2021/2022). The action is to ensure there is a statement regarding the Joint Committee's adequacy of reserves included in the 2022/2023 budget strategy paper. This will be complete by end March 2022.

Continuous Improvement

As the work of the Clyde Valley Learning and Development Joint Committee develops, I am aware of our governance duties and will continue my commitment to transparency and openness in our governance arrangements. No issues have been identified during 2020/2021 and I will continue to review these as appropriate during 2021/2022.

COVID 19 Pandemic Governance Arrangements

The 2019/2020 Governance Statement set out the initial impact of the pandemic on the Joint Committee's governance and operational arrangements. While there was initial disruption to the ability to undertake training courses in-person as a result of the ongoing pandemic, the work of the Clyde Valley Learning and Development Joint Committee was able to progress in some areas virtually during 2020/2021. South Lanarkshire Council staff continued to have access to IT systems and have been able to provide ongoing support to the Joint Committee in the normal way.

While the Joint Committee has continued to deliver services virtually where possible during the various phases of the pandemic, there has been no changes to the governance arrangements in place except for the changes made in response to the pandemic.

Information technology has been at the forefront of the transition to home working for everyone, and the Joint Committee's e-learning infrastructure has actively assisted in delivering online services, learning and communications for the member authorities.

The membership structure and funding model agreed in recent years has been maintained with a healthy number of councils retaining their membership in each of the categories available.

Assurance

The system of internal control can provide only reasonable and not absolute assurance that assets are safeguarded, that transactions are properly recorded, and that material errors or irregularities are either prevented or would be detected within a timely period.

It is my view that in the fourteenth year of the Clyde Valley Learning and Development Joint Committee (financial year 2020/2021), reasonable assurance can be placed on the adequacy and effectiveness of the Committee's framework of governance, risk management and control arrangements.

Jackie Taylor

Treasurer - Clyde Valley Learning and Development Joint Committee

14 June 2021

Report

Report to:	Clyde Valley Learning and Development Joint Committee
Approval requested by:	14 June 2021
Report by:	Treasurer to Clyde Valley Learning and Development Joint Committee

Subject:	2020/2021 Annual Report and Accounts - Clyde Valley Learning and Development Joint Committee
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ advise of the Clyde Valley Learning and Development Joint Committee final accounts position as at 31 March 2021

2. Recommendation(s)

2.1. The Joint Committee is asked to approve the following recommendation(s):-

- (1) that the Annual Report and Accounts for the Clyde Valley Learning and Development Joint Committee for the year ended 31 March 2021 be noted; and
- (2) that it be noted that the Annual Report and Accounts would be submitted to the external auditor by 30 June.

3. Background

3.1. The Annual Report and Accounts, as detailed at Appendix 1 to the report, shows the Income and Expenditure Account and Balance Sheet to 31 March 2021 for the Clyde Valley Learning and Development Joint Committee. These accounts will be passed for external audit to Audit Scotland.

3.2. The Annual Report and Accounts, as detailed at Appendix 1 to the report, comprises:-

- ◆ Introduction by the Convener
- ◆ Management Commentary
- ◆ Annual Governance Statement
- ◆ Movement in Reserves Statement
- ◆ Comprehensive Income and Expenditure Account for the year ended 31 March 2021
- ◆ Balance Sheet as at 31 March 2021

- ◆ Cash Flow Statement for year ended 31 March 2021
- ◆ Notes to the Financial Statements
- ◆ Statement of Accounting Policies
- ◆ Statement of Responsibilities for the Statement of Accounts
- ◆ Audit Arrangements

4. Employee Implications

- 4.1. None

5. Financial Implications

- 5.1. The Accounts show that the Joint Committee's total revenue expenditure amounted to £0.095 million in 2020/2021 and was met by income of £0.097 million. This results in a £0.002 million surplus, which can be added to the revenue cash balance of £0.028 million brought forward from 2019/2020.
- 5.2. After taking account of any accruals and commitments, this leaves a revenue cash balance of £0.030 million to be carried forward for use in future years.

6. Climate Change, Sustainability and Environmental Implications

- 6.1. There are no implications for climate change, sustainability or the environment in terms of the information contained in this report.

7. Other Implications

- 7.1. The main risk associated with the Clyde Valley Learning and Development Joint Committee Revenue Budget is failure to manage the budget resulting in expenditure exceeding available funding. The risk has been assessed as low given the detailed budget management applied within the Joint Committee. The risk is managed through four weekly Budget Monitoring when any variance is analysed. In addition, the probable outturn exercise ensured early warning for corrective action to be taken where appropriate.

8. Equality Impact Assessment and Consultation Arrangements

- 8.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and therefore no impact assessment is required.
- 8.2. There is also no requirement to undertake any consultation in terms of the information contained in the report.

Jackie Taylor

Treasurer to Clyde Valley Learning and Development Joint Committee

25 May 2021

Previous References

- ◆ None

List of Background Papers

- ◆ Clyde Valley Learning and Development Committee Annual Report and Accounts 2020/2021

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-

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***CLYDE VALLEY LEARNING AND DEVELOPMENT
JOINT COMMITTEE***

ANNUAL ACCOUNTS

2020/2021

CLYDE VALLEY LEARNING AND DEVELOPMENT JOINT COMMITTEE

ANNUAL ACCOUNTS 2020/2021

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Introduction by the Convener of Clyde Valley Learning and Development Joint Committee

As we look back on the past 12 months it is reasonable to describe the year as an experience like no other. As the “new normal” resulted in home working becoming the norm for so many council staff, the challenges for the Clyde Valley Group turned towards maintaining service delivery while working in new and differing ways.

Despite the unprecedented challenges that the Covid-19 pandemic has brought about, the work of the Project continues. This year marked its fourteenth year in operation and the fourth year of governance for the current Joint Committee. The membership structure and funding model established two years ago has been maintained and a healthy number of councils have retained membership in each of the categories on offer.

Information technology has been at the forefront of the transition to home working for everyone, and it has been particularly gratifying to note that the Clyde valley Learning and Development Group’s long-established e-learning infrastructure together with our investment in the skills of our employees have been fundamental to delivering online services, learning and communications for our members.

I remain confident that the exceptional networks established through the Project over more than a dozen years will continue to provide opportunities for mutual support and shared delivery of learning and development both during the periods of lockdown and after the worst of the pandemic has passed.

As the Convenor of the Clyde Valley Learning and Development Joint Committee, I would like once again to recognise and thank all the partner Councils involved for maintaining the Project’s unique partnership, particularly in the current circumstances. It is now more important than ever that the Project should continue to develop and deliver value to Members.

I continue to look forward optimistically to the coming year for the Clyde Valley Learning and Development Group and would once again encourage all Joint Committee Members and officers from the Member Councils to continue to take an active role in ensuring the continued success of the Project.

Councillor Katy Loudon
Convener
Clyde Valley Learning and Development Joint Committee

Management Commentary 2020/2021

Introduction

The Management Commentary of the Clyde Valley Learning and Development Joint Committee provides details of the environment in which the Joint Committee operates and on the Joint Committee's performance, both operationally and financially.

The following commentary relates to the 2020/2021 financial year, which within the context of unprecedented circumstances due to the global pandemic Covid-19 together with the challenges facing all our public services, Clyde Valley Learning and Development Joint Committee continues to maintain a strong presence.

Objectives

The overall objective of the project remains to establish and deliver a number of shared approaches to training, learning and development between the Clyde Valley Councils (South Lanarkshire, North Lanarkshire, Glasgow City, East Renfrewshire, Inverclyde and Renfrewshire Councils) which will result in:

- ◆ Greater efficiency due to shared working rather than a council-by-council approach
- ◆ Reduced duplication of effort
- ◆ The identification, development and sharing of best practice
- ◆ Setting, achieving and maintaining the highest standards of service delivery
- ◆ Modernising service delivery by improving practice and making best use of information technology
- ◆ A consistent approach to training, learning and development,
- ◆ Ensuring equality of opportunity for all Clyde Valley employees in accessing appropriate learning and development.
- ◆ Developing centres of excellence from which to deliver models suitable for replication nationally

Financial Statements

The purpose of the financial statements is to demonstrate stewardship of the public monies which fund the work of the Committee.

The financial statements have been prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2020/2021, supported by International Financial Reporting Standards (IFRS) which ensures a set of statements is produced, each statement with a single clear objective.

The cumulative underspend at the end of the year will be held by the Committee for utilisation in future years. These monies are reflected as a General Fund Reserve on the Balance Sheet.

Management Commentary (continued)

Performance Review 2020/2021

The Clyde Valley Councils continue to monitor the benefits and outcomes they achieve through their involvement in the project on an ongoing basis. As the project's stability is maintained and the achievements are considered each year, the collaborative approach to learning and development continues to demonstrate added value to the Member Councils.

In the financial year 2020/2021, benefits have been realised through making cost savings and developing best practice in the following areas:

- ◆ Ongoing contracts achieved through joint procurement
- ◆ E-Learning development, improvements and content sharing
- ◆ Developing skills capacity through investment in new e-learning authoring skills (future-proofing content)
- ◆ Savings in delivery of Scottish Vocational Qualifications
- ◆ Learning and training for Social Care
- ◆ Food hygiene online training and award
- ◆ Building internal capacity in delivering Promoting Positive Behaviour
- ◆ Accredited Front Line Management training (CMI)

In addition to the recurring benefits identified by the Members, the established infrastructure, culture, and practice within the Clyde Valley Project, promotes and facilitates countless opportunities for networking, exploring new opportunities and sharing best practice.

The specific challenges brought upon by the Covid-19 pandemic during the past year have affected the whole of society. Local government is at the centre of the response to this crisis and it is our challenge both to maintain service delivery and to develop new and innovative ways of working. The established infrastructure and networks within the Group have allowed collaborative work to continue through virtual meetings and learning events, shared content for front line and redeployed services and the delivery of online learning in unprecedented numbers across the Clyde Valley Group.

The project governance structure of a Steering Group guiding corporate initiatives and the Social Care Group managing the Health and Social Care agenda continues to work well in terms of providing governance and strategic direction. This approach continues to reflect the scope of influence over each dimension of the project as well as the resourcing implications of delivering the Project's programmes.

The membership categories and fee structure for membership were retained for 2020/2021. This approach provides a viable basis to contribute project running costs as well as providing a suitable fund to enable additional key Project support activities to be commissioned.

Management Commentary (continued)

The membership for 2020/2021 comprised:

- 6 Full Members
- 10 Participating Members (down 1)
- 1 Procurement Member (down 1)

The income met the designated minimum level to support a contribution to running costs for South Lanarkshire Council as lead authority (£0.059m). Other moneys from the remaining project fund of £0.024m were allocated through consultation between the Project Steering Group and the Social Care Group.

Existing Programmes

The primary focus has continued to be on consolidation of established Project work implemented by the Group. These reflect those activities which were initiated through the Clyde Valley Project and which are now integrated into standard business practice for the Councils. These include e-learning, Promoting Positive Behaviour, Social Care training and accredited management and leadership training.

Existing contracts have been maintained for accessing online portfolios for the delivery of SVQs, and there is a strong uptake of the Royal Environmental Health Institute of Scotland (REHIS)/Clyde Valley Introductory Joint Award in food hygiene. The Clyde Valley's Chartered Management Institute (CMI) accredited centre for the delivery of Front-Line Management continues to thrive and is used by six Councils.

Other examples of Clyde Valley work undertaken this year include those activities which were funded through the membership fund:

Development of e-learning capacity through skills development

The CVLDG membership fund was accessed for a project to increase capacity in developing online learning content. This need arose from analysis of technological changes in how users access online services e.g., using personal devices, smart phones, and tablets. This together with the imminent end of the Group's current Learning Management System (Brightwave) contract has shown a need to "future proof" the portfolio of existing online content. Brightwave's proprietary e-learning authoring tool (BILD) will be retired in July 2021, so the need to develop competence in an alternative product became increasingly urgent.

In early 2020, an external training provider was commissioned to deliver training in the Articulate authoring product for some 16 delegates representing nine Clyde Valley Member Councils. To consolidate this learning, the Steering Group approved the purchase of seven software licences for the Articulate 360 product by accessing the Clyde Valley Group fund.

As a result of this investment, the member councils have now undertaken a large-scale project to convert existing online content from the previous software (BILD) into Rise and Storyline which provides both the flexibility to allow access on multiple devices and also is independent of the Learning Management System in use.

This investment in skills is a direct objective of the Project and is a practical example of collaboration and judicious use of the membership fund to achieve best value.

CLYDE VALLEY LEARNING AND DEVELOPMENT JOINT COMMITTEE
Annual Accounts 2020/2021

Management Commentary (continued)

Financial Performance

The Comprehensive Income and Expenditure Statement and its accompanying notes and statements summarise the costs and sources of funding in carrying out the Committee's activities.

For 2020/2021, the Revenue Expenditure results for the Committee are shown on page 11. This shows an underspend position of £0.002m on the Comprehensive Income and Expenditure Statement which will be carried forward into 2021/2022.

Support expenses of £0.059m were paid to South Lanarkshire Council. The majority of the remainder of the Project's expenditure is incurred in respect of Training Costs incurred on behalf of Member Councils (£0.013m, 14.74%). This is a decrease of £0.022m compared to 2019/2020, mainly due to the impact of Covid-19. The training costs relate to accredited management training which is provided to employees across Member Councils by the Chartered Management Institute, and annual City and Guilds subscriptions. These costs are incurred by Clyde Valley and recharged to individual Member Councils at the end of the financial year. Costs associated with other streams of Clyde Valley activity are incurred directly by individual authorities. The Committee also incurred spend in relation to Project Work undertaken in 2020/2021 (£0.020m).

The Committee's income is mainly made up of contributions from Member Councils (£0.083m in 2020/2021). There is a small amount of funding remaining from the Scottish Government (via South Lanarkshire Council) who contributed to the start-up costs of the project. This contribution totalled £0.560m in 2007/2008 and the unutilised balance, along with underspends in the years 2014/2015 to 2019/2020 has been carried forward into 2020/2021 as part of the General Fund Balance (£0.028m). The underspend of £0.002m for 2020/2021 will be added to this General Fund balance and these monies will be used for future progress on the project.

This reflects the practical arrangement that exists between the Joint Committee and South Lanarkshire Council where the Council's Loans Fund lends or borrows according to the required cash flow and activities of the Committee.

The Statement of Accounting Policies has been included which details the policies implemented when compiling and presenting the Comprehensive Income and Expenditure Account, Balance Sheet and related statements. The accounting policies are those recommended by the Code of Practice on Local Authority Accounting in the United Kingdom, as supported by the International Financial Reporting Standards.

The Statement of Responsibilities advises that the Head of Finance for South Lanarkshire Council is the designated Treasurer to the Committee and is responsible for the proper administration of the Committee's financial affairs. Full details of the Treasurer's responsibilities are included in the statement.

Management Commentary (continued)

Outlook

The impact of the Covid-19 pandemic and successive lockdowns imposed over the past year have created unprecedented challenges for the whole of the Clyde Valley Group. As a direct result of this situation all member councils have been required to deliver services remotely particularly using new and adapted information technology. The Clyde Valley Group has been able to demonstrate that the prudent strategic investment in systems, software and skills which are common to all councils has meant the Group could seamlessly “move online”. It is this consistent approach to collaborative working that has maximised the sharing of good practice and improved the quality of delivery for all our members.

The Clyde Valley Learning and Development Group will continue to seek out opportunities to deliver innovation in learning and development through collaborative working and in particular, maintain the continuity and quality of our online products. Although this presents unique challenges for everyone the Group remains competent, capable, and motivated to address these issues and to provide support for the network in each of the Clyde Valley workstreams.

The membership funding structure will continue to be monitored and evaluated in terms of achieving best value for the Member Councils. Further projects will be identified to maximise the benefits achieved from the Project fund. In order for this to happen, the goodwill, time and resources allocated to the work by members remains central to the success of the Project.

Jackie Taylor

Treasurer - Clyde Valley Learning and Development Joint Committee

14 June 2021

Annual Governance Statement

This statement sets out the framework within which the Joint Committee has proper arrangements for the governance of the Joint Committee's affairs, thereby facilitating the effective exercise of its functions, ensuring that appropriate arrangements are in place for the management of risk and appropriate systems of internal control are in place. While the Joint Committee's governance arrangements have not been consolidated in a formal Code of Corporate Governance, the Annual Governance Statement has been prepared within the context of the Joint Committee's governance framework and meets legislative requirements to include the Annual Governance Statement within the Annual Accounts. A self-assessment of compliance with CIPFA's new FM Code has been carried out as appropriate with the results feeding into the Annual Governance Statement.

Scope of Responsibility

In delivering its aims and objectives, the Joint Committee is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for and used economically, efficiently and effectively. The Joint Committee also has a statutory duty to make arrangements to secure best value under the Local Government in Scotland Act 2003. In discharging this responsibility, the Joint Committee's elected members and senior officers are responsible for putting in place proper arrangements for its affairs and facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

Governance Framework

The Joint Committee operates a system of internal control designed to manage risk to a reasonable level. Internal controls cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable assurance and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Joint Committee's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised.

The main features of our governance arrangements are:

- All full member Councils continue to be represented on the Joint Committee.
- The scheme of delegation, terms of reference, financial regulations and stakeholder roles and responsibilities defined in 2007/2008 remain in place and have been reviewed for relevance and to determine if they are still appropriate. The standing orders were updated and approved in 2019/2020.
- Meetings of the Joint Committee are held three times a year chaired by the elected Convener of the Joint Committee. For 2020/2021, this was Councillor Katy Loudon (South Lanarkshire Council).
- Scheme of delegation allows for Clyde Valley Implementation Steering Group to manage, direct and prioritise the work programme.
- Minute of agreement has been produced and signed by each of the participating Councils, with a revised Minute of Agreement being approved to reflect the changes in membership and fee structure for 2019/2020.
- Effective risk management arrangements are embedded within the Member Councils.

The system of internal controls is based on a framework of regular management information, financial regulations, administrative procedures, management and supervision and a system of delegation and accountability.

These arrangements follow the systems of financial management in place within the lead authority, South Lanarkshire Council and are subject to the relevant controls in place which are reviewed by the Internal/External Audit through a programme of audit work. The overall audit opinion for the Joint Committee is informed by the assurances obtained from systems audits carried out by Internal Audit on the Council's shared systems.

The system includes:

- Centralised invoicing and re-charging administered through South Lanarkshire Council.
- Financial Management arrangements through South Lanarkshire Council's FMS Ledger system supported by Financial Regulations.
- Risks are identified and managed by the Project Manager on an ongoing basis.
- Preparation of financial reports that compare actual expenditure and income against budgets.

During 2020/2021, 'shared system' audits and reviews were undertaken in relation to COVID 19 emerging fraud risks for areas provided to the Joint Committee under agreement with the Council, such as accounts payable and IT security. In these areas, there was reasonable assurance around the effectiveness of controls and no significant issues were identified that should be separately reported to the Joint Committee.

Statement on the Role of the Chief Financial Officer

CIPFA published the statement on the role of the Chief Financial Officer in 2010 and under the Code, the Joint Committee is required to state whether it complies with the statement, and if not, to explain how their governance arrangements deliver the same impact.

The Joint Committee's financial management arrangements comply with the principles set out in CIPFA's statement on the Role of the Chief Financial Officer.

CIPFA FM Code

The Chartered Institute of Finance and Public Accountancy (CIPFA) has introduced a Financial Management Code (the FM Code). The FM Code provides "guidance for good and sustainable financial management in local authorities. By complying with the principles and standards within the code, authorities will be able to demonstrate their financial sustainability". A key goal of the FM Code is to improve the financial resilience of organisations by embedding enhanced standards of financial management.

The principles of the FM Code have been reviewed as part of the Joint Committee's internal governance regime. A self-assessment was carried out during the shadow implementation year (2020/2021) which identified that the Joint Committee where appropriate had fully embedded all but 1 of the principles of the Code in its normal business by the end of that year.

For the remaining principle, which is not fully embedded, an action has been identified to ensure full compliance by the end of the first full year of implementation (2021/2022). The action is to ensure there is a statement regarding the Joint Committee's adequacy of reserves included in the 2022/2023 budget strategy paper. This will be complete by end March 2022.

Continuous Improvement

As the work of the Clyde Valley Learning and Development Joint Committee develops, I am aware of our governance duties and will continue my commitment to transparency and openness in our governance arrangements. No issues have been identified during 2020/2021 and I will continue to review these as appropriate during 2021/2022.

COVID-19 Pandemic Governance Arrangements

The 2019/2020 Governance Statement set out the initial impact of the pandemic on the Joint Committee's governance and operational arrangements. While there was initial disruption to the ability to undertake training courses in-person as a result of the ongoing pandemic, the work of the Clyde Valley Learning and Development Joint Committee was able to progress in some areas virtually during 2020/2021. South Lanarkshire Council staff continued to have access to IT systems and have been able to provide ongoing support to the Joint Committee in the normal way.

While the Joint Committee has continued to deliver services virtually where possible during the various phases of the pandemic, there has been no changes to the governance arrangements in place except for the changes made in response to the pandemic.

Information technology has been at the forefront of the transition to home working for everyone, and the Joint Committee's e-learning infrastructure has actively assisted in delivering online services, learning and communications for the member authorities.

The membership structure and funding model agreed in recent years has been maintained with a healthy number of councils retaining their membership in each of the categories available.

Assurance

The system of internal control can provide only reasonable and not absolute assurance that assets are safeguarded, that transactions are properly recorded, and that material errors or irregularities are either prevented or would be detected within a timely period.

It is my view that in the fourteenth year of the Clyde Valley Learning and Development Joint Committee (financial year 2020/2021), reasonable assurance can be placed on the adequacy and effectiveness of the Committee's framework of governance, risk management and control arrangements.

Jackie Taylor

Treasurer - Clyde Valley Learning and Development Joint Committee

14 June 2021

Movement in Reserves Statement

The Movement in Reserves Statement shows the movement in the year on the different reserves held by the Joint Committee, analysed into useable reserves and other reserves. This gives a summary of the changes that have taken place in the funding section of the Balance Sheet over the financial year.

2020/2021	General Fund Balance	Total Usable Reserves	Total Unusable Reserves	Total Reserves
	£000	£000	£000	£000
Balance at 31 March 2020	28	28	-	28
Movement in Reserves during 2020/2021				
Surplus on the provision of services	2	2	-	2
Other comprehensive income and expenditure	-	-	-	-
Total comprehensive income and expenditure	2	2	-	2
Adjustments between accounting basis and funding basis	-	-	-	-
Net increase before transfers to / from other statutory reserves	-	-	-	-
Transfers to / from other statutory reserves	-	-	-	-
Increase / (Decrease) in 2020/2021	2	2	-	2
Balance as at 31 March 2021	30	30	-	30

2019/2020	General Fund Balance	Total Usable Reserves	Total Unusable Reserves	Total Reserves
	£000	£000	£000	£000
Balance at 31 March 2019	14	14	-	14
Movement in Reserves during 2019/2020				
Surplus on the provision of services	14	14	-	14
Other comprehensive income and expenditure	-	-	-	-
Total comprehensive income and expenditure	14	14	-	14
Adjustments between accounting basis and funding basis	-	-	-	-
Net increase before transfers to / from other statutory reserves	-	-	-	-
Transfers to / from other statutory reserves	-	-	-	-
Increase / (Decrease) in 2019/2020	14	14	-	14
Balance as at 31 March 2020	28	28	-	28

Comprehensive Income and Expenditure Statement For the Year Ended 31 March 2021

The Comprehensive Income and Expenditure Statement gives a summary of resources generated and consumed by the Joint Committee in the year.

2019/20		2020/21	
£000		£000	Notes
59	Support Expenses paid to South Lanarkshire Council	59	
35	Training Costs for Member Councils	14	
16	Project Work	20	
2	Payments to Other Bodies	2	1
<hr/> 112	Total Expenditure	<hr/> 95	
<hr/> (126)	Income	<hr/> (97)	
(14)	(Surplus) / Deficit on Provision of Service	(2)	
<hr/> (14)	Total Comprehensive Income and Expenditure	<hr/> (2)	

Balance Sheet as at 31 March 2021

The Balance Sheet summarises the assets and liabilities of the Joint Committee at the Balance Sheet date.

31 March 2020 £000		31 March 2021 £000	Notes
	<u>Current Assets</u>		
0	Debtors	0	
79	Short Term Investments	62	2
<u>79</u>	Total Current Assets	<u>62</u>	
	<u>Current Liabilities</u>		
(51)	Creditors	(32)	3
<u>28</u>	Net Current Assets	<u>30</u>	
	<u>Represented By :</u>		
<u>28</u>	General Fund Balance	<u>30</u>	
<u>28</u>		<u>30</u>	

The notes on pages 14-18 form part of the financial statements.

The unaudited accounts were approved for issue by the Treasurer on 14 June 2021.

Jackie Taylor
Treasurer – Clyde Valley Learning and Development Joint Committee
14 June 2021

Cash Flow Statement
For the year ended 31 March 2021

The Cash Flow Statement shows the changes in cash and cash equivalents held by the Clyde Valley Learning and Development Joint Committee during the reporting year. The statement shows how the Joint Committee generates and uses cash and cash equivalents by classifying cash flows as operating and investing activities.

2019/20		2020/21
£000		£000
(14)	Net (surplus) on the provision of services	(2)
(7)	Adjust net surplus or deficit on the provision of services for non cash movements	20
(21)	Net cash flows from Operating Activities	18
21	Investing Activities (note below)	(18)
0	Net increase or decrease in cash and cash equivalents	0
0	Cash and cash equivalents at the beginning of the reporting year	0
0	Cash and cash equivalents at the end of the reporting year	0

Cash Flow Statement Note - Non Cash Movements

2019/20		2020/21
£000	Description	£000
0	Movement in Debtors	0
(7)	Movement in Creditors	20
(7)		20

Cash Flow Statement Note – Investing Activities

2019/20		2020/21
£000		£000
21	Purchase or (Sale) of short-term and long-term investments	(18)
21	Net cash flows generated from/(used in) investing activities	(18)

Notes to the Accounts

1 Auditors' Remuneration

The auditors' remuneration is included in the Payments to Other Bodies' expenditure.

	2020/21 £000	2019/20 £000
Auditors' Remuneration:		
Fees payable to Audit Scotland with regard to external audit services carried out by the appointed auditors	2	2
	<u>2</u>	<u>2</u>

In 2020/2021, Clyde Valley Learning and Development Joint Committee has incurred fees of £1,960 for the statutory audit of the financial statements by Audit Scotland. The comparable figure for 2019/2020 was £1,920. Fees payable in respect of other services provided by the appointed auditor were £nil. (2019/2020: £nil)

2 Financial Instruments

The following category of financial instrument is carried in the balance sheet:

	31 March 2021 £000	31 March 2021 £000	31 March 2021 £000	31 March 2020 £000	31 March 2020 £000	31 March 2020 £000
	Long Term	Current	Total	Long Term	Current	Total
Investments	0	62	62	0	79	79
Loans and Receivables						
Total Investments	<u>0</u>	<u>62</u>	<u>62</u>	<u>0</u>	<u>79</u>	<u>79</u>

3 Creditors

The Creditors figure is analysed as follows:

	2020/21 £000	2019/20 £000
Training invoices	0	1
Audit fee	2	1
Prepaid Contributions from Local Authorities	30	49
	<u>32</u>	<u>51</u>

4 Related Parties

The Clyde Valley Learning and Development Joint Committee is required to disclose material transactions with related parties – bodies or individuals that have the potential to control or influence the Joint Committee. Disclosure of these transactions allows readers to assess the extent to which the Joint Committee might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with the Joint Committee.

All transactions with Councils were entered into under the terms of the Joint Committee and, where appropriate, reported through the Joint Committee. During the year the Joint Committee transacted with the following Councils:

	Receipts 2020/21 £000	Payments 2020/21 £000	Receipts 2019/20 £000	Payments 2019/20 £000
South Lanarkshire Council	11	59	11	59
East Renfrewshire Council	7	0	7	0
Glasgow City Council	10	0	11	0
Inverclyde Council	5	0	5	0
North Lanarkshire Council	13	0	16	0
Renfrewshire Council	12	0	17	0
Total	58	59	67	59

At the year end the Joint Committee held Short Term Investments and creditor balances with the Local Authorities detailed below:

	Short Term Investment Balances 2020/21 £000	Creditors Balances 2020/21 £000	Short Term Investment Balances 2019/20 £000	Creditors Balances 2019/20 £000
South Lanarkshire Council	62	30	79	30
Glasgow City Council	0	0	0	10
North Lanarkshire Council	0	10	0	10
Renfrewshire Council	0	7	0	7
Total	62	47	79	57

5 Financing and Management of Liquid Resources

Liquid Resources are held by South Lanarkshire Council as lead authority and are available to Clyde Valley Learning and Development Joint Committee as required.

6 Remuneration Report

The Local Authority Accounts (Scotland) Amendment Regulations 2011 require local authorities in Scotland to prepare a Remuneration Report as part of the Financial Statements.

In accordance with the Regulations, and the relevant definition of individuals that are to be disclosed in this report, Clyde Valley Learning and Development Joint Committee has no employees that require to be disclosed.

Clyde Valley Learning and Development Joint Committee makes no payment of salary, allowances or pension contributions to any of the Councillors who are appointed as members of the Joint Committee.

7 Date of Signing of the Accounts

The unaudited accounts were authorised for issue on 14 June 2021, by the Treasurer to the Clyde Valley Learning and Development Joint Committee.

8 Post Balance Sheet Events

No events occurred between 1 April 2021 and 14 June 2021 that would have an impact on the 2020/2021 financial statements. The later date is the date on which the unaudited accounts were authorised for issue by the Treasurer to the Clyde Valley Learning and Development Joint Committee.

9 Going Concern

The accounts have been prepared on the going concern basis on the basis that funding from Local Authorities has been received for 2021/2022.

Statement of Accounting Policies

(a) General

The general policies adopted in compiling and presenting the financial statements are those required by the Local Authority Accounts (Scotland) Regulations 2014, section 12 of the Local Government in Scotland Act 2003, requires they be prepared in accordance with proper accounting practices. These practices primarily comprise Code of Practice on Local Authority in the United Kingdom 2020/2021, issued jointly by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Local Authority (Scotland) Accounts Advisory Committee (LASAAC), supported by International Financial Reporting Standards (IFRS). There are no significant departures from those recommendations.

The accounts have been prepared under the historic cost convention and accounting policies have been applied consistently.

(b) Accruals basis

The Comprehensive Income and Expenditure Statement is compiled on an accruals basis. Income and expenditure activities are accounted for in the year which they take place, not simply when payments are made or received. Where services have been provided but the income not received by end 31 March 2021 or services have been received but not paid for by end 31 March 2021, then the income and expenditure account has been amended to reflect the outstanding amounts and a debtor or creditor for the relevant amount is recorded in the balance sheet.

(c) Debtors and Creditors

All specific and material sums payable to and paid by the Clyde Valley Learning and Development Joint Committee have been brought into account.

(d) Allocation of Support Expenses

The allocation of Support Expenses is the cost of those South Lanarkshire employees who provide a direct service to the Clyde Valley Learning and Development Joint Committee. The individual support department is Personnel Services where employees are directly involved in the operations of the Clyde Valley Learning and Development Joint Committee. The recharge is made on a consistent basis.

(e) Borrowing Facilities

The Clyde Valley Learning and Development Joint Committee is a separate legal entity and has South Lanarkshire Council as its lead authority. The loans' fund of South Lanarkshire Council acts as banker to the Joint Committee and consequently lends or borrows according to the required cash flow and activities of the Joint Committee.

(f) Financial Instruments

For investments due within 12 months, prevailing benchmark rates have been used to provide the fair value. Where an instrument has a maturity of less than 12 months the fair value is taken to be the principal outstanding. Creditors due within 12 months are not classed as a financial instrument.

(g) Reserve – General Fund Balance

The Joint Committee Members agreed that any surplus on the Income and Expenditure Account at the end of the financial year will be carried forward and held in a General Fund Reserve for use on Clyde Valley projects in future financial years. The value of the funding being carried forward will be reviewed on an annual basis.

Statement of Responsibilities for the Annual Accounts

The Clyde Valley Learning and Development Joint Committee's responsibilities

The Clyde Valley Learning and Development Joint Committee is required to:

- make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In this Committee, that officer is the Treasurer;
- manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets;
- approve the Annual Accounts for signature

Signed on behalf of Clyde Valley Learning and Development Joint Committee

Chair – Clyde Valley Learning and Development Joint Committee

The Treasurer's responsibilities

The Treasurer is responsible for the preparation of the Clyde Valley Learning and Development Joint Committee's Annual Accounts in accordance with proper practices set out in the CIPFA/LASAAC *Code of Practice on Local Authority Accounting in the United Kingdom* (the Code).

In preparing the Annual Accounts, the Treasurer has:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that were reasonable and prudent;
- complied with the local authority Code.

The Treasurer has also:

- kept proper accounting records which were up to date;
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

I certify that the Annual Accounts give a true and fair view of the financial position of the Joint Committee at 31 March 2021 and its income and expenditure for the year ended 31 March 2021

Jackie Taylor

Treasurer – Clyde Valley Learning and Development Joint Committee

14 June 2021

Audit Arrangements

Under arrangements approved by the Commission for Local Authority Accounts in Scotland ("The Accounts Commission"), the auditor with overall responsibility for the audit of the accounts of the Clyde Valley Learning and Development Project – Joint Committee for the year ended 31 March 2021 is:

Audit Scotland
4th Floor,
102 West Port
Edinburgh
EH3 9DN

Glossary of Terms

Much of the terminology used in this Report is intended to be self-explanatory, however, the following additional definition and interpretation of terms used may be helpful:

1. Borrowing Facilities and Temporary Interest on Revenue Balances

The loans fund of South Lanarkshire Council lends or borrows according to the cash flow of the Clyde Valley Learning and Development Joint Committee. This temporary interest credited / debited to the Clyde Valley Learning and Development Joint Committee's Income and Expenditure Account reflects the interest earned or charged to the Committee for funds lent to or borrowed from the loans fund of South Lanarkshire Council.

Clyde Valley Learning and Development Joint Committee Members

Council

East Renfrewshire Council
Glasgow City Council
Inverclyde Council
North Lanarkshire Council
Renfrewshire Council
South Lanarkshire Council

Member

Councillor Colm Merrick (Vice Convener)
Councillor Richard Bell*
Councillor Martin Brennan
Councillor Angela Campbell
Councillor Jim Paterson**
Councillor Katy Loudon (Convener)

*Replaced by Councillor Rhiannon Spear (notified of change on 11 September 2020)

**Replaced by Councillor Andy Steel (notified of change on 9 June 2020)

Report

6

Report to:	Clyde Valley Learning and Development Joint Committee
Date of Meeting:	14 June 2021
Report by:	Chair of Clyde Valley Learning and Development Project Steering Group

Subject:	Clyde Valley Learning and Development Project – Non-Contractual Extension for Provision of e-Learning Platform (Learning Management System)
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ♦ advise the Joint Committee of the intention to implement a non-contractual extension to the existing Brightwave Ltd contract for the provision of an integrated e-learning service on behalf of the Clyde Valley Learning and Development Group (CVLDG)

2. Recommendation(s)

2.1. The Joint Committee is asked to approve the following recommendation(s):-

- (1) that it be noted that the extraordinary circumstances of the Covid-19 pandemic have brought increasing demand for reliable online learning to be delivered to CVLDG Members;
- (2) that it be noted that consultation has taken place within the CVLDG membership establishing the reliability and capability of the existing Learning Management System provided by Brightwave Ltd;
- (3) that the intention to implement a non-contractual extension to the existing Brightwave Ltd contract, in accordance with South Lanarkshire Council's Standing Orders on Contracts, for the provision of an integrated e-learning service for a period of 24 months, effective from 1 August 2021, be noted; and
- (4) that it be noted that the indicative costs and pricing provided by Brightwave to continue to provide this service will continue to offer a discounted scheme based on the number of councils opting into the non-contractual extension.

3. Background

3.1. Brightwave Ltd has been the preferred supplier of e-learning services to the councils within the CVLDG since August 2009. During this period, two contracts have been let following competitive tendering processes. The current contract was awarded in June 2014 and came into operation on 1 August 2014.

3.2. South Lanarkshire Council, on behalf of the CVLDG, awarded Brightwave Ltd the contract to provide an integrated e-learning service for a period of four years with an option to extend this for a further three years.

3.3 In June 2018, the option to extend the contract was taken up by the Group. The extension is due to expire on 31 July 2021.

4. Current Position and Impact of Covid-19 Pandemic

4.1 Over the period of seven years of the current contract, Brightwave has demonstrated a level of reliability and consistently high level of customer support.

4.2 As a result, the supplier has achieved almost 100% availability of access 24 hours a day every day, since the contract began. As demand for access to e-learning continues to grow, this reliability has become the critical factor in delivering the required service to each council within the CVLDG.

4.3 This has become an increasingly significant factor over the past year due to the impact of the Covid-19 pandemic, subsequent lockdowns and resultant increase in online service delivery.

4.4 In a previous paper presented to the Joint Committee (22 February 2021), it noted significant increases in usage of online learning across all member councils, and it is now recognised that service delivery could not have been maintained in terms of learning and development without a robust and reliable Learning Management System (LMS).

4.5 With so many employees working from home and online communications playing such a major factor in providing support for employee health and well-being, maintaining a continuous service is of paramount importance and it is therefore essential to mitigate any risks as far as possible, particularly in relation to service compromise. Central to these risks would be the unknown factor of moving to a new system and service provider at the time of greatest demand and uncertainty.

5. Consultation with Members

5.1 Before making a formal recommendation on the optimal strategy to maintain a continuous and reliable service, the Project Steering Group undertook a consultation process with all member councils currently using the Brightwave contract (16 Councils).

5.2 The purpose of this consultation was:-

- ◆ to gather further evidence of satisfaction levels from members in relation to Brightwave's products, service levels and product support over the contract period
- ◆ to establish future learning and development priorities for members
- ◆ to consider what LMS functionality would be required to meet these needs

5.3 Using a variety of online techniques each of these questions was addressed and a feedback report was produced with recommendations.

5.4 This provided the reassurances required by the CVLDG Steering Group that maintaining continuity with Brightwave as supplier had many benefits and fewer risks.

6. Exercise of Non-Contractual Extension

6.1 The Standing Orders on Contracts of South Lanarkshire Council (SLC) (as lead authority) apply in relation to CVLDG procurement contracts. In addition, it is necessary that procurement decisions follow the regulations for Public Contracts (Scotland).

- 6.2 The use of the negotiated tendering procedure in terms of SLC's Standing Orders on Contracts Clause 9.3.1, in consultation with the Convener or Vice Convener, and Regulation 33(1)(b)(ii) of the Public Contracts (Scotland) Regulations 2015 can be justified on the basis that the services can only be supplied by Brightwave Ltd for technical reasons and no alternative exists. Additionally, the absence of competition is not the result of the artificial narrowing down of the parameters of the procurement.
- 6.3 Brightwave supplies the e-learning platform and owns the intellectual property rights of this technology and therefore only Brightwave can provide maintenance and support to the system.
- 6.4 Additional relevant Standing Order requirements (Standing Order 22.3(b)) are satisfied for the following reasons:-
- ◆ the original contract was won in competition – the current contract was awarded following an open procurement process
 - ◆ the costs of providing the services have not increased by more than 10% from those contained in the original contract
 - ◆ the extension proposed is reasonable in all the circumstances – the 24-month period will allow the procurement team to put in place a new contract via an open procedure which will take on average 9 months to complete the procurement and a further period of up to 6 months for implementation in the event of a change in provider. This will also allow all necessary approvals to be obtained from CVLDG and in terms of SLC's Standing Orders on Contracts for the new procurement process and award of any new contract
 - ◆ the period of the extension does not exceed the original period of the original contract – the original contract period was four years and a two year non-contractual extension is being sought
 - ◆ the original contract has not been extended previously in terms of Standing Order 22.3 – approval for a non-contractual extension has not previously been obtained
 - ◆ the Executive Director, Finance and Corporate Resources, South Lanarkshire Council is satisfied with the financial standing of the supplier
 - ◆ the supplier has achieved a performance rating of 70% and above in the performance appraisals carried out during the original contract period (Brightwave has achieved a rating of greater than 85%)

7. Conclusion

- 7.1 The CVLDG Steering Group has fully considered all options in order to maintain continuity of service, including all procurement possibilities. The Steering Group has determined that the most appropriate route is to award a 24-month non-contractual extension to the current contract.
- 7.2 The 24 months non-contractual extension offer from Brightwave continues to provide value for money based on the shared discount for the participating organisations.

8. Employee Implications

- 8.1. As the non-contract extension applies to the incumbent provider, an uninterrupted service will be guaranteed for all employees of the participating Clyde Valley Councils. Some internal preparatory work will be required prior to migration to the new technology platform. This work will be done in consultation with the supplier.

9. Financial Implications

- 9.1. As per the previous contract, the non-contractual extension retains the incentivised approach which brings a discount to annual licence fees depending on the number of councils who opt for this non-contractual extension.

- 9.2 Until member councils make their final decision about taking up the offer, final discounts cannot be calculated. However, indicative costings have been provided by Brightwave.
- 9.3 The existing contract pricing has been fixed for some seven years during which time there have been no inflationary price increases. It is recognised that more modern technology, added security features and greater functionality will necessitate an increase in price. Through the consultation process, Brightwave has made every effort to keep implementation and delivery costs as low as possible by maintaining the discount structure.
- 9.4 Despite this, pressure on budgets means that some member councils cannot commit to the terms of the new platform on offer, although they still require to provide online learning services. For this reason, Brightwave has offered to continue to offer the current technology platform (Tessello Go) as a fallback option.
- 10. Climate Change, Sustainability and Environmental Implications**
- 10.1 The information contained within this report has no sustainability or environmental implications.
- 11. Other Implications**
- 11.1 The fundamental benefits of content sharing between members of the CVLDG will still be available following the change-over to the new technology. This approach remains fundamental to the success of the Group and maximises the Group's capacity to develop online content.
- 12. Equality Impact Assessment and Consultation Arrangements**
- 12.1 Consultation has taken place with the Steering Group (Full Clyde Valley Members), as well as participating and procurement members who use the existing e-learning contract. (See paragraph 5).
- 12.2 An equality impact assessment will be completed once the non-contract extension is activated.

Gill Bhatti
Chair, Clyde Valley Learning and Development Project Implementation Steering Group

17 May 2021

Previous References

- ◆ 9 June 2014 – CVLDG – Procurement of e-Learning Service (Learning Management System)
- ◆ 11 June 2018 – CVLDG – Contract Extension for e-Learning Service (Learning Management System)
- ◆ 22 February 2021 – e-Learning Developments During the Covid-19 Pandemic

List of Background Papers

- ◆ Clyde Valley Learning and Development Joint Committee Minute of Agreement

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-

Gill Bhatti, Chair, Clyde Valley Learning and Development Project Implementation Steering Group

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