

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

Friday, 01 December 2023

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, 11 December 2023
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**

Members

<i>Council</i>	<i>Member</i>	<i>Substitute</i>
East Renfrewshire	Andrew Anderson	
Glasgow City	Anne McTaggart	
Inverclyde	Francesca Brennan	Jim Clocherty
North Lanarkshire	Angela Campbell	
South Lanarkshire	Lynsey Hamilton	Gavin Keatt

Copies to substitute members for information only

BUSINESS

1 Declaration of Interests

- 2 **Minutes of Previous Meeting** 3 - 6
Minutes of meeting of the Clyde Valley Learning and Development Joint Committee submitted for approval as a correct record. (Copy attached)

Item(s) for Monitoring

- 3 **Revenue Budget Monitoring 2023/2024 - Clyde Valley Learning and Development Joint Committee** 7 - 10
Report dated 30 November 2023 by the Treasurer to the Clyde Valley Learning and Development Joint Committee. (Copy attached)
- 4 **Audit Scotland - Clyde Valley Learning and Development Joint Committee - Audit of 2022/2023 Annual Accounts** 11 - 34
Letter and Annual Audit Report by Audit Scotland, External Auditor. (Copy attached)

Item(s) for Decision

- 5 **Audited Annual Accounts 2022/2023** 35 - 66
Report dated 30 November 2023 by the Treasurer to the Clyde Valley Learning and Development Joint Committee. (Copy attached)
- 6 **Review of Procedural Arrangements** 67 - 84
Report dated 29 November 2023 by the Clerk to the Clyde Valley Learning and Development Joint Committee. (Copy attached)

Urgent Business

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

For further information, please contact:-

Clerk Name:	Stuart McLeod
Clerk Telephone:	07385 370 117
Clerk Email:	stuart.mcleod@southlanarkshire.gov.uk

CLYDE VALLEY LEARNING AND DEVELOPMENT JOINT COMMITTEE

Minutes of meeting held via Microsoft Teams on 26 June 2023

Convener:

Councillor Lynsey Hamilton, South Lanarkshire Council

Councillors Present:

Glasgow City Council:	Anne McTaggart
Inverclyde Council:	Francesca Brennan (Vice Convener)
North Lanarkshire Council:	Angela Campbell

Councillor's Apology:

East Renfrewshire Council:	Andrew Anderson
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Attending:

Clerk's Office

Stuart McLeod, Administration Officer, South Lanarkshire Council

Treasurer's Office

Jackie Taylor, Treasurer; Aaron Irving, Finance Adviser, South Lanarkshire Council

Clyde Valley Learning and Development Project

Gerry Farrell, Project Manager

Project Steering Group

Gill Bhatti (Chair), South Lanarkshire Council
 Pauline Cameron, East Renfrewshire Council
 Alex Hughes, Inverclyde Council
 Norma Lang, North Lanarkshire Council

Also Attending:

Audit Scotland

Pauline Murray, Senior Audit Manager; Donna Rigby, Trainee Auditor

1 Declaration of Interests

No interests were declared.

2 Changes in Membership of the Joint Committee and Project

A report dated 6 June 2023 by the Clerk was submitted on changes to the membership of the Clyde Valley Learning and Development Joint Committee and Clyde Valley Learning and Development Project.

As noted at the previous meeting of the Joint Committee held on 23 February 2023, Councillor Susan Kerr had replaced Councillor Lynsey Hamilton as a member and Convener of the Joint Committee for the duration of Councillor Hamilton's leave of absence.

Councillor Lynsey Hamilton had since returned from her period of leave and had replaced Councillor Susan Kerr as the South Lanarkshire Council member of the Joint Committee. Also, in terms of paragraph 3.6 of the Minute of Agreement for the Clyde Valley Learning and Development Project, Councillor Lynsey Hamilton had replaced Councillor Susan Kerr as the Convener of the Joint Committee.

It had also been noted at the previous meeting that Renfrewshire and Dundee City Councils had not yet reached a decision on their membership status of the Clyde Valley Learning and Development Project for 2023/2024.

Renfrewshire Council had since confirmed that it had changed its membership status of the Project from full member to participating member. Consequently, in terms of paragraph 3.2 of the Minute of Agreement, Renfrewshire Council was no longer entitled to appoint 1 of its members to the Joint Committee.

As a result, the number of full member councils represented on the Joint Committee had been reduced to 5 (East Renfrewshire, Glasgow City, Inverclyde, North Lanarkshire and South Lanarkshire Councils) which was the minimum number required for the Joint Committee to exist in terms of paragraph 12.2 of the Minute of Agreement.

Dundee City Council had since confirmed its continued participating membership status of the Project for 2023/2024.

The Minute of Agreement and the Standing Orders on Procedures of the Joint Committee would require to be updated, in light of the change to the full membership, and this would be the subject of a report submitted to the next meeting of the Joint Committee.

The Joint Committee decided:

- (1) that it be noted that Councillor Lynsey Hamilton had replaced Councillor Susan Kerr as the South Lanarkshire Council member and Convener of the Joint Committee;
- (2) that it be noted that Renfrewshire Council had changed its membership status of the Project from full member to participating member;
- (3) that it be noted that the Joint Committee was now represented by 5 full member councils (East Renfrewshire, Glasgow City, Inverclyde, North Lanarkshire and South Lanarkshire Councils); and
- (4) that it be noted that Dundee City Council had maintained its participating membership status of the Project for 2023/2024.

[Reference: Minutes of 23 February 2023 (Paragraph 2)]

3 Minutes of Previous Meeting

The minutes of the meeting of the Clyde Valley Learning and Development Joint Committee held on 27 February 2023 were submitted for approval as a correct record.

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

4 Revenue Budget Monitoring 2022/2023 – Clyde Valley Learning and Development Joint Committee

A report dated 1 June 2023 by the Treasurer to the Clyde Valley Learning and Development Joint Committee was submitted comparing actual expenditure at 19 May 2023 against budgeted expenditure for the Clyde Valley Learning and Development Joint Committee's revenue budget.

As reported to the meeting of the Joint Committee held on 23 February 2023, 13 councils had confirmed their membership position for 2023/2024. This had taken the membership contributions to £0.067 million, with Renfrewshire and Dundee City Councils yet to confirm their membership status. Both councils had since confirmed participating membership status for 2023/2024, contributing £0.004 million each, and resulting in total membership contributions of £0.075 million which formed the basis for the expenditure budget for 2023/2024.

In addition to the membership contributions, estimated training expenditure (£0.025 million) and the direct recharge of this to member councils (£0.025 million) had been included in the budget, resulting in a total expenditure and income budget of £0.100 million for 2023/2024.

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

[Reference: Minutes of 23 February 2023 (Paragraph 5)]

5 Annual Governance Statement 2022/2023

A report dated 1 June 2023 by the Treasurer to the Clyde Valley Learning and Development Joint Committee was submitted on the Annual Governance Statement for 2022/2023 which would be included in the Joint Committee's 2022/2023 Annual Accounts.

The Joint Committee's Annual Governance Statement 2022/2023, which was attached as an appendix to the report, provided details of the systems for internal control which were in place to ensure a robust governance structure. For 2022/2023, the Treasurer's opinion was that reasonable assurance could be placed on the adequacy and effectiveness of the Joint Committee's framework of governance, risk management and control arrangements.

The Joint Committee decided: that the Annual Governance Statement, attached as an appendix to the report, which would be included in the Clyde Valley Learning and Development Joint Committee's 2022/2023 Annual Accounts, be approved.

6 Clyde Valley Learning and Development Joint Committee - Annual Audit Plan 2022/2023

The Joint Committee considered the Clyde Valley Learning and Development Joint Committee Audit Plan for 2022/2023, dated March 2023, 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:-

- ◆ introduction
- ◆ financial statements audit planning
- ◆ wider scope and Best Value
- ◆ reporting arrangements, timetable and audit fee
- ◆ other matters including independence and objectivity and audit quality

Details were given on key aspects of those areas.

The Joint Committee decided: that the report be noted.

7 2022/2023 Annual Report and Accounts – Clyde Valley Learning and Development Joint Committee

A report dated 13 June 2023 by the Treasurer to the Clyde Valley Learning and Development Joint Committee was submitted on the Annual Report and Accounts of the Joint Committee for the year ending 31 March 2023.

The Annual Report and Accounts, attached as an appendix to the report, detailed the revenue account and balance sheet to 31 March 2023 for the Joint Committee. The Accounts showed that the Joint Committee's total revenue expenditure had amounted to £0.081 million in 2022/2023 and had been met by income of £0.098 million. This had resulted in a £0.017 million surplus due to no expenditure being incurred against supplies and services which had a budget of £0.017 million.

After taking account of any accruals and commitments, a balance of £0.034 million had been left to be carried forward for use in future years.

The Annual Report and Accounts would be passed to the external auditor for consideration.

The Joint Committee decided: that the Annual Report and Accounts for the Clyde Valley Learning and Development Joint Committee for year ended 31 March 2023 be noted.

8 Urgent Business

There were no items of urgent business.

Convener's Closing Remarks

The Convener advised that this would be the last meeting that Gill Bhatti, Chair of the Project Steering Group, would be attending prior to her forthcoming retirement. The Convener, on behalf of the members of the Joint Committee, thanked Gill for her valuable contribution, assistance and advice to the Joint Committee over the years, and wished her well on her retirement.

Report

3

Report to:	Clyde Valley Learning and Development Joint Committee
Date:	11 December 2023
Report by:	Treasurer to Clyde Valley Learning and Development Joint Committee

Subject:	Revenue Budget Monitoring 2023/2024 - Clyde Valley Learning and Development Joint Committee
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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 2023 to 3 November 2023 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. The running costs for the Clyde Valley Learning and Development Joint Committee are funded by contributions from the member Councils.

3.2. At the June meeting of the Joint Committee, 15 Councils had confirmed their membership position for 2023/2024, taking the total Membership Contributions to £0.075 million.

3.3. These membership contributions form the basis for the expenditure budget for 2023/2024, a budget of £0.075 million. In addition, an estimate of training expenditure (£0.025 million), and the recharge of this to Councils (£0.025 million) has also been added to the budget, giving a total expenditure and income budget of £0.100 million.

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

4. Employee Implications

4.1. None

5. Financial Implications

- 5.1. As at 3 November 2023, 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

30 November 2023

Previous References

- ♦ None

List of Background Papers

- ♦ Financial ledger and budget monitoring results to 3 November 2023

Contact for Further Information

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

Lorraine O'Hagan, Finance Manager (Strategy)

Ext: 2601 (Tel: 01698 452601)

E-mail: lorraine.o'hagan@southlanarkshire.gov.uk

CLYDE VALLEY LEARNING AND DEVELOPMENT JOINT COMMITTEE

Revenue Budget Monitoring Report

Period Ended 3 November 2023 (No.8)

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion 03/11/23	Actual 03/11/23	Variance 03/11/23		% 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	14	14	0	14	14	0	-	0.0%	
Transport & Plant	0	0	0	0	0	0	-	n/a	
Administration Costs	84	84	0	70	70	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.	100	100	0	84	84	0	-	0.0%	
Total Controllable Inc.	(100)	(100)	0	(75)	(75)	0	-	0.0%	
Net Controllable Exp.	0	0	0	9	9	0	-	0.0%	

Clyde Valley Learning and Development Joint Committee

11 December 2023

Clyde Valley Learning and Development Joint Committee Audit of 2022/23 annual accounts

Independent auditor's report

1. Our audit work on the 2022/23 annual accounts is now complete. We anticipate being able to issue unqualified audit opinions in the independent auditor's report on 11 December 2023 (the proposed report is attached at [Appendix A](#)).

Annual audit report

2. Under International Standards on Auditing in the UK, we report specific matters arising from the audit of the financial statements to those charged with governance of a body in sufficient time to enable appropriate action. We present for the Clyde Valley Learning and Development Joint Committee's consideration our draft annual report on the 2022/23 audit. The section headed "Significant findings and key audit matters" sets out the issues identified in respect of the annual accounts.

3. The report also sets out conclusions on the wider scope areas that frame public audit as set out in the Code of Audit Practice.

4. This report will be issued in final form after the annual accounts have been certified.

Unadjusted misstatements

5. We also report to those charged with governance all unadjusted misstatements which we have identified during our audit, other than those of a trivial nature and request that these misstatements be corrected.

6. We have no unadjusted misstatements to be corrected.

Fraud, subsequent events and compliance with laws and regulations

7. In presenting this report to the Clyde Valley Learning and Development Joint Committee we seek confirmation from those charged with governance of any instances of any actual, suspected or alleged fraud; any subsequent events that have occurred since the date of the financial statements; or material non-compliance with laws and regulations affecting the entity that should be brought to our attention.

Representations from management

8. As part of the completion of our audit, we are seeking written representations from management on aspects of the annual accounts, including the judgements and estimates made.

9. Accordingly, we request these written assurances from the Treasurer, as the "proper officer" appointed by virtue of section 95 of the Local Government (Scotland) Act 1973.

10. A draft letter of representation is attached at [Appendix B](#). This should be signed and returned to us by the Section 95 Officer with the signed annual accounts prior to the independent auditor's report being certified.

11. We would like to thank the management and staff who have been involved in our work for their cooperation and assistance during the audit.

A handwritten signature in black ink, reading "Pauline Murray". The signature is written in a cursive style with a large, stylized 'P' and 'M'.

Pauline Murray

Senior Audit Manager

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

APPENDIX A: Proposed Independent Auditor's Report

Independent auditor's report to the members of Clyde Valley Learning and Development Joint Committee and the Accounts Commission

Reporting on the audit of the financial statements

Opinion on financial statements

I certify that I have audited the financial statements in the annual accounts of Clyde Valley Learning and Development Joint Committee for the year ended 31 March 2023 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Movement in Reserves Statement, Comprehensive Income and Expenditure Statement, Balance Sheet, Cash Flow Statement, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2022/23 (the 2022/23 Code).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of affairs of the Clyde Valley Learning and Development Joint Committee as at 31 March 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2022/23 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed by the Accounts Commission on 16 March 2023. My period of appointment is five years, covering 2022/23 to 2026/27. I am independent of the Clyde Valley Learning and Development Joint Committee in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the Clyde Valley Learning and Development Joint Committee. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Clyde Valley Learning and Development Joint Committee's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

These conclusions are not intended to, nor do they, provide assurance on the Clyde Valley Learning and Development Joint Committee current or future financial sustainability. However, I report on the Clyde Valley Learning and Development Joint Committee arrangements for financial sustainability in a separate Annual Audit Report available from the [Audit Scotland website](#).

Risks of material misstatement

I report in my Annual Audit Report the most significant assessed risks of material misstatement that I identified and my judgements thereon.

Responsibilities of the Treasurer and Clyde Valley Learning and Development Joint Committee for the financial statements

As explained more fully in the Statement of Responsibilities, the Treasurer is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Clyde Valley Learning and Development Joint Committee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Treasurer is responsible for assessing the Clyde Valley Learning and Development Joint Committee's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention to discontinue the Clyde Valley Learning and Development Joint Committee's operations.

The Clyde Valley Learning and Development Joint Committee is responsible for overseeing the financial reporting process.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- using my understanding of the local government sector to identify that the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations

2014, and the Local Government in Scotland Act 2003 are significant in the context of the Clyde Valley Learning and Development Joint Committee;

- inquiring of the Treasurer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the Clyde Valley Learning and Development Joint Committee;
- inquiring of the Treasurer concerning the Clyde Valley Learning and Development Joint Committee's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among my audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the Clyde Valley Learning and Development Joint Committee's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Reporting on other requirements

Other information

The Treasurer is responsible for the other information in the annual accounts. The other information comprises the Management Commentary, Annual Governance Statement and Statement of Responsibilities.

My responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on the Management Commentary

and Annual Governance Statement to the extent explicitly stated in the following opinions prescribed by the Accounts Commission.

Opinions prescribed by the Accounts Commission on the Management Commentary and Annual Governance Statement

In my opinion, based on the work undertaken in the course of the audit:

- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with statutory guidance issued under the Local Government in Scotland Act 2003; and
- the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Delivering Good Governance in Local Government: Framework (2016).

Matters on which I am required to report by exception

I am required by the Accounts Commission to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the audited parts of the Remuneration Report are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

In addition to my responsibilities for the annual accounts, my conclusions on the wider scope responsibilities specified in the Code of Audit Practice, including those in respect of Best Value, are set out in my Annual Audit Report.

Use of my report

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 108 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Pauline Murray CPFA

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

Appendix B: Letter of Representation (ISA 580)

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

Dear Pauline

Clyde Valley Learning and Development Joint Committee Annual Accounts 2022/23

0. This representation letter is provided about your audit of the annual accounts of Clyde Valley Learning and Development Joint Committee for the year ended 31 March 2023 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with the financial reporting framework, and for expressing other opinions on the remuneration report, management commentary and annual governance statement.

1. I confirm to the best of my knowledge and belief and having made appropriate enquiries of the Joint Committee, the following representations given to you in connection with your audit of Clyde Valley Learning and Development Joint Committee's annual accounts for the year ended 31 March 2023.

General

2. Clyde Valley Learning and Development Joint Committee and I have fulfilled our statutory responsibilities for the preparation of the 2022/23 annual accounts. All the accounting records, documentation and other matters which I am aware are relevant to the preparation of the annual accounts have been made available to you for the purposes of your audit. All transactions undertaken by Clyde Valley Learning and Development Joint Committee have been recorded in the accounting records and are properly reflected in the financial statements.

3. I confirm that the effects of uncorrected misstatements are immaterial, individually and in aggregate, to the financial statements as a whole. I am not aware of any uncorrected misstatements.

Financial Reporting Framework

4. The annual accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2022/23 (2022/23 accounting code), and the requirements of the Local Government (Scotland) Act 1973, the Local Government in Scotland Act 2003 and The Local Authority Accounts (Scotland) Regulations 2014.

5. In accordance with the 2014 regulations, I have ensured that the financial statements give a true and fair view of the financial position of the Clyde Valley Learning and Development Joint Committee at 31 March 2023 and the transactions for 2022/23.

Accounting Policies & Estimates

6. All significant accounting policies applied are as shown in the notes to the financial statements. The accounting policies are determined by the 2022/23 accounting code where applicable. All accounting policies applied are appropriate to Clyde Valley Learning and Development Joint Committee circumstances and have been consistently applied.

7. The significant assumptions used in making accounting estimates are reasonable and properly reflected in the financial statements. Judgements used in making estimates have been based on the latest available, reliable information. Estimates have been revised where there are changes in the circumstances on which the original estimate was based or as a result of new information or experience.

Going Concern Basis of Accounting

8. I have assessed Clyde Valley Learning and Development Joint Committee's ability to continue to use the going concern basis of accounting and have concluded that it is appropriate. I am not aware of any material uncertainties that may cast significant doubt on Clyde Valley Learning and Development Joint Committee's ability to continue as a going concern.

Assets

9. Clyde Valley Learning and Development Joint Committee do not own or lease any assets.

Liabilities

10. All liabilities at 31 March 2023 of which I am aware have been recognised in the annual accounts.

Contingent liabilities

11. There are no significant contingent liabilities, disclosed in the financial statements, arising either under formal agreement or through formal undertakings requiring disclosure in the accounts.

Fraud

12. I have provided you with all information in relation to:

- my assessment of the risk that the financial statements may be materially misstated because of fraud
- any allegations of fraud or suspected fraud affecting the financial statements

- fraud or suspected fraud that I am aware of involving management, employees who have a significant role in internal control, or others that could have a material effect on the financial statements.

Laws and Regulations

13. I have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.

Related Party Transactions

14. All material transactions with related parties have been appropriately accounted for and disclosed in the financial statements in accordance with the 2022/23 accounting code. I have made available to you the identity of all the Clyde Valley Learning and Development Joint Committee's related parties and all the related party relationships and transactions of which I am aware.

Management commentary

15. I confirm that the Management Commentary has been prepared in accordance with the statutory guidance and the information is consistent with the financial statements.

Corporate Governance

16. I acknowledge, as Treasurer, my responsibility for the corporate governance arrangements. I have disclosed to you all deficiencies in internal control identified from this review or of which I am otherwise aware.

17. I confirm that the Annual Governance Statement has been prepared in accordance with the Delivering Good Governance in Local Government: Framework 2016 and the information is consistent with the financial statements. There have been no changes in the corporate governance arrangements or issues identified, since 31 March 2023, which require to be reflected.

Events Subsequent to the Date of the Balance Sheet

18. All events subsequent to 31 March 2023 for which the 2022/23 accounting code requires adjustment or disclosure have been adjusted or disclosed.

Yours sincerely

Jackie Taylor

Treasurer to the Clyde Valley Learning and Development Joint Committee

Clyde Valley Learning and Development Joint Committee⁴

2022/23 Annual Audit Report – DRAFT



 AUDIT SCOTLAND

Prepared for the Clyde Valley Learning and Development Joint Committee and
Controller of Audit

November 2023

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Key messages

2022/23 annual accounts

- 1 The financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework.
- 2 The key audit risks were detailed in our Annual Audit Plan presented to the Joint Committee meeting on 26 June 2023.
- 3 There are no significant matters from our work to draw to the attention of the Joint Committee.

Wider scope

- 4 Through the continued support from member authorities, the Joint Committee's financial position is sustainable for the foreseeable future.
- 5 Governance arrangements were effective in 2022/23. The Joint Committee's annual governance statement is consistent with the financial statements and complies with applicable guidance.
- 6 The Joint Committee has appropriate arrangements in place for securing Best Value.

Introduction

1. This report summarises the findings from the 2022/23 annual audit of Clyde Valley Learning and Development Joint Committee (the Joint Committee). The scope of the audit was set out in an Annual Audit Plan presented to the 26 June 2023 meeting of the Clyde Valley Learning and Development Joint Committee. This Annual Audit Report comprises:

- significant matters arising from an audit of the Joint Committee's annual accounts
- conclusions on wider scope areas that frame public audit as set out in the [Code of Audit Practice 2021](#), which for less complex bodies includes conclusions on financial sustainability and Best Value.

2. This report is addressed to the Joint Committee and the Controller of Audit and will be published on Audit Scotland's website www.audit-scotland.gov.uk in due course.

Audit appointment from 2022/23

3. I, Pauline Murray have been appointed by the Accounts Commission as auditor of the Joint Committee for the period from 2022/23 until 2026/27. The 2022/23 financial year was the first of my five-year appointment. My appointment coincides with the new [Code of Audit Practice](#) (the Code) which was introduced for financial years commencing on or after 1 April 2022.

4. My team and I would like to thank management and staff for their cooperation and assistance in this year and we look forward to working together constructively over the course of the five-year appointment.

Responsibilities and reporting

5. The Joint Committee has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing annual accounts that are in accordance with proper accounting practices. the Joint Committee is also responsible for compliance with legislation putting arrangements in place for governance and propriety.

6. The responsibilities of an independent auditor appointed by the Accounts Commission are established by the Local Government in Scotland Act 1973, the [Code of Audit Practice 2021](#) and supplementary guidance and International Standards on Auditing in the UK.

Auditor Independence

7. We can confirm that we comply with the Financial Reporting Council's Ethical Standard. We can also confirm that we have not undertaken any non-audit related services and therefore the 2022/23 audit fee of £2,270 as set out in our

2022/23 Annual Audit Plan remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

8. We add value to the Joint Committee by:

- identifying and providing insight on significant risks, and making clear and relevant recommendations
- sharing intelligence and good practice identified.

Part 1. Audit of 2022/23 annual accounts

Public bodies are required to prepare annual accounts comprising financial statements and other related reports. These are principal means of accounting for the stewardship public funds.

Main judgements

Audit opinions on the annual accounts are unmodified.

Audit opinions on the annual accounts are unmodified

9. The Joint Committee approved the annual accounts for the Joint Committee for the year ended 31 March 2023 on 11 December 2023. As reported in the independent auditor's report, in my opinion as the appointed auditor:

- the financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework
- the management commentary and the annual governance statement were all consistent with the financial statements and properly prepared in accordance with the applicable requirements.

Overall materiality was assessed on receipt of the annual accounts as £1,600

10. Broadly, the concept of materiality is applied by auditors to determine whether misstatements identified during the audit could reasonably be expected to influence the economic decisions of users of the accounts, and hence impact their opinion set out in the independent auditor's report. Auditors set a monetary threshold when considering materiality, although some issues may be considered material by their nature. It is ultimately a matter of the auditor's professional judgement.

11. Our initial assessment of materiality was carried out during the risk assessment and planning phase of the audit. This was reviewed and revised on receipt of the unaudited annual accounts and is summarised in [Exhibit 1](#).

Exhibit 1

Materiality values

Materiality level	Amount
Overall materiality	£1,600
Performance materiality	£1,200
Reporting threshold	£80

Source: Audit Scotland

12. The overall materiality threshold was set with reference to gross expenditure, which we judged as the figure most relevant to the users of the financial statements.

13. Performance materiality is used by auditors when undertaking work on individual areas of the financial statements. It is a lower materiality threshold, set to reduce the probability of aggregated misstatements exceeding overall materiality. Performance materiality was set at 75% of overall materiality, reflecting no significant errors or material adjustments made in the prior year.

14. It is our responsibility to request that all misstatements, other than those below our reporting threshold, are corrected, although the final decision on making the correction lies with those charged with governance.

Significant findings and key audit matters

15. Under International Standard on Auditing (UK) 260, we communicate significant findings from the audit of the Joint Committee, including our view about the qualitative aspects of the body's accounting practices.

16. The Code of Audit Practice also requires all audits to communicate key audit matters within the annual audit report under International Standard on Auditing (UK) 701. These are matters that we judged to be of most significance in our audit of the financial statements.

17. We have no significant findings to report from the audit.

Our audit work responded to the risks of material misstatement we identified in the annual accounts

18. We have obtained audit assurances over the identified significant risks of material misstatement to the annual accounts. [Exhibit 2](#) sets out the significant risks of material misstatement to the financial statements we identified in our 2022/23 Annual Audit Plan. It also summarises the further audit procedures we performed during the year to obtain assurances over these risks and the conclusions from the work completed.

Exhibit 2**Identified significant risks of material misstatement in the annual accounts**

Audit risk	Assurance procedure	Results and conclusions
<p>1. Risk of material misstatement due to fraud caused by management override of controls</p> <p>As stated in International Standard on Auditing (UK) 240, management is in a unique position to perpetrate fraud because of management's ability to override controls that otherwise appear to be operating effectively.</p>	<ul style="list-style-type: none"> • Made inquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments. • Tested journals at the year end and post-closing entries and focus on significant risk areas. • Substantively tested income and expenditure transactions around the year-end to confirm they were accounted for in the correct financial year. • Evaluated significant transactions outside the normal course of business. • Assessed the adequacy of controls in place for identifying and disclosing related party relationship and transactions in the financial statements. 	<p>We found no instances of material misstatement due to fraud caused by management override of controls.</p>

Source: Audit Scotland

No misstatements were identified

19. There were no material adjustments to the unaudited annual accounts arising from our audit. In addition, we have no unadjusted misstatements to report.

The unaudited annual accounts were received in line with the agreed timetable

20. The unaudited annual accounts were received in line with our agreed audit timetable on 26 June 2023.

21. Our original audit timetable included a target date for the delivery of our final outputs of September 2023. However, the delays in commencing our audit work this year due to overruns as a result of the Covid-19 pandemic and the need to

maintain the quality of our audit, led to a review of resource plans across all audits. We agreed a revised timetable with officers on the delivery of our audit fieldwork for completion.

Follow up of prior year recommendations

22. There were no actions raised in our [2021/22 Annual Audit Report](#).

Part 2. Wider Scope

For less complex bodies wider-scope audit work considers the financial sustainability of the body and the services that it delivers over the medium to longer term, and the arrangements for securing Best Value

Conclusion

Through the continued support from member authorities, the Joint Committee's financial position is sustainable for the foreseeable future.

Governance arrangements were effective in 2022/23. The Joint Committee's annual governance statement is consistent with the financial statements and complies with applicable guidance.

The Joint Committee has appropriate arrangements in place for securing Best Value.

The Joint Committee reported a surplus on the provision of its services of £17,000 in 2022/23.

23. The Joint Committee secured contributions totalling £78,000 from the member authorities towards its running costs for 2022/23. As the administering authority, South Lanarkshire Council is responsible for managing the Joint Committee's running costs within the allocated budget.

24. Income and expenditure for the year are reported as £98,000 and £81,000 respectively, resulting in a £17,000 surplus on the provision of services. The surplus will be added to the accumulated reserves balance brought forward from 2021/2022. As at 31 March 2023, the Joint Committee's general fund reserve is £34,000.

Through the continued support from member authorities, the Joint Committee's financial position is sustainable for the foreseeable future

25. The Joint Committee's sustainability is dependent on participating councils' continued support. The Joint Committee has so far secured contributions totalling £75,000 from 15 member authorities, five being full members, towards the running costs of the project for 2023/24.

26. This funding exceeds the Joint Committee's agreed minimum level of funding required to maintain the viability of the Project (being a commitment from at least five full members councils and contributions of £61,000 in total from all members).

27. At the Joint Committee meeting in June 2023, the 2023/24 revenue budget monitoring report noted that in addition to the member contributions of £75,000, there is budgeted training expenditure of £25,000, with this recharged to councils. This gives a total expenditure and income budget of £100,000 for 2023/24. As at 19 May 2023, the budget update forecast a breakeven position for 2023/24.

28. In February 2023, the 2023/2024 Membership and Funding Papers was presented to the Joint Committee. Whilst the paper did not include a formal statement on reserves, it did assess the adequacy of the funding for 2023/24. They agreed that any unspent element of this funding would be transferred to reserves for use in future years. This reserve balance will be reviewed annually as part of the membership and funding contributions review.

29. One council has withdrawn full membership in year which has reduced the Joint Committee membership to the minimum level for the continuation of the Project. However, there is evidence that participating councils will continue to support the operations and existence of the Joint Committee for the foreseeable future.

Governance arrangements were effective in 2022/23

30. The governance statement discloses the Joint Committee's compliance with the Financial Management Code (FM Code) from CIPFA. The FM Code applies from 2022/23 and is designed to support good practice in financial management, with compliance against the principles helping local authorities demonstrate financial sustainability. The Joint Committee undertook a self-assessment of compliance with CIPFA's FM Code has been carried out as appropriate with the results feeding into the Annual Governance Statement. The self-assessment identified that the Joint Committee where appropriate had fully embedded all but one of the principles of the Code in its normal business by the end of that year.

31. The information in the annual governance statement is consistent with the financial statements and our knowledge of the Joint Committee's operations and was prepared in accordance with the CIPFA/SOLACE guidance: Delivering Good Governance in Local Government: Framework (2016).

32. All Joint Committee meetings were held virtually in 2022/23, with the use of Microsoft Teams allowing for greater member participation. This virtual medium is now the preferred method for Joint Committee meetings. The increased participation at meetings helps retain effective strategic oversight and governance of the Project.

The Joint Committee has appropriate arrangements in place for securing Best Value

33. The Joint Board has a specific responsibility to ensure that arrangements have been made to secure Best Value under the Local Government in Scotland Act 2003.

34. The Joint Committee has responsibility for overseeing the Project. The overall objective of the Project is to establish and deliver multiple 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

35. The Joint Committee is committed to identifying further projects capitalise on the successes delivered by the Project. However, again this is dependent on the continued support from Members.

36. The Joint Committee continues to keep its membership funding structure under review and recognises the need to achieve Best Value for its Member Councils. This is particularly significant given the scale and uncertainty around the financial challenges facing all councils at present.

37. Overall, the Joint Committee has appropriate arrangements in place for securing Best Value.

Clyde Valley Learning and Development Joint Committee

2022/23 Annual Audit Report – DRAFT

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www.audit-scotland.gov.uk/accessibility



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Report to:	Clyde Valley Learning and Development Joint Committee
Approval requested by:	11 December 2023
Report by:	Treasurer to Clyde Valley Learning and Development Joint Committee

Subject:	Audited Annual Accounts 2022/2023
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ♦ advise members of the outcome of the audit by the Joint Committee's external auditor, Audit Scotland
- ♦ advise members of the requirement to approve the Annual Accounts for 2022/2023 for signature

2. Recommendation(s)

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

- (1) that it be noted that the Annual Accounts for 2022/2023 received a clean audit certificate (section 4.2); and
- (2) that the audited Annual Accounts for 2022/2023, be approved for signature (Appendix 1).

3. Background

- 3.1. The auditor, Audit Scotland, is required to supply an audit certificate outlining the findings of the audit process undertaken in relation to the Annual Accounts 2022/2023.
- 3.2. Following the publication of The Local Authority Accounts (Scotland) Regulations 2014 and the Local Authority (Capital Finance and Accounting) (Scotland) (Coronavirus) Amendment Regulations 2022, the members of the Board are required to meet to consider whether to approve the audited Annual Accounts for signature. The members are also required to have regard to any report made or advice provided on the Annual Accounts by the auditor.

4. Audited Accounts

- 4.1. As noted in 3.2 above, members are now required to approve the audited Annual Accounts for signature. Appendix 1 attached provides a copy of the Annual Accounts for members' consideration.

4.2. The Joint Committee's external auditors, Audit Scotland, have completed an audit which extends across the 2022/2023 Annual Accounts and related matters. In summary, the report provides a clean audit certificate with no audit actions identified. A full copy of the report has been provided to members at this meeting.

4.3. Copies of the audited Annual Accounts are attached at Appendix 1 to this report and will be available on South Lanarkshire Council's website.

5. Employee Implications

5.1. None

6. Financial Implications

6.1. The Accounts show that the Joint Committee's total revenue expenditure amounted to £0.081 million in 2022/2023 and was met by income of £0.098 million. This resulted in a £0.017 million surplus, this is because no expenditure occurred in the supplies and services line, which had a budget of £0.017 million.

6.2. After taking account of any accruals and commitments, this leaves a revenue cash balance of £0.036 million to be carried forward for use in future years.

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 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.

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 to Clyde Valley Learning and Development Joint Committee

30 November 2023

Previous References

♦ None

List of Background Papers

♦ Clyde Valley Learning and Development Joint Committee, 26 June 2023.

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
2022/2023**

CLYDE VALLEY LEARNING AND DEVELOPMENT JOINT COMMITTEE

ANNUAL ACCOUNTS 2022/2023

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

In a year where the shadow of the Covid-19 pandemic continued to impact on the Clyde Valley councils we can look back with some pride at the resilience of all our staff in maintaining our services and priorities. For the Clyde Valley Group our robust partnership has been fundamental to delivering the best learning and development programmes to meet our shared goals.

It is clear from the enthusiastic attendance and participation in online working groups learning events and Clyde Valley meetings by officers from all Member Councils that the Clyde Valley Learning and Development project is still an important strategy in sharing best practice. Time and time again staff from our Member Councils cite the confidence, reassurance and good ideas that participating in project activities brings. This is something to be proud of and which I am confident will be maintained as we face the challenges of the coming year.

For a Project originally envisaged to last for five years it is astonishing to reflect that last year was the sixteenth year of the Project's existence. As the membership structure established four years ago continues to demonstrate the continued support of our member councils, a healthy number of councils continue to retain membership as Full or Participating Members. I remain confident that the exceptional networks established through the Project will continue to provide opportunities for mutual support and shared delivery of learning and development as we move on from the worst impacts of the pandemic.

To all the Elected Members on the Clyde Valley Learning and Development Joint Committee I would like to extend my thanks and appreciation for your continued support. Similarly, I would like to recognise the hard work and commitment of the officers who consistently deliver the Project's outputs and benefits year after year.

In the face of the challenges facing our communities and our councils, I believe we can continue to look forward optimistically to the coming year for the Clyde Valley Learning and Development Group and would like to take the opportunity to encourage all Joint Committee Members, and the officers from the Member councils to continue to take an active role in ensuring the continued success of the Project.

Councillor Lynsey Hamilton
Convener
Clyde Valley Learning and Development Joint Committee

Management Commentary 2022/23

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 2022/2023 financial year. Whilst the impact and effect of the global pandemic Covid-19 diminished somewhat during the past year, it has continued to influence the way Council services are delivered across the Clyde Valley. Whilst some services have returned to a more traditional model of delivery, the field of Learning and Development has continued to benefit from delivery through use of Information Technology (IT) and specifically with online learning models. Whilst this has brought additional challenges for the partnership, the legacy of this approach has resulted in many examples of shared good practice and joint problem solving. Because of this, the work of the project, overseen by Clyde Valley Learning and Development Joint Committee, continues to maintain a strong presence and impact.

Objectives

The overall objective of the project remains to establish and deliver multiple 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, and
- ◆ 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 2022/2023, 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.

Performance Review

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 2022/2023, 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,
- ◆ Individual Councils showcasing new skills and techniques and sharing these with all Councils,
- ◆ 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,
- ◆ Maintaining the delivery and practice of Promoting Positive Behaviour (PPB),
- ◆ Reviewing the content and delivery of PPB to ensure it remains current and appropriate in all contexts,
- ◆ Building and maintaining internal capacity in delivering PPB,
- ◆ Laying the groundwork for other Councils to introduce PPB outwith the Clyde Valley Group, and
- ◆ Accredited Front Line Management training (CMI).

Although the established infrastructure, culture, and practice within the Clyde Valley Project continues to promote and facilitates opportunities for networking and sharing best practice, this remains a function of the individuals representing each Member Council. For a second year a significant number of key council employees who have played a pivotal role in facilitating Clyde Valley activities have retired or moved on to new responsibilities. This includes Project staff, lead representatives from Member Councils and other stakeholders in specific projects. The challenge remains for Member Councils to replicate the individual and collective contributions made by previous employees to ensure the success and outcomes achieved to date is sustained.

The established infrastructure and networks within the Group particularly those which were developed out of necessity during the Covid-19 pandemic 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. Attendance at Clyde Valley meetings online using Teams remains very high as this medium is now the recognised and preferred method. For the Group's more distantly located Members, this has allowed attendance at every meeting.

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. In addition the specific governance structure for the PPB programme functions effectively through three tiers of governance. The membership categories and fee structure for membership were retained for 2022/2023. 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.

There are three categories of membership made available to Council's for the project, these include full, participating and procurement membership. For the year 2022/23 the project had 6 full members, 9 participating members and no procurement members – overall, there was a reduction of two members from the previous year, one being a participating member and the other being a procurement member.

Member contributions totalled £0.078 million in 22/23, which is greater than the agreed minimum level of funding required to maintain the viability of the Project (£0.061 million).

Existing Programmes and Project Activity

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.

Review of Promoting Positive Behaviour (PPB)

PPB was established over ten years ago, during which period there have been numerous changes in the social work and social care landscape. Similarly, there have been many developments and revised thinking in research and learning in service provision and support. In recent years several Councils have adopted policies which no longer promote the use of any physical interventions in the field of children's services.

The Councils are still using PPB but there remains the potential for conflict between the methods being taught on the Programme and the policies now being adopted by the Councils. Given the elapsed time and the changes to current policy and research and the impact of Covid-19, the PPB Strategic Governance Group commissioned a strategic review of the Programme.

The purpose was to provide the Joint Committee, the Strategic Governance Group and all stakeholders with robust evidence of the validity and effectiveness of the Programme and demonstrate that it remains fit for purpose for current and future service delivery models. The scope covered changes in social work and social care practice, practice research, national and local enquiries into services, policy papers and national practice drivers such as The Promise, the National Care Review and the national strategy for Trauma Informed Practice.

The report and recommendations arising from the review are currently being implemented with changes to course content, more flexible delivery and improvements to workforce capacity to deliver the programme.

Maintaining and Increasing Capacity to Deliver Promoting Positive Behaviour (PPB)

Due to staff turnover, changing job responsibilities and retirements, the pool of trainers available to deliver Promoting Positive Behaviour (PPB) is constantly in flux and under review. This issue requires constant attention to ensure the future of the programme is assured. Councils were asked to seek nominations for potential Principal Trainers throughout the year, and an ongoing programme of development for these trainers is provided for all. The current pool is twenty-two trainers, however with demand for the programme increasing, the number of new trainers recruited and trained continues to challenge the Social Care Group. This remains an ongoing priority across the CVLDJC Councils.

Continuity in Online Learning Provision

The non-contractual extension to the existing Learning Management System introduced an upgraded and more sophisticated learning platform for the Councils. The two-year extension allowed a continuous uninterrupted service to be available even when migrating to the new version of the platform.

The Clyde Valley Councils facilitated the migration to the new platform along with the technical integration of data structures, content and learner activity. By early summer all 11 councils had completed their migration and each incidence of the platform (Tessello) was functioning effectively. This maintained the high priority accorded to meeting learning needs online without loss of service. As intended the new platform provides improved functionality, a new look and feel and the ability to access content on personal mobile devices.

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 Joint Committee's activities.

For 2022/2023, the Revenue Expenditure results for the Committee are shown on page 13. This shows a net surplus position of £0.017m on the Comprehensive Income and Expenditure Statement, representing Member contributions not utilised for project work in-year. This net surplus will be added to the accumulated reserves balance brought forward from 2021/2022.

Support expenses of £0.059m were paid to South Lanarkshire Council. The Project also incurred expenditure on Training Costs incurred on behalf of Member Councils (£0.020m, 24.44%). This is a decrease of £0.004m compared to 2021/2022. 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 audit fee for 2022/23 was £0.002m.

The Committee's income is mainly made up of contributions from Member Councils (£0.078m in 2022/2023), with the remaining amount representing recharged expenditure on training activities. There is a General Fund Balance comprising accumulated underspends since the inception of the Project in 2007/2008. The surplus of £0.017m for 2022/2023, will

be added to this General Fund balance and the remaining 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 (Strategy) 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.

Outlook

Maintaining membership and commitment to the Clyde Valley Learning and Development is an ongoing challenge, particularly with the pressure on diminishing resources for Member councils.

Renfrewshire Council have indicated that as of April 1 2023, their membership will change from Full Membership to Participating Membership. As a result, the number of full member councils represented on the Joint Committee is now 5 (East Renfrewshire, Glasgow City, Inverclyde, North Lanarkshire and South Lanarkshire Councils) which is the minimum number required for the Joint Committee to exist as a going concern, in terms of paragraph 12.2 of the Minute of Agreement.

Despite this, the future of the Group remains positive due to the continued success and positive outcomes arising from existing programmes and developments.

Whilst the impact of the Covid-19 pandemic had many negative effects, the Clyde Valley Councils have continued to demonstrate great resilience and an appetite for collaboration that bodes well for the future. Unprecedented attendances at online meetings and development groups during the past year indicates that the new ways of working will continue to deliver the most effective programmes for Clyde Valley employees.

Priorities will remain the delivery of online learning to all councils and ensuring that the infrastructure is in place to support this effectively. Plans are in place to maintain continuity at the end of the current procurement contract for this service ensuring the benefits realised to date from our shared approach continues.

Existing project work will continue to be managed prudently and as the changes precipitated by the PPB review come to fruition, the programme will remain one of the Joint Committee's flagship programmes.

The Joint Committee will continue to seek out opportunities to deliver innovation in learning and development through collaborative working and maintain the continuity and quality of our online products.

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. 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

Councillor Lynsey Hamilton

Convener – Clyde Valley Learning and Development Joint Committee

Annual Governance Statement

The Joint Committee is responsible for putting in place proper arrangements for the governance of its activities in order to facilitate the effective operation of its functions. This includes ensuring that there are appropriate arrangements in place for the management of risk and that 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 most recently 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 2022/2023, this was Councillor Lynsey Hamilton (South Lanarkshire) (temporarily Councillor Susan Kerr (South Lanarkshire)).
- 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 onwards.
- 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.
- Employees adhere to the range of policies including the Counter Fraud, Bribery and Corruption Policy Statement and Strategy, Fraud Response Plan, Whistleblowing for Third Parties and Confidential Reporting procedures operated by South Lanarkshire Council. These continue to be updated to reflect best practice and support a culture of ethical behaviour amongst employees and Councillors.

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. In 2020/2021, a self-assessment was carried out during the year which identified that the Joint Committee where appropriate had fully embedded all but one of the principles of the Code in its normal business by the end of that year.

It is acknowledged that the principle to ensure there is a statement regarding the Joint Committee's adequacy of reserves in the budget strategy paper, had not been fully embedded. That said, in February 2023, the 2023/2024 Membership and Funding paper was presented to the Joint Committee. Whilst the paper did not include a formal statement, the paper assessed the adequacy of the funding for the coming year (2023/2024) and

determined that the funding in-year was sufficient to operate the Project as a going concern, with reserves available to help with other Project Work.

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 2022/2023 and I will continue to review these as appropriate during 2023/2024.

COVID-19 Pandemic Governance Arrangements

The pandemic impacted the way Council services were delivered with the field of Learning and Development benefitting from the use of Information Technology, specifically with online learning models. The legacy of this approach has resulted in many examples of shared good practice and joint problem solving which have continued after height of the pandemic. The project under the governance of the Joint Committee continues to maintain a strong presence and impact.

Albeit there has been changes to the membership structure, the funding model agreed in recent years has been maintained moving into 2023/2024.

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 sixteenth year of the Clyde Valley Learning and Development Joint Committee (financial year 2022/2023), 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

Councillor Lynsey Hamilton

Convener - Clyde Valley Learning and Development Joint Committee

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.

2022/23	General Fund Balance	Total Usable Reserves	Total Unusable Reserves	Total Reserves
	£000	£000	£000	£000
Balance at 31 March 2022	16	16	-	16
Movement in Reserves during 2022/23				
Surplus on the provision of services	17	17	-	17
Other comprehensive income and expenditure	-	-	-	-
Total comprehensive income and expenditure	17	17	-	17
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 2022/23	17	17	-	17
Balance as at 31 March 2023	33	33		33

2021/2022	General Fund Balance	Total Usable Reserves	Total Unusable Reserves	Total Reserves
	£000	£000	£000	£000
Balance at 31 March 2021	30	30	-	30
Movement in Reserves during 2021/2022				
Deficit 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 2021/2022	(14)	(14)	-	(14)
Balance as at 31 March 2022	16	16	-	16

Comprehensive Income and Expenditure Statement For the Year Ended 31 March 2023

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

2021/22		2022/23	
£000		£000	Notes
59	Support Expenses paid to South Lanarkshire Council	59	
24	Training Costs for Member Councils	20	
37	Project Work	0	
2	Payments to Other Bodies	2	1
<hr/> 122	Total Expenditure	<hr/> 81	
(108)	Income	(98)	
<hr/> 14	(Surplus) / Deficit on Provision of Service	<hr/> (17)	
<hr/> 14	Total Comprehensive Income and Expenditure	<hr/> (17)	

Balance Sheet as at 31 March 2023

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

31 March 2022 £000		31 March 2023 £000	Notes
	Current Assets		
0	Debtors	0	
52	Short Term Investments	69	2
<u>52</u>	Total Current Assets	<u>69</u>	
	Current Liabilities		
(36)	Creditors	(36)	3
<u>16</u>	Net Current Assets	<u>33</u>	
	Represented By :		
16	General Fund Balance	33	
<u>16</u>		<u>33</u>	

The notes on pages 17-19 form part of the financial statements.

The unaudited accounts were approved for issue by the Board on 26 June 2023, and the audited accounts were authorised for issue on 11 December 2023. The audited accounts are signed on behalf of the Board by:

Jackie Taylor
Treasurer – Clyde Valley Learning and Development Joint Committee

Cash Flow Statement For the year ended 31 March 2023

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.

2021/22 £000		2022/23 £000
14	Net (surplus) on the provision of services	(17)
(4)	Adjust net surplus or deficit on the provision of services for non-cash movements	0
10	Net cash flows from Operating Activities	(17)
(10)	Investing Activities (note below)	17
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

2021/22 £000	Description	2022/23 £000
0	Movement in Debtors	0
(4)	Movement in Creditors	0
(4)		0

Cash Flow Statement Note – Investing Activities

2021/22 £000		2022/23 £000
(10)	Purchase or (Sale) of short-term and long-term investments	17
(10)	Net cash flows generated from/(used in) investing activities	17

Notes to the Accounts

1 Auditors' Remuneration

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

	2022/23 £000	2021/22 £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 2022/2023, Clyde Valley Learning and Development Joint Committee has incurred fees of £2,270 for the statutory audit of the financial statements by Audit Scotland. The comparable figure for 2021/2022 was £2,020. Fees payable in respect of other services provided by the appointed auditor were £nil. (2021/2022: £nil)

2 Financial Instruments

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

	31 March 2023 £000	31 March 2023 £000	31 March 2023 £000	31 March 2022 £000	31 March 2022 £000	31 March 2022 £000
Investments	Long Term	Current	Total	Long Term	Current	Total
Loans and Receivables	0	69	69	0	52	52
Total Investments	0	69	69	0	52	52

3 Creditors

The Creditors figure is analysed as follows:

	2022/23 £000	2021/22 £000
Audit fee	2	2
Prepaid Contributions from Local Authorities	34	34
	<u>36</u>	<u>36</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:

Local Authorities	Receipts	Payments	Receipts	Payments
	2022/23	2022/23	2021/22	2021/22
	£000	£000	£000	£000
South Lanarkshire	13	59	15	59
North Lanarkshire	12	0	12	0
Glasgow City Council	12	0	11	0
Renfrewshire Council	15	0	15	0
East Renfrewshire	7	0	7	0
Inverclyde Council	6	0	6	0
Total	65	59	66	59

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

Local Authorities	Short Term Investment Balances	Creditors Balances	Short Term Investment Balances	Creditors Balances
	2022/23	2022/23	2021/22	2021/22
	£000	£000	£000	£000
South Lanarkshire	69	34	52	16
North Lanarkshire	0	10	0	10
Total	69	44	52	26

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 2014 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 26 June 2023 by the Treasurer to the Clyde Valley Learning and Development Joint Committee.

8 Post Balance Sheet Events

No events occurred between 1 April 2023 and 11 December 2023 that would have an impact on the 2022/2023 financial statements. The later date is the date on which the audited 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 2023/2024.

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 2022/2023, 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 2023 or services have been received but not paid for by end 31 March 2023, 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. For the Joint Committee, that officer is the Head of Finance (Strategy) designated as Treasurer of the Joint Committee;
- manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets;
- ensure the Annual Accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014), in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003); and
- approve the Annual Accounts for signature.

I confirm that these accounts were approved for signature by the Joint Committee at its meeting on 11 December 2023.

Signed on behalf of Clyde Valley Learning and Development Joint Committee

Convenor – 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 2023 and its income and expenditure for the year ended 31 March 2023.

Jackie Taylor

Treasurer – Clyde Valley Learning and Development Joint Committee

Independent auditor's report to the members of Clyde Valley Learning and Development Joint Committee and the Accounts Commission

Reporting on the audit of the financial statements

Opinion on financial statements

I certify that I have audited the financial statements in the annual accounts of Clyde Valley Learning and Development Joint Committee for the year ended 31 March 2023 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Movement in Reserves Statement, Comprehensive Income and Expenditure Statement, Balance Sheet, Cash Flow Statement, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2022/23 (the 2022/23 Code).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of affairs of the Clyde Valley Learning and Development Joint Committee as at 31 March 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2022/23 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed by the Accounts Commission on 16 March 2023. My period of appointment is five years, covering 2022/23 to 2026/27. I am independent of the Clyde Valley Learning and Development Joint Committee in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the Clyde Valley Learning and Development Joint Committee. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the

Clyde Valley Learning and Development Joint Committee's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

These conclusions are not intended to, nor do they, provide assurance on the Clyde Valley Learning and Development Joint Committee current or future financial sustainability. However, I report on the Clyde Valley Learning and Development Joint Committee arrangements for financial sustainability in a separate Annual Audit Report available from the [Audit Scotland website](#).

Risks of material misstatement

I report in my Annual Audit Report the most significant assessed risks of material misstatement that I identified and my judgements thereon.

Responsibilities of the Treasurer and Clyde Valley Learning and Development Joint Committee for the financial statements

As explained more fully in the Statement of Responsibilities, the Treasurer is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Clyde Valley Learning and Development Joint Committee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Treasurer is responsible for assessing the Clyde Valley Learning and Development Joint Committee's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention to discontinue the Clyde Valley Learning and Development Joint Committee's operations.

The Clyde Valley Learning and Development Joint Committee is responsible for overseeing the financial reporting process.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- using my understanding of the local government sector to identify that the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003 are significant in the context of the Clyde Valley Learning and Development Joint Committee;

- inquiring of the Treasurer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the Clyde Valley Learning and Development Joint Committee;
- inquiring of the Treasurer concerning the Clyde Valley Learning and Development Joint Committee's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among my audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the Clyde Valley Learning and Development Joint Committee's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website <https://www.frc.org.uk/auditorsresponsibilities> This description forms part of my auditor's report.

Reporting on other requirements

Other information

The Treasurer is responsible for the other information in the annual accounts. The other information comprises the Management Commentary, Annual Governance Statement and Statement of Responsibilities.

My responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on the Management Commentary and Annual Governance Statement to the extent explicitly stated in the following opinions prescribed by the Accounts Commission.

Opinions prescribed by the Accounts Commission on the Management Commentary and Annual Governance Statement

In my opinion, based on the work undertaken in the course of the audit:

- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with statutory guidance issued under the Local Government in Scotland Act 2003; and
- the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Delivering Good Governance in Local Government: Framework (2016).

Matters on which I am required to report by exception

I am required by the Accounts Commission to report to you if, in my opinion:

- adequate accounting records have not been kept; or
 - the financial statements and the audited parts of the Remuneration Report are not in agreement with the accounting records; or
 - I have not received all the information and explanations I require for my audit.
- I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

In addition to my responsibilities for the annual accounts, my conclusions on the wider scope responsibilities specified in the Code of Audit Practice, including those in respect of Best Value, are set out in my Annual Audit Report.

Use of my report

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 108 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Pauline Murray CPFA
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 (2022/2023)

Council

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

Member

Councillor Andrew Anderson
Councillor Anne McTaggart
Councillor Francesca Brennan (Vice Convener)
Councillor Ann Ballinger*
Councillor Emma Rodden
Councillor Lynsey Hamilton (Convener)
Councillor Susan Kerr (Temporary)

*Replaced by Councillor Angela Campbell (effective from 15 December 2022)

Report

Report to: **Clyde Valley Learning and Development Joint Committee**
 Date of Meeting: **11 December 2023**
 Report by: **Clerk to the Clyde Valley Learning and Development Joint Committee**

Subject: **Review of Procedural Arrangements**

1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ advise of the review of the Joint Committee's procedural arrangements
- ◆ request approval of the revised Standing Orders on Procedures of the 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 revised Standing Orders on Procedures of the Clyde Valley Learning and Development Joint Committee, attached as appendix 1 to the report, be approved; and
- (2) that it be noted that, following the review of the Joint Committee's procedural arrangements, no revisions had been made to the Terms of Reference or Scheme of Delegation, attached as appendices 2 and 3 to the report respectively.

3. Background

3.1. At its inaugural meeting held on 16 October 2007, the Joint Committee approved its procedural arrangements which included:-

- ◆ Standing Orders on Procedures
- ◆ Terms of Reference
- ◆ Scheme of Delegation

3.2. In addition to the above documents, the Standing Orders on Contracts and the Financial Regulations of South Lanarkshire Council, as lead authority, were adopted by the Joint Committee. The Standing Orders on Contracts and Financial Regulations are reviewed and approved by South Lanarkshire Council on a regular basis.

3.3. At its meeting on 9 December 2019, the Joint Committee agreed amendments to the Standing Orders on Procedures to reflect changes to the Minute of Agreement for the Clyde Valley Learning and Development Project which had been agreed by the Joint Committee at its meeting held on 10 June 2019.

4. Review of Procedural Arrangements

- 4.1. The procedural arrangements have been reviewed by officers and the revised Standing Orders on Procedures of the Clyde Valley Learning and Development Joint Committee, attached as appendix 1 to the report, are presented to the Joint Committee for approval.
- 4.2. The amendments made to the Joint Committee's Standing Orders on Procedures are in line with changes that have been made to South Lanarkshire Council's Standing Orders on Procedures which, in the main, have been made to reflect legislative requirements and operational arrangements. In addition, the Joint Committee's Standing Orders on Procedures have been amended to reflect the current full member councils of the Clyde Valley Learning and Development Project (East Renfrewshire, Glasgow City, Inverclyde, North Lanarkshire and South Lanarkshire Councils).
- 4.3. Following the review, no revisions are proposed to the Terms of Reference (appendix 2) or the Scheme of Delegation (appendix 3).
- 4.4. Further to this review, it is intended to undertake reviews of the procedural arrangements at the end of each council term with a report being submitted to the first meeting of the Joint Committee following each subsequent Local Government Election.

5. Employee Implications

- 5.1. None.

6. Financial Implications

- 6.1. None.

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. There are no implications for risk in terms of the information contained within this report.

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. Consultation has taken place with the Chair of the Clyde Valley Learning and Development Project Steering Group and South Lanarkshire Council's Finance Services on the proposals and documentation presented in this report.

Paul Manning

Clerk to the Clyde Valley Learning and Development Joint Committee

29 November 2023

Previous References

- ◆ Clyde Valley Learning and Development Joint Committee - 9 December 2019
- ◆ Clyde Valley Learning and Development Joint Committee - 16 October 2007

List of Background Papers

- ◆ South Lanarkshire Council - Financial Regulations
- ◆ South Lanarkshire Council - Standing Orders on Contracts

Contact for Further Information

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

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Standing Orders on Procedures

Clyde Valley Learning and Development Joint Committee

Submitted to the meeting of the Clyde Valley Learning and Development Joint Committee on Monday 11 December 2023

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Phone 0303 123 1015 or email equalities@southlanarkshire.gov.uk

Standing Orders on Procedures

Clyde Valley Learning and Development Joint Committee

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Standing Orders on Procedures Clyde Valley Learning and Development Joint Committee

Interpretation

The Interpretation Act 1978 will apply to these Standing Orders.

Definitions

In the Standing Orders the following words and expressions have the following meanings:-

“Clerk” means the Clerk to the Joint Committee appointed in terms of paragraph 1 of the Minute of Agreement for the Clyde Valley Learning and Development Project;

“Full Member” means any of the Councils of East Renfrewshire, Glasgow City, Inverclyde, North Lanarkshire and South Lanarkshire, with South Lanarkshire Council acting as lead authority;

“Convener” means the Convener of the Joint Committee appointed under paragraph 3.6 of the Minute of Agreement;

“Vice Convener” means the Vice Convener of the Joint Committee appointed in terms of paragraph 3.6 of the Minute of Agreement;

“Joint Committee” means the Committee established by the Full Member Councils to regulate the delivery of the Clyde Valley Learning and Development Project;

“Member” means a person appointed by any of the Full Member Councils from their own number to be a Member of the Joint Committee in terms of paragraphs 3.2 to 3.4 of the Minute of Agreement;

“Accounting Officer” means the Accounting Officer appointed in terms of paragraph 1 of the Minute of Agreement; and

Minutes means a summary of business at Joint Committee meetings.

1 The first meeting after appointment of members

In a year in which an ordinary election of councillors for the local government election area of each Full Member Council is held, the Joint Committee shall hold a meeting on the date and at the time and place to be agreed by the Clerk in consultation with the Convener. At this meeting, the Joint Committee will:-

- (a) confirm the appointment of the Convener;
- (b) elect a Vice Convener; and
- (c) deal with any appropriate business including the minutes of any previous Joint Committee meeting not yet approved.

2 Ordinary meetings

The Joint Committee shall meet from time to time as determined by the Joint Committee but shall meet not less than 3 times in each financial year. The dates, times and places for ordinary meetings of the Joint Committee shall be decided by the Joint Committee.

3 Special meetings

A special meeting of the Joint Committee may be called at any time by the Clerk on being requested in writing to do so:

- (a) by the Convener; or
- (b) if at least 3 Members request a meeting specifying the business to be transacted.

Any special meeting shall be held within 14 days from the date when the Clerk receives a written request and at the time and place specified by the Clerk in consultation with the Convener.

4 Notice of meetings

- (a) At least 5 clear days (with the exception of public holidays) before a Joint Committee meeting the following must happen:-

- ◆ the Clerk must publish the time and place of the meeting at South Lanarkshire Council's offices. In the event that the meeting is being held on a virtual or virtual/hybrid basis, details on how to access the meeting will be included on the lead authority's website. If the meeting is held at short notice, these will be published straight away. If the meeting is called by Joint Committee members, the notice must be signed by those members and must set out the business they want to deal with.
- ◆ every Joint Committee member and substitute member (for information only) must be sent an electronic summons. The summons must set out the business that will be dealt with.

- (b) Any summons must give a note of the business and the proposed order for dealing with business at the meeting. The Joint Committee cannot deal with other business unless someone brings it before the Joint Committee as a matter of urgency under the following paragraph. If a meeting is called by Joint Committee members, the Joint Committee can only deal with the business listed in the members' request.
- (c) If business has not been specified in the summons, it can only be dealt with at the meeting if the Convener of the meeting rules that there are special reasons why it is urgent. The Joint Committee must know about the item at the start of the meeting when we decide on the order of business.
- (d) If any Joint Committee member or substitute member does not receive a summons, the meeting will still be valid.

- (e) Members of the public and press can get electronic copies of the agenda for the Joint Committee meeting at least 5 clear days before the meeting (with the exception of public holidays). Subject to any Government guidelines/restrictions or safe systems of work, hard copies will be available to view at the Council Offices, Almada Street, Hamilton. This will not be the case if the meeting is called at short notice. If this is the case, the public and press can get copies when the meeting is called. If an item of business is added to the agenda, the public and press can get copies at that time.

5 Convener

- (a) The Convener will chair the Joint Committee meeting if he or she is present.
- (b) If the Convener is not at the meeting, the Vice Convener will chair it. If the Convener and Vice Convener are not at the meeting, another member of the Joint Committee, chosen by the members will chair the meeting.

6 Members

Those members of the Full Member Councils nominated by their authority to serve on the Joint Committee shall be entitled to attend meetings. Should any member be unable to attend on the relevant day, he or she may arrange for a substitute member also nominated by their authority to attend in his or her place. Only nominated substitutes may attend. Each constituent authority shall determine the length of time during which their members shall continue to serve on the Joint Committee.

7 If there are not enough members present - Quorum

If, 10 minutes after the time appointed for a meeting or at any stage during the meeting, the Convener finds that there are fewer than 3 members present, the meeting will be adjourned until the time or day that the Convener decides.

8 Letting in the public and press

- (a) Every Joint Committee meeting will be open to the public and press unless it says otherwise anywhere in these Standing Orders.
- (b) If held in-person, anybody may be kept out of the meeting to prevent or stop disorderly behaviour. Any member of the public may be kept out of a meeting or be forced to leave if they are preventing the Joint Committee from carrying out its work. If a member of the public interrupts any meeting, the Convener may warn that person. If they continue to interrupt, the Convener may order the person out of the meeting. If there is a disturbance in any part of the meeting room that is open to the public, the Convener may order that part of the room to be cleared.
- (c) The public and press will be kept out of a Joint Committee meeting if an item of business is confidential. We do not have to give out confidential information under the Local Government (Access to Information) Act 1985.
- (d) The Joint Committee may decide to keep the public and press out of a meeting if an item of business is defined as 'exempt' in the Local Government (Access to Information) Act 1985.
- (e) No unauthorised sound, film, videotape, digital or photographic recording of the proceedings of any meeting shall be made.

9 Order of business

The business of ordinary Joint Committee meetings will take place in an order to be determined by the Clerk, in consultation with the Convener.

10 The powers and duties the Convener has

The Convener's role is to ensure that the agenda business is properly dealt with and clear decisions are reached. There is a responsibility to ensure that the views and opinions of all participants at the meeting are allowed to be expressed and that they contribute to the outcomes of the meeting. Members present at the meeting share the responsibility for the proper and expeditious discharge of business and the role of the Convener requires to be supported and respected.

The Convener's decision is final. When he or she speaks, any member talking to the meeting must stop. The Clerk, on the instructions of the Convener, will mute any attendee who does not cease speaking. The Convener must keep order and ensure the proper and timely conduct of the meeting which can sometimes mean expediting the business and reaching a decision on the fairness and sufficiency of debate. He or she will make a final decision on all matters that come up at meetings and the points at which conclusions should be reached.

If 2 or more members want to speak, the Convener will decide who will speak first. If there is disorder, the Convener may adjourn the meeting to another time. In these circumstances, simply leaving the chair will adjourn the meeting. If the Convener raises both hands simultaneously, this shall have the same effect. All members shall cease speaking. The Clerk, on the instructions of the Convener will mute any attendee who does not cease speaking.

The Convener may make a statement at the start of the meeting on any Joint Committee matter.

11 Adjourning meetings

(a) The meeting can be adjourned for a reasonable time. This will be done if:-

- ♦ the Convener says so; or
- ♦ a member proposes it, another seconds it and the members vote in favour of it. There will be no amendments or discussion.

(b) Nobody can make a second motion to adjourn the meeting within half an hour except the Convener. If he or she does this, it will be dealt with immediately.

12 Order of debate

A member who wants to speak will get the Convener's attention and will talk to him or her. The member will speak directly about the motion or amendment that is being proposed, seconded or discussed. No member can speak more than once on any subject that is being discussed, except for a point of order with the Convener's permission. However, the person who proposes a motion can reply. A member who is speaking when a question of order is raised will stop speaking until the Convener has dealt with the question of order.

13 Length of speeches

If a member proposes or seconds a motion or amendment, he or she cannot speak for longer than 5 minutes. All other speakers cannot speak for more than 3 minutes.

The member who proposes the original motion can speak for up to 5 minutes when he or she replies to any comments. But he or she cannot add anything new into the debate. After that, the discussion will finish and the Convener will put the question to the vote.

14 General conduct

(a) Members are accountable for their own individual conduct in meetings at all times in terms of the Councillors' Code of Conduct and associated regulations and guidance as issued by the Standards Commission for Scotland

- (b) The Convener may rule on the acceptability of language used during the course of the meeting and take appropriate action as necessary, including withdrawal of a remark, requiring an apology, or other action required to allow the meeting to properly proceed. In the event of persistent misconduct of a member by disregarding the ruling of the Convener, or behaving improperly or offensively or using unbecoming language, or wilfully obstructing the business of the meeting, the Convener may take any of the following courses either separately or in sequence: (1) direct the member to refrain from speaking during the remainder of the debate on the matter under discussion; (2) adjourn the meeting for such period as seems expedient to the Convener; and (3) in the event of general disturbance which in the opinion of the Convener renders the due and orderly despatch of business impossible, the Convener may, in addition to any other power vested in him/her, without the question being put, suspend the meeting for such period of time that he/she considers expedient.
- (c) if any member at the meeting behaves offensively or is uncooperative, a motion may be proposed and seconded to suspend the member for the rest of the meeting. If the motion is carried, the member must immediately leave the meeting. There will be no discussion of the motion and no changes to it.

15 Changing a decision

A decision made by the Joint Committee cannot be changed within 6 months unless the Convener rules that there has been a material change of circumstances.

16 Questions

- (a) At any Joint Committee meeting, a member can ask the Convener a question about any relevant business not already on the agenda for the meeting. The member must have given the question to the Clerk 10 clear days before the meeting.
- (b) A member can ask the Convener a question about any matter which is on the agenda for that meeting without giving any notice.
- (c) If the Convener rules that the question is out of order, the question will not be answered.
- (d) There will be no discussion about any questions or answers brought in this way.

17 Giving notice beforehand on a matter which members want the Joint Committee to consider

If a member wants the Joint Committee to consider a matter, he or she must put it in writing. They must then sign it and get another member to sign it as well. If the Clerk does not receive this at least 10 clear days before the meeting, the matter will not be on the agenda for the meeting and will not be dealt with at the meeting. The members who put the motion forward must move it at the meeting or someone must do it for them. If nobody puts the motion forward, it will be considered withdrawn.

18 Motions - procedures

- (a) All motions and amendments must be proposed by someone and seconded by someone else. If the Convener thinks it is appropriate, the motion must be put in writing and handed to him or her before any vote is taken. If the motion is to approve or disapprove a motion, it does not have to be put in writing. Amendments or motions that propose that a report be considered again and motions and amendments that are fully set out in the Joint Committee minutes also do not need to be in writing.
- (b) Every amendment must be relevant.
- (c) The person who proposed a motion or amendment can withdraw it if he or she gets permission from the person who seconded it.

- (d) A motion to approve a report or minutes before the Joint Committee will be considered as an original motion. Any motion that involves changing or rejecting a report or minutes will be treated as an amendment.
- (e) The chair of a sub-committee will have the right to move the approval of a report or the minutes of the sub-committee.
- (f) Motions or amendments that are not seconded will not be discussed or put into the minutes. But the person who proposed it can have his or her disapproval recorded in the following way "Councillor X, as the mover of a motion or an amendment which failed to find a seconder, asked that his or her dissent be recorded".

19 How motions must be presented

If a motion and two or more amendments have to be dealt with, the last amendment to be put forward will be put against the amendment immediately before it. The amendment which is successful will be put against the next amendment and so on until only one amendment is left. This amendment will be used against the original motion and a vote then taken.

20 Entitlement to vote

All serving members of the Joint Committee will have the right to vote on motions and amendments put before the Joint Committee. This right will also apply to all nominated substitute members. No other person attending the meeting will have a right to vote.

21 Method of voting

(a) In a Joint Committee meeting we can vote on any matter by:-

- ◆ using the electronic voting system
- ◆ calling the roll of members
- ◆ a show of hands, or
- ◆ a ballot.

The Convener will decide which method is most appropriate.

Any member can object and ask for the vote to be taken by calling the roll. If at least a 1/3 of the members present agree, then the vote will be taken by roll call.

- (b) Unless the law or these Standing Orders say otherwise, all questions will be decided by a majority of the members present and voting.
- (c) If there is an equal number of votes, the Convener will have the deciding vote.

22 Members who have an interest in any matters – declaration of interests

- (a) In line with the requirements of The Councillors' Code of Conduct, any members with a financial or non-financial interest in any matter which is to be considered must declare the interest as soon as practicable at the meeting where that interest arises and, subject to the exception highlighted below, leave the meeting while the item of business is being considered. The fact that the member has declared an interest and left the meeting will be recorded in the minutes of the meeting.
- (b) The exception to the above relates to general dispensations issued by the Standards Commission for Scotland in respect of members who are:-
 - ◆ council house tenants
 - ◆ members of certain outside bodies

It is considered that the public interest would be served if members were allowed to participate in discussion and voting on these matters in line with the criteria detailed in the Dispensations Note to Local Authorities in Respect of Financial and Non-Financial Interests.

- (c) The oral statement of declaration of interest should identify the item or items of business to which it relates. The statement should begin with the words “I declare an interest” and be sufficiently informative to allow those present at the meeting to understand the nature of the interest.

23 Voting arrangements for vacancies

If there is a vacancy and there are only 2 candidates, a vote will be taken. The 1 with most votes will be appointed.

If there are more than 2 candidates, a vote will be taken. Each member can only vote for 1 candidate. If 1 candidate receives more votes than the others put together, that candidate will be appointed. If no candidate receives a majority, the candidate with the fewest votes will drop out. In the next vote, the same procedure will apply again until 1 of the candidates has more votes than the others put together. If, on the vote between the final candidates or between 2 or more candidates at the bottom of the list, there is an equal number of votes, the Convener will have a deciding vote.

24 Receiving views from representatives

- (a) The Joint Committee and its sub-committee(s) will hear the views of representatives from organisations or groups with whom the Joint Committee deals.
- (b) Anyone who wants to present their view must apply in writing and it must be signed by a representative of the organisation or group. This application must include details of the matter to be discussed. The representatives must deliver the application to the Clerk at least 15 clear days before the date of the meeting. Notice about the application will be put on the agenda for the meeting. It will then be up to the meeting to decide whether to hear the representatives.
- (c) Unless the Joint Committee agrees otherwise, there cannot be more than 3 representatives from any organisation or group.
- (d) When representatives from an organisation or group are heard, members can ask them questions. Members must not give an opinion or discuss the business until the representatives have finished talking about their case. The representatives only have to leave the meeting if the matter is confidential or exempt in terms of the Local Government (Access to Information) Act 1985.

25 Changes to Standing Orders

These Standing Orders can only be suspended, changed or abolished at a Joint Committee meeting if 2/3 of the members at the meeting agree.

26 Sub-committees, panels and working groups

The Joint Committee can appoint sub-committee(s), panel(s) and working group(s) and set out their powers and duties. The members will hold office until the next time councillors are elected.

27 Ending office

Anyone who stops being a member of a Full Member Council will also stop being a member of the Joint Committee.

- 28 The powers and duties of the sub-committees, panels and working groups**
- (a) Depending on the law and these Standing Orders, the powers and duties of a sub-committee, panel or working group will be set out by decisions of the Joint Committee.
 - (b) The Joint Committee may deal with any matter included in the terms of reference of a sub-committee, panel or working group if the Joint Committee thinks it appropriate.
 - (c) The Joint Committee may change any terms of reference of a sub-committee, panel or working group.
- 29 Passing on responsibilities to members and officers**
- (a) Depending on the law and these Standing Orders, the Joint Committee will pass responsibilities as it determines to a sub-committee, panel or working group as appropriate.
 - (b) Officers are authorised to take decisions on matters under the powers set out in the Scheme of Delegation.
 - (c) If there is an emergency, the Clerk can talk to the Convener or Depute Convener to decide on the matter and report on the action taken to the next Joint Committee meeting for information.
- 30 Sub-committees, panels and working groups' proceedings**
- The Joint Committee will consider decisions made by sub-committee(s), panel(s) and working group(s) on matters referred to it but not actually delegated for the sub-committee(s), panel(s) and working group(s) own decision.
- The sub-committee(s), panel(s) and working group(s) can, without reference to the Joint Committee, decide:-
- (a) on any urgent matter, or
 - (b) routine matter that does not involve a policy change.
- 31 Calling meetings**
- As far as ordinary Joint Committee meetings are concerned, they will be held at fixed times. Sub-committee, panel and working group meetings will be called whenever a matter requires to be dealt with. The Clerk will fix the date, time and location after consultation with the Convener and Vice Convener.
- However, the Convener can change the date and time of meetings if he or she wants. But the Convener must give a reason why he or she changed the date and time of that meeting.
- 32 Standing orders which apply to sub-committees, panels and working groups**
- The terms of Standing Order numbers 3-15, 18-23 and 24-25 apply to a sub-committee, panel or working group in the same way as they apply to the Joint Committee.
- 33 Finance – Planning and Budgeting**
- (a) In each financial year, the Joint Committee will consider whether the income from membership meets the recommended minimum level of funding set by the Joint Committee.
 - (b) The Joint Committee will continue, throughout the financial year, to operate within the income from membership (budget) and monitoring and budget control reports will be put before the Joint Committee.

- (c) The appropriate officers of the lead authority can act on behalf of the Joint Committee in supervising and approving expenditure within the budget.

34 Spending, supplementary estimates and transferring funds

- (a) The Joint Committee cannot let its spending go over its financial allowance (budget).
- (b) No expense will be undertaken unless the Joint Committee has approved it under Standing Order No 33 and, if necessary, a tender or quotation has been received and approved either by the Joint Committee, the relevant sub-committee or under the Scheme of Delegation and if government permission is required.
- (c) The Joint Committee may transfer money within its revenue budget to current or new projects.
- (d) If the Joint Committee is obliged to spend revenue that is not included in the budget approved under Standing Order No 33 or to reduce income provided from the budget and will not meet the additional expenditure by transfer of funds, a supplementary estimate must be prepared.

Clyde Valley Learning and Development Joint Committee

Terms of Reference

The Terms of Reference of the Joint Committee are as follows:-

- 1 To approve the Clyde Valley Learning and Development Project Work Plan
- 2 To monitor progress against the Work Plan
- 3 To ensure financial probity
- 4 To approve specific recommendations in relation to each project subject area

Clyde Valley Learning and Development Joint Committee

Scheme of Delegation

Introduction

The powers/functions detailed within this document are those delegated by the Clyde Valley Learning and Development Joint Committee to the Chair of the Clyde Valley Learning and Development Project Steering Group.

Powers/Functions Delegated or Recognised

The Chair of the Clyde Valley Learning and Development Project Steering Group is empowered or is recognised by the Joint Committee as enjoying the authority to:-

- 1 deploy resources as he/she thinks fit for the best execution of functions under his/her management
- 2 delegate appropriate authority to the Clyde Valley Learning and Development Project Manager to ensure that the project activities can be effectively discharged
- 3 issue tender specifications and to sign-off contracts within the parameters set out within South Lanarkshire Council's Financial Regulations
- 4 issue orders for the supply of goods and services required for normal working and for which there is adequate provision in the Clyde Valley Learning and Development Project Fund and in accordance with any Standing Orders on Contracts, purchasing policy and financial regulations adopted by the Joint Committee
- 5 authorise the payment of accounts due by the Clyde Valley Learning and Development Project for goods and services properly supplied and for which there is adequate provision in the Fund
- 6 to appoint all employees and secondees to the Project.
- 7 take all necessary action of a routine nature in terms of his/her appointment to implement policies, practices and procedures previously agreed by the Joint Committee and also to take such action implicitly in all matters ancillary thereto, including the incurring of expenditure of a minor or recurring nature and where adequate provision has been made in the Fund
- 8 sign documents on his/her own behalf under his/her own authority and in connection with the exercise of his/her functions on behalf of the Joint Committee
- 9 terminate, on behalf of the Joint Committee, any contract which the Joint Committee is entitled to terminate under the appropriate conditions of contract, after consultation with the Clerk to the Committee, if satisfied that it is in the interest of the Joint Committee to do so
- 10 appoint consultants where appropriate
- 11 deal with any operational matter not otherwise delegated in the period between the last meeting of an administration and prior to the setting up of a new Committee following statutory elections
- 12 take such measures as may be required in exceptional situations on any matter for which the Joint Committee's approval would normally be necessary subject to advising the Convener or Vice Convener of the Joint Committee, where possible, and reporting to the Joint Committee as soon as practicable thereafter